

LEA Name: Penn Manor SD

Class: 2

AUN Number: 113365203

County: Lancaster

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/17/2013

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	9,501,458
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	4,154,258
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,655,716
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,405,076
7000 Revenue from State Sources	20,375,635
8000 Revenue from Federal Sources	953,601
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	66,734,312
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 80,390,028

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	37,705,533
6112	Interim Real Estate Taxes	250,000
6113	Public Utility Realty Tax	46,415
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	160,106
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	4,580,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	850,000
6500	Earnings on Investments	75,050
6700	Revenues from District Activities	65,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,012,000
6910	Rentals	76,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	30,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	554,972
REVENUE FROM LOCAL SOURCES		45,405,076

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,736,386
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	78,580
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,555,000
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,468,250
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	432,807
7330	Health Services (Medical, Dental, Nurse, Act 25)	104,753
7340	State Property Tax Reduction Allocation	1,294,323
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,151,151
7820	State Share of Retirement Contributions	2,554,385
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		20,375,635

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	549,065
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	106,455
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	144,970
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	153,111

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	953,601

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		66,734,312

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,705,533
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,294,323</u>
Total Approx. Tax Revenue:	\$38,999,856
Approx. Tax Levy for Tax Rate Calculation:	\$40,335,101
	Lancaster

		Total
<hr/>		
2012-13 Data		
a. Assessed Value	\$2,331,609,000	\$2,331,609,000
b. Real Estate Mills	16.9700	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$2,537,599,431	\$2,537,599,431
d. Assessed Value	\$2,338,266,700	\$2,338,266,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2012-13 Calculations		
f. 2012-13 Tax Levy	\$39,567,405	\$39,567,405
(a * b)		
2013-14 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy	\$39,567,405	\$39,567,405
(f Total * g)		
i. Base Mills Subject to Index	16.9700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.57987%	96.57987%
k. Tax Levy Needed	\$40,335,101	\$40,335,101
(Approx. Tax Levy * g)		
III. I. 2013-14 Real Estate Tax Rate	17.2500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$40,335,101	\$40,335,101
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,040,778
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,705,533
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,705,533
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,294,323</u>
Total Approx. Tax Revenue:	\$38,999,856
Approx. Tax Levy for Tax Rate Calculation:	\$40,335,101
	Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3263	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$40,513,510	\$40,513,510
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		
Assessed Value Exclusion per Homestead	\$6,874	
Number of Homestead/Farmstead Properties	10,919	10,919
V. Median Assessed Value of Homestead Properties		\$133,700

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,705,533
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,294,323</u>
Total Approx. Tax Revenue:	\$38,999,856
Approx. Tax Levy for Tax Rate Calculation:	\$40,335,101
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,294,323	Lowering RE Tax Rate	\$0	\$1,294,323
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,294,323</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lancaster	2,338,266,700	17.2500	40,335,101			96.57987%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>2,338,266,700</u>		<u>40,335,101</u>	- <u>1,294,323</u>	= <u>39,040,778</u>	<u>96.57987%</u>	= <u>37,705,533</u>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>0</u>	<u>0</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	4,000,000	4,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	580,000	580,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>4,580,000</u>	<u>4,580,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	<u>2,537,599,431</u>	X	<u>12</u>	<u>30,451,193</u>
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	31,184,160	
1200	Special Programs - Elementary/Secondary	8,473,553	
1300	Vocational Education	1,863,428	
1400	Other Instructional Programs - Elementary/Secondary	186,930	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	41,708,071	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,021,698	
2200	Support Services - Instructional Staff	858,668	
2300	Support Services - Administration	4,343,249	
2400	Support Services - Pupil Health	643,679	
2500	Support Services - Business	935,871	
2600	Operation & Maintenance of Plant Services	5,562,780	
2700	Student Transportation Services	3,014,644	
2800	Support Services - Central	929,748	
2900	Other Support Services	88,177	
	Total 2000 Support Services	18,398,514	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,079,291	
3300	Community Services	0	
3400	Scholarships and Awards	3,000	
	Total 3000 Operation of Non-instructional Services	1,082,291	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		61,188,876
5000	Other Expenditures and Financing Uses		
5100	Debt Service	5,459,493	
5200	Interfund Transfers - Out	600,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	100,000	
	Total Other Financing Uses		6,159,493
	Total Estimated Expenditures and Other Financing Uses		67,348,369
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		67,348,369
	Ending Committed, Assigned and Unassigned Fund Balance		13,041,659

