

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019



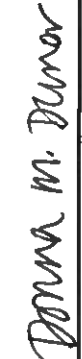
President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date



Chief School Administrator - Original Signature Required

Date

Elizabeth Holley

Contact Person

(717)732-3601

Telephone

Extn : 8765

Extension

eholley@epasd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Pennsboro Area SD	COUNTY : Cumberland	AUN : 115212503
---	------------------------	--------------------

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 2019-2020 (compared to 2018-2019)?

Yes

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$42350599
Ending Unassigned Fund Balance	\$2735154
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 <i>Donna Dunbar</i>	DATE 6/13/19
--	-----------------

DUE DATE: AUGUST 15, 2019

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : East Pennsboro Area SD	County : Cumberland	AUN Number : 115212503
--	------------------------	---------------------------

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 5/2/19
---	----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This is the unreserved fund balance per School Board policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is a reserve for PSERS contribution, future medical needs and future technology needs of the district.

<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	230,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,470,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,695,260
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,165,260</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,032,629
7000 Revenue from State Sources	12,792,742
8000 Revenue from Federal Sources	565,122
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,390,493</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,555,753</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,766,591
6113 Public Utility Realty Taxes	33,500
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	6,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	465,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,538
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$29,032,629
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,699,067
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,381,436
7312 Nonpublic and Charter School Pupil Transportation Subsidy	624,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	22,750
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	678,347
7810 State Share of Social Security and Medicare Taxes	601,741
7820 State Share of Retirement Contributions	2,697,201
REVENUE FROM STATE SOURCES	\$12,792,742
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	431,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,167
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	19,260
8517 NCLB, Title IV - 21st Century Schools	33,513
REVENUE FROM FEDERAL SOURCES	\$565,122
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,390,493

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,766,591
Amount of Tax Relief for Homestead Exclusions	<u>\$678,347</u>
Total Approx. Tax Revenue:	\$21,444,938
Approx. Tax Levy for Tax Rate Calculation:	\$22,087,204

Cumberland

Total

2018-19 Data		
a. Assessed Value	\$1,789,208,900	\$1,789,208,900
b. Real Estate Mills	12.3792	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,559,125,950	\$1,559,125,950
d. Assessed Value	\$1,784,219,000	\$1,784,219,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$22,148,975	\$22,148,975
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$22,148,975	\$22,148,975
(f Total * g)		
i. Base Mills Subject to Index	12.3792	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$22,087,204	\$22,087,204
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.3792	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,087,204	\$22,087,204
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,408,857
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,766,591
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,766,591

Amount of Tax Relief for Homestead Exclusions \$678,347

Total Approx. Tax Revenue: \$21,444,938

Approx. Tax Levy for Tax Rate Calculation: \$22,087,204

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.7258	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,705,614	\$22,705,614
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	\$11,025.75	
Number of Homestead/Farmstead Properties	4970	4970
Median Assessed Value of Homestead Properties		\$175,900

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,766,591
Amount of Tax Relief for Homestead Exclusions	<u>\$678,347</u>
Total Approx. Tax Revenue:	\$21,444,938
Approx. Tax Levy for Tax Rate Calculation:	\$22,087,204
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$678,347	Lowering RE Tax Rate	\$0	\$678,347
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$678,347

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>
Cumberland	1,784,219,000	12.3792	22,087,204			97.00000%	
Totals:	1,784,219,000		22,087,204	678,347 =	21,408,857 X	97.00000% =	20,766,591

	<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	\$5.00	\$0.00	58,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes– Flat Rate Assessments 58,000 58,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	6,400,000	6,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 6,800,000 6,800,000

Total Act 511, Current Taxes 6,858,000

Act 511 Tax Limit -->	1,559,125,950 X	12	18,709,511
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Cumberland	12.3792	12.3792	0.00%	Yes	2.8%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,618,520
1200 Special Programs - Elementary / Secondary	7,499,782
1300 Vocational Education	441,589
1400 Other Instructional Programs - Elementary / Secondary	55,966
1700 Higher Education Programs for Secondary Students	178,606
Total Instruction	\$26,794,463
2000 Support Services	
2100 Support Services - Students	1,322,420
2200 Support Services - Instructional Staff	1,022,910
2300 Support Services - Administration	2,757,411
2400 Support Services - Pupil Health	422,871
2500 Support Services - Business	602,988
2600 Operation and Maintenance of Plant Services	2,860,108
2700 Student Transportation Services	1,810,160
2800 Support Services - Central	628,290
2900 Other Support Services	30,905
Total Support Services	\$11,458,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	519,869
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$531,869
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,241,204
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	\$3,266,204
Total Estimated Expenditures and Other Financing Uses	\$42,350,599

