

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021



President of the Board - Original Signature Required

6/21/21

Date



Secretary of the Board - Original Signature Required

6/21/21

Date



Chief School Administrator - Original Signature Required

6/21/21

Date

Keith D Ramsey

Contact Person

(717)354-1507

Extn :

Telephone

Extension

keith\_ramsey@elanco.org

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lancaster County SD	COUNTY : Lancaster	AUN : 113362303
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021) ?

Yes ☒

No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.


Total Budgeted Expenditures	\$66368758
Ending Unassigned Fund Balance	\$3576292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.38%

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 6/21/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Eastern Lancaster County SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113362303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/17/21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount in Budgetary Reserve is to protect the district from exceeding the total budget based on additional expenditures and/or funding.
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.	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.
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 the total amount committed at the end of the year to help offset future employer obligations for PSERS due to rate increases and for technology initiatives.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,006,282
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,576,292
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,582,574</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	42,927,035
7000 Revenue from State Sources	14,281,731
8000 Revenue from Federal Sources	6,570,405
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$63,779,171</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$74,361,745</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	34,305,977
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	151,000
6150 Current Act 511 Taxes - Proportional Assessments	4,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	574,418
6910 Rentals	21,500
6940 Tuition from Patrons	2,475,000
6960 Services Provided Other Local Governmental Units / LEAs	346,340
6990 Refunds and Other Miscellaneous Revenue	68,800
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$42,927,035</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,577,000
7112 Basic Education Funding-Social Security	843,000
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,676,725
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	645,210
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	446,378
7505 Ready to Learn Block Grant	247,418
7820 State Share of Retirement Contributions	4,242,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,281,731</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	887,541
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	181,489
8517 NCLB, Title IV - 21St Century Schools	63,406
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,806,748

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,281,221
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	330,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,570,405</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>63,779,171</b>

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,305,977	
Amount of Tax Relief for Homestead Exclusions	<u>\$446,545</u>	
Total Approx. Tax Revenue:	\$34,752,522	
Approx. Tax Levy for Tax Rate Calculation:	\$36,497,724	
	Lancaster	Total

2020-21 Data		
a. Assessed Value	\$2,789,765,900	\$2,789,765,900
b. Real Estate Mills	12.5711	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,773,443,568	\$2,773,443,568
d. Assessed Value	\$2,840,289,800	\$2,840,289,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$35,070,426	\$35,070,426
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$35,070,426	\$35,070,426
(f Total * g)		
i. Base Mills Subject to Index	12.5711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.15910%	95.15910%
k. Tax Levy Needed	\$36,497,724	\$36,497,724
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	12.8500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$36,497,724	\$36,497,724
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,051,179
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,305,977
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,305,977	
Amount of Tax Relief for Homestead Exclusions	<u>\$446,545</u>	
Total Approx. Tax Revenue:	\$34,752,522	
Approx. Tax Levy for Tax Rate Calculation:	\$36,497,724	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.9482	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,776,640	\$36,776,640
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	\$5,032.00	
Number of Homestead/Farmstead Properties	6906	6906
Median Assessed Value of Homestead Properties		\$199,750

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,305,977
Amount of Tax Relief for Homestead Exclusions	<u>\$446,545</u>
Total Approx. Tax Revenue:	\$34,752,522
Approx. Tax Levy for Tax Rate Calculation:	\$36,497,724
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$446,378	Lowering RE Tax Rate	\$0	\$446,378
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$167			\$167
Amount of Tax Relief from State/Local Sources				\$446,545

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113362303 Eastern Lancaster County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/28/2021 4:18:55 PM				Page - 1 of 1			
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	2,840,289,800	12.8500	36,497,724			95.15910%	
Totals:	2,840,289,800		36,497,724	- 446,545	= 36,051,179	X 95.15910%	= 34,305,977
				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.)	Tax Levy	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	151,000	151,000
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						151,000	151,000
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,700,000	3,700,000
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						4,175,000	4,175,000
Total Act 511, Current Taxes							4,326,000
Act 511 Tax Limit -->				2,773,443,568	X	12	33,281,323
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lancaster	12.5711	12.8500	2.22%	Yes	3.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,303,855
1200 Special Programs - Elementary / Secondary	8,838,729
1300 Vocational Education	1,277,929
1400 Other Instructional Programs - Elementary / Secondary	201,684
1500 Nonpublic School Programs	42,724
<b>Total Instruction</b>	<b>\$35,664,921</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,327,859
2200 Support Services - Instructional Staff	3,799,414
2300 Support Services - Administration	3,212,586
2400 Support Services - Pupil Health	1,338,260
2500 Support Services - Business	654,981
2600 Operation and Maintenance of Plant Services	4,094,606
2700 Student Transportation Services	3,269,427
2800 Support Services - Central	2,303,675
2900 Other Support Services	36,225
<b>Total Support Services</b>	<b>\$21,037,033</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,014,014
3300 Community Services	8,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,022,814</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,062,400
5200 Interfund Transfers - Out	1,093,621
5900 Budgetary Reserve	5,487,969
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,643,990</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$66,368,758</b>