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	19,070,362
200	Personnel Services-Employee Benefits	9,631,538
300	Purchased Professional & Technical Services	533,000
400	Purchased Property Services	174,317
500	Other Purchased Services	1,035,074
600	Supplies	522,021
700	Property	216,988
800	Other Objects	860
	Total Regular Programs - Elementary/Secondary	31,184,160
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,886,017
200	Personnel Services-Employee Benefits	1,360,296
300	Purchased Professional & Technical Services	3,695,222
400	Purchased Property Services	10,500
500	Other Purchased Services	472,425
600	Supplies	46,843
700	Property	2,000
800	Other Objects	250
	Total Special Programs - Elementary/Secondary	8,473,553
1300	Vocational Education	
100	Personnel Services-Salaries	258,179
200	Personnel Services-Employee Benefits	90,960
300	Purchased Professional & Technical Services	10,660
400	Purchased Property Services	935
500	Other Purchased Services	1,496,694
600	Supplies	6,000
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,863,428
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	142,740
200	Personnel Services-Employee Benefits	36,690
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	7,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	186,930

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		41,708,071

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,421,733
200	Personnel Services-Employee Benefits	559,270
300	Purchased Professional & Technical Services	2,600
400	Purchased Property Services	23,650
500	Other Purchased Services	3,884
600	Supplies	10,286
700	Property	0
800	Other Objects	275
	Total Support Services - Pupil Personnel	2,021,698
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	486,654
200	Personnel Services-Employee Benefits	321,910
300	Purchased Professional & Technical Services	2,900
400	Purchased Property Services	3,817
500	Other Purchased Services	4,591
600	Supplies	38,796
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	858,668
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,594,014
200	Personnel Services-Employee Benefits	1,193,720
300	Purchased Professional & Technical Services	371,000
400	Purchased Property Services	10,378
500	Other Purchased Services	130,850
600	Supplies	22,387
700	Property	0
800	Other Objects	20,900
	Total Support Services - Administration	4,343,249
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	422,744
200	Personnel Services-Employee Benefits	169,620
300	Purchased Professional & Technical Services	39,315
400	Purchased Property Services	1,000
500	Other Purchased Services	0
600	Supplies	11,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	643,679

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	466,216
200	Personnel Services-Employee Benefits	369,990
300	Purchased Professional & Technical Services	47,500
400	Purchased Property Services	20,500
500	Other Purchased Services	20,500
600	Supplies	10,165
700	Property	0
800	Other Objects	1,000
	Total Support Services - Business	935,871
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,754,975
200	Personnel Services-Employee Benefits	1,275,270
300	Purchased Professional & Technical Services	76,600
400	Purchased Property Services	1,754,635
500	Other Purchased Services	286,000
600	Supplies	384,000
700	Property	30,700
800	Other Objects	600
	Total Operation & Maintenance of Plant Services	5,562,780
2700	Student Transportation Services	
100	Personnel Services-Salaries	41,515
200	Personnel Services-Employee Benefits	28,700
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	5,500
500	Other Purchased Services	2,938,429
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	3,014,644
2800	Support Services - Central	
100	Personnel Services-Salaries	528,698
200	Personnel Services-Employee Benefits	192,950
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	94,500
500	Other Purchased Services	73,300
600	Supplies	9,100
700	Property	31,200
800	Other Objects	0
	Total Support Services - Central	929,748

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	88,177
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	88,177
Total Support Services		18,398,514
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	672,288
200	Personnel Services-Employee Benefits	188,050
300	Purchased Professional & Technical Services	47,730
400	Purchased Property Services	54,000
500	Other Purchased Services	25,767
600	Supplies	59,856
700	Property	11,500
800	Other Objects	20,100
	Total Student Activities	1,079,291

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	3,000
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	3,000
	Total Operation of Non-instructional Services	1,082,291
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	1,264,493
900	Other Uses of Funds	4,195,000
	Total Debt Service	5,459,493
5200	Interfund Transfers - Out	
900	Other Uses of Funds	600,000
	Total Interfund Transfers - Out	600,000

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 113365203 Penn Manor SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses	6,159,493	
TOTAL EXPENDITURES			67,348,369

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	23,700,000	20,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	9,000,000	6,000,000
Capital Projects Fund – Other	10,000,000	6,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	250,000	250,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	65,000	65,000
Agency Fund	125,000	125,000
Total Cash and Short-Term Investments	43,140,000	32,440,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	43,140,000	32,440,000

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	150,000	150,000
Bonds Payable	41,000,000	59,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,900,000	1,900,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	43,050,000	61,050,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	6,500,000	6,000,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	6,500,000	6,000,000
TOTAL INDEBTEDNESS	<u>49,550,000</u>	<u>67,050,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Future Pension Obligations, Future Debt Service Stabilization, Future Textbook Series Purchases</i>	8,941,310
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Good business practice - within range recommended by auditors</i>	4,100,349
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	13,041,659
5900	Budgetary Reserve <i>Explanation: Good business practice - within range recommended by auditors</i>	100,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	13,141,659
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0