

NORTHERN LEBANON SCHOOL DISTRICT

FINAL BUDGET

2017-2018

ADOPTED JUNE 13, 2017

NORTHERN LEBANON

1% TAX INCREASE

Draft B3

2017-2018 Budget Draft	<u>2012 - 13</u> <u>Actual</u>	<u>2013 - 14</u> Actual	<u>2014 - 15</u> Actual	<u>2015-16</u> Actual	<u>2016-17</u> Budget Plan	<u>2017-2018</u> Budget Plan
BEGINNING FUND BALANCE	\$215,502	\$709,427	\$1,466,606	\$2,891,124	\$3,865,621	\$3,849,603
ESTIMATED BEGINNING FUND BALANCE - COMMITTED					\$500,000	\$500,000
ESTIMATED BEGINNING FUND BALANCE - UNASSIGNED					\$3,365,621	\$3,349,603
TOTAL ESTIMATED BEGINNING COMMITTED, ASSIGNED, AND UNASSIGNED FUND BALANCE					<u>\$3,865,621</u>	<u>\$3,849,603</u>
REVENUES						
6000 LOCAL SOURCES	18,035,971	18,798,915	19,702,512	20,509,762	20,876,203	20,939,206
7000 STATE SOURCES	12,640,075	12,831,616	13,138,006	13,654,933	14,508,209	14,687,263
8000 FEDERAL SOURCES	391,757	366,962	569,662	594,166	406,521	461,417
9000 OTHER FINANCING SOURCES	\$1,003,027	206,779	194,417	0	100	100
TOTAL REVENUE	\$32,070,830	\$32,204,272	\$33,604,597	\$34,758,861	\$35,791,032	\$36,087,986
TOTAL RESOURCES	\$32,286,332	\$32,913,699	\$35,071,203	\$37,649,985	\$39,656,654	\$39,937,590

ESTIMATED EXPENDITURES

1000 INSTRUCTION	\$18,493,332	18,603,499	19,307,393	20,043,792	20,584,327	21,664,819
2000 SUPPORT SERVICES	\$9,766,578	9,542,486	10,139,074	10,921,993	12,156,148	12,419,459
3000 OPERATION OF NONINSTRUCTIONAL SERVICES	\$521,115	510,284	548,998	662,069	810,800	958,882
4000 FACILITIES ACQUISITION, CONSTRUCTION, & IMPROVEMENT	\$0	0	0	0	0	0
5000 OTHER FINANCING USES	\$2,795,880	2,790,824	2,184,614	2,156,510	2,255,776	2,257,191
TOTAL ESTIMATED EXPENDITURES AND OTHER FINANCING USES	\$31,576,905	31,447,093	32,180,079	33,784,364	35,807,051	37,300,351

TOTAL COMMITTED, ASSIGNED, AND UNASSIGNED FUND BALANCE					\$3,849,603	\$2,637,239
COMMITTED FUND BALANCE - HEALTHCARE RESERVE					\$500,000	\$500,000
UNASSIGNED ENDING FUND BALANCE	\$709,427	\$1,466,606	\$2,891,124	\$3,865,621	\$3,349,603	\$2,137,239
	5.1929%	5.7659%	4.2801%	2.2994%	2.8998%	0.9994%
Total Mill Rate	91.36	11.8315	12.3379	12.6216	12.9876	13.1174

Budget Draft

	Mill Increase	% Increase	Approximate Exceptions	16-17 Exceptions used \$	17-18 PDE estimated \$	17-18 Exceptions used \$
6/6/2017						
1% (Adjusted) Index 1.0% x 12.9876	0.1298	0.9994%	Special Ed	0	216,268	0
Exceptions	0.0000	0.0000%	Retirement	0	115,157	0
Total Increase	0.1298	0.9994%	Total	0	331,425	0
2016-2017 Actual Mill Rate	12.9876					
Estimated 2017-2018 mill rate	13.1174					

