

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

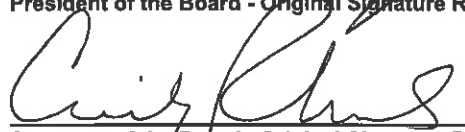
Date of Adoption of the General Fund Budget: June 15, 2020



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

6/15/2020

\_\_\_\_\_  
Date



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

6/15/2020

\_\_\_\_\_  
Date



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

6/15/2020

\_\_\_\_\_  
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 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
------------------------------------	-----------------------	--------------------

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 2020-2021 (compared to 2019-2020)?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$94388334
Ending Unassigned Fund Balance	\$2670944
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.8%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

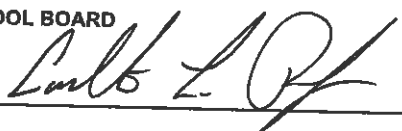
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Penn Manor SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113365203
--	------------------------------	----------------------------------

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> 04-MAY-2020
---	----------------------------

**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 - amount is within range suggested 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 - amount is within range suggested 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: Technology Replacements/Upgrades \$1,500,000; Future Facilities Repairs \$3,427,657; COVID Gap 2020-2021 \$3,413,526; COVID Gap 2021-2022 \$1,700,000

<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	10,820,551
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,827,815
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,648,366</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	60,964,162
7000 Revenue from State Sources	27,702,990
8000 Revenue from Federal Sources	1,784,943
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$90,452,095</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$107,100,461</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	50,886,919
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	6,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	100,250
6700 Revenues from LEA Activities	53,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,200,000
6910 Rentals	70,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	584,893

**REVENUE FROM LOCAL SOURCES \$60,964,162**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,065,448
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	3,043,112
7311 Pupil Transportation Subsidy	1,563,932
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,090
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	638,019
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,300,300
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	620,860
7521 Continuity of Education and Equity Grants	488,042
7810 State Share of Social Security and Medicare Taxes	1,384,691
7820 State Share of Retirement Contributions	6,246,496

**REVENUE FROM STATE SOURCES \$27,702,990**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	730,393
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	136,766
8517 NCLB, Title IV - 21st Century Schools	64,055
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	693,729

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES** **\$1,784,943**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **90,452,095**

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$50,886,919</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,300,300</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$52,187,219</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$53,993,271</b>	
	<b>Lancaster</b>	<b>Total</b>

---

<b>2019-20 Data</b>		
a. Assessed Value	\$3,152,571,700	\$3,152,571,700
b. Real Estate Mills	16.9800	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,813,661,777	\$2,813,661,777
d. Assessed Value	\$3,179,815,700	\$3,179,815,700
e. Assessed Value of New Constr/ Renov	\$0	\$0

---

<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$53,530,667	\$53,530,667
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$53,530,667	\$53,530,667
(f Total * g)		
i. Base Mills Subject to Index	16.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

---

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.57250%	96.57250%
k. Tax Levy Needed	\$53,993,271	\$53,993,271
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>16.9800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$53,993,271	\$53,993,271
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,692,971
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,886,919
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$50,886,919</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,300,300</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$52,187,219</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$53,993,271</b>	
	<b>Lancaster</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5233	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,720,864	\$55,720,864
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,150.00	
Number of Homestead/Farmstead Properties	10720	10720
Median Assessed Value of Homestead Properties		\$179,500

---

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$50,886,919</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,300,300</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$52,187,219</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$53,993,271</b>
	<b>Lancaster</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,300,300	Lowering RE Tax Rate	\$0		\$1,300,300
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,300,300</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	3,179,815,700	16.9800	53,993,271			96.57250%	
<b>Totals:</b>	<b>3,179,815,700</b>		<b>53,993,271</b>	1,300,300 =	52,692,971 X	96.57250% =	50,886,919

	<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%	5,500,000	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	925,000	925,000
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 6,425,000 6,425,000**

**Total Act 511, Current Taxes 6,425,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,813,661,777 X</b>	<b>12</b>	<b>33,763,941</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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Lancaster	16.9800	16.9800	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	39,383,568
1200 Special Programs - Elementary / Secondary	14,951,047
1300 Vocational Education	2,446,928
1400 Other Instructional Programs - Elementary / Secondary	152,750
<b>Total Instruction</b>	<b>\$56,934,293</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,754,064
2200 Support Services - Instructional Staff	893,321
2300 Support Services - Administration	6,847,739
2400 Support Services - Pupil Health	830,472
2500 Support Services - Business	1,045,942
2600 Operation and Maintenance of Plant Services	6,358,690
2700 Student Transportation Services	4,137,516
2800 Support Services - Central	1,870,908
2900 Other Support Services	99,833
<b>Total Support Services</b>	<b>\$24,838,485</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,582,923
3400 Scholarships and Awards	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,585,423</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	15,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$15,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,123,362
5200 Interfund Transfers - Out	510,000
5900 Budgetary Reserve	1,381,771
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,015,133</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$94,388,334</b>

