

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/01/2018

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 :321

Contact Person

Telephone

Extension

eholley@epasd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 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 2018-2019 (compared to 2017-2018)?

Yes

No

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

Total Budgeted Expenditures	\$41454843
Ending Unassigned Fund Balance	\$3040974
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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, 2018

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

**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 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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,470,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,027,092
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,497,092</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,743,628
7000 Revenue from State Sources	12,302,748
8000 Revenue from Federal Sources	422,349
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,468,725</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,965,817</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,133,090
6113 Public Utility Realty Taxes	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	6,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	465,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	79,000
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	60,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$28,743,628
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,422,907
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,339,094
7311 Pupil Transportation Subsidy	647,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	25,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	667,702
7810 State Share of Social Security and Medicare Taxes	580,276
7820 State Share of Retirement Contributions	2,535,769
REVENUE FROM STATE SOURCES	\$12,302,748
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	334,609
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,740
8517 NCLB, Title IV - 21st Century Schools	10,000
REVENUE FROM FEDERAL SOURCES	\$422,349
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,468,725

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,133,090	
Amount of Tax Relief for Homestead Exclusions	<u>\$667,702</u>	
Total Approx. Tax Revenue:	\$21,800,792	
Approx. Tax Levy for Tax Rate Calculation:	\$22,454,393	
	Cumberland	Total

2017-18 Data		
a. Assessed Value	\$1,793,259,400	\$1,793,259,400
b. Real Estate Mills	12.1963	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,568,269,122	\$1,568,269,122
d. Assessed Value	\$1,789,208,900	\$1,789,208,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$21,871,130	\$21,871,130
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$21,871,130	\$21,871,130
(f Total * g)		
i. Base Mills Subject to Index	12.1963	
(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	\$22,454,393	\$22,454,393
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	12.5499	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,454,393	\$22,454,393
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,786,691
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,133,090
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$21,133,090

Amount of Tax Relief for Homestead Exclusions

\$667,702

Total Approx. Tax Revenue:

\$21,800,792

Approx. Tax Levy for Tax Rate Calculation:

\$22,454,393

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index

12.5499

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$22,454,393

\$22,454,393

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,407.00

V. Number of Homestead/Farmstead Properties

5114

5114

Median Assessed Value of Homestead Properties

\$161,000

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,133,090
Amount of Tax Relief for Homestead Exclusions	<u>\$667,702</u>
Total Approx. Tax Revenue:	\$21,800,792
Approx. Tax Levy for Tax Rate Calculation:	\$22,454,393
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$667,702	Lowering RE Tax Rate	\$0	\$667,702
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$667,702

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	1,789,208,900	12.5499	22,454,393			97.00000%	
Totals:	1,789,208,900		22,454,393	667,702 =	21,786,691 X	97.00000% =	21,133,090

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	62,000
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 62,000 62,000

	<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%	5,900,000	5,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 6,250,000 6,250,000

Total Act 511, Current Taxes 6,312,000

Act 511 Tax Limit -->	1,568,269,122 X	12	18,819,229
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Cumberland	12.1963	12.5499	2.90%	Yes	2.9%				
	<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	2.9%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,704,507
1200 Special Programs - Elementary / Secondary	7,080,706
1300 Vocational Education	427,784
1400 Other Instructional Programs - Elementary / Secondary	65,546
1700 Higher Education Programs for Secondary Students	174,250
Total Instruction	\$26,452,793
2000 Support Services	
2100 Support Services - Students	1,154,528
2200 Support Services - Instructional Staff	804,795
2300 Support Services - Administration	2,671,018
2400 Support Services - Pupil Health	435,677
2500 Support Services - Business	690,969
2600 Operation and Maintenance of Plant Services	2,520,264
2700 Student Transportation Services	1,761,443
2800 Support Services - Central	671,762
2900 Other Support Services	30,933
Total Support Services	\$10,741,389
3000 Operation of Non-Instructional Services	
3200 Student Activities	409,405
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$421,405
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	3,364,256
5200 Interfund Transfers - Out	175,000
Total Other Expenditures and Financing Uses	\$3,539,256
Total Estimated Expenditures and Other Financing Uses	\$41,454,843

