



# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

George Longridge

(717)367-1521

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

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\_\_\_\_\_  
Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

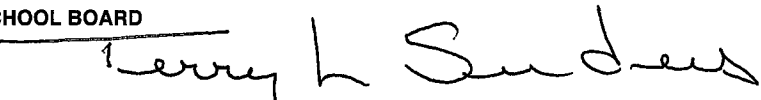
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Elizabethtown Area SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113362403
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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> 5-17-16
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?  
 Yes    
 No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$58903365
Ending Unassigned Fund Balance	\$1934400
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.  
 Yes    
 No

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

SIGNATURE OF SUPERINTENDENT <i>Michael A. Balliet, Ed.D.</i>	DATE <i>6/27/14</i>
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DUE DATE: AUGUST 15, 2016

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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 2016-2017 (compared to 2015-2016)?

Yes  No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$58903365
Ending Unassigned Fund Balance	\$1934400
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2016

<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	125,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	2,354,000
0850 Unassigned Fund Balance	1,935,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>5,289,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	38,213,564
7000 Revenue from State Sources	17,790,201
8000 Revenue from Federal Sources	545,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>56,548,765</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>61,837,765</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	30,329,204
6112 Interim Real Estate Taxes	135,000
6113 Public Utility Realty Taxes	39,500
6114 Payments in Lieu of Current Taxes - State / Local	944,860
6150 Current Act 511 Taxes - Proportional Assessments	4,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	690,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	135,000
6940 Tuition from Patrons	475,000
6990 Refunds and Other Miscellaneous Revenue	65,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>38,213,564</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,477,419
7160 Tuition for Orphans Subsidy	82,000
7220 Vocational Education	85,000
7271 Special Education funds for School-Aged Pupils	1,928,327
7310 Transportation (Pupil and Nonpublic/CS)	1,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	381,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,600
7340 State Property Tax Reduction Allocation	597,446
7505 Ready to Learn Block Grant	472,996
7810 State Share of Social Security and Medicare Taxes	932,382
7820 State Share of Retirement Contributions	3,713,031
<b>REVENUE FROM STATE SOURCES</b>	<b>17,790,201</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>545,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>56,548,765</b>



Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,329,204
Amount of Tax Relief for Homestead Exclusions	<u>\$597,446</u>
Total Approx. Tax Revenue:	\$30,926,650
Approx. Tax Levy for Tax Rate Calculation:	\$32,190,367

Lancaster

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$1,596,649,700	\$1,596,649,700
b. Real Estate Mills	19.1048	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,736,045,036	\$1,736,045,036
d. Assessed Value	\$1,617,606,400	\$1,617,606,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$30,503,673	\$30,503,673
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$30,503,673	\$30,503,673
(f Total * g)		
i. Base Mills Subject to Index	19.1048	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$32,190,367	\$32,190,367
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>19.9000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,190,367	\$32,190,367
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,592,921
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,329,204
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,329,204	
Amount of Tax Relief for Homestead Exclusions	<u>\$597,446</u>	
Total Approx. Tax Revenue:	\$30,926,650	
Approx. Tax Levy for Tax Rate Calculation:	\$32,190,367	

Lancaster

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6779	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2221	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,831,097	\$31,831,097
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$359,270	\$359,270
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$344,899	\$344,899

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,271	
Number of Homestead/Farmstead Properties	7030	7030
Median Assessed Value of Homestead Properties		\$138,200

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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,329,204</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$597,446</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$30,926,650</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,190,367</b>
	<b>Lancaster</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$597,446	Lowering RE Tax Rate	\$0	\$597,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$597,446</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	1,617,606,400	19.9000	32,190,367			96.00000%	
<b>Totals:</b>	<b>1,617,606,400</b>		<b>32,190,367</b>	597,446 =	31,592,921 X	96.00000% =	30,329,204

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,900,000	3,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 4,350,000 4,350,000**

