

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2018

President of the Board - Original Signature Required
Timothy W. Steyer

Date *6/19/18*

Secretary of the Board - Original Signature Required
Stephanie A. Brunel

Date *6/19/18*

Chief School Administrator - Original Signature Required
B. A. [Signature]

Date *6/19/18*

Holly Albert

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ephrata Area SD	COUNTY : Lancaster	AUN : 113362603
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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 2018-2019 (compared to 2017-2018)?

Yes

No

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

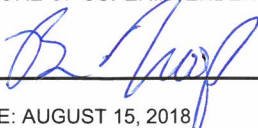
Total Budgeted Expenditures	\$67441489
Ending Unassigned Fund Balance	\$4962260
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 6/18/18
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DUE DATE: AUGUST 15, 2018

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : Ephrata Area SD	County : Lancaster	AUN Number : 113362603
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/14/18
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This is the total of our unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance amounts are set asides for retirement, healthcare, OPEB costs and prepaid expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	86,708
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,153,255
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,603,255</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,206,573
7000 Revenue from State Sources	19,998,036
8000 Revenue from Federal Sources	1,045,885
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$67,250,494</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$83,853,749</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	38,744,092
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	123,180
6120 Current Per Capita Taxes, Section 679	95,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,000
6150 Current Act 511 Taxes - Proportional Assessments	4,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	921,301
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	45,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	75,000

REVENUE FROM LOCAL SOURCES \$46,206,573**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,692,856
7160 Tuition for Orphans Subsidy	80,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	2,347,328
7311 Pupil Transportation Subsidy	800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	139,240
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,023,548
7505 Ready to Learn Block Grant	515,064
7810 State Share of Social Security and Medicare Taxes	1,000,000
7820 State Share of Retirement Contributions	4,300,000

REVENUE FROM STATE SOURCES \$19,998,036**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	799,611
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	168,187

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools 18,087

8820 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program 60,000

REVENUE FROM FEDERAL SOURCES \$1,045,885

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 67,250,494

Act 1 Index (current): 2.9% | Act 1 Index (prior): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$38,744,092**
 Amount of Tax Relief for Homestead Exclusions **\$1,023,548**
 Total Approx. Tax Revenue: **\$39,767,640**
 Approx. Tax Levy for Tax Rate Calculation: **\$41,424,630**

Lancaster

Total

2017-18 Data		
a. Assessed Value	\$1,933,550,500	\$1,933,550,500
b. Real Estate Mills	20.9600	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,169,240,618	\$2,169,240,618
d. Assessed Value	\$2,443,930,950	\$2,443,930,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$40,527,218	\$40,527,218
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$40,527,218	\$40,527,218
(f Total * g)		
i. Base Mills Subject to Index	16.5827	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.89865%	95.89865%
k. Tax Levy Needed	\$41,424,630	\$41,424,630
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	16.9500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,424,630	\$41,424,630
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,401,082
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,744,092
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9% | Act 1 Index (prior): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,744,092	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,023,548</u>	
Total Approx. Tax Revenue:	\$39,767,640	
Approx. Tax Levy for Tax Rate Calculation:	\$41,424,630	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0967	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,783,154	\$41,783,154
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	\$7,520.00	
Number of Homestead/Farmstead Properties	8054	8054
Median Assessed Value of Homestead Properties		\$174,948

Act 1 Index (current): 2.9% | Act 1 Index (prior): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,744,092
Amount of Tax Relief for Homestead Exclusions	<u>\$1,023,548</u>
Total Approx. Tax Revenue:	\$39,767,640
Approx. Tax Levy for Tax Rate Calculation:	\$41,424,630
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,023,548	Lowering RE Tax Rate	\$0	\$1,023,548
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,023,548

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	2,443,930,950	16.9500	41,424,630			95.89865%	
Totals:	2,443,930,950		41,424,630	1,023,548	40,401,082	95.89865%	38,744,092

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		95,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	95,000
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			95,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			4,600,000
Total Act 511, Current Taxes			4,695,000
Act 511 Tax Limit -->		2,169,240,618	12
		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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lancaster	16.5827	16.9500	2.22%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,689,692
1200 Special Programs - Elementary / Secondary	9,230,868
1300 Vocational Education	777,000
1400 Other Instructional Programs - Elementary / Secondary	234,539
1800 Pre-Kindergarten	37,666
Total Instruction	\$37,969,765
2000 Support Services	
2100 Support Services - Students	3,183,643
2200 Support Services - Instructional Staff	2,064,010
2300 Support Services - Administration	3,707,447
2400 Support Services - Pupil Health	561,018
2500 Support Services - Business	934,776
2600 Operation and Maintenance of Plant Services	5,924,159
2700 Student Transportation Services	2,472,559
2800 Support Services - Central	2,430,923
2900 Other Support Services	32,000
Total Support Services	\$21,310,535
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,521,403
3300 Community Services	16,100
Total Operation of Non-Instructional Services	\$1,537,503
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,623,686
Total Other Expenditures and Financing Uses	\$6,623,686
Total Estimated Expenditures and Other Financing Uses	\$67,441,489

