

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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

Leanne Martin

(717)865-2117

Extn :

Contact Person

Telephone

Extension

leannemartin@norleb.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
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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 2023-2024 (compared to 2022-2023)?

Yes ☒

No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$44945509
Ending Unassigned Fund Balance	\$3528614
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.85%

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, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lebanon SD	County : Lebanon	AUN Number : 113385003
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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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$163,802.00 Function 2200, Object 200: \$312,151.00	NLSD has a past practice of using this account for all tuition reimbursements. If tuition expense was allocated over all functions the 200 object code would be less than the 100 for function 2200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve
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 represents funds available for any purpose outside of the committed and assigned funds within the general fund.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These committed funds are a precaution to have available should the self insured healthcare costs exceed the budgeted amount.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned funds are a reserve available for technology or capital projects.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,670,297	
0840 Assigned Fund Balance	500,188	
0850 Unassigned Fund Balance	300,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,470,485</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,866,278	
7000 Revenue from State Sources	16,844,548	
8000 Revenue from Federal Sources	543,000	
9000 Other Financing Sources	8,000,000	
Total Estimated Revenues And Other Financing Sources		<u>\$53,253,826</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$58,724,311</u>

LEA : 113385003 Northern Lebanon SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,389,719
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	2,824,559
6400 Delinquencies on Taxes Levied / Assessed by the LEA	425,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	653,000
6910 Rentals	5,000
6940 Tuition from Patrons	100,000
REVENUE FROM LOCAL SOURCES	\$27,866,278
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,716,983
7112 Basic Education Funding-Social Security	620,000
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	1,612,080
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	109,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	815,674
7505 Ready to Learn Block Grant	305,011
7820 State Share of Retirement Contributions	2,950,000
REVENUE FROM STATE SOURCES	\$16,844,548
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,000
8517 Title IV - 21st Century Schools	25,000
REVENUE FROM FEDERAL SOURCES	\$543,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	8,000,000
OTHER FINANCING SOURCES	\$8,000,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,253,826

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,389,719	
Amount of Tax Relief for Homestead Exclusions	\$815,674	
Total Approx. Tax Revenue:	\$24,205,393	
Approx. Tax Levy for Tax Rate Calculation:	\$27,248,125	
	Lebanon	Total

2022-23 Data		
a. Assessed Value	\$1,614,756,300	\$1,614,756,300
b. Real Estate Mills	15.2927	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,472,796,581	\$1,472,796,581
d. Assessed Value	\$1,672,895,700	\$1,672,895,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$24,693,984	\$24,693,984
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$24,693,984	\$24,693,984
(f Total * g)		
i. Base Mills Subject to Index	15.2927	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.48865%	88.48865%
k. Tax Levy Needed	\$27,248,125	\$27,248,125
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.2880	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,248,125	\$27,248,125
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,432,451
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,389,719
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,389,719	
Amount of Tax Relief for Homestead Exclusions	<u>\$815,674</u>	
Total Approx. Tax Revenue:	\$24,205,393	
Approx. Tax Levy for Tax Rate Calculation:	\$27,248,125	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0726	
q. Mills In Excess of Index (if (l > p), (l - p))	0.2154	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,887,783	\$26,887,783
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$360,342	\$360,342
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$318,862	\$318,862

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,710.00	
Number of Homestead/Farmstead Properties	4676	4676
Median Assessed Value of Homestead Properties		\$177,400

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,389,719
Amount of Tax Relief for Homestead Exclusions	<u>\$815,674</u>
Total Approx. Tax Revenue:	\$24,205,393
Approx. Tax Levy for Tax Rate Calculation:	\$27,248,125
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$815,674	Lowering RE Tax Rate	\$0	\$815,674
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$815,674

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Lebanon	1,672,895,700	16.2880	27,248,125			88.48865%		
Totals:	1,672,895,700		27,248,125	-	815,674 =	26,432,451 X	88.48865% = 23,389,719	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	32,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	32,000	32,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
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						32,000	32,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,334,344	2,334,344	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	490,215	490,215	
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						2,824,559	2,824,559	
Total Act 511, Current Taxes							2,856,559	
Act 511 Tax Limit -->					1,472,796,581 X	12	17,673,559	
					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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Lebanon	15.2927	16.2880	6.51%	No	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,688,480
1200 Special Programs - Elementary / Secondary	7,254,427
1300 Vocational Education	906,170
1400 Other Instructional Programs - Elementary / Secondary	37,835
Total Instruction	\$23,886,912
2000 Support Services	
2100 Support Services - Students	1,338,822
2200 Support Services - Instructional Staff	524,462
2300 Support Services - Administration	2,341,175
2400 Support Services - Pupil Health	362,880
2500 Support Services - Business	564,886
2600 Operation and Maintenance of Plant Services	2,767,306
2700 Student Transportation Services	662,549
2800 Support Services - Central	1,708,764
2900 Other Support Services	27,540
Total Support Services	\$10,298,384
3000 Operation of Non-Instructional Services	
3200 Student Activities	793,543
3300 Community Services	6,120
Total Operation of Non-Instructional Services	\$799,663
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,160,600
5200 Interfund Transfers - Out	4,027,390
5900 Budgetary Reserve	3,772,560
Total Other Expenditures and Financing Uses	\$9,960,550
Total Estimated Expenditures and Other Financing Uses	\$44,945,509

