



**BRANDYWINE  
HEIGHTS**  
AREA  
SCHOOL  
DISTRICT

Preliminary  
General Fund Budget  
2020-21



February 10, 2020

**Brandywine Heights Area School District**

**General Fund**

		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2019-20 to 2020-21</b>	
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>6000 - Revenue from Local Sources</b>						
6111	Current Real Estate Taxes	\$ 18,356,631	\$ 18,658,063	\$ 18,708,218	\$ 50,155	0.27%
6112	Interim Real Estate Taxes	29,671	31,000	31,000	-	0.00%
6113	Public Utility	20,736	21,000	21,000	-	0.00%
6114	Payment in Lieu of Taxes	169	169	169	-	0.00%
6120	Current Per Capita Taxes - 511	33,480	34,800	34,800	-	0.00%
6141	Current Per Capita Taxes - 679	33,480	34,800	34,800	-	0.00%
6143	Local Services Tax	19,283	18,500	18,500	-	0.00%
6151	Earned Income Tax	1,781,641	1,820,000	1,820,000	-	0.00%
6153	Real Estate Transfer Tax	235,288	195,000	195,000	-	0.00%
6411	Delinquent Real Estate Taxes	539,810	650,000	650,000	-	0.00%
6420	Delinquent Per Capita Taxes - 511	2,107	2,500	2,500	-	0.00%
6441	Delinquent Per Capita Taxes - 679	2,107	2,500	2,500	-	0.00%
6510	Interest	362,720	250,000	250,000	-	0.00%
6710	Admissions	16,103	17,900	17,900	-	0.00%
6740	Fees	46,479	46,250	46,250	-	0.00%
6790	Other Student Activity Income	-	-	-	-	0.00%
6832	I/U Services - Federal	265,667	270,000	270,000	-	0.00%
6836	Federal ARRA Race to the Top	-	-	-	-	0.00%
6910	Rentals	52,505	40,000	40,000	-	0.00%
6920	Contributions	43,349	20,000	20,000	-	0.00%
6942	Summer School	5,167	5,000	5,000	-	0.00%
6961	Transportation Services Provided Other PA Schools	-	-	-	-	0.00%
6990	Refunds and Other Miscellaneous Revenue	-	-	-	-	0.00%
6991	Refunds of a Prior Year Expenditure	42,132	-	-	-	0.00%
6992	Energy Efficiency Revenues	10,219	-	-	-	0.00%
6999	Other Revenues Not Specified Above	8,376	20,000	20,000	-	0.00%
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>		<b>\$ 21,907,120</b>	<b>\$ 22,137,482</b>	<b>\$ 22,187,637</b>	<b>\$ 50,155</b>	<b>0.23%</b>
<b>7000 - Revenue from State Sources</b>						
7110	Basic Subsidy - ESBE	4,185,974	4,240,500	4,322,530	82,030	1.93%
7160	Orphan Tuition	42,621	7,500	7,500	-	0.00%
7271	Special Education	1,069,074	1,110,000	1,122,694	12,694	1.14%
7299	Program revenues not listed previously in the 7200	7,653	-	-	-	0.00%
7311	Transportation (Regular and Additional)	661,207	650,000	737,000	87,000	13.38%
7312	Transportation (Nonpublic and Charter School)	50,820	40,000	46,000	6,000	15.00%
7320	Rental and Sinking Fund Payments / Building Reimb	184,713	237,715	237,715	-	0.00%
7330	Health Services	25,341	25,000	25,000	-	0.00%
7340	State Property Tax Reduction Allocation	788,794	788,012	788,032	20	0.00%
7361	School Safety Grant	179,780	-	-	-	0.00%
7505	Ready to Learn Grant	205,220	205,220	205,220	-	0.00%
7599	Other State revenue not listed elsewhere in the 7000	250	-	-	-	0.00%
7810	FICA Revenue	459,522	501,173	501,173	-	0.00%
7820	Retirement Revenue	1,700,533	2,224,033	2,289,033	65,000	2.92%
<b>TOTAL REVENUE FROM STATE SOURCES</b>		<b>9,561,502</b>	<b>10,029,153</b>	<b>10,281,897</b>	<b>252,744</b>	<b>2.52%</b>
<b>8000 - Revenue from Federal Sources</b>						
8514	Title I	202,831	200,000	200,000	-	0.00%
8515	Title II	45,252	50,000	50,000	-	0.00%
8517	Title IV	14,364	10,000	10,000	-	0.00%
8810	Medical Assistance Reimbursements (Access)	-	-	-	-	0.00%
8820	Medical Assistance Reimbursement for Health-Related	-	-	-	-	0.00%
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>		<b>262,447</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>	<b>0.00%</b>
<b>9000 - Other Financing Sources</b>						
9300	Proceeds from Extended Term Financing	-	-	-	-	0.00%
9400	Sale of Fixed Assets	632	2,000	2,000	-	0.00%
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>632</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 31,731,701</b>	<b>\$ 32,428,635</b>	<b>\$ 32,731,534</b>	<b>\$ 302,899</b>	<b>0.93%</b>