## 2020-2021 Final General Fund Budget

LEA : 113365203 Penn Manor SD

Printed 6/17/2020 10:15:21 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,581,528
200 Personnel Services - Employee Benefits	14,049,044
300 Purchased Professional and Technical Services	775,500
400 Purchased Property Services	181,792
500 Other Purchased Services	944,092
600 Supplies	698,269
700 Property	152,383
800 Other Objects	960
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$39,383,568</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,938,487
200 Personnel Services - Employee Benefits	2,375,460
300 Purchased Professional and Technical Services	6,475,900
400 Purchased Property Services	190,000
500 Other Purchased Services	1,917,300
600 Supplies	53,400
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,951,047</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	325,187
200 Personnel Services - Employee Benefits	155,000
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	1,948,241
600 Supplies	5,500
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$2,446,928</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	34,250
500 Other Purchased Services	36,500
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$152,750</b>
<b>Total Instruction</b>	<b>\$56,934,293</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,665,809
200 Personnel Services - Employee Benefits	1,028,020
400 Purchased Property Services	42,600
500 Other Purchased Services	3,500
600 Supplies	8,435
800 Other Objects	5,700
<b>Total Support Services - Students</b>	<b>\$2,754,064</b>

## 2020-2021 Final General Fund Budget

LEA : 113365203 Penn Manor SD

Printed 6/17/2020 10:15:21 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	482,845
200 Personnel Services - Employee Benefits	283,100
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	22,250
500 Other Purchased Services	19,754
600 Supplies	77,372
<b>Total Support Services - Instructional Staff</b>	<b>\$893,321</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,262,101
200 Personnel Services - Employee Benefits	3,099,510
300 Purchased Professional and Technical Services	314,000
400 Purchased Property Services	6,878
500 Other Purchased Services	117,600
600 Supplies	23,050
800 Other Objects	24,600
<b>Total Support Services - Administration</b>	<b>\$6,847,739</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	509,882
200 Personnel Services - Employee Benefits	288,090
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,000
600 Supplies	15,500
<b>Total Support Services - Pupil Health</b>	<b>\$830,472</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	558,692
200 Personnel Services - Employee Benefits	431,750
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	10,500
500 Other Purchased Services	10,000
600 Supplies	10,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$1,045,942</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,973,160
200 Personnel Services - Employee Benefits	1,817,590
300 Purchased Professional and Technical Services	117,950
400 Purchased Property Services	528,700
500 Other Purchased Services	398,405
600 Supplies	1,492,385
700 Property	30,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,358,690</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	69,936

## 2020-2021 Final General Fund Budget

LEA : 113365203 Penn Manor SD

Printed 6/17/2020 10:15:21 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	31,580
400 Purchased Property Services	8,500
500 Other Purchased Services	4,022,500
600 Supplies	5,000
<b>Total Student Transportation Services</b>	<b>\$4,137,516</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	989,698
200 Personnel Services - Employee Benefits	551,260
300 Purchased Professional and Technical Services	18,950
400 Purchased Property Services	160,500
500 Other Purchased Services	107,500
600 Supplies	13,000
700 Property	30,000
<b>Total Support Services - Central</b>	<b>\$1,870,908</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	99,833
<b>Total Other Support Services</b>	<b>\$99,833</b>
<b>Total Support Services</b>	<b>\$24,838,485</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	781,253
200 Personnel Services - Employee Benefits	446,670
300 Purchased Professional and Technical Services	71,930
400 Purchased Property Services	53,500
500 Other Purchased Services	7,500
600 Supplies	123,150
700 Property	23,680
800 Other Objects	75,240
<b>Total Student Activities</b>	<b>\$1,582,923</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>\$1,585,423</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$15,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$15,000</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	4,783,362
900 Other Uses of Funds	4,340,000



<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,123,362</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	510,000
<b>Total Interfund Transfers - Out</b>	<b>\$510,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,381,771
<b>Total Budgetary Reserve</b>	<b>\$1,381,771</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,015,133</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,388,334</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 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	7,000,000	7,000,000
Other Capital Projects Fund	60,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$88,175,000</b>	<b>\$48,175,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$88,175,000** **\$48,175,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	112,105,000	107,765,000
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 General Fund</b>	<b>\$112,105,000</b>	<b>\$107,765,000</b>
---------------------------	----------------------	----------------------

**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>		
---	--	--

**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>		
---	--	--

**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>		
---	--	--

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 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

## 2020-2021 Final General Fund Budget

LEA : 113365203 Penn Manor SD

Printed 6/17/2020 10:15:24 AM

Page - 3 of 6

**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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>\$112,105,000</b>	<b>\$107,765,000</b>



**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	50,000	50,000
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	5,000	5,000
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>\$55,000</b>	<b>\$55,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$112,160,000</b>	<b>\$107,820,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,041,183
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,670,944
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,712,127</b>
<b>5900 Budgetary Reserve</b>	<b>1,381,771</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,093,898</b>