FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/17/2019		
Mal	6/17/1	9
President of the Board - Original Signature Required	Date	1
Secretary of the Board - Original Signature Required	C/12/19	
Rojmgylund	6/18	119
Chief School Administrator - Original Signature Required	Date	
Keith D Ramsey	(717)354-1507	Extn :
Contact Person	Telephone	Extension
keith_ramsey@elanco.org		
Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Eastern Lancaster County SD	Lancaster	113362303

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		\$58153833
Ending Unassigned Fund Balance		\$3549348
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		6.1%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	X
	No	

X

I hereby certify that the above information is accurate and complete.

DUE DATE: AUGUST 15.2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Eastern Lancaster County SD	Lancaster	113362303

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 DATE PRESIDENT 5/13/19 DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA: 113362303 Eastern Lancaster County SD

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8150

Val Number **Description**

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.

Justification

The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unexpected costs or temporary shortfalls in cash flows. The amount is 6.10% of the total budgeted expenditures and other financing uses.

- Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund This is the total estimated amount committed at the end of the year to help offset future employer obligations for PSERS (\$2,534,700) due to rate increases and technology initiatives (\$1,720,344)

Balance is not equal to 0, a justification must be entered below.

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Estimated Revenues and Other Financing Sources: Budget Summary 2019-2020 Final General Fund Budget LEA: 113362303 Eastern Lancaster County SD Page - 1 of 1 Printed 6/21/2019 4:52:16 PM **ITEM AMOUNTS** 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 5,000,000 0840 Assigned Fund Balance 0850 Unassigned Fund Balance 3,549,348 Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation \$8,549,348 **During The Fiscal Year Estimated Revenues And Other Financing Sources** 6000 Revenue from Local Sources 41,655,289 7000 Revenue from State Sources 14,451,824 8000 Revenue from Federal Sources 1,301,764 9000 Other Financing Sources **Total Estimated Revenues And Other Financing Sources** \$57,408,877 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$65,958,225

Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,835,891
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	190,000
6140 Current Act 511 Taxes - Flat Rate Assessments	135,000
6150 Current Act 511 Taxes - Proportional Assessments	4,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	524,418
6910 Rentals	21,500
6940 Tuition from Patrons	2,628,000
6960 Services Provided Other Local Governmental Units / LEAs	307,680
6990 Refunds and Other Miscellaneous Revenue	68,800
REVENUE FROM LOCAL SOURCES	\$41,655,289
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,577,000
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	37,000
7271 Special Education funds for School-Aged Pupils	1,677,351
7311 Pupil Transportation Subsidy	1,241,745
7312 Nonpublic and Charter School Pupil Transportation Subsidy	178,255
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,056,179
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	447,169
7505 Ready to Learn Block Grant	247,418
7810 State Share of Social Security and Medicare Taxes	900,945
7820 State Share of Retirement Contributions	3,944,762
REVENUE FROM STATE SOURCES	\$14,451,824
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	821,636
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	176,141
Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools	54,565
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	229,422
Reimbursements (Access)	Page (

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REVENUE FROM FEDERAL SOURCES 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,301,764
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,408,877

<u>Amount</u>

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Real Estate Tax Rate (RETR) Report

Act 1	I Index (current): 2.3%		
Calculation Method:		Rate	
Аррі	rox. Tax Revenue from RE Taxes:	\$32,835,891	
	unt of Tax Relief for Homestead Exclusions	<u>\$447,353</u>	
	I Approx. Tax Revenue:	\$33,283,244	
Аррі	rox. Tax Levy for Tax Rate Calculation:	\$34,701,360	
		Lancaster	Total
	2018-19 Data		
	a. Assessed Value	\$2,740,258,800	\$2,740,258,800
	b. Real Estate Mills	12.3854	
I.	2019-20 Data		
	c. 2017 STEB Market Value	\$2,586,344,484	\$2,586,344,484
	d. Assessed Value	\$2,760,407,600	\$2,760,407,600
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy	\$33,939,201	\$33,939,201
	(a * b)		
	2019-20 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2018-19 Tax Levy	\$33,939,201	\$33,939,201
	(f Total * g)		
	i. Base Mills Subject to Index	12.3854	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.86000%	95.86000%
	k. Tax Levy Needed	\$34,701,360	\$34,701,360
	(Approx. Tax Levy * g)		
	I. 2019-20 Real Estate Tax Rate	12.5711	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$34,701,360	\$34,701,360
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,254,007
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$32,835,891
	(n * Est. Pct. Collection)		Page 8