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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		13,055,611
200 Personnel Services - Employee Benefits		9,406,381
300 Purchased Professional and Technical Services		805,230
400 Purchased Property Services		6,350
500 Other Purchased Services		693,378
600 Supplies		831,875
700 Property		504,450
800 Other Objects		580
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$25,303,855</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		2,800,316
200 Personnel Services - Employee Benefits		1,531,655
300 Purchased Professional and Technical Services		3,565,978
400 Purchased Property Services		2,000
500 Other Purchased Services		883,830
600 Supplies		53,950
700 Property		1,000
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$8,838,729</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		71,913
200 Personnel Services - Employee Benefits		38,714
300 Purchased Professional and Technical Services		5,322
500 Other Purchased Services		1,146,000
600 Supplies		15,980
<b>Total Vocational Education</b>		<b>\$1,277,929</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		68,843
200 Personnel Services - Employee Benefits		3,151
300 Purchased Professional and Technical Services		18,189
500 Other Purchased Services		111,501
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$201,684</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		29,046
600 Supplies		13,678
<b>Total Nonpublic School Programs</b>		<b>\$42,724</b>
<b>Total Instruction</b>		<b>\$35,664,921</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		1,269,528
200 Personnel Services - Employee Benefits		656,321
300 Purchased Professional and Technical Services		294,534
400 Purchased Property Services		1,133

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	9,680
600	Supplies	96,378
700	Property	249
800	Other Objects	36
<b>Total Support Services - Students</b>		<b>\$2,327,859</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	2,057,682
200	Personnel Services - Employee Benefits	1,487,792
300	Purchased Professional and Technical Services	123,639
400	Purchased Property Services	1,925
500	Other Purchased Services	46,826
600	Supplies	74,938
700	Property	3,589
800	Other Objects	3,023
<b>Total Support Services - Instructional Staff</b>		<b>\$3,799,414</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,903,782
200	Personnel Services - Employee Benefits	983,593
300	Purchased Professional and Technical Services	194,600
400	Purchased Property Services	5,549
500	Other Purchased Services	59,781
600	Supplies	43,507
700	Property	1,000
800	Other Objects	20,774
<b>Total Support Services - Administration</b>		<b>\$3,212,586</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	533,182
200	Personnel Services - Employee Benefits	337,130
300	Purchased Professional and Technical Services	465,225
400	Purchased Property Services	175
500	Other Purchased Services	551
600	Supplies	1,997
<b>Total Support Services - Pupil Health</b>		<b>\$1,338,260</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	343,671
200	Personnel Services - Employee Benefits	183,260
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
<b>Total Support Services - Business</b>		<b>\$654,981</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	756,103

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	432,095
300	Purchased Professional and Technical Services	131,008
400	Purchased Property Services	1,245,400
500	Other Purchased Services	200,450
600	Supplies	1,320,550
700	Property	5,000
800	Other Objects	4,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$4,094,606</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	70,048
200	Personnel Services - Employee Benefits	50,616
300	Purchased Professional and Technical Services	325,000
400	Purchased Property Services	750
500	Other Purchased Services	2,784,813
600	Supplies	37,000
800	Other Objects	1,200
<b>Total Student Transportation Services</b>		<b>\$3,269,427</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	1,141,099
200	Personnel Services - Employee Benefits	623,313
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	12,200
800	Other Objects	1,610
<b>Total Support Services - Central</b>		<b>\$2,303,675</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	36,225
<b>Total Other Support Services</b>		<b>\$36,225</b>
<b>Total Support Services</b>		<b>\$21,037,033</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	664,209
200	Personnel Services - Employee Benefits	105,930
300	Purchased Professional and Technical Services	69,283
400	Purchased Property Services	23,400
500	Other Purchased Services	75,284
600	Supplies	61,805
700	Property	5,000
800	Other Objects	9,103
<b>Total Student Activities</b>		<b>\$1,014,014</b>
<b>3300 <u>Community Services</u></b>		
300	Purchased Professional and Technical Services	4,000



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<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
800 Other Objects	3,800
<b>Total Community Services</b>	<b>\$8,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,022,814</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	62,400
900 Other Uses of Funds	2,000,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,062,400</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,093,621
<b>Total Interfund Transfers - Out</b>	<b>\$1,093,621</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	5,487,969
<b>Total Budgetary Reserve</b>	<b>\$5,487,969</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,643,990</b>
<b>TOTAL EXPENDITURES</b>	<b>\$66,368,758</b>

LEA : 113362303     Eastern Lancaster County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	17,000,000	17,000,000
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	5,900,000	5,900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,600,000	8,600,000
Private Purpose Trust Fund	75,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$32,635,000</b>	<b>\$32,635,000</b>

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

LEA : 113362303     Eastern Lancaster County SD

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$32,635,000	\$32,635,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	2,052,400	
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	655,000	695,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,535,000	7,535,000
0599 Other Noncurrent Liabilities	72,900,000	71,670,000
<b>Total General Fund</b>	<b>\$83,142,400</b>	<b>\$79,900,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	30,000	33,000
0599 Other Noncurrent Liabilities	640,000	684,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$670,000</b>	<b>\$717,000</b>
<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$83,812,400	\$80,617,000



<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$83,812,400	\$80,617,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,416,695
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,576,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,992,987
5900 Budgetary Reserve	5,487,969
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,480,956