

POTTSTOWN SCHOOL DISTRICT



FINAL BUDGET

2019-20

June 20, 2019

POTTSTOWN SCHOOL DISTRICT
POTTSTOWN, PA

ANNUAL BUDGET

SCHOOL YEAR 2019-2020
Beginning July 1, 2019 – Ending June 30, 2020

BOARD OF SCHOOL DIRECTORS

Amy B. Francis, President
Katina L. Bearden, Vice-President
John J. Armato
Bonita L. Barnhill
Kurt K. Heidel
Thomas Hylton
Susan B. Lawrence
Raymond M. Rose
Kimberly D. Stilwell

Stephen J. Rodriguez, Superintendent of Schools
Stephen H. Kalis, Esquire, Solicitor
Kimberly D. Stilwell, Treasurer
Maureen K. Jampo, Board Secretary

Proposed Budget Adoption – May 16, 2019

Final Adoption – June 20, 2019



POTTSTOWN SCHOOL DISTRICT

ADMINISTRATION BUILDING • 230 Beech Street • Pottstown PA 19464 • (610)323-8200 • FAX (610)326-6540

www.pottstownschoools.org

LETTER OF TRANSMITTAL BOARD OF SCHOOL DIRECTORS POTTSTOWN, PENNSYLVANIA 19464

June 20, 2019

Ladies and Gentlemen:

In accordance with the School Laws of Pennsylvania and provisions of Act 1, the Proposed Final Budget for the 2019-2020 fiscal year was prepared and submitted to the Board of Directors with a public hearing and board approval on Thursday, May 16, 2019. That budget has been advertised and available for public inspection according to School Law and Act 1. The 2019-2020 School District Budget is now presented for final adoption.

The 2019-2020 Final Budget proposes total expenditures of \$64,284,813, which represents an increase of \$1,527,886 or 2.5% over the budgeted expenditures of the 2018-2019 fiscal year. This includes \$500,000 for budgetary reserve of which \$150,000 is being used to balance the budget along with an additional \$360,324 from the PSERS reserve fund. Of the total budgeted expenditures \$3,537,775 are a result of grants, representing 5.5% of the total budget, exclusive of budgetary reserve.

The Final Budget includes a increase in real estate millage from 40.6260 mills to 41.9667 mills. The median residential property in Pottstown is assessed at \$79,000. Act 1 provided for Homestead Tax relief which will be realized by all approved Homesteads. There are 3,921 approved applications which will realize, to the extent possible, a reduction in the Real Estate Tax assessment by an amount that will result in a Real Estate Tax reduction of \$413.06.

The Superintendent of Schools and the Business Administrator believe this budget provides for the basic needs of the school district. The administrative staff is committed to make sound and prudent decisions within budget limitations.

We respectfully submit this budget to the members of the Board of School Directors and recommend that this be adopted for the 2019-2020 fiscal year.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stephen J. Rodriguez", with a long horizontal flourish extending to the right.

Stephen J. Rodriguez
Superintendent of Schools

A handwritten signature in black ink, appearing to read "Maureen Jampo", with a long horizontal flourish extending to the right.

Maureen Jampo
Business Administrator/Board Secretary

POTTSTOWN SCHOOL DISTRICT
POTTSTOWN, PA

FINAL BUDGET RESOLUTION

JUNE 20, 2019

WHEREAS, the Board of School Directors of the Pottstown School District, at a meeting held on May 17, 2018, did adopt a proposed final budget for the fiscal year 2019-2020.

THEREFORE, BE IT RESOLVED that the Board of School Directors of the Pottstown School District, Montgomery County, hereby adopts the annual budget for the 2019-2020 school year for the total sum of \$64,284,813.

BE IT FURTHER RESOLVED that the Board of School Directors hereby authorizes the expenditures as set forth in the final budget and levies the following taxes to provide the necessary revenue for the same:

- (1) Real Estate Tax at the rate of 41.9667 mills, or \$41.96 per thousand of assessed valuation of taxable real property
- (2) Per Capita Tax, under authorization of Section 679 of the School Code at the rate of five dollars (\$5.00) on each resident of the School District, eighteen years of age or over.
- (3) Per Capita Tax, under authorization of Act 511 of 1965, as amended, at the rate of ten dollars (\$10.00) on each resident of the School District, eighteen years of age or over (shared equally with the Borough of Pottstown).
- (4) Occupation Tax, under authorization of Act 511 of 1965, as amended, at the rate of sixty (60) mills or \$6.00 per hundred of assessed valuation on occupations.
- (5) Local Service Tax, under authorization of Act 511 of 1965, as amended, at the rate of \$50.00 for any person employed in the limits of the Pottstown School District (shared with the Borough of Pottstown, the Borough receives \$45.00 and the school district receives \$5.00).
- (6) Deed Transfer Tax, under authorization of Act 511 of 1965, as amended, at the rate of one percent (1%) upon deeds transferring or conveying any interest on real estate situated wholly or partly within the Pottstown School District (shared equally with the Borough of Pottstown).

