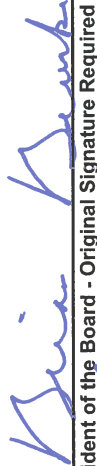


FINAL GENERAL FUND BUDGET

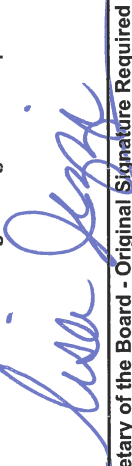
Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2018


President of the Board - Original Signature Required

7/18/18
Date


Secretary of the Board - Original Signature Required

7/18/18
Date


Chief School Administrator - Original Signature Required

7/18/18
Date

Wayne Gehris

(484)258-7061 Extn :

Contact Person

Telephone Extension

gehrisw@readingsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reading SD	COUNTY : Berks	AUN : 114067002
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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	\$282962010
Ending Unassigned Fund Balance	\$14653372
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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 7/18/18
--	-----------------

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)

School District Name : Reading SD	County : Berks	AUN Number : 114067002
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 7/18/18
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$3,620,833.35 C x 2%: \$73,604.82</p>	<p>A portion of the Act 1 funds are allocated to Homestead/Farmstead exclusion. The remaining amount is used to reduce the tax rate for all tax payers as allowed by the Act 1 methodology.</p>
1800	<p>Act 511 Taxes: 6141 Rate has changed from previous year.</p> <p>6141 Prior Year Rate: 6141 Current Year Rate: 5.00</p>	<p>In prior budget submissions, the Per Capita tax was included in 6120 for both section 679 and Act 511. This year the tax was broken out correctly.</p>
5270	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2300, Object 100: \$7,745,424.00 Function 2300, Object 200: \$12,082,895.00</p>	<p>Healthcare cost for retirees totaling \$6,6888,789 ae recorded in Function 2300; however, there are no related salaries recorded.</p>
5360	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 3300, Object 100: \$444,200.00 Function 3300, Object 200: \$446,258.00</p>	<p>Salaries for individuals in Function 3300 tend to be lower on average, but the healthcare cost are high due to a very rich healthcare plan.</p>
8080	<p>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.</p>	<p>Unassigned fund balance is within the legally permitted percentage of budget of 8%.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance is assigned as follows: Infrastructure \$22MM; Healthcare \$7MM; Curriculum enhancements \$3MM; PSERS stabilization \$3MM; Feasibility planning \$8MM.</p>

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	43,000,000
0850 Unassigned Fund Balance	18,132,946

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year \$61,132,946

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	45,219,000
7000 Revenue from State Sources	203,956,636
8000 Revenue from Federal Sources	20,340,000
9000 Other Financing Sources	1,850,000

Total Estimated Revenues And Other Financing Sources \$271,365,636

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$332,498,582

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,400,004
6113 Public Utility Reality Taxes	41,000
6114 Payments in Lieu of Current Taxes - State / Local	134,000
6120 Current Per Capita Taxes, Section 679	50,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	10,300,000
6140 Current Act 511 Taxes - Flat Rate Assessments	1,150,000
6150 Current Act 511 Taxes - Proportional Assessments	5,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,721,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,085,000
6910 Rentals	140,000
6920 Contributions and Donations from Private Sources	500,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	1,412,996
REVENUE FROM LOCAL SOURCES	\$45,219,000
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	139,684,768
7160 Tuition for Orphans Subsidy	206,000
7271 Special Education funds for School-Aged Pupils	11,474,397
7299 Program Revenues Not Listed Previously in the 7200 Series	585,000
7311 Pupil Transportation Subsidy	1,150,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,632,263
7330 Health Services (Medical, Dental, Nurse, Act 25)	360,000
7340 State Property Tax Reduction Allocation	3,680,241
7505 Ready to Learn Block Grant	4,785,693
7810 State Share of Social Security and Medicare Taxes	6,560,011
7820 State Share of Retirement Contributions	28,513,263
REVENUE FROM STATE SOURCES	\$203,956,636
REVENUE FROM FEDERAL SOURCES	
8310 Payments for Federally Impacted Areas - P.L. 81-815	40,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	140,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	15,925,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,361,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	923,000
8517 NCLB, Title IV - 21st Century Schools	711,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	140,000
REVENUE FROM FEDERAL SOURCES	\$20,340,000
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	1,850,000
OTHER FINANCING SOURCES	\$1,850,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	271,365,636

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$19,400,004**
 Amount of Tax Relief for Homestead Exclusions **\$3,680,241**
 Total Approx. Tax Revenue: **\$23,080,245**
 Approx. Tax Levy for Tax Rate Calculation: **\$25,689,822**

Total

Berks

2017-18 Data

a. Assessed Value	\$1,404,396,500	\$1,404,396,500
b. Real Estate Mills	18.1100	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,559,867,138	\$1,559,867,138
d. Assessed Value	\$1,432,784,300	\$1,432,784,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$25,433,621	\$25,433,621
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2017-18 Tax Levy	\$25,433,621	\$25,433,621

II.