Act 1 Index (current): 2.3%

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Calcu	ulation Method:	Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$32,835,891	
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$447,353</u>	
Total	Approx. Tax Revenue:	\$33,283,244	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$34,701,360	
		Lancaster	Total
	Index Maximums		
	p. Maximum Mills Based On Index	12.6702	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$34,974,916	\$34,974,916
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > 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)		

I	nformation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$5,144.00		
v.	Number of Homestead/Farmstead Properties	6917	6917	
	Median Assessed Value of Homestead Properties		\$198,500	

2019-2020 Final General Fund Budget			Real Estate Tax Rate (RETR) Re			
AUN: 113362303 Eastern Lancaster County SD Printed 6/21/2019 4:52:18 PM		Multi-County Rebalanci	ng Based on Methodolog	gy of Section 672.1 of School Code Page - 3 of 3		
Act 1 Index (current): 2.3% Calculation Method:	Rate					
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$32,835,891 <u>\$447,353</u> \$33,283,244 \$34,701,360 Lancaster		Total			
State Property Tax Reduction Allocation used for: Homeste Prior Year State Property Tax Reduction Allocation used fo Amount of Tax Relief from State/Local Sources		\$447,169 \$184	Lowering RE Tax Rate	\$0	\$447,169 \$184 \$447,353	

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

	ent Real Estate Taxes ne Taxable Assessed Value Real Estate Mills Tax Levy Ge	Amount of Tax Homestead Ex		ione	Net Tax Revenue Generated By Mills
Lancaster		enerated by Mills		Percent Con	
Lancaster	2,760,407,600 12.5711	34,701,360		95.8	36000%
Totals:	2,760,407,600	34,701,360 -	447,353 =	34,254,007 X 95.8	36000% = 32,835,891
		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	135,000	135,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			135,000	135,000
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,650,000	3,650,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000	475,000
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			4,125,000	4,125,000
	Total Act 511, Current Taxes				4,260,000
		Act 511 Tax Limit>	2,586,344,484	X 12	31,036,134
			Market Value		(511 Limit)
					. 7

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Тах		Tax Rate Cha	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index		2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Lancaster	12.3854	12.5711	1.50%	Yes	2.3%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.3%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