- (7) Earned Income Tax, under authorization of Act 511 of 1965, as amended, at the rate of one percent (1%) on taxable income of residents of the Pottstown School District (shared equally with the Borough of Pottstown on residents of Pottstown).
- (8) Penalty rate of ten percent (10%), beginning with the 1979 tax duplicate (July 1, 1979), for Real Estate, Per Capita, and Occupation millage taxes that remain unpaid four (4) months after the date of tax notice. The delinquent penalty shall be added to the taxes and collected by the Tax Collector in accordance with Act 126 of 1976, known as the Local Tax Collection Law.

BE IT FURTHER RESOLVED that the Secretary be directed to advertise the tax rates in the Pottstown Mercury and notify the Bureau of Municipal Affairs, Department of Internal Affairs, by certified mail, return receipt requested, the taxes re-enacted under the authority of Act 511 of 1965, and

BE IT FURTHER RESOLVED that a copy of the final budget for the 2019-2020 school year becomes a part of this resolution and placed on file in the Secretary's office.

LEGAL BACKGROUND FOR BUDGETING IN PUBLIC SCHOOLS

School Laws of Pennsylvania

SECTION 687, Annual Budget: Additional or Increased Appropriations: Transfer of Funds

(a) The Board of School Directors of each school district of the second, third, or fourth class shall, annually, at least thirty (30) days prior to the adoption of the annual budget, prepare a proposed budget of the amount of funds that will be required by the school district in its several departments for the following fiscal year. Such proposed budget shall be prepared on a uniform form, prepared and furnished by the Department of Education, and shall be apportioned to the several classes of expenditures of the district as the board of school directors thereof may determine. Final action shall not be taken on any proposed budget, in which the estimated expenditures exceed two thousand dollars (\$2,000), until after ten (10) days' public notice. Nothing in this act shall be construed to prevent any school district, whose total estimated expenditures do not exceed two thousand dollars (\$2,000), from holding a public hearing. The proposed budget shall be printed, or otherwise made available for public inspection to all persons who may interest themselves, at least twenty (20) days prior to the date for the adoption of the budget.

(b) The board of school directors, after making such revisions and changes therein as appear advisable, shall adopt the budget and the necessary appropriate measures required to put it into effect. The total amount of such budget shall not exceed the amount of funds, including the proposed annual tax levy and state appropriation, available for school purposes in that district. Within fifteen (15) days after the adoption of the budget, the board of school directors shall file a copy of the same in the office of the Department of Education.

(c) The board of school directors may, during any fiscal year, make additional appropriations or increase existing appropriations to meet emergencies, such as epidemics, floods, fires, or other catastrophes, or to provide for the payment for rental under leases or contracts to lease from the State Public School Building Authority or any municipality authority entered into subsequent to the date of the adoption of the budget. The funds therefor shall be provided from unexpended balances in existing appropriations, from unappropriated revenue, if any, or from temporary loans. Such temporary loans, when made, shall be approved by two-thirds vote of the board of school directors.

(d) The board of school directors shall have power to authorize the transfer of any unencumbered balance, or any portion thereof, from one class of expenditures or item, to another, but such action shall be taken only during the last nine (9) months of the fiscal year.

Section 672, Tax Levy: Limitations

(a) In all school districts of the second, third, and fourth class, all school taxes shall be levied and assessed by the board of school directors therein, during the month of February or March or April or May or June each year, for the ensuing fiscal year, except in districts of the second class where the fiscal year begins on the first day of January, in which the school taxes shall be levied and assessed during the month of October or November of each year. In such school districts the tax rate shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school purposes therein. Each school district of the second, third, or fourth class may also collect a per capita tax on each resident or inhabitant of such district over eighteen years of age, as herein provided.

(b) Board of school directors of districts of the second, third, and fourth classes are hereby authorized to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein, (1) to pay up to and including the salaries and increments of the teaching and supervisory staff, (2) to pay rentals due any municipality authority or non-profit corporation or due the State Public School Building Authority, (3) to pay sinking fund charges incurred in connection with school building projects approved by the Department of Public Instruction, and (4) to pay for the amortization of a bond issue which provided a school building prior to the first Monday of July 1959.

(c) The tax levied to pay salaries and increments of the teaching and supervisory staff shall not be invalidated by reason of the fact that in determining the amount to be raised by such tax for the payment of salaries and increments no deduction was made for appropriations or reimbursements paid or payable by the Commonwealth to the School District which are applicable directly or indirectly to the salaries and increments. None of said taxes shall be invalidated or affected by reason of the fact that it may increase the total annual school tax levy of any school district beyond the millage fixed or limited by this section.

(d) The boards of school directors of all independent school districts in which the board members are elected or appointed by court may, annually, levy a tax as herein authorized, at the same time and in the same manner as other school districts of the same class to which such independent district belongs, in an amount which shall be sufficient with all other taxes imposed by such district to pay the expenses of such district as set forth in subsection (b) of this section and to pay all other expenses and requirements of such district: Provided, That such tax shall not be more than seventy-five (75) mills on the dollar on the total amount of the assessed valuation of all property taxable for school purposes within such district. Each such district may also collect, annually, a per capita tax in an amount of not less than one dollar (\$1) and not more than ten dollars (\$10) on each resident or inhabitant of such district over eighteen (18) years of age.

