

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mary Markert

(484)864-9047

Extn :

Contact Person

Telephone

Extension

mmarkert@k12.com

Email Address

<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.	
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.	ISPA's first year is 2017-2018, the school has not yet determined the need to assign a fund balance or budgetary reserve.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	124,912
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$124,912</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,081,402
7000 Revenue from State Sources	
8000 Revenue from Federal Sources	151,620
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,233,022</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,357,934</u>

Amount

REVENUE FROM LOCAL SOURCES

6940 Tuition from Patrons 22,081,402

REVENUE FROM LOCAL SOURCES \$22,081,402

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged 134,875

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 16,745

REVENUE FROM FEDERAL SOURCES \$151,620

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,233,022

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,884,283
1200 Special Programs - Elementary / Secondary	1,862,311
Total Instruction	\$13,746,594
2000 Support Services	
2100 Support Services - Students	2,065,557
2200 Support Services - Instructional Staff	1,079,894
2300 Support Services - Administration	2,920,789
2400 Support Services - Pupil Health	64,444
2500 Support Services - Business	329,426
2600 Operation and Maintenance of Plant Services	514,459
2800 Support Services - Central	1,225,301
Total Support Services	\$8,199,870
3000 Operation of Non-Instructional Services	
3200 Student Activities	22,210
Total Operation of Non-Instructional Services	\$22,210
Total Estimated Expenditures and Other Financing Uses	\$21,968,674

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,652,367
200 Personnel Services - Employee Benefits	1,202,651
300 Purchased Professional and Technical Services	180,544
400 Purchased Property Services	1,592,179
500 Other Purchased Services	76,843
600 Supplies	6,149,376
700 Property	30,323
Total Regular Programs - Elementary / Secondary	\$11,884,283
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	834,015
200 Personnel Services - Employee Benefits	377,616
300 Purchased Professional and Technical Services	564,395
500 Other Purchased Services	25,986
600 Supplies	49,331
700 Property	10,968
Total Special Programs - Elementary / Secondary	\$1,862,311
Total Instruction	\$13,746,594
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,112,451
200 Personnel Services - Employee Benefits	397,308
300 Purchased Professional and Technical Services	429,246
500 Other Purchased Services	38,214
600 Supplies	70,933
700 Property	17,405
Total Support Services - Students	\$2,065,557
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	199,980
200 Personnel Services - Employee Benefits	52,700
300 Purchased Professional and Technical Services	762,447
500 Other Purchased Services	6,114
600 Supplies	57,349
700 Property	1,304
Total Support Services - Instructional Staff	\$1,079,894
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	273,630
200 Personnel Services - Employee Benefits	71,144
300 Purchased Professional and Technical Services	2,540,914
500 Other Purchased Services	13,660
600 Supplies	5,680
800 Other Objects	15,761
Total Support Services - Administration	\$2,920,789

<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	51,146
200 Personnel Services - Employee Benefits	13,298
Total Support Services - Pupil Health	\$64,444
2500 Support Services - Business	
300 Purchased Professional and Technical Services	280,160
600 Supplies	49,266
Total Support Services - Business	\$329,426
2600 Operation and Maintenance of Plant Services	
400 Purchased Property Services	393,379
600 Supplies	21,680
800 Other Objects	99,400
Total Operation and Maintenance of Plant Services	\$514,459
2800 Support Services - Central	
300 Purchased Professional and Technical Services	1,224,156
600 Supplies	1,145
Total Support Services - Central	\$1,225,301
Total Support Services	\$8,199,870
3000 Operation of Non-Instructional Services	
3200 Student Activities	
500 Other Purchased Services	22,210
Total Student Activities	\$22,210
Total Operation of Non-Instructional Services	\$22,210
TOTAL EXPENDITURES	\$21,968,674

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	1,826,411	2,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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 Cash and Short-Term Investments	\$1,826,411	\$2,200,000
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Long-Term Investments

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		
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 Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$1,826,411	\$2,200,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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

Other Capital Projects Fund

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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
- 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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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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		
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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		
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Permanent 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 Permanent Fund		
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Total Long-Term Indebtedness		
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<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,573,644	2,450,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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	\$2,573,644	\$2,450,000
TOTAL INDEBTEDNESS	\$2,573,644	\$2,450,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	389,260
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$389,260
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$389,260