Printed 6/21/2019 4:52:20 PM Page - 1 of 1 Description Amount 1000 Instruction 24,539,844 1100 Regular Programs - Elementary / Secondary 24,539,844 1200 Special Programs - Elementary / Secondary 3,282,549 1300 Vocational Education 1,236,316 1400 Other Instructional Programs - Elementary / Secondary 3,42,2724 Total Instruction 344,247,681 2000 Support Services - Students 2,135,079 2100 Support Services - Students 2,135,079 2200 Support Services - Naturation 2,334,628 2300 Support Services - Naturation 2,334,628 2400 Support Services - Naturation 2,931,585 2300 Support Services - Naturation 2,931,636 2500 Support Services - Naturation 2,931,636 2500 Support Services - Naturation 2,931,636 2500 Support Services - Naturation 3,841,842 2500 Support Services - Students 690,917 2500 Support Services - Students 3,841,842 2500 Operation and Maintenance of Plant Services 3,237,330 2400 Support Services - Central 2,048,410 <
1000 Instruction 24,539,844 100 Special Programs - Elementary / Secondary 8,282,549 1300 Vocational Education 1,236,316 1400 Other Instructional Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 326,249 1500 Nonpublic School Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 326,248 1500 Nonpublic School Programs - Elementary / Secondary 326,348 2100 Support Services - Students 2,135,079 2200 Support Services - Instructional Staff 2,931,585 2300 Support Services - Pupil Health 2,934,628 2500 Support Services - Pupil Health 3,881,842 2500 Support Services - Sudients 3,881,842 2700 Subport Services - Cental 3,237,330 2800 Other Support Services / Sulati
1100 Regular Programs - Elementary / Secondary 24,539,844 1200 Special Programs - Elementary / Secondary 8,282,549 1300 Vocational Education 1,226,316 1400 Other Instructional Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs - Elementary / Secondary 42,724 Total Instruction \$34,447,681 2000 Support Services - Students 2,135,079 2200 Support Services - Instructional Staff 2,931,585 2300 Support Services - Administration 2,931,585 2300 Support Services - Administration 2,931,585 2400 Support Services - Pupil Health 2,931,585 2400 Support Services - Pupil Health 2,931,585 2400 Support Services - Pupil Health 2,931,585 2500 Support Services - Pupil Health 3,881,842 2500 Support Services - Pupil Health 3,237,330 2500 Support Services - Central 3,237,330 2600 Operation and Maintenance of Plant Services 3,237,330 2700 Support Services - Central 2,048,410
1200 Special Programs - Elementary / Secondary 8,282,549 1300 Vocational Education 1,236,316 1400 Other Instructional Programs - Elementary / Secondary 346,2724 1500 Nonpublic School Programs 324,477,681 2000 Support Services - \$34,447,681 2000 Support Services - Students 2,135,079 2200 Support Services - Instructional Staff 2,331,585 2300 Support Services - Pupil Health 2,934,628 2400 Support Services - Pupil Health 2,931,848 2500 Support Services - Business 690,017 2600 Operation and Maintenance of Plant Services 690,017 2600 Support Services - Central 3,281,842 2700 Student Transportation Services 3,237,330 2800 Support Services - Central 3,243,478 2900 Other Support Services 2,048,410 2900 Other Support Services 2,048,410 2900 Other Support Services 76,568 Total Support Services \$19,103,948
1300 Vocational Education1,236,3161400 Other Instructional Programs - Elementary / Secondary346,2481500 Nonpublic School Programs327,24Total Instruction\$334,447,6812000 Support Services2100 Support Services - Students2,135,0792200 Support Services - Instructional Staff2,931,5852300 Support Services - Administration2,934,6282400 Support Services - Pupil Health2,934,6282500 Support Services - Students660,0172600 Operation and Maintenance of Plant Services3,81,8422700 Student Transportation Services - Central3,237,3302800 Support Services - Central2,048,4102900 Other Support Services - Student3,237,3302800 Support Services - Support Services - Central2,048,4102900 Other Support Services - Support Services - Support Services - Support Services - Central2,048,4102900 Other Support Services - Support Services - Support Services - Support Services - Central2,048,4102900 Other Support Services - Support Services - Central2,048,4102900 Other Support Services - Central2,048,4102900 Other Support Services - Support Services - Support Services519,103,9481501 Support ServicesSupport Services - Central2,048,4102900 Other Support Services - Central2,048,4102900 Other Support Services - Support Services - Central2,048,4102900 Other Support Services - Central2,048,4102900 Other Support Services - Central2,048,410<
1400 Other Instructional Programs - Elementary / Secondary 346,248 1500 Nonpublic School Programs 42,724 1500 Instruction \$34,447,681 2000 Support Services \$34,447,681 2000 Support Services - Students 2,135,079 2000 Support Services - Instructional Staff 2,931,585 2300 Support Services - Administration 2,934,628 2400 Support Services - Pupil Health 1,168,489 2500 Support Services - Business 690,017 2600 Operation and Maintenance of Plant Services 3,881,842 2700 Support Services - Central 2,048,410 2900 Other Unsport Services - Central 2,048,410 2900 Other Support Services 76,568 Total Support Services \$19,103,948
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200Support Services210Support Services - Students2,135,079220Support Services - Instructional Staff2,931,585230Support Services - Administration2,934,628240Support Services - Pupil Health1,168,489250Support Services - Business690,017260Operation and Maintenance of Plant Services3,881,842270Student Transportation Services3,237,330280Support Services - Central2,048,410290Other Support Services76,568Total Support Services
2100Support Services - Students2,135,0792200Support Services - Instructional Staff2,931,5852300Support Services - Administration2,934,6282400Support Services - Pupil Health1,168,4892500Support Services - Business690,0172600Operation and Maintenance of Plant Services3,881,8422700Student Transportation Services3,237,3302800Support Services - Central2,048,4102900Other Support Services76,568Total Support Services\$19,103,948
2200Support Services - Instructional Staff2300Support Services - Administration2400Support Services - Pupil Health2500Support Services - Business2600Operation and Maintenance of Plant Services2700Student Transportation Services2800Support Services - Central2900Other Support Services2900Other Support Services2900Support Services2900Student Transportation Services2900Support Services2900 </td
2300Support Services - Administration2400Support Services - Pupil Health2500Support Services - Business2600Operation and Maintenance of Plant Services2700Student Transportation Services2800Support Services - Central2900Other Support Services2900Other Support Services2900Student Services2900Student Services2900Support Services
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2500Support Services - Business2600Operation and Maintenance of Plant Services2700Student Transportation Services2800Support Services - Central2900Other Support Services2000Cher Support Services2001Total Support Services2002\$19,103,948
2600 Operation and Maintenance of Plant Services2700 Student Transportation Services2800 Support Services - Central2900 Other Support Services2000 Cther Support Services2000 Support Ser
2700 Student Transportation Services 3,237,330 2800 Support Services - Central 2,048,410 2900 Other Support Services 76,568 Total Support Services \$19,103,948
2800 Support Services - Central 2,048,410 2900 Other Support Services 76,568 Total Support Services \$19,103,948
2900 Other Support Services 76,568 Total Support Services \$19,103,948
Total Support Services \$19,103,948
3000 Operation of Non-Instructional Services
3200 Student Activities
3300 Community Services
Total Operation of Non-Instructional Services \$989,329
5000 Other Expenditures and Financing Uses
5100 Debt Service / Other Expenditures and Financing Uses 3,612,875
Total Other Expenditures and Financing Uses \$3,612,875
Total Estimated Expenditures and Other Financing Uses \$58,153,833