Pottstown School District

2019-2020

REVENUE
SUMMARY

		2018-19 BUDGET	2017-18 FINAL	2019-20 BUDGET
R6000	REVENUE LOCAL SOURCES		\$ -	
R6111	CURRENT REAL ESTATE TAX	\$ 27,796,049.83	\$ 28,236,934.62	\$ 27,478,107.00
R6112	INTERM REAL ESTATE TAX	\$ 105,000.00	\$ 50,567.93	\$ 50,500.00
R6113	PUBLIC UTILITY TAX	\$ 34,000.00	\$ 33,846.32	\$ 34,000.00
R6114	PAYMENT LIEU OF TAXES	\$ -	\$ 43,754.30	\$ 40,000.00
R6120	CURRENT PER CAP (679)	\$ 31,000.00	\$ 29,103.74	\$ 30,000.00
R6140	CURRENT ENABLING TAXES		\$ -	
R6141	CUR ACT 511 PER CAPITA	\$ 31,000.00	\$ 29,103.74	\$ 30,000.00
R6143	CURR ACT 511 OCCUPATION	\$ 41,200.00	\$ 45,160.43	\$ 42,000.00
R6150	CUR TAXES - PROPORTIONL		\$ -	\$ -
R6151	CUR ACT 511 EARN INCOME	\$ 2,150,000.00	\$ 2,135,962.80	\$ 2,150,000.00
R6152	CUR 511 OCCUPATION-MILL	\$ 135,000.00	\$ 123,753.08	\$ 145,000.00
R6153	REAL ESTATE TRANSFER TX	\$ 280,000.00	\$ 592,243.58	\$ 280,000.00
R6400	DELINQUENCIES TAXES		\$ -	\$ -
R6411	DELINQ REAL ESTATE TAX	\$ 1,250,000.00	\$ 910,050.82	\$ 1,325,000.00
R6420	DELINQ PER CAPITA (679)	\$ 25,000.00	\$ 35,642.00	\$ 28,000.00
R6441	DELINQ ACT 511 PER CAP	\$ 25,000.00	\$ 35,641.99	\$ 28,000.00
R6452	DELINQ ACT 511 OCCUPT	\$ 150,000.00	\$ 239,228.17	\$ 150,000.00
R6510	INTEREST ON INVESTMENTS	\$ 210,000.00	\$ 253,178.19	\$ 400,000.00
R6710	REVENUE-ADMINSSIONS		\$ -	\$ 16,500.00
R6750	STUDENT ACT - SPEC EVTS	\$ -	\$ -	\$ -
R6790	OTHER DISTRICT ACTIVITY		\$ -	\$ -
R6810	REV FROM LOC GOVT UNITS		\$ -	\$ -
R6821	REV OTHER PA PUBLIC SCH	\$ 3,900.00	\$ 4,000.00	\$ 4,000.00
R6829	STATE FUND BY IU'S		\$ -	\$ -
R6831	FED REV FROM PA PUBLIC	\$ -	\$ 16,000.00	\$ -
R6832	FEDERAL IDEA FROM MCIU	\$ 639,082.81	\$ 641,947.81	\$ 659,840.00
R6833	ARRA-IDEA PASS THRU		\$ -	\$ -
R6839	FED REV FROM OTHER INT	\$ 2,865.00	\$ 3,717.00	\$ 2,865.00
R6910	RENTALS	\$ 161,000.00	\$ 218,363.26	\$ 133,400.00
R6920	DONATIONS PRIVATE SOURC	\$ 453,380.00	\$ 402,654.39	\$ -
R6930	GAINS/LOSSES FIXED ASST	\$ -	\$ -	\$ -
R6940	TUITION FROM PATRONS	\$ -	\$ -	\$ -
R6941	REG DAY SCHOOL TUITION		\$ -	\$ -
R6942	SUMMER SCHOOL TUITION		\$ -	\$ -
R6943	ADULT EDUCATION TUITION		\$ -	\$ -
R6944	RCPTS FROM OTH PA LEAS	\$ -	\$ 5,130.30	\$ -
R6960	SERV PROVIDED LO GOVT U		\$ -	\$ -
R6961	TRANSPORTATION PA LEAS	\$ -	\$ 13,340.99	\$ -
R6980	COMMUNITY SERVICES ACT.		\$ -	\$ -
R6990	MISCELLANEOUS REVENUE	\$ 12,000.00	\$ 124,309.37	\$ 87,000.00
R6991	REFUNDS	\$ 5,000.00	\$ 59,582.18	\$ -
R6992	ENERGY EFFICIENCY	\$ -	\$ -	\$ -
R6993	FAMILY CENTER REVENUE		\$ -	\$ -
R6995	WM PENN REVENUE		\$ -	\$ -
R6999	ALL OTHER REVENUE	\$ 336,286.00	\$ 246,903.04	\$ 300,000.00
R7000	REVENUE STATE SOURCES	\$ -	\$ -	
R7110	BASIC ED EQUALIZED SUBS	\$ 11,402,778.00	\$ 11,124,156.96	\$ 12,112,056.00
R7140	CHARTER SCHOOLS	\$ -	\$ -	\$ -
R7142	NONPUBLIC TRANSFERS		\$ -	\$ -
R7160	ORPHANS/CHILD PRIVATE H	\$ 15,000.00	\$ 127.43	\$ -
R7170	EDUC EMPOWERMENT	\$ -	\$ 250,000.00	\$ -
R7180	STAFF & PROGRAM DEV		\$ -	\$ -
R7210	HOMEBOUND INSTRUCT	\$ -	\$ -	\$ -
R7220	VOCATIONAL ED - INOVT L	\$ 312,838.00	\$ 257,525.76	\$ 354,470.00
R7230	VOC ED - ALTERNATIVE ED		\$ -	\$ -
R7240	DRIVER EDUCATION - STUD		\$ -	\$ -
R7270	SPECIAL ED EXCEP PUPILS		\$ -	\$ -
R7271	SPECIAL ED SCHOOL AGE	\$ 2,239,602.00	\$ 2,178,878.37	\$ 2,387,395.00
R7272	EARLY INTERVENTION		\$ -	\$ -
R7273	MEDICAL REIMB ACCESS		\$ -	\$ -
R7290	OTHER PROGRAM SUB		\$ -	\$ -
R7291	EDUC ASSISTANCE PGM	\$ -	\$ -	\$ -
R7292	REC'D PA PREK COUNTS	\$ 2,240,600.00	\$ 2,240,600.00	\$ 2,240,600.00
R7295	TEEN PARENTING PROG		\$ -	\$ -
R7299	PRRI/APS PAYMENTS	\$ -	\$ 2,781.98	\$ -
R7310	TRANSPORTATION	\$ -	\$ -	\$ -
R7311	PUPIL TRANSPORTATION	\$ 593,295.25	\$ 593,295.25	\$ 590,000.00
R7312	NON PUBLIC-CHARTER TRANS	\$ 12,705.00	\$ 12,705.00	\$ 12,500.00
R7320	RENTALS/SINKING FUNDS	\$ 904,149.00	\$ 877,522.71	\$ 971,500.00
R7330	HEALTH MED/DENTAL/NURSE	\$ 65,000.00	\$ 67,244.61	\$ 65,000.00
R7340	SUPPL REIMBURSEMENT	\$ 1,622,645.58	\$ 1,618,434.80	\$ 1,622,645.58
R7360	SAFE SCHOOLS		\$ -	\$ 40,000.00
R7500	EXTRA GRANTS		\$ -	
R7501	PA ACCOUNTABILITY EARLY	\$ -	\$ -	

