

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/02/2019

\_\_\_\_\_  
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

(717)732-3601

Extn :8765

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

eholley@epasd.org

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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
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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 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	\$2752614
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	DATE
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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
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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 5/2/19
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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>
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,165,260</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	29,040,179
7000 Revenue from State Sources	12,784,959
8000 Revenue from Federal Sources	582,815
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$42,407,953</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$51,573,213</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,774,141
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$29,040,179</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	670,564
7810 State Share of Social Security and Medicare Taxes	601,741
7820 State Share of Retirement Contributions	2,697,201
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,784,959</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	447,770
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,844
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	19,260
8517 NCLB, Title IV - 21st Century Schools	23,941
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$582,815</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,407,953</b>

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,774,141
Amount of Tax Relief for Homestead Exclusions	<u>\$670,564</u>
Total Approx. Tax Revenue:	\$21,444,705
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	
<b>I. 2019-20 Data</b>		
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
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$22,148,975	\$22,148,975
(a * b)		
<b>2019-20 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$22,087,204	\$22,087,204
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>12.3792</b>	
(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		\$21,416,640
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,774,141
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,774,141

Amount of Tax Relief for Homestead Exclusions \$670,564

Total Approx. Tax Revenue: \$21,444,705

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	\$10,592.00	
Number of Homestead/Farmstead Properties	5046	5046
Median Assessed Value of Homestead Properties		\$161,000



Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,774,141</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$670,564</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,444,705</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,087,204</b>
	<b>Cumberland</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,564	Lowering RE Tax Rate	\$670,564
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$670,564</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>
Cumberland	1,784,219,000	12.3792	22,087,204			97.00000%	
<b>Totals:</b>	<b>1,784,219,000</b>		<b>22,087,204</b>	670,564 =	21,416,640 X	97.00000% =	20,774,141

	<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**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,559,125,950 X</b>	<b>12</b>	<b>18,709,511</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,625,170
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
<b>Total Instruction</b>	<b>\$26,801,113</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,322,420
2200 Support Services - Instructional Staff	1,022,910
2300 Support Services - Administration	2,750,761
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
<b>Total Support Services</b>	<b>\$11,451,413</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	519,869
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$531,869</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$300,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,241,204
5200 Interfund Transfers - Out	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,266,204</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$42,350,599</b>

## 2019-2020 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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	570,499
700 Property	239,833
800 Other Objects	37,525
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,625,170</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,499,782</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	441,589
<b>Total Vocational Education</b>	<b>\$441,589</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	5,465
500 Other Purchased Services	50,000
600 Supplies	451
800 Other Objects	50
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$55,966</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	178,606
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$178,606</b>
<b>Total Instruction</b>	<b>\$26,801,113</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$1,322,420</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	543,087

## 2019-2020 Final General Fund Budget

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<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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,022,910</b>
<b>2300 <u>Support Services - Administration</u></b>	
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	42,240
600 Supplies	36,503
800 Other Objects	35,441
<b>Total Support Services - Administration</b>	<b>\$2,750,761</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$422,871</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$602,988</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,860,108</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	1,790,160
<b>Total Student Transportation Services</b>	<b>\$1,810,160</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$628,290</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,905
<b>Total Other Support Services</b>	<b>\$30,905</b>
<b>Total Support Services</b>	<b>\$11,451,413</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	338,885
200 Personnel Services - Employee Benefits	178,741
500 Other Purchased Services	2,243
<b>Total Student Activities</b>	<b>\$519,869</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	12,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$531,869</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	300,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$300,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$300,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	491,037
900 Other Uses of Funds	2,750,167
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,241,204</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,266,204</b>
<b>TOTAL EXPENDITURES</b>	<b>\$42,350,599</b>

**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		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,040,143</b>	<b>\$7,051,179</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,040,143</b>	<b>\$7,051,179</b>
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**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		

<b>Total General Fund</b>	<b>\$6,668,765</b>	<b>\$5,405,339</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**

**06/30/2019 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

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**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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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>\$6,668,765</b>	<b>\$5,405,339</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,668,765</b>	<b>\$5,405,339</b>
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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	2,752,614
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,222,614</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,452,614</b>
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