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Description	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,533,923
200 Personnel Services - Employee Benefits	9,159,159
300 Purchased Professional and Technical Services	623,035
400 Purchased Property Services	18,100
500 Other Purchased Services	933,378
600 Supplies 700 Property	725,319 545,050
800 Other Objects	545,050 1,880
Total Regular Programs - Elementary / Secondary	\$24,539,844
1200 <u>Special Programs - Elementary / Secondary</u>	+_ ., - · · ,- · · ·
100 Personnel Services - Salaries	2,609,946
200 Personnel Services - Employee Benefits	1,595,836
300 Purchased Professional and Technical Services	3,159,613
400 Purchased Property Services	2,000
500 Other Purchased Services	860,204
600 Supplies	53,950
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$8,282,549
1300 Vocational Education	
100 Personnel Services - Salaries	59,703
200 Personnel Services - Employee Benefits	36,441
300 Purchased Professional and Technical Services 400 Purchased Property Services	5,322
500 Other Purchased Services	250 1,127,100
600 Supplies	7,500
Total Vocational Education	\$1,236,316
1400 Other Instructional Programs - Elementary / Secondary	Ψ.,===,=.=
100 Personnel Services - Salaries	150,664
200 Personnel Services - Employee Benefits	45,499
300 Purchased Professional and Technical Services	37,784
500 Other Purchased Services	111,501
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$346,248
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	29,046
600 Supplies	13,678
Total Nonpublic School Programs	\$42,724
Total Instruction	\$34,447,681
2000 Support Services	
2100 Support Services - Students	

100 Personnel Services - Salaries

2019-2020 Final General Fund Budget

200 Personnel Services - Employee Benefits

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Description	Amount
300 Purchased Professional and Technical Services	302,391
400 Purchased Property Services	1,133
500 Other Purchased Services	9,680
600 Supplies	90,128
700 Property	249
800 Other Objects	36
Total Support Services - Students	\$2,135,079
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,633,181
200 Personnel Services - Employee Benefits	1,051,595
300 Purchased Professional and Technical Services	127,304
400 Purchased Property Services	1,925
500 Other Purchased Services	46,826
600 Supplies 700 Property	64,142
800 Other Objects	3,589 3,023
Total Support Services - Instructional Staff	3,∪∠3 \$2,931,585
2300 Support Services - Administration	φ±ιστισσο
100 Personnel Services - Salaries	1,688,217
200 Personnel Services - Employee Benefits	908,700
300 Purchased Professional and Technical Services	206,100
400 Purchased Property Services	5,549
500 Other Purchased Services	59,781
600 Supplies	43,507
700 Property	2,000
800 Other Objects	20,774
Total Support Services - Administration	\$2,934,628
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	489,840
200 Personnel Services - Employee Benefits	280,925
300 Purchased Professional and Technical Services	395,001
400 Purchased Property Services	175
500 Other Purchased Services 600 Supplies	551
Total Support Services - Pupil Health	1,997 \$1,168,489
2500 <u>Support Services - Business</u>	· · · · · · · · · · · · · · · · · · ·
100 Personnel Services - Salaries	376,391
200 Personnel Services - Employee Benefits	185,576
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,000
500 Other Purchased Services	16,000
600 Supplies	37,050
700 Property	10,000
800 Other Objects	36,000
Total Support Services - Business	\$690,017
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Description	<u>Amount</u>
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	666,626
200 Personnel Services - Employee Benefits	383,256
300 Purchased Professional and Technical Services	128,500
400 Purchased Property Services 500 Other Purchased Services	1,238,460
600 Supplies	135,450 1,320,550
700 Property	5,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$3,881,842
2700 Student Transportation Services	
100 Personnel Services - Salaries	75,780
200 Personnel Services - Employee Benefits	49,687
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	750
500 Other Purchased Services 600 Supplies	2,832,913
800 Supplies 800 Other Objects	37,000 1,200
Total Student Transportation Services	\$3,237,330
2800 <u>Support Services - Central</u>	· · · · · ·
100 Personnel Services - Salaries	951,355
200 Personnel Services - Employee Benefits	557,792
300 Purchased Professional and Technical Services	74,587
400 Purchased Property Services	104,400
500 Other Purchased Services	184,720
600 Supplies	161,746
700 Property 800 Other Objects	12,200 1,610
Total Support Services - Central	\$2,048,410
2900 <u>Other Support Services</u>	Ψ2,010,110
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	3,343
500 Other Purchased Services	36,225
Total Other Support Services	\$76,568
Total Support Services	\$19,103,948
3000 Operation of Non-Instructional Services	