		2018-19 BUDGET	2017-18 FINAL	2019-20 BUDGET
R7502	DUAL ENROLLMENT		\$ -	
R7503	PROJECT 720 HS REFORM		\$ -	
R7505	READY TO LEARN	\$ 559,007.00	\$ 559,007.00	\$ 559,007.00
R7509	EQUIPMENT GRANTS	\$ -	\$ 13,656.52	\$ 11,000.00
R7599	OTHER STATE REVENUE	\$ 16,000.00	\$ 3,503.42	\$ -
R7810	STATESHARE SS & MEDICR	\$ 1,001,068.29	\$ 1,121,117.57	\$ 1,134,523.87
R7820	STATE SHARE RETIREMENT	\$ 5,151,401.67	\$ 4,862,072.43	\$ 5,089,807.27
R7910	EDUCATIONAL TECHNOLOGY		\$ -	\$ -
R7920	CLASSROOMS FUTURE		\$ -	\$ -
R8000	REVENUE FEDERAL SOURCES	\$ -	\$ -	\$ -
R8110	FEDERAL IMPACTED AREA		\$ -	\$ -
R8200	AID FROM FED THROUGH PA		\$ -	\$ -
R8310	RESTRICTED AID FEDERAL		\$ -	\$ -
R8320	ENERGY CONSERVATION		\$ -	\$ -
R8390	OTHER RESTRICTED GRANTS		\$ -	\$ -
R8391	ROTC PROGRAM	\$ 57,000.00	\$ 60,257.32	\$ 59,000.00
R8513	ECIA TITLE I		\$ -	\$ -
R8514	TITLE I IMPRV BASIC PGM	\$ 1,211,616.00	\$ 1,192,045.09	\$ 1,211,616.00
R8515	TITLE II	\$ 171,881.00	\$ 171,881.00	\$ 171,881.00
R8516	ACADEMIC ACHIEVEMENT	\$ -	\$ -	\$ -
R8517	21st century	\$ 400,000.00	\$ 378,805.75	\$ 400,000.00
R8518	NCLB TITLE V INNOVATIVE		\$ -	\$ -
R8519	OTHER GRANTS ESEA/IDEA		\$ -	\$ -
R8521	VOCED - PERKINS	\$ 56,705.00	\$ 56,705.00	\$ 56,705.00
R8522	VOCED-OUTLAY		\$ -	\$ -
R8560	TITLE VI		\$ -	\$ -
R8570	TITLE II		\$ -	\$ -
R8630	EMPLOY & TRAIN ACT		\$ -	\$ -
R8690	OTHER GTS THROUGH PA		\$ -	\$ -
R8691	TEAM PROGRAM		\$ -	\$ -
R8693	LEAD TEACHER GRANT		\$ -	\$ -
R8694	COLLABORATIVE LEARNING		\$ -	\$ -
R8695	TEEN PARENTING		\$ -	\$ -
R8696	SUMMER INT. LANGUAGE		\$ -	\$ -
R8697	EVEN START PROGRAM		\$ -	\$ -
R8698	CSRD GRANT		\$ -	\$ -
R8699	LEARNING SERVICE GRANT		\$ -	\$ -
R8703	ARRA-TITLE I PART A		\$ -	\$ -
R8704	ARRA TITLE I SCHOOL IMP		\$ -	\$ -
R8705	ARRA-TITLE II PART D		\$ -	\$ -
R8708	ARRA - SFSF		\$ -	\$ -
R8709	EDUCATION JOBS		\$ -	\$ -
R8800	MEDICAL ASST. REIMBURSE		\$ -	\$ -
R8810	ACCESS	\$ 325,000.00	\$ 500,000.00	\$ 325,000.00
R8820	MA ADMIN	\$ 10,000.00	\$ 20,718.47	\$ 15,000.00
R9120	PROCEEDS REFUND BONDS		\$ -	\$ -
R9130	BOND PREMIUM		\$ -	\$ -
R9200	PROCEEDS EXT TERM FIN		\$ -	\$ -
R9310	GENERAL FUND TRANSFERS	\$ 432,872.00	\$ 6,206.51	\$ 360,324.00
R9330	CP FUND TRANSFERS	\$ -	\$ -	\$ -
R9360	INTERNAL SERVICE FUND		\$ 456,102.00	\$ -
R9370	TRUST & AGENCY TRANSFER		\$ -	\$ -
R9400	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -
R9700	TRANSFER FROM UNITS/GOV		\$ -	\$ -
R9710	TRANSFER FROM COMP UNIT		\$ -	\$ -
R9720	TRANSFERS FROM PRIM GOV		\$ -	\$ -
R9990	INSURANCE RECOVERIES		\$ -	\$ -
(blank)	(blank)		\$ -	\$ -
Grand Total		\$ 62,677,927.43	\$ 63,155,471.00	\$ 63,204,242.72