**Brandywine Heights Area School District**

**General Fund**

		2018-19	2019-20	2020-21	2019-20 to 2020-21	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>1000 - Instruction</b>						
1110	Regular Programs - Elem./Secondary	\$ 12,107,159	\$ 13,241,243	\$ 13,685,924	\$ 444,681	3.36%
1190	Federally Funded Regular Programs	262,447	244,800	354,230	109,430	44.70%
1211	Life Skills Support - Public	396,416	447,279	500,980	53,701	12.01%
1220	Sensory Support	307,802	323,147	351,324	28,177	8.72%
1230	Emotional Support - Public	1,104,640	968,122	1,064,212	96,090	9.93%
1241	Learning Support - Public	1,683,525	1,900,444	1,967,459	67,015	3.53%
1242	Learning Support - PRRI	12,522	-	-	-	0.00%
1243	Gifted Support	356,638	377,600	370,369	(7,231)	-1.91%
1260	Physical Support	53,325	64,500	67,500	3,000	4.65%
1280	Early Intervention Support	156,294	155,047	240,505	85,458	55.12%
1290	Other Support	291,006	396,000	296,000	(100,000)	-25.25%
1390	Other Vocational Education Programs	584,936	554,532	552,505	(2,027)	-0.37%
1420	Summer School	3,725	3,357	3,500	143	4.26%
1430	Homebound Instruction	425	2,858	2,844	(14)	-0.49%
1441	Adjudicated / Court Placed Programs	-	-	-	-	0.00%
1500	Nonpublic School Programs	-	4,500	6,400	1,900	42.22%
	Total Instruction	<u>17,320,860</u>	<u>18,683,429</u>	<u>19,463,752</u>	<u>780,323</u>	<u>4.18%</u>
<b>2000 - Support Services</b>						
2111	Supervision of Pupil Personnel	62,467	82,874	90,566	7,692	9.28%
2120	Guidance Services	720,502	755,852	769,031	13,179	1.74%
2140	Psychological Services	247,834	266,475	281,828	15,353	5.76%
2150	Speech Pathology and Audiology Services	-	-	-	-	0.00%
2170	Student Accounting Services	61,865	54,709	70,215	15,506	28.34%
2220	Technology Support Services	78,086	81,679	82,045	366	0.45%
2240	Computer-Assisted Instruction Support Services	207,942	217,118	225,207	8,089	3.73%
2250	School Library Services	434,170	382,594	420,436	37,842	9.89%
2260	Instructional & Curriculum Dev. Service	369,931	461,278	460,359	(919)	-0.20%
2270	Instructional Staff Development Services	7,204	-	-	-	0.00%
2271	Instructional Staff Development Services (Certified)	138,866	153,465	94,829	(58,636)	-38.21%
2280	Nonpublic Support Services	-	200	200	-	0.00%
2290	Other Instructional Staff Services	401	500	500	-	0.00%
2310	Board Services	56,525	72,128	80,160	8,032	11.14%
2320	Board Treasurer Services	416	360	360	-	0.00%
2330	Tax Assessment & Collection Service	74,251	77,000	53,500	(23,500)	-30.52%
2350	Legal Services	46,909	65,000	80,000	15,000	23.08%
2360	Office of the Superintendent Services	282,884	299,019	402,620	103,601	34.65%
2370	Community Relation Services	-	-	-	-	0.00%
2380	Office of the Principal Services	888,622	1,025,492	1,027,707	2,215	0.22%
2390	Other Administrative Services	36,549	48,200	47,700	(500)	-1.04%
2420	Medical Services	956	200	200	-	0.00%
2430	Dental Services	-	100	100	-	0.00%
2440	Support Services - Nursing Services	365,370	358,277	415,904	57,627	16.08%
2490	Nonpublic Health Services	491	400	400	-	0.00%
2511	Supervision of Fiscal Services	234,076	258,108	266,713	8,605	3.33%
2513	Receiving and Disbursing Funds Services	70,698	72,992	75,235	2,243	3.07%
2514	Payroll Services	88,323	101,505	99,680	(1,825)	-1.80%
2515	Financial Accounting Services	99,457	104,072	129,890	25,818	24.81%
2520	Purchasing Services	44,496	45,661	30,367	(15,294)	-33.49%
2530	Warehousing and Distributing Services	2,402	2,806	-	(2,806)	-100.00%
2590	Other Support Services - Business	-	-	-	-	0.00%
2611	Supervision of Operation and Maintenance of Plant	118,175	128,757	133,918	5,161	4.01%
2619	Operation & Maintenance of Plant	82,597	83,927	113,100	29,173	34.76%
2620	Operation of Buildings Services	1,984,206	2,186,939	2,348,129	161,190	7.37%
2630	Care and Upkeep of grounds services	120,998	247,995	276,979	28,984	11.69%
2640	Care and Upkeep of Equipment Services	12,157	11,500	13,000	1,500	13.04%
2650	Vehicle Operation and Maintenance Services	26,646	30,800	71,800	41,000	133.12%
2660	Security Services	35,905	49,760	38,000	(11,760)	-23.63%
2711	Supervision of Student Transportation Services	66,841	70,720	42,033	(28,687)	-40.56%
2720	Vehicle Operation Services	1,219,396	1,174,000	1,257,000	83,000	7.07%
2750	Nonpublic Transportation	298,621	280,000	300,000	20,000	7.14%
2818	System-wide Technology Services	419,779	564,950	589,030	24,080	4.26%
2823	Public Information Services	450	450	450	-	0.00%
2831	Supervision of Staff Services	114,741	112,921	104,991	(7,930)	-7.02%
2832	Recruitment and Placement Services	1,988	-	-	-	0.00%