**Total Act 511, Current Taxes 4,350,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,736,045,036 X</b>	<b>12</b>	<b>20,832,540</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Lancaster	19.1048	19.9000	4.17%	No	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.0%				
6141	Current Act 511 Per Capita Taxes					3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes					3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,440,661
1200 Special Programs - Elementary / Secondary	7,312,357
1300 Vocational Education	2,459,835
1400 Other Instructional Programs - Elementary / Secondary	236,020
<b>Total Instruction</b>	<b>36,448,873</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,994,112
2200 Support Services - Instructional Staff	619,166
2300 Support Services - Administration	3,685,021
2400 Support Services - Pupil Health	741,360
2500 Support Services - Business	1,017,155
2600 Operation and Maintenance of Plant Services	4,869,069
2700 Student Transportation Services	2,448,629
2800 Support Services - Central	1,908,857
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>17,308,369</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,108,142
3300 Community Services	100,200
<b>Total Operation of Non-Instructional Services</b>	<b>1,208,342</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,000
5200 Interfund Transfers - Out	3,732,781
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>3,937,781</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>58,903,365</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,581,563
200 Personnel Services - Employee Benefits	9,376,375
300 Purchased Professional and Technical Services	768,710
400 Purchased Property Services	15,242
500 Other Purchased Services	1,075,475
600 Supplies	608,021
700 Property	8,000
800 Other Objects	7,275
<b>Total Regular Programs - Elementary / Secondary</b>	<b>26,440,661</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,785,223
200 Personnel Services - Employee Benefits	1,967,525
300 Purchased Professional and Technical Services	2,252,425
400 Purchased Property Services	5,500
500 Other Purchased Services	243,272
600 Supplies	49,254
800 Other Objects	9,158
<b>Total Special Programs - Elementary / Secondary</b>	<b>7,312,357</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	855,821
200 Personnel Services - Employee Benefits	552,526
400 Purchased Property Services	66,243
500 Other Purchased Services	945,675
600 Supplies	39,570
<b>Total Vocational Education</b>	<b>2,459,835</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	73,228
200 Personnel Services - Employee Benefits	70,206
300 Purchased Professional and Technical Services	85,681
500 Other Purchased Services	3,000
600 Supplies	3,905
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>236,020</b>
<b>Total Instruction</b>	<b>36,448,873</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,177,457
200 Personnel Services - Employee Benefits	797,732
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,650
600 Supplies	15,523
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>1,994,112</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	276,738
200 Personnel Services - Employee Benefits	149,214
300 Purchased Professional and Technical Services	112,686
400 Purchased Property Services	7,689
500 Other Purchased Services	5,300
600 Supplies	67,539
<b>Total Support Services - Instructional Staff</b>	<b>619,166</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,990,905
200 Personnel Services - Employee Benefits	1,289,546
300 Purchased Professional and Technical Services	233,000
500 Other Purchased Services	69,883
600 Supplies	33,597
800 Other Objects	68,090
<b>Total Support Services - Administration</b>	<b>3,685,021</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	377,426
200 Personnel Services - Employee Benefits	340,810
300 Purchased Professional and Technical Services	5,350
400 Purchased Property Services	1,340
500 Other Purchased Services	300
600 Supplies	16,134
<b>Total Support Services - Pupil Health</b>	<b>741,360</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	434,878
200 Personnel Services - Employee Benefits	351,645
300 Purchased Professional and Technical Services	30,700
400 Purchased Property Services	150,000
500 Other Purchased Services	24,063
600 Supplies	9,269
800 Other Objects	16,600
<b>Total Support Services - Business</b>	<b>1,017,155</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,419,711
200 Personnel Services - Employee Benefits	1,218,408
300 Purchased Professional and Technical Services	103,000
400 Purchased Property Services	563,150
500 Other Purchased Services	221,700
600 Supplies	1,324,800
700 Property	18,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>4,869,069</b>
<b>2700 <u>Student Transportation Services</u></b>	



<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	26,000
500 Other Purchased Services	2,382,629
<b>Total Student Transportation Services</b>	<b>2,448,629</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	680,758
200 Personnel Services - Employee Benefits	473,290
300 Purchased Professional and Technical Services	16,900
400 Purchased Property Services	290,404
500 Other Purchased Services	18,350
600 Supplies	108,879
700 Property	310,815
800 Other Objects	9,461
<b>Total Support Services - Central</b>	<b>1,908,857</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>25,000</b>
<b>Total Support Services</b>	<b>17,308,369</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	470,805
200 Personnel Services - Employee Benefits	183,478
300 Purchased Professional and Technical Services	117,700
400 Purchased Property Services	21,215
500 Other Purchased Services	95,050
600 Supplies	179,724
800 Other Objects	40,170
<b>Total Student Activities</b>	<b>1,108,142</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	38,000
200 Personnel Services - Employee Benefits	2,900
300 Purchased Professional and Technical Services	32,000
600 Supplies	2,300
800 Other Objects	25,000
<b>Total Community Services</b>	<b>100,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,208,342</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>5,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,732,781
<b>Total Interfund Transfers - Out</b>	<b>3,732,781</b>

<u>Description</u>	<u>Amount</u>
5900 <b>Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>3,937,781</b>
<b>TOTAL EXPENDITURES</b>	<b>58,903,365</b>

**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	4,000,000	4,000,000
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	3,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>8,000,000</b>	<b>7,000,000</b>

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 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		

LEA : 113362403 Elizabethtown Area SD

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**8,000,000**

**7,000,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	43,000,000	42,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	900,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$43,900,000</b>	<b>\$43,000,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**Investment Trust Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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



**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$43,900,000**

**\$43,000,000**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$43,900,000</b>	<b>\$43,000,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	125,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,934,400
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,934,400</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,259,400</b>