	Year	12-13 Actual 6/1/2012	13-14 Actual 6/11/2013	14-15 Actual 6/3/2014	15-16 Actual 6/9/2015	16-17 Plan 6/14/2016	17-18 Plan 6/6/2017
	value increase	5.1929%	5.7659%	4.2801%	2.2994%	2.8998%	0.9994%
REVENUES	mill value	\$171,429	\$1,409,817	\$1,401,235	\$1,404,874	\$1,426,098	\$1,428,676
	millage	91.36	11.8315	12.3379	12.6216	12.9876	13.1174
	real estate tax bills	15,661,781	16,680,247	17,288,299	17,731,754	18,521,596	18,740,518
2017-2018	% of (valueXmills)	100.7%	99.1%	100.3%	101.5%	100.0%	100.0%
	cur collection	\$15,769,414	\$16,524,431	\$17,331,557	\$17,992,159	\$18,521,596	\$18,740,518
	% collected	100.7%	99.1%	100.3%	101.5%	100.0%	100.0%
	other local	\$2,261,040	\$2,227,008	\$2,292,147	\$2,531,268	\$2,178,073	\$2,179,280
	other growth	11.3%	-1.5%	2.9%	10.4%	-14.0%	0.1%
Revenue Accounts							
Current R/E Taxes	6111	14,161,223	14,916,065	15,692,266	16,446,164	16,925,111	17,331,686
Interim R/E Tax	6112	29,051	43,133	68,219	104,452	48,356	52,861
Pub Utility Realty Tax	6113	21,675	21,186	21,900	21,006	22,154	21,341
Pymts in Lieu Curr Tax	6114	61,943	28,569	30,576	30,566	30,849	30,852
Curr 679 Per Cap Tax	6120	43,789	42,757	37,736	40,588	41,169	40,680
Curr 511 Per Cap Tax	6141	43,789	42,757	37,736	40,588	41,169	40,680
Curr 511 Earned Inc. Tax	6151	1,829,666	1,770,289	1,767,285	1,952,240	1,784,958	1,782,174
Cur 511 Real Est Trans. Tax	6153	236,500	304,655	379,758	433,310	241,242	247,257
Delinquent R/E Tax	6411	925,265	891,101	916,138	792,229	889,570	703,661
Delinquent Interim R/E Tax	6412	5,763	25,379	5,751	396	10,345	4,124
Delinq 679 Per Cap Tax	6420	9,805	6,364	6,544	4,451	6,232	6,114
Delinq. 511 Per Cap Tax	6441	9,805	6,363	6,544	4,451	6,232	6,114
Delinq. 511 Earn Inc. Tax	6451	4,068	4,068	4,068	4,068	4,068	4,068
Interest on Invest & Ck Accounts	6510	16,280	14,678	2,925	27,549	14,815	28,258
Admission to Athletic Events	6710	33,073	35,913	33,502	40,077	31,396	36,497
Revenue from Student fees	6740	4,117	6,238	3,743	4,488	4,265	4,293
Revenue from Other District Activity	6790		13,640	17,300	720	0	0
State Revenue from Intermediary Sources	6821	0	0	0			
Revenue for IDEA 619	6829	1,876		0			
Federal Funds from PA Schls	6830	0		0			
Fed Rev-Medical ACCESS	6831	60,589	47,516	61,623	44,377	52,380	52,380
Federal IDEA Passth	6832	442,466	435,851	460,901	450,514	457,397	472,963
ARRA-IDEA Pass Through	6833						
ARRA Pass Through	6834						
Revenue from Other Intermediate Unit	6890	2,100	0	0			
Rentals Facilities	6910	2,725	19,220	18,620	16,245	18,388	16,245
Donations and Contributions / Educational Imp	6920	15,260	23,809	21,935	3,450	16,514	8,200
Reg Day Sch Tuition	6941	400	0	0			
Adult Education Tuition	6943	0	0	0			
Receipts fr Othr LEA in State	6944/9610	73,524	80,490	99,338	43,238	41,600	43,238
Services/Local Govt. Units	6960	23		2			
Miscellaneous Revenue	6990	1,196	18,874	8,102			
Refunds from Prior Years	6991	0				182,352	
Other Revenues	6999				4,595	5,641	5,520
Basic Instruct Subsidy - Esbe	7110	7,216,264	7,335,527	7,333,374	7,443,929	7,585,518	7,585,518
Basic Instr Sub - Tels	7112						