TOTAL CURRENT TAXES	\$ 30,603,249.83	\$ 31,320,430.54	\$ 30,279,607.00
TOTAL TAXES	\$ 1,450,000.00	\$ 1,220,562.98	\$ 1,531,000.00
TOTAL LOCAL	\$ 33,876,763.64	\$ 34,530,120.05	\$ 33,414,212.00
TOTAL STATE	\$ 26,136,089.79	\$ 25,782,629.81	\$ 27,190,504.72
TOTAL FEDERAL	\$ 2,665,074.00	\$ 2,842,721.14	\$ 2,599,526.00
	\$ 62,677,927.43	\$ 63,155,471.00	\$ 63,204,242.72

\$ 3,884,809.00
 \$ (213,169.00)
 \$ 4,097,978.00
 6.54%

Pottstown School District

2019-2020

EXPENDITURE
SUMMARY

Main Acct	Description	2018-19 BUDGET	2017-18 FINAL	2019-20 BUDGET	
100			\$ -		
110	Administrative Salaries	\$ 2,500,342.00	\$ 2,392,521.27	\$ 2,550,342.00	
120	Professional Education Salaries	\$ 15,707,000.00	\$ 15,414,851.98	\$ 16,079,000.00	
130	Other Professional Salaries	\$ 1,070,950.00	\$ 1,245,137.40	\$ 1,119,280.62	
140	Technical Salaries	\$ 211,830.00	\$ 327,420.50	\$ 247,689.85	
150	Clerical Salaries	\$ 1,159,653.00	\$ 1,322,985.63	\$ 1,102,420.14	
160	Crafts and Trade Salaries	\$ 439,903.44	\$ 514,428.62	\$ 494,411.86	
170	Operative Salaries	\$ 205,615.00	\$ 174,217.35	\$ 1,872.84	
180	Service Work Salaries	\$ 1,236,688.00	\$ 1,203,084.58	\$ 1,275,186.54	
190	Instructional Assistant Salaries	\$ 1,927,570.00	\$ 1,983,427.25	\$ 1,824,243.65	
210	Health Care Insurance	\$ 5,354,974.00	\$ 3,578,182.56	\$ 5,458,697.00	
220	Social Security Contributions	\$ 1,871,155.69	\$ 1,784,617.85	\$ 1,888,360.03	
230	Retirement Contributions	\$ 8,176,828.05	\$ 7,944,033.11	\$ 8,464,283.79	
240	Tuition Reimbursement	\$ 55,000.00	\$ 66,860.00	\$ 75,000.00	
250	Unemployment Compensation	\$ 20,000.00	\$ 19,916.15	\$ 20,000.00	
260	Workers Compensation	\$ 183,000.00	\$ 166,745.00	\$ 190,000.00	
280	Other Post Employment Benefits	\$ 12,600.00	\$ 5,706.10	\$ 27,806.00	
290	Other Employee Benefits	\$ 25,000.00	\$ 106,861.60	\$ 28,000.00	
300		\$ -	\$ -	\$ -	
310	Administrative Services	\$ -	\$ -	\$ -	
320	Professional Education Services	\$ 1,850,000.00	\$ 2,340,227.83	\$ 1,861,700.00	
330	Other Professional Services	\$ 965,000.00	\$ 791,986.61	\$ 965,000.00	
340	Technical Services	\$ 500.00	\$ 437.50	\$ 500.00	
350	Security Services	\$ 441,421.18	\$ 393,852.34	\$ 445,000.00	
360	Safe Schools	\$ -	\$ -	\$ 45,000.00	
390	Other Purchased Services	\$ 560,000.00	\$ 588,105.73	\$ 560,000.00	
400		\$ -	\$ -	\$ -	
410	Cleaning Services	\$ 140,000.00	\$ 116,632.46	\$ 150,000.00	
420	Utility Services	\$ 595,000.00	\$ 488,013.25	\$ 492,000.00	
430	Repairs/Maintenance Services	\$ 360,000.00	\$ 254,339.02	\$ 360,000.00	
440	Rentals	\$ 100,000.00	\$ 106,760.31	\$ 130,000.00	
450	Construction Services	\$ 675,000.00	\$ 958,903.83	\$ 675,000.00	
460	Extermination Services	\$ 1,000.00	\$ 3,148.45	\$ 7,000.00	
490	Other Building Services	\$ 10,000.00	\$ 7,912.29	\$ 1,000.00	
500		\$ -	\$ -	\$ -	
510	Student Transportation	\$ 1,477,356.00	\$ 2,019,380.25	\$ 1,520,598.43	
520	Insurance	\$ 260,000.00	\$ 249,018.50	\$ 275,000.00	
530	Communications	\$ 126,000.00	\$ 118,332.23	\$ 120,000.00	
