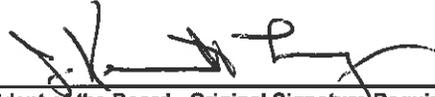


# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 18, 2018



President of the Board - Original Signature Required

June 18, 2018

Date



Secretary of the Board - Original Signature Required

June 18, 2018

Date



Chief School Administrator - Original Signature Required

June 18, 2018

Date

Christopher L Johnston

Contact Person

(717)872-9500

Extn :2237

Telephone

Extension

chrisj@pennmanor.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018) ?

Yes



No



If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$86146876
Ending Unassigned Fund Balance	\$4744697
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

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 6/20/2018
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

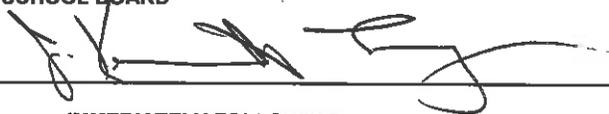
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Penn Manor SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113365203
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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> May 7, 2018
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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>
1480	Tax Data: County 1 - Current Year Tax Levy cannot increase by more than (100% + Prior Year's Index) from the previous year if a countywide reassessment was indicated.  County 1 - Current Year Tax Levy: \$51,334,211.00 County 1 - Prior Year Tax Levy: \$48,622,957.00	District received approval of referendum exceptions
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Good Business Practice - within range recommended by auditors
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.	Good Business Practice - within range recommended by auditors
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Commitments for Future Technology Replacements/Upgrades; Debt Service Stabilization Expenditures; Capital Projects; Textbook Series Replacements

<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	9,568,736
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,030,281
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,599,017</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	57,906,957
7000 Revenue from State Sources	25,979,739
8000 Revenue from Federal Sources	974,596
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$84,861,292</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$100,460,309</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	48,333,090
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	6,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	300,050
6700 Revenues from LEA Activities	57,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,151,500
6910 Rentals	55,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	483,617

**REVENUE FROM LOCAL SOURCES****\$57,906,957****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	11,770,601
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,916,205
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	606,333
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,299,542
7505 Ready to Learn Block Grant	620,860
7810 State Share of Social Security and Medicare Taxes	1,282,920
7820 State Share of Retirement Contributions	5,606,278

**REVENUE FROM STATE SOURCES****\$25,979,739****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	742,602
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,437
8517 NCLB, Title IV - 21st Century Schools	19,557
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$974,596</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>84,861,292</b>
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Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$48,333,090</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,299,542</u></b>
Total Approx. Tax Revenue:	<b>\$49,632,632</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$51,334,211</b>

Lancaster

Total

<b>2017-18 Data</b>		
a. Assessed Value	\$2,423,876,200	\$2,423,876,200
b. Real Estate Mills	20.0600	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$2,726,041,013	\$2,726,041,013
d. Assessed Value	\$3,130,134,800	\$3,130,134,800
e. Assessed Value of New Constr/ Renov	\$30,506,189	\$30,506,189
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$48,622,957	\$48,622,957
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$48,622,957	\$48,622,957
(f Total * g)		
i. Base Mills Subject to Index	15.6867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.59920%	96.59920%
k. Tax Levy Needed	\$51,334,211	\$51,334,211
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>16.4000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,334,211	\$51,334,211
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,034,669
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,333,090
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$48,333,090</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,299,542</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$49,632,632</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,334,211</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1729	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2271	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,623,357	\$50,623,357
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$710,854	\$710,854
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$686,679	\$686,679

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,318.00	
Number of Homestead/Farmstead Properties	10838	10838
Median Assessed Value of Homestead Properties		\$178,500

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Act 1 Index (current): 3.0% | Act 1 Index (prior): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$48,333,090</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,299,542</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$49,632,632</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,334,211</b>
	<b>Lancaster</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,299,542	Lowering RE Tax Rate	\$0	\$1,299,542
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,299,542</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>
Lancaster	3,130,134,800	16.4000	51,334,211			96.59920%	
<b>Totals:</b>	<b>3,130,134,800</b>		<b>51,334,211</b>	- 1,299,542	= 50,034,669	X 96.59920%	= 48,333,090

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0**

	<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%	5,200,000	5,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
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 6,050,000 6,050,000**