(f Total * g)		
i. Base Mills Subject to Index	18.1100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.14345%	88.14345%
k. Tax Levy Needed	\$25,689,822	\$25,689,822
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate

(k / d * 1000)	17.9300	
m. Tax Levy Generated by Mills	\$25,689,822	\$25,689,822
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$22,009,581	\$22,009,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$19,400,004	\$19,400,004
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,400,004
 Amount of Tax Relief for Homestead Exclusions ~~\$3,680,241~~
 Total Approx. Tax Revenue: \$23,080,245
 Approx. Tax Levy for Tax Rate Calculation: \$25,689,822

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.8344	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,985,633	\$26,985,633
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	\$363.98	
Number of Homestead/Farmstead Properties	9103	9103
Median Assessed Value of Homestead Properties		\$40,600

AUN: 114067002 Reading SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$19,400,004

Rate

Amount of Tax Relief for Homestead Exclusions

\$3,680,241

Total Approx. Tax Revenue:

\$23,080,245

Approx. Tax Levy for Tax Rate Calculation:

\$25,689,822

Berks

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions

\$0

\$0

\$0

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$3,680,241

\$0

\$3,680,241

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$3,680,241

CODE

6111	Current Real Estate Taxes							Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills		
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills						Percent Collected			
Berks	1,432,784,300	17.9300	25,689,822						88.14345%			
Totals:	1,432,784,300		25,689,822	-		3,680,241	=	22,009,581	X	88.14345%	=	19,400,004

	<u>Rate</u>	<u>Estimated Revenue</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$5.00		50,000	50,000
6130	Current Taxpayer Relief Taxes – Proportional Assessments			0	0
6131	Current Act 1 Earned Income Taxes	1.000%	0.000%	10,300,000	10,300,000
Total Current Taxpayer Relief Taxes – Proportional Assessments				10,300,000	10,300,000
6140	Current Act 511 Taxes – Flat Rate Assessments				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	50,000	50,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	100,000	100,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$1.50	\$0.00	1,000,000	1,000,000
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				1,150,000	1,150,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	Current Act 511 Taxes – Proportional Assessments			
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	5,200,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,700,000	5,700,000
Total Act 511, Current Taxes				6,850,000

Act 511 Tax Limit -->	1,559,867,138	X	12	Mills	(511 Limit)
Market Value	18,718,406				

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	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				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Berks									
6120	Current Per Capita Taxes, Section 679	18.1100	17.9300	-0.98%	Yes	4.0%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6131	Current Act 1 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$0.00	\$5.00	New	No	4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$1.50	\$1.50	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	110,194,245
1200 Special Programs - Elementary / Secondary	47,988,735
1300 Vocational Education	5,250,000
1400 Other Instructional Programs - Elementary / Secondary	3,116,019
1500 Nonpublic School Programs	437,227
1600 Adult Education Programs	10,252
1800 Pre-Kindergarten	2,098,582
Total Instruction	\$169,095,060
2000 Support Services	
2100 Support Services - Students	9,916,142
2200 Support Services - Instructional Staff	5,359,618
2300 Support Services - Administration	21,783,393
2400 Support Services - Pupil Health	3,618,118
2500 Support Services - Business	2,518,051
2600 Operation and Maintenance of Plant Services	23,245,866
2700 Student Transportation Services	5,729,774
2800 Support Services - Central	6,028,196
2900 Other Support Services	134,695
Total Support Services	\$78,333,853
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,249,364
3300 Community Services	1,103,449
Total Operation of Non-Instructional Services	\$3,352,813
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	8,116,796
Total Facilities Acquisition, Construction and Improvement Services	\$8,116,796
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	24,063,488
Total Other Expenditures and Financing Uses	\$24,063,488
Total Estimated Expenditures and Other Financing Uses	\$282,962,010

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	55,658,105
200 Personnel Services - Employee Benefits	37,004,582
300 Purchased Professional and Technical Services	3,729,479
400 Purchased Property Services	48,215
500 Other Purchased Services	7,164,397
600 Supplies	6,367,122
700 Property	221,652
800 Other Objects	693
Total Regular Programs - Elementary / Secondary	\$110,194,245
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,478,860
200 Personnel Services - Employee Benefits	12,800,258
300 Purchased Professional and Technical Services	2,525,602
500 Other Purchased Services	14,969,156
600 Supplies	192,866
700 Property	21,993
Total Special Programs - Elementary / Secondary	\$47,988,735
1300 Vocational Education	
500 Other Purchased Services	5,250,000
Total Vocational Education	\$5,250,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	135,155
200 Personnel Services - Employee Benefits	65,818
300 Purchased Professional and Technical Services	2,684,388
500 Other Purchased Services	212,000
600 Supplies	18,658
Total Other Instructional Programs - Elementary / Secondary	\$3,116,019
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	437,227
Total Nonpublic School Programs	\$437,227
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	761
400 Purchased Property Services	7,105
500 Other Purchased Services	254
600 Supplies	2,132
Total Adult Education Programs	\$10,252
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	1,129,351
200 Personnel Services - Employee Benefits	830,402
600 Supplies	138,829

