

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christopher L Johnston

(717)872-9500

Extn :2237

Contact Person

Telephone

Extension

chrisj@pennmanor.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2023-2024 (compared to 2022-2023)?

Yes ☐

No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$101633969
Ending Unassigned Fund Balance	\$6795272
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.68%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Manor SD	County : Lancaster	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 15, 2023
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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.	
8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	
8030	Schedule of Indebtedness: Total Estimate must be greater than 0.	
8040	Schedule of Indebtedness: Total Projection must be greater than 0.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	
8220	Schedule of Indebtedness: Entries in General Fund (10) amount is required	

<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	16,899,586	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,771,976	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,671,562</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	67,488,617	
7000 Revenue from State Sources	31,999,172	
8000 Revenue from Federal Sources	2,169,476	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$101,657,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$125,328,827</u>

LEA : 113365203 Penn Manor SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,422,748
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	270,000
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	1,350,250
6700 Revenues from LEA Activities	57,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,210,000
6910 Rentals	40,000
6940 Tuition from Patrons	105,000
6990 Refunds and Other Miscellaneous Revenue	591,819
REVENUE FROM LOCAL SOURCES	\$67,488,617
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,764,047
7112 Basic Education Funding-Social Security	1,523,508
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	75,415
7250 Migratory Children	1,500
7271 Special Education funds for School-Aged Pupils	3,876,635
7311 Pupil Transportation Subsidy	1,725,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	646,122
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,632,771
7505 Ready to Learn Block Grant	620,860
7820 State Share of Retirement Contributions	6,776,314
REVENUE FROM STATE SOURCES	\$31,999,172
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	939,835
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	137,310
8517 Title IV - 21st Century Schools	69,681
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	877,238
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	135,412

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,169,476
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,657,265

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,422,748	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,771</u>	
Total Approx. Tax Revenue:	\$56,055,519	
Approx. Tax Levy for Tax Rate Calculation:	\$57,816,311	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$3,214,403,400	\$3,214,403,400
b. Real Estate Mills	17.9363	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,021,120,474	\$3,021,120,474
d. Assessed Value	\$3,223,424,600	\$3,223,424,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$57,654,504	\$57,654,504
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$57,654,504	\$57,654,504
(f Total * g)		
i. Base Mills Subject to Index	17.9363	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.86600%	96.86600%
k. Tax Levy Needed	\$57,816,311	\$57,816,311
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.9363	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,816,311	\$57,816,311
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,183,540
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,422,748
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,422,748	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,771</u>	
Total Approx. Tax Revenue:	\$56,055,519	
Approx. Tax Levy for Tax Rate Calculation:	\$57,816,311	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.8689	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,822,476	\$60,822,476
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	\$8,801.00	
Number of Homestead/Farmstead Properties	10343	10343
Median Assessed Value of Homestead Properties		\$181,900

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$54,422,748
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,771</u>
Total Approx. Tax Revenue:	\$56,055,519
Approx. Tax Levy for Tax Rate Calculation:	\$57,816,311
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,632,771	Lowering RE Tax Rate	\$0	\$1,632,771
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,632,771

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Lancaster	3,223,424,600	17.9363	57,816,311			96.86600%		
Totals:	3,223,424,600		57,816,311	-	1,632,771	=	56,183,540	X
							96.86600%	=
								54,422,748
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0
Total Current Act 511 Taxes – Flat Rate Assessments						0		0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	7,000,000		7,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,100,000		1,100,000
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						8,100,000		8,100,000
Total Act 511, Current Taxes								8,100,000
		Act 511 Tax Limit -->		3,021,120,474 X		12	36,253,446	
				Market Value		Mills	(511 Limit)	

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lancaster	17.9363	17.9363	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,313,869
1200 Special Programs - Elementary / Secondary	17,303,474
1300 Vocational Education	2,497,794
1400 Other Instructional Programs - Elementary / Secondary	130,315
Total Instruction	\$62,245,452
2000 Support Services	
2100 Support Services - Students	3,220,539
2200 Support Services - Instructional Staff	865,705
2300 Support Services - Administration	7,153,683
2400 Support Services - Pupil Health	1,016,457
2500 Support Services - Business	1,123,323
2600 Operation and Maintenance of Plant Services	6,890,519
2700 Student Transportation Services	4,580,052
2800 Support Services - Central	2,103,232
2900 Other Support Services	42,278
Total Support Services	\$26,995,788
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,714,025
3300 Community Services	50,163
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,766,688
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,133,803
5200 Interfund Transfers - Out	515,000
5900 Budgetary Reserve	977,238
Total Other Expenditures and Financing Uses	\$10,626,041
Total Estimated Expenditures and Other Financing Uses	\$101,633,969