2018-2019 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 5/4/2018 9:05:31 AM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,669,143
200 Personnel Services - Employee Benefits	6,362,135
300 Purchased Professional and Technical Services	293,194
400 Purchased Property Services	13,150
500 Other Purchased Services	1,386,411
600 Supplies	460,085
700 Property	487,030
800 Other Objects	33,359
Total Regular Programs - Elementary / Secondary	\$18,704,507
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,956,169
200 Personnel Services - Employee Benefits	1,868,232
300 Purchased Professional and Technical Services	3,223,193
500 Other Purchased Services	15,670
600 Supplies	15,227
700 Property	1,800
800 Other Objects	415
Total Special Programs - Elementary / Secondary	\$7,080,706
1300 <u>Vocational Education</u>	
500 Other Purchased Services	427,784
Total Vocational Education	\$427,784
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,347
200 Personnel Services - Employee Benefits	3,234
300 Purchased Professional and Technical Services	5,465
500 Other Purchased Services	50,000
600 Supplies	450
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$65,546
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	174,250
Total Higher Education Programs for Secondary Students	\$174,250
Total Instruction	\$26,452,793
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	667,643
200 Personnel Services - Employee Benefits	466,634
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	100
600 Supplies	11,764
800 Other Objects	387

2018-2019 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 5/4/2018 9:05:31 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,154,528
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	458,931
200 Personnel Services - Employee Benefits	251,927
300 Purchased Professional and Technical Services	32,149
500 Other Purchased Services	3,800
600 Supplies	53,106
800 Other Objects	4,882
Total Support Services - Instructional Staff	\$804,795
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,284,573
200 Personnel Services - Employee Benefits	859,827
300 Purchased Professional and Technical Services	354,154
500 Other Purchased Services	106,117
600 Supplies	35,914
800 Other Objects	30,433
Total Support Services - Administration	\$2,671,018
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	265,685
200 Personnel Services - Employee Benefits	163,112
300 Purchased Professional and Technical Services	928
500 Other Purchased Services	260
600 Supplies	5,692
Total Support Services - Pupil Health	\$435,677
2500 Support Services - Business	
100 Personnel Services - Salaries	263,378
200 Personnel Services - Employee Benefits	175,471
300 Purchased Professional and Technical Services	234,033
500 Other Purchased Services	4,737
600 Supplies	13,000
800 Other Objects	350
Total Support Services - Business	\$690,969
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	1,495,283
400 Purchased Property Services	452,155
500 Other Purchased Services	98,842
600 Supplies	463,984
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$2,520,264
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	32,824
500 Other Purchased Services	1,728,619
Total Student Transportation Services	\$1,761,443
2800 Support Services - Central	

2018-2019 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 5/4/2018 9:05:31 AM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	229,074
200 Personnel Services - Employee Benefits	166,563
300 Purchased Professional and Technical Services	160,744
500 Other Purchased Services	4,700
600 Supplies	100,681
700 Property	10,000
Total Support Services - Central	\$671,762
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,933
Total Other Support Services	\$30,933
Total Support Services	\$10,741,389
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	255,551
200 Personnel Services - Employee Benefits	108,911
300 Purchased Professional and Technical Services	25,277
500 Other Purchased Services	19,666
Total Student Activities	\$409,405
3300 <u>Community Services</u>	
400 Purchased Property Services	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$421,405
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	169,331
900 Other Uses of Funds	3,194,925
Total Debt Service / Other Expenditures and Financing Uses	\$3,364,256
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	175,000
Total Interfund Transfers - Out	\$175,000
Total Other Expenditures and Financing Uses	\$3,539,256
TOTAL EXPENDITURES	\$41,454,843

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	3,027,092	2,714,004
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	1,292,826	1,244,626
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	\$4,369,918	\$4,008,630

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,292,826	1,244,626
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments	\$1,292,826	\$1,244,626
TOTAL CASH AND INVESTMENTS	\$5,662,744	\$5,253,256

2018-2019 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 5/4/2018 9:05:32 AM

Page - 1 of 6

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	7,849,586	4,579,586
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	462,600	462,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	914,266	1,135,212
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,226,452	\$6,177,398
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

06/30/2018 Estimate

06/30/2019 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2018-2019 Final General Fund Budget

LEA : 115212503 East Pennsboro Area SD

Printed 5/4/2018 9:05:32 AM

Page - 3 of 6

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$9,226,452	\$6,177,398

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$9,226,452	\$6,177,398
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,470,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,040,974
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,510,974

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,510,974
--	--------------------