540	Advertising	\$ 5,000.00	\$ 2,336.70	\$ 5,000.00	
550	Printing & Binding	\$ -	\$ -	\$ 500.00	
560	Tuition	\$ 5,700,000.00	\$ 6,680,415.37	\$ 7,300,000.00	
580	Travel	\$ 30,000.00	\$ 35,604.90	\$ 30,000.00	
590	Misc Purchased Services	\$ 20,000.00	\$ 18,061.17	\$ 19,000.00	
610	General Supplies	\$ 1,460,000.00	\$ 1,454,003.34	\$ 1,460,000.00	
620	Energy	\$ 210,000.00	\$ 189,461.83	\$ 210,000.00	
630	Food	\$ -	\$ -		
640	Books and Periodicals	\$ 460,000.00	\$ 429,860.25	\$ 250,000.00	
650	Technology Supplies and Fees	\$ -	\$ -	\$ 350,000.00	
700	Equipment	\$ -	\$ -	\$ -	
720	Buildings	\$ -	\$ -	\$ -	
750	EQUIP-ORIGNL/ADDITIONAL	\$ 183,000.00	\$ 423,644.48	\$ 150,000.00	
760	EQUIP-REPLACEMENT	\$ 250,000.00	\$ 193,197.42	\$ 150,000.00	
780	TECH INFRASTRUCTURE	\$ 35,000.00	\$ 36,245.43	\$ 30,000.00	
810	Dues & Fees	\$ 30,000.00	\$ 44,297.50	\$ 51,000.00	
830	Bond Interest Payments	\$ 1,250,526.00	\$ 1,167,609.22	\$ 1,253,921.00	
840	Contingency	\$ 360,423.19	\$ -	\$ 350,000.00	
860	Donation for Community	\$ 20,000.00	\$ 120,000.00	\$ 20,000.00	
880	Refund Prior Years Receipts	\$ 499,041.89	\$ 1,209,035.30	\$ 50,000.00	
890	Misc Expenditures -	\$ 1,560,000.00	\$ 1,345,750.00	\$ 1,560,000.00	
910	Bond Principal Payments	\$ 2,435,550.00	\$ 2,284,000.00	\$ 2,512,000.00	
930	Fund Transfers	\$ 450,000.00	\$ -	\$ -	
940		\$ -	\$ -		
Grand Total		\$ 62,677,927.43	\$ 62,321,570.46	\$ 64,205,813.75	
		\$ 62,677,927.43	\$ 63,155,471.00	\$ 63,204,242.72	Revenues
		\$ (0.00)	\$ 833,900.54	\$ (1,001,571.03)	Shortfall
				\$ 1,001,571.03	Revenue at Index
				\$ 0.00	adjusted shortfall

Pottstown School District

2019 - 2020

PDE 2028

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

6/20/19

Date



Secretary of the Board - Original Signature Required

6/20/19

Date



Chief School Administrator - Original Signature Required

6-20-19

Date

Maureen K Jampo

Contact Person

(610)970-6611

Extn :

Telephone

Extension

mjampo@pottstownk12.org

Email Address

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

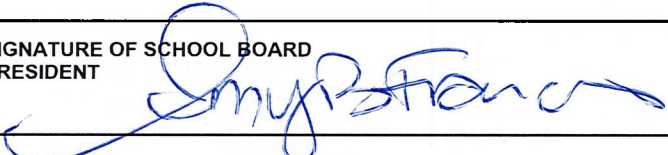
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottstown SD	County : Montgomery	AUN Number : 123466403
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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 6/20/19
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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.	
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 0.000 6142 Current Year Rate: 60.00	To correct account 6142 for occupation tax incorrectly reported in past
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 60.0000 6152 Current Year Rate:	To correct account 6142 for occupation tax incorrectly reported in past
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.	using fund balance 457,324 to balance budget
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 for PSERS reserve
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	using fund balance 457,324 to balance budget