		12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Plan	17-18 Plan
Read to Succeed	7115						
Revenue for Charter Schools	7140	0	0	0			
Charter School Grant Transitional	7141						
School Performance Incentives	7150						
Tuit Court Place/Insitut Students	7160	85,077	87,806	63,115	94,000	70,799	78,375
Instructional Support Team	7170						
Homebound Instruction	7210	0	0	0			
Vocational Educ. Secondary	7220	-8,920	59,585	131,210	88,323	49,397	70,659
Alternative Educ Grant	7230	0	0	0			
Driver Education Student	7240	0	0	0			
Educ of Migratory Children	7250	0	0	0	40		
Spec Educ Of Exceptional Pupils	7270	1,230,149	1,195,172	1,213,819	1,235,271	1,265,351	1,265,351
Spec Ed of Students, Extra Ord	7271						
Educational Assistance (tutoring)	7291	0		0			
Transportation Regular	7310	1,219,109	1,238,717	1,232,021	1,286,302	1,284,848	1,382,389
Transportation Nonpub Suplmt	7312						
Rentals/Sinking Fd Payments	7320	462,266	482,355	271,420	325,739	381,354	389,936
Medical/Dental Services	7330	48,521	48,366	48,724	43,192	48,537	46,761
<u>State Property Tax Reduction Allocation</u>	<u>7340</u>	<u>648,112</u>	<u>648,753</u>	<u>649,183</u>	<u>648,918</u>	<u>648,214</u>	<u>648,186</u>
PA Accountability Grant	7501	128,939	128,939	0			
Dual Enrollment Grants	7502	0	0	0			
Project 72 HS Reform	7503						
Ready to Learn Grant	7505			243,013	305,011	305,011	
Supplemental Equipment Grant	7509		16,670	29,797			
Extra Grants	7510						
Additional Grants not listed elsewhere	7599	0	18,791	0			
Social Security Revenue	7800						
Social Security - State Share	7810	542,095	492,454	513,100	477,942	572,866	603,274
Retirement Revenue	7820	1,068,463	1,078,481	1,409,230	1,706,266	2,296,314	2,616,815
Link to Learn	7910						
Classroom of Future	7920						
Payments for Fed Impact Area	8110						
IDEA Part B	8512						
IDEA, Section 619	8513						
Title I, Improving Academic Ac	8514	338,955	295,892	508,389	545,936	341,164	416,342
Title II, Improving Teach Qual	8515	50,807	71,070	61,273	48,230	65,357	45,075
Title III, Language Inst, Tech	8516	1,995	0	0			
Title IV Safe & Drug Free/21st	8517	0	0	0			
Title V Innovative Programs	8518	0		0			
Other Grants for ESEA & IDEA P	8519						
Federal Surplus Program Grant	8520						
Vocation Education Oper Expend	8521						
Voc Ed - Capital Outlay	8522						
Chapter 2 Title VI	8560						
Title II	8570						
Job Trng Prtshp Act	8660						
Drug Free Schools	8670						
Educate America	8680						

		12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Plan	17-18 Plan
Oth Fed Through State	8690						
ARRA-Title I	8703						
ARRA basic Ed	8708						
Medical Assistance Reimb Trans Title 19	8820						
Proceeds from Refund Bonds	9120	27					
Proceeds From Ext Term Financing	9200						
Transfers From Bond Fund	9330	1,003,000	205,000	0	0	0	0
Debt Svc Fund Transfers	9340						
Transfers From Payroll Fund	9371						
Transfers From Activity Fund	9380						
Sal or Comp Fr Loss of Fx Assets	9400	0	1,779	1,017	0	100	100
Refund Prior Year Expenses	9500						
Receipt Fr Oth LEA In PA Educ	9610						
Receipts Out-of-State LEA's	9620						
Insurance Recoveries	9990			193,400			
TOTAL 6000		18,035,971	18,798,915	19,702,512	20,509,762	20,876,203	20,939,206
TOTAL 7000		12,640,075	12,831,616	13,138,006	13,654,933	14,508,209	14,687,263
TOTAL 8000		391,757	366,962	569,662	594,166	406,521	461,417
TOTAL 9000		1,003,027	206,779	194,417	0	100	100
TOTAL REVENUES		32,070,830	32,204,272	33,604,597	34,758,861	35,791,032	36,087,986
BEGINNING BALANCE		215,502	709,427	1,466,606	2,891,124	3,865,621	3,849,603
TOTAL RESOURCES		32,286,332	32,913,699	35,071,203	37,649,985	39,656,654	39,937,589
COMMITTED FUND BALANCE						500,000	500,000
UNASSIGNED ENDING FUND BALANCE		\$709,427	1,466,606	2,891,124	3,865,621	3,349,603	2,137,239
TOTAL ENDING COMMITTED , ASSIGNED, AND UNASSIGNED FUND BALANCE						3,849,603	2,637,239
		5.1929%	5.7659%	4.2801%	2.2994%	2.8998%	0.9994%