**Brandywine Heights Area School District**

**General Fund**

		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2019-20 to 2020-21</b>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
2834	Staff Development Services - Non-Instructional, Certified	9,886	11,000	12,000	1,000	9.09%
2836	Staff Development Services - Non-Instructional, Non-Certified	6,904	6,700	6,700	-	0.00%
2839	Other Staff Services	-	-	-	-	0.00%
2840	Data Processing Services	6,700	8,500	7,500	(1,000)	-11.76%
2850	State & Federal Agency Liaison Services	18,186	20,421	20,512	91	0.45%
2910	Support services not listed elsewhere in the 2000	23,528	25,000	25,000	-	0.00%
	Total Support Services	<u>9,189,397</u>	<u>10,002,404</u>	<u>10,565,894</u>	<u>563,490</u>	<u>5.63%</u>
<b><u>3000 - Operation of Non-Instructional Services</u></b>						
3210	Student Activities	58,261	62,081	60,464	(1,617)	-2.60%
3250	School Sponsored Athletics	689,551	602,330	610,668	8,338	1.38%
3300	Community Services	-	500	500	-	0.00%
3390	Other Community Services	11,457	-	-	-	0.00%
3400	Scholarships and Awards	2,000	-	-	-	0.00%
	Total Non-Instructional Services	<u>761,269</u>	<u>664,911</u>	<u>671,632</u>	<u>6,721</u>	<u>1.01%</u>
<b><u>4000 - Facilities Acquisition, Construction, and Improvement Svcs.</u></b>						
4200	Existing Site Improvement Services	-	-	-	-	0.00%
4300	Architecture and Engineering Services/ Educational	-	-	-	-	0.00%
4400	Architecture and Engineering Services	49,907	12,000	12,000	-	0.00%
4600	Existing Building Improvement Services	141,777	-	-	-	0.00%
	Total Facilities Acquisition, Construction, and Improvement Svcs.	<u>191,684</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>0.00%</u>
<b><u>5000 - Other Expenditures and Financing Uses</u></b>						
5110	Debt Service	3,418,077	3,502,704	2,717,704	(785,000)	-22.41%
5130	Refund of Prior Yr. Receipts	-	-	-	-	0.00%
5230	Capital Projects Fund Transfers	500,000	-	-	-	0.00%
5251	Food Service Fund Transfers	-	-	-	-	0.00%
5270	Trust and Agency Fund Transfers	-	-	-	-	0.00%
5900	Budgetary Reserve	-	350,000	200,000	(150,000)	-42.86%
	Total Other Expenditures and Financing Uses	<u>3,918,077</u>	<u>3,852,704</u>	<u>2,917,704</u>	<u>(935,000)</u>	<u>-24.27%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 31,381,287</u>	<u>\$ 33,215,448</u>	<u>\$ 33,630,982</u>	<u>\$ 415,534</u>	<u>1.25%</u>

		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2019-20 to 2020-21</b>	
		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		\$ 31,731,701	\$ 32,428,635	\$ 32,731,534	\$ 302,899	0.93%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>31,381,287</u>	<u>33,215,448</u>	<u>33,630,982</u>	<u>415,534</u>	<u>1.25%</u>
NET REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		350,414	(786,813)	(899,448)	(112,635)	14.32%
<b>Special Items</b>		-	-	-	-	0.00%
<b>Extraordinary Items</b>		-	-	-	-	0.00%
NET REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES AFTER SPECIAL ITEMS AND EXTRAORDINARY ITEMS		350,414	(786,813)	(899,448)	(112,635)	14.32%
<b>FUND BALANCE - JULY 1, 20XX</b>		<u>8,625,029</u>	<u>8,975,443</u>	<u>8,188,630</u>	<u>(786,813)</u>	<u>-8.77%</u>
<b>FUND BALANCE - JUNE 30, 20XX</b>		<u>\$ 8,975,443</u>	<u>\$ 8,188,630</u>	<u>\$ 7,289,183</u>	<u>\$ (899,448)</u>	<u>-10.98%</u>