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	117,854	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,799,409	
0840 Assigned Fund Balance	432,874	
0850 Unassigned Fund Balance	4,808,077	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,040,360</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,415,784	
7000 Revenue from State Sources	27,190,503	
8000 Revenue from Federal Sources	2,239,202	
9000 Other Financing Sources	360,324	
Total Estimated Revenues And Other Financing Sources		<u>\$64,205,813</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$73,246,173</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,479,679
6112 Interim Real Estate Taxes	50,500
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	217,000
6150 Current Act 511 Taxes - Proportional Assessments	2,430,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,531,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	16,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	666,705
6910 Rentals	133,400
6990 Refunds and Other Miscellaneous Revenue	387,000

REVENUE FROM LOCAL SOURCES \$34,415,784

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	12,112,056
7220 Vocational Education	354,470
7271 Special Education funds for School-Aged Pupils	2,387,395
7292 Pre-K Counts	2,240,600
7311 Pupil Transportation Subsidy	590,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	971,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,619,578
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	559,007
7509 Supplemental Equipment Grants	11,000
7810 State Share of Social Security and Medicare Taxes	1,134,523
7820 State Share of Retirement Contributions	5,092,874

REVENUE FROM STATE SOURCES \$27,190,503

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	59,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,211,616
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	171,881

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	400,000
8521 Vocational Education - Operating Expenditures	56,705
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES \$2,239,202

OTHER FINANCING SOURCES

9320 Special Revenue Fund Transfers	360,324
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OTHER FINANCING SOURCES \$360,324

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,205,813

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$28,479,679
 Amount of Tax Relief for Homestead Exclusions \$1,619,578
 Total Approx. Tax Revenue: \$30,099,257
 Approx. Tax Levy for Tax Rate Calculation: \$32,087,427

Montgomery Total

2018-19 Data		
a. Assessed Value	\$772,892,489	\$772,892,489
b. Real Estate Mills	40.6260	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$976,698,058	\$976,698,058
d. Assessed Value	\$764,594,399	\$764,594,399
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$31,399,530	\$31,399,530
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$31,399,530	\$31,399,530
(f Total * g)		
i. Base Mills Subject to Index	40.6260	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.47453%	93.47453%
k. Tax Levy Needed	\$32,087,427	\$32,087,427
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	41.9666	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,087,427	\$32,087,427
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,467,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,479,679
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,479,679	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,619,578</u>	
Total Approx. Tax Revenue:	\$30,099,257	
Approx. Tax Levy for Tax Rate Calculation:	\$32,087,427	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.9666	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,087,427	\$32,087,427
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	\$9,841.79	
Number of Homestead/Farmstead Properties	3921	3921
Median Assessed Value of Homestead Properties		\$79,000

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,479,679
Amount of Tax Relief for Homestead Exclusions	<u>\$1,619,578</u>
Total Approx. Tax Revenue:	\$30,099,257
Approx. Tax Levy for Tax Rate Calculation:	\$32,087,427

Montgomery		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,619,578	Lowering RE Tax Rate	\$0	\$1,619,578
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,619,578

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>
Montgomery	764,594,399	41.9666	32,087,427			93.47453%	
Totals:	764,594,399		32,087,427	1,619,578	30,467,849 X	93.47453%	28,479,679

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$60.00	\$0.00	145,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	42,000
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 217,000 217,000

	<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%	2,150,000	2,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	280,000	280,000
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 2,430,000 2,430,000

Total Act 511, Current Taxes 2,647,000

Act 511 Tax Limit -->	976,698,058 X	12	11,720,377
	Market Value	Mills	(511 Limit)

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
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Montgomery	40.6260	41.9666	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$60.00	New	No	3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>					3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	60.0000	0	-100.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,681,881
1200 Special Programs - Elementary / Secondary	12,580,191
1300 Vocational Education	1,266,177
1400 Other Instructional Programs - Elementary / Secondary	2,269,242
1800 Pre-Kindergarten	2,838,014
Total Instruction	\$39,635,505
2000 Support Services	
2100 Support Services - Students	2,180,409
2200 Support Services - Instructional Staff	2,312,355
2300 Support Services - Administration	3,846,551
2400 Support Services - Pupil Health	1,155,228
2500 Support Services - Business	950,498
2600 Operation and Maintenance of Plant Services	5,152,677
2700 Student Transportation Services	2,744,429
2800 Support Services - Central	338,409
2900 Other Support Services	20,000
Total Support Services	\$18,700,556
3000 Operation of Non-Instructional Services	
3200 Student Activities	758,531
3300 Community Services	20,150
Total Operation of Non-Instructional Services	\$778,681
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	680,371
Total Facilities Acquisition, Construction and Improvement Services	\$680,371
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,410,699
Total Other Expenditures and Financing Uses	\$4,410,699
Total Estimated Expenditures and Other Financing Uses	\$64,205,812