3200 Student Activities

2019-2020 Final General Fund Budget

100 Personnel Services - Salaries		646,377
200 Personnel Services - Employee Benefits		97,528
300 Purchased Professional and Technical Services		53,932
400 Purchased Property Services		25,400
500 Other Purchased Services		75,284
600 Supplies		59,305
700 Property		5,000
800 Other Objects	Page 16	9,103

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 113362303 Eastern Lancaster County SD	
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Description	Amount
Total Student Activities	\$971,929
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
600 Supplies	9,600
800 Other Objects	3,800
Total Community Services	\$17,400
Total Operation of Non-Instructional Services	\$989,329
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	367,875
900 Other Uses of Funds	3,245,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,612,875
Total Other Expenditures and Financing Uses	\$3,612,875
TOTAL EXPENDITURES	\$58,153,833

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2019-2020 Final General Fund Budget Schedule Of Cash And Invest LEA : 113362303 Eastern Lancaster County SD Printed 6/21/2019 4:52:22 PM Cash and Short-Term Investments 06/30/2019 Estimate 06/30/2020 Projection General Fund 12,000,000 12,000,000 Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	13,500,000	15,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,400,000	8,400,000
Private Purpose Trust Fund	74,000	74,000
Investment Trust Fund		

Pension Trust Fund Activity Fund Other Agency Fund Permanent Fund Total Cash and Short-Term Investments \$34,809,000 \$36,309,000

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

2019-2020 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 113362303 Eastern Lancaster County SD		
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Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$34,809,000	\$36,309,000

Schedule Of Indebtedness ((DEBT)
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Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	9,252,100	5,651,900
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	575,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,600,000	6,600,000
0599 Other Noncurrent Liabilities	76,800,000	77,800,000
Total General Fund	\$93,227,100	\$90,651,900
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

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Long-Term Indebtedness

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

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06/30/2019 Estimate

06/30/2020 Projection

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Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)	23,500	22,500
0599 Other Noncurrent Liabilities	550,000	530,000
	\$573,500 \$573,500	\$552,500
Total Food Service / Cafeteria Operations Fund	\$373,300	\$JJZ,500
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)		
0500 Other Nengurrant Liphilition		

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

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Long-Term Indebtedness

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

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06/30/2019 Estimate

06/30/2020 Projection

Schedule Of Indebtedness (DEB1	")
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2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 113362303 Eastern Lancaster County SD		
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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	\$93,800,600	\$91,204,400

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2019-2020 Final General Fund Budget

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Short-Term Payables

06/30/2019	Estimato	
00/30/2013	Lotimate	

06/30/2020 Projection

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		
	\$02.000 CO.	¢01 204 400
TOTAL INDEBTEDNESS	\$93,800,600	\$91,204,400

2019-2020 Final General Fund Budget	Fund Balance Summary (FBS)
LEA : 113362303 Eastern Lancaster County SD	
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,255,044
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,549,348
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,804,392

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$7,804,392