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,367,743
200 Personnel Services - Employee Benefits	9,001,023
300 Purchased Professional and Technical Services	715,300
400 Purchased Property Services	143,332
500 Other Purchased Services	585,300
600 Supplies	832,578
700 Property	38,250
800 Other Objects	6,166
Total Regular Programs - Elementary / Secondary	\$27,689,692
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,967,510
200 Personnel Services - Employee Benefits	2,300,703
300 Purchased Professional and Technical Services	1,813,800
500 Other Purchased Services	1,078,700
600 Supplies	64,880
700 Property	4,950
800 Other Objects	325
Total Special Programs - Elementary / Secondary	\$9,230,868
1300 <u>Vocational Education</u>	
500 Other Purchased Services	775,000
600 Supplies	2,000
Total Vocational Education	\$777,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	144,697
200 Personnel Services - Employee Benefits	59,342
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	10,300
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$234,539
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	23,863
200 Personnel Services - Employee Benefits	9,803
600 Supplies	4,000
Total Pre-Kindergarten	\$37,666
Total Instruction	\$37,969,765
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,900,701
200 Personnel Services - Employee Benefits	1,205,958
300 Purchased Professional and Technical Services	26,779
400 Purchased Property Services	13,655
500 Other Purchased Services	9,900

2018-2019 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	24,150
800 Other Objects	2,500
Total Support Services - Students	\$3,183,643
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,039,636
200 Personnel Services - Employee Benefits	640,194
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	300
500 Other Purchased Services	18,850
600 Supplies	278,030
700 Property	5,000
Total Support Services - Instructional Staff	\$2,064,010
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,905,947
200 Personnel Services - Employee Benefits	1,340,268
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	6,252
500 Other Purchased Services	174,380
600 Supplies	54,600
700 Property	3,000
800 Other Objects	30,000
Total Support Services - Administration	\$3,707,447
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	326,643
200 Personnel Services - Employee Benefits	194,165
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	300
500 Other Purchased Services	6,500
600 Supplies	24,775
700 Property	4,000
800 Other Objects	135
Total Support Services - Pupil Health	\$561,018
2500 Support Services - Business	
100 Personnel Services - Salaries	443,424
200 Personnel Services - Employee Benefits	316,282
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	9,500
500 Other Purchased Services	11,100
600 Supplies	13,470
700 Property	5,000
800 Other Objects	30,000
Total Support Services - Business	\$934,776
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,690,740
200 Personnel Services - Employee Benefits	1,280,519

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	215,000
400 Purchased Property Services	1,636,300
500 Other Purchased Services	173,200
600 Supplies	879,900
700 Property	48,500
Total Operation and Maintenance of Plant Services	\$5,924,159
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,578
200 Personnel Services - Employee Benefits	36,281
400 Purchased Property Services	1,000
500 Other Purchased Services	2,219,900
600 Supplies	155,500
700 Property	10,000
800 Other Objects	300
Total Student Transportation Services	\$2,472,559
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	743,562
200 Personnel Services - Employee Benefits	467,832
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	109,050
500 Other Purchased Services	106,900
600 Supplies	389,879
700 Property	509,700
800 Other Objects	500
Total Support Services - Central	\$2,430,923
2900 <u>Other Support Services</u>	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$21,310,535
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	799,162
200 Personnel Services - Employee Benefits	359,081
300 Purchased Professional and Technical Services	146,085
400 Purchased Property Services	2,900
500 Other Purchased Services	113,000
600 Supplies	66,350
700 Property	18,750
800 Other Objects	16,075
Total Student Activities	\$1,521,403
3300 <u>Community Services</u>	
800 Other Objects	16,100
Total Community Services	\$16,100
Total Operation of Non-Instructional Services	\$1,537,503

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	852,686
900 Other Uses of Funds	5,771,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,623,686
Total Other Expenditures and Financing Uses	\$6,623,686
TOTAL EXPENDITURES	\$67,441,489

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 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		
Other Capital Projects Fund	1,500,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,950,000	\$5,950,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	22,000,000	24,000,000
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		
Other Capital Projects Fund	14,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments	\$36,000,000	\$34,000,000
TOTAL CASH AND INVESTMENTS	\$41,950,000	\$39,950,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	24,230,000	18,510,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,294,641	1,269,641
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,139,278	1,339,278
0599 Other Noncurrent Liabilities		

Total General Fund	\$26,663,919	\$21,118,919
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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 Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Noncurrent Liabilities		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2018-2019 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$26,663,919	\$21,118,919

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$26,663,919

\$21,118,919

Account Description	Amounts
0810 Nonspendable Fund Balance	86,708
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,962,260
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,412,260

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,498,968
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