

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019


## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018



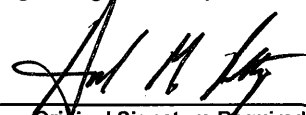
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President of the Board - Original Signature Required

6/11/18  
\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/11/18  
\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

11 June 2018  
\_\_\_\_\_  
Date

Brian Pawling

\_\_\_\_\_  
Contact Person

(610)682-5141

Extn :

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Telephone

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Extension

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\_\_\_\_\_  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

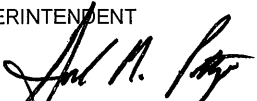
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018 )? Yes  No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$32517700
Ending Unassigned Fund Balance	\$2213285
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes  No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 11 June 2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

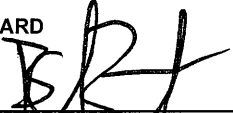
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Brandywine Heights Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114060853
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/11/18
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget contingency for unforeseen expenditures
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance to use for future expenditures and reserve. Amount is under the 8% limit.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance to be used for PSERS employer rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance to be used for identified areas of need such as deferred maintenance projects and state budget delay reserves.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,624,000
0840 Assigned Fund Balance	4,440,000
0850 Unassigned Fund Balance	1,510,855
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,574,855</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,670,685
7000 Revenue from State Sources	9,875,445
8000 Revenue from Federal Sources	280,000
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,828,130</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$39,402,985</u></b>

LEA : 114060853 Brandywine Heights Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,315,716
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	169
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,500
6150 Current Act 511 Taxes - Proportional Assessments	1,930,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	704,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	80,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	4,000
6990 Refunds and Other Miscellaneous Revenue	25,000

**REVENUE FROM LOCAL SOURCES****\$21,670,685****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,200,492
7160 Tuition for Orphans Subsidy	7,500
7271 Special Education funds for School-Aged Pupils	1,098,183
7311 Pupil Transportation Subsidy	675,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	246,136
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,500
7340 State Property Tax Reduction Allocation	788,794
7505 Ready to Learn Block Grant	205,220
7810 State Share of Social Security and Medicare Taxes	492,650
7820 State Share of Retirement Contributions	2,094,970

**REVENUE FROM STATE SOURCES****\$9,875,445****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	220,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	10,000

**REVENUE FROM FEDERAL SOURCES****\$280,000**

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

**OTHER FINANCING SOURCES \$2,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 31,828,130**

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,315,716</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$790,576</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$19,106,292</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,869,447</b>	
	<b>Berks</b>	<b>Total</b>

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<b>2017-18 Data</b>		
a. Assessed Value	\$596,976,780	\$596,976,780
b. Real Estate Mills	32.7845	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$861,949,265	\$861,949,265
d. Assessed Value	\$597,694,200	\$597,694,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$19,571,585	\$19,571,585
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$19,571,585</b>	<b>\$19,571,585</b>
(f Total * g)		
i. Base Mills Subject to Index	32.7845	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$19,869,447	\$19,869,447
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>33.2435</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$19,869,447</b>	<b>\$19,869,447</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,078,871
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,315,716
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,315,716	
Amount of Tax Relief for Homestead Exclusions	<u>\$790,576</u>	
Total Approx. Tax Revenue:	\$19,106,292	
Approx. Tax Levy for Tax Rate Calculation:	\$19,869,447	

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	33.7024	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,143,729	\$20,143,729
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,954.00	
Number of Homestead/Farmstead Properties	3429	3429
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,315,716</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$790,576</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,106,292</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,869,447</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,794	Lowering RE Tax Rate	\$0	\$788,794
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,782			\$1,782
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$790,576</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	597,694,200	33.2435	19,869,447			96.00000%	
<b>Totals:</b>	<b>597,694,200</b>		<b>19,869,447</b>	790,576 =	19,078,871 X	96.00000% =	18,315,716

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 53,500 53,500**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,745,000	1,745,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	185,000	185,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,930,000 1,930,000**