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$2,098,582
Total Instruction	\$169,095,060
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,542,807
200 Personnel Services - Employee Benefits	3,660,927
300 Purchased Professional and Technical Services	159,191
500 Other Purchased Services	8,945
600 Supplies	37,577
800 Other Objects	506,695
Total Support Services - Students	\$9,916,142
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,320,539
200 Personnel Services - Employee Benefits	1,732,676
300 Purchased Professional and Technical Services	96,349
400 Purchased Property Services	5,175
500 Other Purchased Services	36,881
600 Supplies	1,167,998
Total Support Services - Instructional Staff	\$5,359,618
2300 Support Services - Administration	
100 Personnel Services - Salaries	7,745,424
200 Personnel Services - Employee Benefits	12,082,895
300 Purchased Professional and Technical Services	1,041,621
400 Purchased Property Services	240,200
500 Other Purchased Services	233,696
600 Supplies	94,682
800 Other Objects	344,875
Total Support Services - Administration	\$21,783,393
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,699,821
200 Personnel Services - Employee Benefits	1,130,662
300 Purchased Professional and Technical Services	708,242
500 Other Purchased Services	4,288
600 Supplies	75,105
Total Support Services - Pupil Health	\$3,618,118
2500 Support Services - Business	
100 Personnel Services - Salaries	936,215
200 Personnel Services - Employee Benefits	665,636
300 Purchased Professional and Technical Services	148,250
400 Purchased Property Services	30,000
500 Other Purchased Services	13,750
600 Supplies	103,700
700 Property	3,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	617,500
Total Support Services - Business	\$2,518,051
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	8,790,809
200 Personnel Services - Employee Benefits	6,448,121
300 Purchased Professional and Technical Services	600,269
400 Purchased Property Services	2,438,732
500 Other Purchased Services	302,659
600 Supplies	4,644,075
700 Property	6,183
800 Other Objects	15,018
Total Operation and Maintenance of Plant Services	\$23,245,866
2700 Student Transportation Services	
100 Personnel Services - Salaries	42,779
200 Personnel Services - Employee Benefits	33,071
500 Other Purchased Services	5,653,924
Total Student Transportation Services	\$5,729,774
2800 Support Services - Central	
100 Personnel Services - Salaries	1,305,465
200 Personnel Services - Employee Benefits	867,110
300 Purchased Professional and Technical Services	859,268
400 Purchased Property Services	5,000
500 Other Purchased Services	1,057,791
600 Supplies	1,365,325
700 Property	562,648
800 Other Objects	5,589
Total Support Services - Central	\$6,028,196
2900 Other Support Services	
100 Personnel Services - Salaries	42,251
200 Personnel Services - Employee Benefits	40,933
300 Purchased Professional and Technical Services	254
500 Other Purchased Services	51,257
Total Other Support Services	\$134,695
Total Support Services	\$78,333,853
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	946,748
200 Personnel Services - Employee Benefits	452,440
300 Purchased Professional and Technical Services	191,519
400 Purchased Property Services	26,341
500 Other Purchased Services	366,105
600 Supplies	183,296
700 Property	45,269
800 Other Objects	37,646

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$2,249,364
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	444,200
200 Personnel Services - Employee Benefits	446,258
300 Purchased Professional and Technical Services	31,287
400 Purchased Property Services	472
500 Other Purchased Services	144,809
600 Supplies	36,423
Total Community Services	\$1,103,449
Total Operation of Non-Instructional Services	\$3,352,813
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	6,266,796
500 Other Purchased Services	100,000
700 Property	1,750,000
Total Facilities Acquisition, Construction and Improvement Services	\$8,116,796
Total Facilities Acquisition, Construction and Improvement Services	\$8,116,796
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	11,488,488
900 Other Uses of Funds	12,575,000
Total Debt Service / Other Expenditures and Financing Uses	\$24,063,488
Total Other Expenditures and Financing Uses	\$24,063,488
TOTAL EXPENDITURES	\$282,962,010

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	89,655,844	11,596,374
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	124,163	124,163
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	3,551,432	3,600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,883,985	4,883,985
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,284,508	1,284,508
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	163,653	163,653
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$99,663,585	\$21,652,683

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$99,663,585

\$21,652,683

06/30/2018 Estimate

06/30/2019 Projection

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	480,540,426	467,965,426
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,548,931	2,548,931
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$483,089,357	\$470,514,357

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

63,785

63,785

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

06/30/2018 Estimate

06/30/2019 Projection

Total Food Service / Cafeteria Operations Fund

\$63,785 **\$63,785**

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Total Permanent Fund

Total Long-Term Indebtedness

\$483,153,142

\$470,578,142

06/30/2018 Estimate

06/30/2019 Projection

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
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		

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$483,153,142

\$470,578,142

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	34,883,200
0840 Assigned Fund Balance	14,653,372
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$49,536,572
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$49,536,572