NORTHERN LEBANON 2017 - 2018 Budget Draft 6/6/2017			2017-2018 Plan	Reg Prog Elem/Sec	Special Instruct	Vocational Instruct	Other Instruct Prgm	Pupil Personnl	Instruct Support	Admin	Public Health	Business	Op/Maint Plant	Transport ation	Support Services	Other Support	School Athletics	Commty Services	Other Expend & Finan	Fund Transfer	2017-2018 Plan	
Description	Acct.	Total 16/17	Grand Total	1100	1200	1300	1400	2100	2200	2300	2400	2500	2600	2700	2800	2900	3200	3300	5100	5200	Grand Total	
Sal Official/Admin	111	1100149	1258149					15000		896430		150714			92076		103929				1258149	
Leave Payout	115	31356	31356	13611					4660	13085												31356
Other Wages	118	2194	2194					668		1526												2194
Sal Reg Wages	121	10369983	10741416	7592712	1655452	578528	91048	576747	149958						96971							10741416
Sal Sub Wages	122	265263	280633	215844	21648	19559		3528	13045							7009						280633
Sal O/Time	123	376455	443189	14640	416	9042	5215	36882	32366						9631		334997					443189
Sal Curr Work	125	17037	17037	17037																		17037
Sal Reg Other	128	41731	41731	14947	708				17988													41731
Sal Nurse/Trainer	131	111326	155245								111326											155245
Sal Nurse Sub	132	4906	4906								4906											4906
Sal Nurse O/T	133	243	243								243											243
Sal Clerical	151	768742	792632					145633		487675		118373		11992	28959							792632
Sal Clerical Sub	152	16093	16093					4362		11731												16093
Sal Clerical O/T	153	15394	15394					105		13655		1634										15394
Sal Craft/Trade (Mntce)	161	225864	232505										232505									232505
Sal Craft/Trade O/T	163	4445	4445										4445									4445
Sal Serv / Laborer (Cur)	181	762552	813780	38515				44724				32457	698084								0	813780
Sal Service/Labor Sub	182	46370	46370									1797	44573								0	46370
Other/Ot	183	42341	15833										15833								0	15833
Other/Ot (Shift diff)	188	33605	33605										33605								0	33605
Sal Service/Labor Lw	189	24	24										24								0	24
Sal Inst Aid Reg	191	747230	799111	166147	246789				115243		99178				171754							799111
Ssl Inst Aid Sub	192	48885	48885	20040	20506				3438		4901											48885
Sal Inst Aid O/T	193	886	886	642	55						189											886
Sal Inst Aid Pt	195	269374	273202	90993	182209																	273202
Total Payroll		15302448	16068864	8185128	2127783	607129	96263	827649	336698	1424102	220743	304975	1029069	11992	399391	7009	490933	0	0	0	16068864	
Life Insurance	213	28743	29627	17729	3277	1533	532	1295	311	1544	384	476	1790		525		231					29627
Social Security Cont	220	1170637	1229268	626162	162775	46445	7364	63315	25757	108944	16887	23331	78724	917	30553	536	37556					1229268
Retirement Contrib	230	4592623	5233629	2665896	693019	197742	31353	269565	109663	463830	71896	99330	335168	3906	130082	2283	159897					5233629
Tuition Reimbursemen	240	211362	211362						211362													211362
Unemployment Comp	250	4773	4773	4773																		4773
Workers' Compensatio	260	114043	119405	64627	11737	4311	3214	6079	1944	10695	1496	2283	8029	84	2019	19	2868					119405
Health Benefits	270	3618028	3726478	1945903	578466	130238	22789	173695	83844	291060	46059	50613	320324		52683		30803					3726478
Total Fringes		9740209	10554542	5325090	1449274	380269	65252	513950	432881	876073	136722	176033	744035	4907	215862	2838	231356	0	0	0	10554542	

