

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Wayne O Gehris

(484)258-7061

Extn :

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

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Extension

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gehrisw@readingsd.org

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

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reading SD	COUNTY : Berkshire	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 2019-2020 (compared to 2018-2019)?

Yes  No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$310134306
Ending Unassigned Fund Balance	\$1907192
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

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
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Reading SD	<b>County :</b> Berks	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	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.  (A x B x TR) - C: \$378,966.28 C x 2%: \$73,539.60	A portion of the Act 1 fund are allocated to the Homestead/Farmstead exclusion. The remaining amount is used to reduce the tax rate for all tax payers allowed by the Act 1 methodology.
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$7,695,270.00 Function 2300, Object 200: \$11,569,583.00	Healthcare cost for retirees totaling \$6,176,478 are recorded in Function 2300; however, there are no related salaries recorded due to being retired.
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 3300, Object 100: \$440,995.00 Function 3300, Object 200: \$444,920.00	Salaries for individuals in Function 3300 tend to be lower than average, but the healthcare cost are high to due a very rich healthcare plan.
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 is within the legally permitted percentage of budget of 8%.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund are assigned for infrastructure, healthcare, curriculum enhancements, special education, English learners programming, PSERS stabilization, and feasibility planning.

<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	
0840 Assigned Fund Balance	21,383,204
0850 Unassigned Fund Balance	17,810,528
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$39,193,732</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	46,327,014
7000 Revenue from State Sources	212,490,456
8000 Revenue from Federal Sources	21,038,500
9000 Other Financing Sources	2,150,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$282,005,970</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$321,199,702</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,344,354
6113 Public Utility Realty 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	11,126,060
6140 Current Act 511 Taxes - Flat Rate Assessments	1,152,560
6150 Current Act 511 Taxes - Proportional Assessments	6,117,040
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,721,000
6500 Earnings on Investments	816,000
6700 Revenues from LEA Activities	125,000
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	950,000

**REVENUE FROM LOCAL SOURCES \$46,327,014**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	149,747,772
7160 Tuition for Orphans Subsidy	206,000
7271 Special Education funds for School-Aged Pupils	12,537,232
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	1,183,188
7312 Nonpublic and Charter School Pupil Transportation Subsidy	325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,632,811
7330 Health Services (Medical, Dental, Nurse, Act 25)	360,000
7340 State Property Tax Reduction Allocation	3,676,980
7810 State Share of Social Security and Medicare Taxes	6,910,741
7820 State Share of Retirement Contributions	30,810,732

**REVENUE FROM STATE SOURCES \$212,490,456**

**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	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
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,361,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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)	1,760,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	178,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$21,038,500</b>
<b>OTHER FINANCING SOURCES</b>	
9340 Debt Service Fund Transfers	1,500,000
9350 Enterprise Fund Transfers	650,000
<b>OTHER FINANCING SOURCES</b>	<b>\$2,150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>282,005,970</b>

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,344,354
Amount of Tax Relief for Homestead Exclusions	<u>\$3,676,980</u>
Total Approx. Tax Revenue:	\$23,021,334
Approx. Tax Levy for Tax Rate Calculation:	\$25,659,200

Berks

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$1,432,784,300	\$1,432,784,300
b. Real Estate Mills	17.9300	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,600,691,598	\$1,600,691,598
d. Assessed Value	\$1,431,076,400	\$1,431,076,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$25,689,822	\$25,689,822
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$25,689,822	\$25,689,822
(f Total * g)		
i. Base Mills Subject to Index	17.9300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$25,659,200	\$25,659,200
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>17.9300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,659,200	\$25,659,200
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,982,220
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,344,354
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,344,354</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,676,980</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$23,021,334</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,659,200</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.6113	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,634,192	\$26,634,192
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$20,300.00	
Number of Homestead/Farmstead Properties	9061	9061
Median Assessed Value of Homestead Properties		\$40,600

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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,344,354</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,676,980</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$23,021,334</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,659,200</b>

	<b>Berks</b>		<b>Total</b>
<hr/>			
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,676,980	Lowering RE Tax Rate	\$3,676,980
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$3,676,980</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	1,431,076,400	17.9300	25,659,200			88.00000%	
<b>Totals:</b>	<b>1,431,076,400</b>		<b>25,659,200</b>	- 3,676,980	= 21,982,220	X 88.00000%	= 19,344,354