**Total Act 511, Current Taxes 6,050,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,726,041,013 X</b>	<b>12</b>	<b>32,712,492</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	15.6867	16.4000	4.55%	No	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	35,586,773
1200 Special Programs - Elementary / Secondary	13,258,314
1300 Vocational Education	2,246,217
1400 Other Instructional Programs - Elementary / Secondary	128,846
<b>Total Instruction</b>	<b>\$51,220,150</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,554,996
2200 Support Services - Instructional Staff	896,282
2300 Support Services - Administration	6,405,035
2400 Support Services - Pupil Health	773,054
2500 Support Services - Business	1,032,303
2600 Operation and Maintenance of Plant Services	6,036,843
2700 Student Transportation Services	3,858,020
2800 Support Services - Central	1,639,005
2900 Other Support Services	114,227
<b>Total Support Services</b>	<b>\$23,309,765</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,419,105
3300 Community Services	18,413
3400 Scholarships and Awards	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,440,018</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,412,565
5200 Interfund Transfers - Out	3,664,378
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,176,943</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$86,146,876</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,715,035
200 Personnel Services - Employee Benefits	12,304,033
300 Purchased Professional and Technical Services	785,500
400 Purchased Property Services	178,792
500 Other Purchased Services	806,672
600 Supplies	650,141
700 Property	145,090
800 Other Objects	1,510
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$35,586,773</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,771,506
200 Personnel Services - Employee Benefits	2,164,835
300 Purchased Professional and Technical Services	5,584,923
400 Purchased Property Services	185,000
500 Other Purchased Services	1,511,500
600 Supplies	40,050
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,258,314</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	288,102
200 Personnel Services - Employee Benefits	136,452
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	1,799,163
600 Supplies	5,500
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$2,246,217</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	69,000
200 Personnel Services - Employee Benefits	29,346
500 Other Purchased Services	26,500
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$128,846</b>
<b>Total Instruction</b>	<b>\$51,220,150</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,567,805
200 Personnel Services - Employee Benefits	927,856
300 Purchased Professional and Technical Services	41,400
500 Other Purchased Services	4,450
600 Supplies	7,785
800 Other Objects	5,700
<b>Total Support Services - Students</b>	<b>\$2,554,996</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	531,670
200 Personnel Services - Employee Benefits	290,912
300 Purchased Professional and Technical Services	2,900
400 Purchased Property Services	4,148
500 Other Purchased Services	17,107
600 Supplies	49,545
<b>Total Support Services - Instructional Staff</b>	<b>\$896,282</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,097,018
200 Personnel Services - Employee Benefits	2,811,239
300 Purchased Professional and Technical Services	330,500
400 Purchased Property Services	7,178
500 Other Purchased Services	112,100
600 Supplies	24,000
800 Other Objects	23,000
<b>Total Support Services - Administration</b>	<b>\$6,405,035</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	482,457
200 Personnel Services - Employee Benefits	263,097
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	4,000
600 Supplies	12,000
<b>Total Support Services - Pupil Health</b>	<b>\$773,054</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	566,915
200 Personnel Services - Employee Benefits	400,888
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	10,500
500 Other Purchased Services	10,000
600 Supplies	10,500
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$1,032,303</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,807,731
200 Personnel Services - Employee Benefits	1,772,919
300 Purchased Professional and Technical Services	112,950
400 Purchased Property Services	1,621,315
500 Other Purchased Services	329,428
600 Supplies	372,000
700 Property	20,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,036,843</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	69,422

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	31,519
400 Purchased Property Services	4,500
500 Other Purchased Services	3,752,079
600 Supplies	500
<b>Total Student Transportation Services</b>	<b>\$3,858,020</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	903,354
200 Personnel Services - Employee Benefits	476,201
300 Purchased Professional and Technical Services	18,450
400 Purchased Property Services	128,800
500 Other Purchased Services	87,000
600 Supplies	15,100
700 Property	10,000
800 Other Objects	100
<b>Total Support Services - Central</b>	<b>\$1,639,005</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	114,227
<b>Total Other Support Services</b>	<b>\$114,227</b>
<b>Total Support Services</b>	<b>\$23,309,765</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	725,839
200 Personnel Services - Employee Benefits	399,753
300 Purchased Professional and Technical Services	56,610
400 Purchased Property Services	45,500
500 Other Purchased Services	33,763
600 Supplies	109,440
700 Property	23,400
800 Other Objects	24,800
<b>Total Student Activities</b>	<b>\$1,419,105</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	13,972
200 Personnel Services - Employee Benefits	2,630
600 Supplies	1,811
<b>Total Community Services</b>	<b>\$18,413</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	2,500
<b>Total Scholarships and Awards</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,440,018</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,632,565
900 Other Uses of Funds	4,780,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,412,565</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,664,378
<b>Total Interfund Transfers - Out</b>	<b>\$3,664,378</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,176,943</b>
<b>TOTAL EXPENDITURES</b>	<b>\$86,146,876</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	20,000,000	20,000,000
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	11,000,000	11,000,000
Other Capital Projects Fund	1,300,000	40,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,250,000	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$33,700,000</b>	<b>\$72,400,000</b>

**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		
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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$33,700,000</b>	<b>\$72,400,000</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	51,050,000	91,050,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,100,000	3,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$54,150,000</b>	<b>\$94,200,000</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**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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>\$54,150,000</b>	<b>\$94,200,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	500,000	500,000
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		
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		

<b>Total Short-Term Payables</b>	<b>\$500,000</b>	<b>\$500,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$54,650,000</b>	<b>\$94,700,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,568,736
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,744,697
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,313,433</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,413,433</b>