2019-2020 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 6/24/2019 10:51:59 AM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,567,155
200 Personnel Services - Employee Benefits	6,315,551
300 Purchased Professional and Technical Services	410,528
400 Purchased Property Services	6,719
500 Other Purchased Services	1,477,360
600 Supplies	563,849
700 Property	239,833
800 Other Objects	37,525
Total Regular Programs - Elementary / Secondary	\$18,618,520
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,312,632
200 Personnel Services - Employee Benefits	1,840,380
300 Purchased Professional and Technical Services	3,319,889
500 Other Purchased Services	11,280
600 Supplies	15,076
800 Other Objects	525
Total Special Programs - Elementary / Secondary	\$7,499,782
1300 <u>Vocational Education</u>	
500 Other Purchased Services	441,589
Total Vocational Education	\$441,589
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	5,465
500 Other Purchased Services	50,000
600 Supplies	451
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$55,966
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	178,606
Total Higher Education Programs for Secondary Students	\$178,606
Total Instruction	\$26,794,463
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	803,014
200 Personnel Services - Employee Benefits	499,616
300 Purchased Professional and Technical Services	5,100
500 Other Purchased Services	500
600 Supplies	13,990
800 Other Objects	200
Total Support Services - Students	\$1,322,420
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	543,087

2019-2020 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 6/24/2019 10:51:59 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	398,861
300 Purchased Professional and Technical Services	31,779
500 Other Purchased Services	2,850
600 Supplies	43,841
800 Other Objects	2,492
Total Support Services - Instructional Staff	\$1,022,910
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,417,577
200 Personnel Services - Employee Benefits	920,500
300 Purchased Professional and Technical Services	298,500
500 Other Purchased Services	48,390
600 Supplies	36,503
800 Other Objects	35,941
Total Support Services - Administration	\$2,757,411
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	258,823
200 Personnel Services - Employee Benefits	158,771
300 Purchased Professional and Technical Services	765
500 Other Purchased Services	507
600 Supplies	4,005
Total Support Services - Pupil Health	\$422,871
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	258,601
200 Personnel Services - Employee Benefits	174,081
300 Purchased Professional and Technical Services	155,806
500 Other Purchased Services	1,500
600 Supplies	13,000
Total Support Services - Business	\$602,988
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	46,407
200 Personnel Services - Employee Benefits	19,682
300 Purchased Professional and Technical Services	1,877,071
400 Purchased Property Services	201,281
500 Other Purchased Services	100,667
600 Supplies	605,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$2,860,108
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	1,790,160
Total Student Transportation Services	\$1,810,160
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	170,135
200 Personnel Services - Employee Benefits	163,209

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	256,446
500 Other Purchased Services	3,500
600 Supplies	25,000
700 Property	10,000
Total Support Services - Central	\$628,290
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,905
Total Other Support Services	\$30,905
Total Support Services	\$11,458,063
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	338,885
200 Personnel Services - Employee Benefits	178,741
500 Other Purchased Services	2,243
Total Student Activities	\$519,869
3300 <u>Community Services</u>	
400 Purchased Property Services	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$531,869
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	491,037
900 Other Uses of Funds	2,750,167
Total Debt Service / Other Expenditures and Financing Uses	\$3,241,204
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
Total Other Expenditures and Financing Uses	\$3,266,204
TOTAL EXPENDITURES	\$42,350,599

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,732,503	2,743,539
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	3,257,640	4,257,640
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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		
Total Cash and Short-Term Investments	\$6,040,143	\$7,051,179

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,040,143** **\$7,051,179**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	2,180,331	916,905
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	320,530	320,530
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,167,904	4,167,904
0599 Other Noncurrent Liabilities		

Total General Fund	\$6,668,765	\$5,405,339
---------------------------	--------------------	--------------------

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2019-2020 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 6/24/2019 10:52:00 AM

Page - 3 of 6

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$6,668,765	\$5,405,339

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$6,668,765	\$5,405,339
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	230,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,470,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,735,154
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,205,154

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,435,154
--	--------------------