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,276,683
200 Personnel Services - Employee Benefits	14,370,920
300 Purchased Professional and Technical Services	700,500
400 Purchased Property Services	198,667
500 Other Purchased Services	1,312,224
600 Supplies	784,515
700 Property	669,100
800 Other Objects	1,260
Total Regular Programs - Elementary / Secondary	\$42,313,869
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,408,180
200 Personnel Services - Employee Benefits	2,499,658
300 Purchased Professional and Technical Services	8,185,036
400 Purchased Property Services	80,000
500 Other Purchased Services	2,074,200
600 Supplies	55,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$17,303,474
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	398,016
200 Personnel Services - Employee Benefits	182,800
500 Other Purchased Services	1,908,478
600 Supplies	7,500
700 Property	1,000
Total Vocational Education	\$2,497,794
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	33,815
500 Other Purchased Services	14,500
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$130,315
Total Instruction	\$62,245,452
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,021,382
200 Personnel Services - Employee Benefits	1,132,022
400 Purchased Property Services	49,400
500 Other Purchased Services	3,450
600 Supplies	8,585
800 Other Objects	5,700
Total Support Services - Students	\$3,220,539
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	486,441
200 Personnel Services - Employee Benefits	275,714
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	14,000
600 Supplies	84,050
Total Support Services - Instructional Staff	\$865,705
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,616,417
200 Personnel Services - Employee Benefits	3,065,338
300 Purchased Professional and Technical Services	296,000
400 Purchased Property Services	14,500
500 Other Purchased Services	115,878
600 Supplies	19,150
800 Other Objects	26,400
Total Support Services - Administration	\$7,153,683
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	647,160
200 Personnel Services - Employee Benefits	337,797
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,500
600 Supplies	14,000
Total Support Services - Pupil Health	\$1,016,457
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	633,189
200 Personnel Services - Employee Benefits	437,634
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	10,500
500 Other Purchased Services	10,500
600 Supplies	6,000
800 Other Objects	1,000
Total Support Services - Business	\$1,123,323
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,280,033
200 Personnel Services - Employee Benefits	1,846,271
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	598,160
500 Other Purchased Services	476,555
600 Supplies	1,527,000
700 Property	35,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,890,519
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	84,456
200 Personnel Services - Employee Benefits	37,296

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	8,000
500 Other Purchased Services	4,447,500
600 Supplies	1,000
Total Student Transportation Services	\$4,580,052
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,172,825
200 Personnel Services - Employee Benefits	610,407
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	183,500
500 Other Purchased Services	70,000
600 Supplies	11,000
700 Property	25,000
800 Other Objects	2,000
Total Support Services - Central	\$2,103,232
2900 <u>Other Support Services</u>	
500 Other Purchased Services	42,278
Total Other Support Services	\$42,278
Total Support Services	\$26,995,788
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	858,479
200 Personnel Services - Employee Benefits	468,546
300 Purchased Professional and Technical Services	78,300
400 Purchased Property Services	71,500
500 Other Purchased Services	5,500
600 Supplies	152,300
700 Property	9,300
800 Other Objects	70,100
Total Student Activities	\$1,714,025
3300 <u>Community Services</u>	
600 Supplies	50,163
Total Community Services	\$50,163
3400 <u>Scholarships and Awards</u>	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,766,688
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,033,803
900 Other Uses of Funds	5,100,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,133,803
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	515,000
Total Interfund Transfers - Out	\$515,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	977,238
Total Budgetary Reserve	\$977,238
Total Other Expenditures and Financing Uses	\$10,626,041
TOTAL EXPENDITURES	\$101,633,969

LEA : 113365203 Penn Manor SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,899,586
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,795,272
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,694,858
5900 Budgetary Reserve	977,238
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,672,096