2019-2020 Final General Fund Budget

LEA : 123466403 Pottstown SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,901,293
200 Personnel Services - Employee Benefits	7,442,467
300 Purchased Professional and Technical Services	456,092
400 Purchased Property Services	2,547
500 Other Purchased Services	1,576,911
600 Supplies	300,238
700 Property	2,280
800 Other Objects	53
Total Regular Programs - Elementary / Secondary	\$20,681,881
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,111,753
200 Personnel Services - Employee Benefits	3,112,710
300 Purchased Professional and Technical Services	1,650,162
500 Other Purchased Services	3,599,442
600 Supplies	106,124
Total Special Programs - Elementary / Secondary	\$12,580,191
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	602,419
200 Personnel Services - Employee Benefits	451,243
400 Purchased Property Services	125
500 Other Purchased Services	78,860
600 Supplies	76,660
700 Property	56,870
Total Vocational Education	\$1,266,177
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	643,053
200 Personnel Services - Employee Benefits	356,193
300 Purchased Professional and Technical Services	110,294
500 Other Purchased Services	861,757
600 Supplies	293,945
800 Other Objects	4,000
Total Other Instructional Programs - Elementary / Secondary	\$2,269,242
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	724,757
200 Personnel Services - Employee Benefits	353,696
300 Purchased Professional and Technical Services	364,546
500 Other Purchased Services	9,576
600 Supplies	73,589
800 Other Objects	1,311,850
Total Pre-Kindergarten	\$2,838,014
Total Instruction	\$39,635,505
2000 Support Services	

2019-2020 Final General Fund Budget

LEA : 123466403 Pottstown SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	1,289,609
200 Personnel Services - Employee Benefits	751,434
300 Purchased Professional and Technical Services	101,931
400 Purchased Property Services	4,465
500 Other Purchased Services	2,165
600 Supplies	30,326
800 Other Objects	479
Total Support Services - Students	\$2,180,409
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	893,966
200 Personnel Services - Employee Benefits	666,222
300 Purchased Professional and Technical Services	91,527
400 Purchased Property Services	39,294
500 Other Purchased Services	9,150
600 Supplies	340,847
700 Property	270,850
800 Other Objects	499
Total Support Services - Instructional Staff	\$2,312,355
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,876,505
200 Personnel Services - Employee Benefits	1,177,542
300 Purchased Professional and Technical Services	350,604
400 Purchased Property Services	68,408
500 Other Purchased Services	245,288
600 Supplies	93,018
800 Other Objects	35,186
Total Support Services - Administration	\$3,846,551
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	589,394
200 Personnel Services - Employee Benefits	306,782
300 Purchased Professional and Technical Services	230,071
500 Other Purchased Services	2,606
600 Supplies	26,375
Total Support Services - Pupil Health	\$1,155,228
2500 Support Services - Business	
100 Personnel Services - Salaries	466,057
200 Personnel Services - Employee Benefits	288,755
300 Purchased Professional and Technical Services	80,943
400 Purchased Property Services	42,919
500 Other Purchased Services	52,922
600 Supplies	16,039
800 Other Objects	2,863
Total Support Services - Business	\$950,498
2600 Operation and Maintenance of Plant Services	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,038,687
200 Personnel Services - Employee Benefits	994,993
300 Purchased Professional and Technical Services	327,519
400 Purchased Property Services	977,535
500 Other Purchased Services	92,852
600 Supplies	720,283
800 Other Objects	808
Total Operation and Maintenance of Plant Services	\$5,152,677
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	78,446
500 Other Purchased Services	2,661,699
600 Supplies	4,284
Total Student Transportation Services	\$2,744,429
2800 Support Services - Central	
100 Personnel Services - Salaries	164,649
200 Personnel Services - Employee Benefits	108,369
300 Purchased Professional and Technical Services	1,300
500 Other Purchased Services	1,208
600 Supplies	62,783
800 Other Objects	100
Total Support Services - Central	\$338,409
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$18,700,556
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	392,306
200 Personnel Services - Employee Benefits	141,741
300 Purchased Professional and Technical Services	28,392
400 Purchased Property Services	4,708
500 Other Purchased Services	55,661
600 Supplies	125,488
800 Other Objects	10,235
Total Student Activities	\$758,531
3300 Community Services	
800 Other Objects	20,150
Total Community Services	\$20,150
Total Operation of Non-Instructional Services	\$778,681
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	5,371
400 Purchased Property Services	675,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$680,371
Total Facilities Acquisition, Construction and Improvement Services	\$680,371
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,898,699
900 Other Uses of Funds	2,512,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,410,699
Total Other Expenditures and Financing Uses	\$4,410,699
TOTAL EXPENDITURES	\$64,205,812

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	12,000,000	12,000,000
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	1,400,000	1,400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	135,000	135,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$14,185,000	\$14,185,000
--	---------------------	---------------------

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	\$14,185,000	\$14,185,000
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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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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

06/30/2019 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

2019-2020 Final General Fund Budget

LEA : 123466403 Pottstown SD

Printed 6/20/2019 4:13:51 PM

Page - 3 of 6

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**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

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 Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	63,080,110	60,568,110
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	\$63,080,110	\$60,568,110
TOTAL INDEBTEDNESS	\$63,080,110	\$60,568,110

Account Description	Amounts
0810 Nonspendable Fund Balance	117,854
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,439,085
0840 Assigned Fund Balance	457,324
0850 Unassigned Fund Balance	5,143,952
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,040,361

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,158,215
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