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,888,667
200 Personnel Services - Employee Benefits	4,292,232
300 Purchased Professional and Technical Services	82,074
400 Purchased Property Services	5,908
500 Other Purchased Services	1,089,032
600 Supplies	325,502
700 Property	4,462
800 Other Objects	603
Total Regular Programs - Elementary / Secondary	\$15,688,480
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,197,739
200 Personnel Services - Employee Benefits	997,125
300 Purchased Professional and Technical Services	1,952,143
500 Other Purchased Services	2,067,078
600 Supplies	38,942
700 Property	250
800 Other Objects	1,150
Total Special Programs - Elementary / Secondary	\$7,254,427
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	129,471
200 Personnel Services - Employee Benefits	57,537
400 Purchased Property Services	1,454
500 Other Purchased Services	690,787
600 Supplies	21,240
700 Property	1,652
800 Other Objects	4,029
Total Vocational Education	\$906,170
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	200
300 Purchased Professional and Technical Services	25,540
500 Other Purchased Services	4,095
Total Other Instructional Programs - Elementary / Secondary	\$37,835
Total Instruction	\$23,886,912
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	847,530
200 Personnel Services - Employee Benefits	408,975
300 Purchased Professional and Technical Services	54,754
500 Other Purchased Services	2,250
600 Supplies	22,565
700 Property	1,632

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Description	Amount
800 Other Objects	1,116
Total Support Services - Students	\$1,338,822
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	163,802
200 Personnel Services - Employee Benefits	312,151
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	19,418
600 Supplies	17,781
800 Other Objects	1,310
Total Support Services - Instructional Staff	\$524,462
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,389,705
200 Personnel Services - Employee Benefits	600,953
300 Purchased Professional and Technical Services	107,580
400 Purchased Property Services	2,147
500 Other Purchased Services	125,123
600 Supplies	30,025
800 Other Objects	85,642
Total Support Services - Administration	\$2,341,175
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	233,068
200 Personnel Services - Employee Benefits	116,128
300 Purchased Professional and Technical Services	4,131
400 Purchased Property Services	1,765
500 Other Purchased Services	734
600 Supplies	5,621
800 Other Objects	1,433
Total Support Services - Pupil Health	\$362,880
2500 Support Services - Business	
100 Personnel Services - Salaries	322,571
200 Personnel Services - Employee Benefits	184,312
300 Purchased Professional and Technical Services	17,901
500 Other Purchased Services	7,905
600 Supplies	29,800
800 Other Objects	2,397
Total Support Services - Business	\$564,886
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	811,604
200 Personnel Services - Employee Benefits	425,187
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	624,765
500 Other Purchased Services	154,300
600 Supplies	682,300
700 Property	60,000
800 Other Objects	400

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Description	Amount
Total Operation and Maintenance of Plant Services	\$2,767,306
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	68,350
200 Personnel Services - Employee Benefits	15,129
300 Purchased Professional and Technical Services	28,560
500 Other Purchased Services	550,000
600 Supplies	510
Total Student Transportation Services	\$662,549
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	394,493
200 Personnel Services - Employee Benefits	161,813
300 Purchased Professional and Technical Services	34,120
400 Purchased Property Services	63,500
500 Other Purchased Services	169,698
600 Supplies	490,225
700 Property	394,000
800 Other Objects	915
Total Support Services - Central	\$1,708,764
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,500
800 Other Objects	2,040
Total Other Support Services	\$27,540
Total Support Services	\$10,298,384
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	470,530
200 Personnel Services - Employee Benefits	76,392
300 Purchased Professional and Technical Services	58,080
400 Purchased Property Services	3,500
500 Other Purchased Services	79,916
600 Supplies	72,885
700 Property	25,500
800 Other Objects	6,740
Total Student Activities	\$793,543
3300 <u>Community Services</u>	
500 Other Purchased Services	6,120
Total Community Services	\$6,120
Total Operation of Non-Instructional Services	\$799,663
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	380,000
900 Other Uses of Funds	1,780,600
Total Debt Service / Other Expenditures and Financing Uses	\$2,160,600

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,027,390
Total Interfund Transfers - Out	\$4,027,390
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,772,560
Total Budgetary Reserve	\$3,772,560
Total Other Expenditures and Financing Uses	\$9,960,550
TOTAL EXPENDITURES	\$44,945,509

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,470,485	13,470,485
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	11,594,871	
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	280,000	280,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,345,356	\$13,750,485

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,345,356	\$13,750,485

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	3,641,421	4,027,390
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	80,541	80,551
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,721,962	\$4,107,941
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$3,721,962	\$4,107,941

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$3,721,962	\$4,107,941

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	750,188
0840 Assigned Fund Balance	9,500,000
0850 Unassigned Fund Balance	3,528,614
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,778,802
5900 Budgetary Reserve	3,772,560
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,551,362