NORTHERN LEBANON 2017 - 2018 Budget Draft 6/6/2017			2017-2018 Plan	Reg Prog Elem/Sec	Special Instruct	Vocational Instruct	Other Instruct Prgm	Pupil Personnl	Instruct Support	Admin	Public Health	Business	Op/Maint Plant	Transport ation	Support Services	Other Support	School Athletics	Commty Services	Other Expend & Finan	Fund Transfer	2017-2018 Plan
Description	Acct.	Total 16/17	Grand Total	1100	1200	1300	1400	2100	2200	2300	2400	2500	2600	2700	2800	2900	3200	3300	5100	5200	Grand Total
Other Pupil Trans In	524	1400	1400										1400								1400
Other Insurance	529	15957	15957							15957											15957
Communications	530	79747	79687		50			500		37243		9247	27018		5629						79687
Transport/Telecomm S	538	68000	71000												71000						71000
Advertising	540	12001	12001							8306		3695									12001
Printing & Binding	550	52830	51830							24156		57			25592		2025				51830
Tuition To Other Lea	561	42063	42063	29376	8630		4057														42063
Tuition To Pa Charte	562	789258	789258	594679	194579																789258
Tuition To Area Vo-T	564	700333	656618			656618															656618
Spec. Ed Purc. Svc	567	0	39607		39607																39607
Reg Program	568	28232	28232	28232																	28232
Travel	580	30284	30713	850	50	850	1139	8995	2255	10393	270	1841	110		3000		960				30713
Svcs Purchased Local	591	19703	19703															19703			19703
Bus Dvr Tng	592	4850	4850											4850							4850
Iu Pymt By W/H For S	594	932	932		932																932
IU lms Spt b	595	23983	23983													23983					23983
Misc Purch Svcs	599	65701	67800	75	265			2098	4880	3465	350	21750	6166		8000		19476	1275			67800
Supplies	610	731242	958251	331310	5378	18960		11797	40490	42025	4039	10044	391903	389	30000		70766	1150			958251
Admin Software, Lice	618	61097	81477							131		22666			58680						81477
Natural Gas	621	264570	204570										204570								204570
Oil	624	28137	48137										48137								48137
Gasoline	626	8799	16799										16199				600				16799
Diesel Fuel	627	12129	4129										4129								4129
Non-instruct. meals	635	0	1700					600		500							600				1700
Books & Periodicals	640	15937	47158	31560	7100			600	7642								256				47158
Educational Software	650	32200	77768	45068											32700						77768
Orig Non Cap Equip	751	5641	0																		0
Orig Cap Equip	752	15588	15262	2931					2850		0		9481								15262
Orig Hdwr/Sftwr NonCap	757	12701	0																		0
Orig Hdwr/Sftwr Cap	758	32650	31970					15100							16870						31970
NonCap Equip Replac	761	16459	0																		0
Cap Equip Replace	762	71763	35033										35033				0				35033
CapHdwr/Sftwr Equip	768	304800	198500												198500						198500
Dues & Fees	810	61153	61383	1335	380	150		3700	877	41776	160	562	518			9500	2425				61383
Claims & Judgments L	820	2683	2683							2683											2683
Total Expenses		8508617	8419753	1112603	1624123	681228	10676	104990	62694	504659	11222	80300	1367430	2027349	562403	33483	214189	22404	0	0	8419753

NORTHERN LEBANON 2017 - 2018 Budget Draft 6/6/2017			2017-2018 Plan	Reg Prog Elem/Sec	Special Instruct	Vocational Instruct	Other Instruct Prgm	Pupil Personnel	Instruct Support	Admin	Public Health	Business	Op/Maint Plant	Transport ation	Support Services	Other Support	School Athletics	Commy Services	Other Expend & Finan	Fund Transfer	2017-2018 Plan
Description	Acct.	Total 16/17	Grand Total	1100	1200	1300	1400	2100	2200	2300	2400	2500	2600	2700	2800	2900	3200	3300	5100	5200	Grand Total
Ref Prior Yr Receip	880	0	0																		0
Misc Expenditures	890	0	0																		0
Authority Pmts	920	86136	86641																86641		86641
Fund Transfers	930	2169640	2170550																	2170550	2170550
Total Other		2255776	2257191	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86641	2170550	2257191
Grand Total		35807051	37300351	14622821	5201180	1668626	172191	1446589	832273	2804834	368687	561308	3140534	2044248	1177656	43330	936478	22404	86641	2170550	37300351