**Total Act 511, Current Taxes 1,983,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>861,949,265 X</b>	<b>12</b>	<b>10,343,391</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Berks	32.7845	33.2435	1.41%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,127,989
1200 Special Programs - Elementary / Secondary	4,330,693
1300 Vocational Education	599,323
1400 Other Instructional Programs - Elementary / Secondary	11,860
1500 Nonpublic School Programs	4,500
<b>Total Instruction</b>	<b>\$18,074,365</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,135,128
2200 Support Services - Instructional Staff	1,325,210
2300 Support Services - Administration	1,582,168
2400 Support Services - Pupil Health	378,436
2500 Support Services - Business	572,788
2600 Operation and Maintenance of Plant Services	2,754,655
2700 Student Transportation Services	1,478,067
2800 Support Services - Central	670,806
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$9,922,258</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	758,439
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$758,939</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	12,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,400,138
5900 Budgetary Reserve	350,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,750,138</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,517,700</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,287,958
200 Personnel Services - Employee Benefits	4,438,337
300 Purchased Professional and Technical Services	333,250
400 Purchased Property Services	256,950
500 Other Purchased Services	311,643
600 Supplies	444,758
700 Property	52,600
800 Other Objects	2,493
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,127,989</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,832,267
200 Personnel Services - Employee Benefits	1,069,358
300 Purchased Professional and Technical Services	830,050
500 Other Purchased Services	475,500
600 Supplies	123,518
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,330,693</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	599,323
<b>Total Vocational Education</b>	<b>\$599,323</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,360
300 Purchased Professional and Technical Services	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$11,860</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,500
<b>Total Nonpublic School Programs</b>	<b>\$4,500</b>
<b>Total Instruction</b>	<b>\$18,074,365</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	671,549
200 Personnel Services - Employee Benefits	378,859
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,500
600 Supplies	64,700
800 Other Objects	520
<b>Total Support Services - Students</b>	<b>\$1,135,128</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	711,899
200 Personnel Services - Employee Benefits	436,532

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	8,850
500 Other Purchased Services	8,670
600 Supplies	77,254
800 Other Objects	2,005
<b>Total Support Services - Instructional Staff</b>	<b>\$1,325,210</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	834,432
200 Personnel Services - Employee Benefits	470,421
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	22,470
500 Other Purchased Services	69,520
600 Supplies	40,610
800 Other Objects	34,715
<b>Total Support Services - Administration</b>	<b>\$1,582,168</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	225,585
200 Personnel Services - Employee Benefits	149,206
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	150
600 Supplies	2,900
800 Other Objects	295
<b>Total Support Services - Pupil Health</b>	<b>\$378,436</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	348,741
200 Personnel Services - Employee Benefits	164,037
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	4,560
500 Other Purchased Services	2,600
600 Supplies	42,350
800 Other Objects	6,500
<b>Total Support Services - Business</b>	<b>\$572,788</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	638,317
200 Personnel Services - Employee Benefits	400,943
300 Purchased Professional and Technical Services	211,000
400 Purchased Property Services	674,335
500 Other Purchased Services	93,860
600 Supplies	678,700
700 Property	57,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,754,655</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	31,466
200 Personnel Services - Employee Benefits	31,451

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,409,850
600 Supplies	5,150
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$1,478,067</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	46,874
200 Personnel Services - Employee Benefits	29,122
300 Purchased Professional and Technical Services	356,360
400 Purchased Property Services	55,000
500 Other Purchased Services	44,650
600 Supplies	138,500
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$670,806</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$9,922,258</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	316,768
200 Personnel Services - Employee Benefits	138,756
300 Purchased Professional and Technical Services	90,600
400 Purchased Property Services	23,860
500 Other Purchased Services	53,880
600 Supplies	54,900
700 Property	67,500
800 Other Objects	12,175
<b>Total Student Activities</b>	<b>\$758,439</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$758,939</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	12,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$12,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	305,138
900 Other Uses of Funds	3,095,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,400,138</b>



<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	350,000
<b>Total Budgetary Reserve</b>	<b>\$350,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,750,138</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,517,700</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	7,483,452	6,806,170
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	59,920	54,436
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	15,905	14,682
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	122,966	125,466
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,682,243</b>	<b>\$7,000,754</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$10,682,243</b>	<b>\$10,000,754</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	13,330,000	10,235,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	104,479	80,771
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	596,089	650,000
0599 Other Noncurrent Liabilities	500,000	500,000

**Total General Fund**

**\$14,530,568**

**\$11,465,771**

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$14,530,568</b>	<b>\$11,465,771</b>



**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	350,000	350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$350,000</b>	<b>\$350,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$14,880,568</b>	<b>\$11,815,771</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,224,000
0840 Assigned Fund Balance	3,448,000
0850 Unassigned Fund Balance	2,213,285
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,885,285</b>
<b>5900 Budgetary Reserve</b>	<b>350,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,235,285</b>