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			50,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	11,126,060	11,126,060
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>11,126,060</b>	<b>11,126,060</b>
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	102,560	102,560
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>1,152,560</b>	<b>1,152,560</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,617,040	5,617,040
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>6,117,040</b>	<b>6,117,040</b>
<b>Total Act 511, Current Taxes</b>				<b>7,269,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,600,691,598 X</b>	<b>12</b>	<b>19,208,299</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:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Berks	17.9300	17.9300	0.00%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	3.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$1.50	\$1.50	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	115,573,969
1200 Special Programs - Elementary / Secondary	55,360,022
1300 Vocational Education	5,487,254
1400 Other Instructional Programs - Elementary / Secondary	2,900,184
1500 Nonpublic School Programs	554,007
1800 Pre-Kindergarten	2,079,057
<b>Total Instruction</b>	<b>\$181,954,493</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	11,200,959
2200 Support Services - Instructional Staff	6,038,004
2300 Support Services - Administration	21,318,608
2400 Support Services - Pupil Health	3,362,918
2500 Support Services - Business	2,572,114
2600 Operation and Maintenance of Plant Services	23,461,763
2700 Student Transportation Services	5,977,381
2800 Support Services - Central	7,117,777
2900 Other Support Services	51,258
<b>Total Support Services</b>	<b>\$81,100,782</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,397,243
3300 Community Services	1,309,966
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,707,209</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	25,571,822
5200 Interfund Transfers - Out	17,800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$43,371,822</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$310,134,306</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	58,263,797
200 Personnel Services - Employee Benefits	39,911,003
300 Purchased Professional and Technical Services	2,233,075
400 Purchased Property Services	47,737
500 Other Purchased Services	8,028,188
600 Supplies	7,059,869
700 Property	29,290
800 Other Objects	1,010
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$115,573,969</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	17,943,975
200 Personnel Services - Employee Benefits	13,419,676
300 Purchased Professional and Technical Services	7,692,553
500 Other Purchased Services	16,126,980
600 Supplies	143,338
700 Property	33,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$55,360,022</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	5,487,254
<b>Total Vocational Education</b>	<b>\$5,487,254</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	67,280
200 Personnel Services - Employee Benefits	29,707
300 Purchased Professional and Technical Services	2,581,681
500 Other Purchased Services	212,788
600 Supplies	8,728
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,900,184</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	554,007
<b>Total Nonpublic School Programs</b>	<b>\$554,007</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	1,178,804
200 Personnel Services - Employee Benefits	900,253
<b>Total Pre-Kindergarten</b>	<b>\$2,079,057</b>
<b>Total Instruction</b>	<b>\$181,954,493</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	6,342,734
200 Personnel Services - Employee Benefits	4,316,544
300 Purchased Professional and Technical Services	434,191
500 Other Purchased Services	8,081

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	99,409
<b>Total Support Services - Students</b>	<b>\$11,200,959</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,667,808
200 Personnel Services - Employee Benefits	2,100,526
300 Purchased Professional and Technical Services	941,611
400 Purchased Property Services	5,897
500 Other Purchased Services	130,307
600 Supplies	190,770
800 Other Objects	1,085
<b>Total Support Services - Instructional Staff</b>	<b>\$6,038,004</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	7,695,270
200 Personnel Services - Employee Benefits	11,569,583
300 Purchased Professional and Technical Services	1,045,500
400 Purchased Property Services	350,200
500 Other Purchased Services	209,088
600 Supplies	99,467
800 Other Objects	349,500
<b>Total Support Services - Administration</b>	<b>\$21,318,608</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,836,022
200 Personnel Services - Employee Benefits	1,336,341
300 Purchased Professional and Technical Services	110,600
500 Other Purchased Services	7,500
600 Supplies	64,455
700 Property	8,000
<b>Total Support Services - Pupil Health</b>	<b>\$3,362,918</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,000,924
200 Personnel Services - Employee Benefits	725,104
300 Purchased Professional and Technical Services	114,500
400 Purchased Property Services	35,000
500 Other Purchased Services	11,986
600 Supplies	106,100
700 Property	1,000
800 Other Objects	577,500
<b>Total Support Services - Business</b>	<b>\$2,572,114</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	8,854,159
200 Personnel Services - Employee Benefits	6,833,735
300 Purchased Professional and Technical Services	562,538
400 Purchased Property Services	2,449,484
500 Other Purchased Services	297,129
600 Supplies	4,469,059

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<u>Description</u>	<u>Amount</u>
700 Property	-10,420
800 Other Objects	6,079
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$23,461,763</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	43,437
200 Personnel Services - Employee Benefits	35,034
500 Other Purchased Services	5,898,910
<b>Total Student Transportation Services</b>	<b>\$5,977,381</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,341,134
200 Personnel Services - Employee Benefits	907,583
300 Purchased Professional and Technical Services	1,141,339
400 Purchased Property Services	5,000
500 Other Purchased Services	980,313
600 Supplies	984,234
700 Property	1,730,210
800 Other Objects	27,964
<b>Total Support Services - Central</b>	<b>\$7,117,777</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	51,258
<b>Total Other Support Services</b>	<b>\$51,258</b>
<b>Total Support Services</b>	<b>\$81,100,782</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,039,213
200 Personnel Services - Employee Benefits	504,978
300 Purchased Professional and Technical Services	193,300
400 Purchased Property Services	22,617
500 Other Purchased Services	368,235
600 Supplies	186,400
700 Property	43,000
800 Other Objects	39,500
<b>Total Student Activities</b>	<b>\$2,397,243</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	440,995
200 Personnel Services - Employee Benefits	444,920
300 Purchased Professional and Technical Services	12,024
500 Other Purchased Services	145,000
600 Supplies	267,027
<b>Total Community Services</b>	<b>\$1,309,966</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,707,209</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,871,822
900 Other Uses of Funds	14,700,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$25,571,822</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	17,800,000
<b>Total Interfund Transfers - Out</b>	<b>\$17,800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$43,371,822</b>
<b>TOTAL EXPENDITURES</b>	<b>\$310,134,306</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	76,591,629	67,688,293
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,625,000	3,625,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	12,000,000	32,000,000
Debt Service Fund	5,000,000	4,300,000
Food Service / Cafeteria Operations Fund	3,981,499	3,981,499
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,300,000	1,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,000	170,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$102,668,128</b>	<b>\$113,064,792</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$102,668,128** **\$113,064,792**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable		
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		

<b>Total General Fund</b>	<b>\$2,548,931</b>	<b>\$2,548,931</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**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**

**06/30/2019 Estimate**

**06/30/2020 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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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>\$2,612,716</b>	<b>\$2,612,716</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$2,612,716</b>	<b>\$2,612,716</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,158,204
0850 Unassigned Fund Balance	1,907,192
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,065,396</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,065,396</b>
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