

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

*Michelle Buckle*

Date

*6-1-2021*

Secretary of the Board - Original Signature Required

*Leanne L Martin*

Date

*6-1-2021*

Chief School Administrator - Original Signature Required

*Leanne L Martin*

Date

*6-2-21*

Contact Person

Telephone

*(717)865-2117*

Extn :

Email Address

Extension

*leannemartin@norlebk12.pa.us*

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
--	---------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021) ?

Yes

No

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

Total Budgeted Expenditures	\$42276640
Ending Unassigned Fund Balance	\$3062466
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.24%

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 6/2/21
--	----------------

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lebanon SD	County : Lebanon	AUN Number : 113385003
---	---------------------	---------------------------

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  <i>Michelle Buckwalter</i>	DATE  <i>6-1-2021</i>
--	-----------------------------

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$214,124.00 Function 2200, Object 200: \$368,630.00	Past practice is that tuition reimbursement for all employees is posted to 2200-240. If these dollar amounts were distributed out to all function codes the expense in the 200 object would be less than the 100 object 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.	A budgetary reserve has been set aside for unexpected (unbudgeted) expenses.
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 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.	The committed funds are a precaution to have available should the self-insured healthcare costs exceed the budgeted amount.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,676,835
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,176,835</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,235,957
7000 Revenue from State Sources	15,547,650
8000 Revenue from Federal Sources	2,878,664
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$42,662,271</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$45,839,106</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,400,559
6112 Interim Real Estate Taxes	45,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	2,330,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	610,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	636,898
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	4,000
6990 Refunds and Other Miscellaneous Revenue	9,000

**REVENUE FROM LOCAL SOURCES \$24,235,957**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,760,261
7112 Basic Education Funding-Social Security	613,400
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	70,000
7272 Early Intervention	1,416,930
7311 Pupil Transportation Subsidy	1,406,982
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	429,880
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	647,765
7505 Ready to Learn Block Grant	305,011
7820 State Share of Retirement Contributions	2,725,421

**REVENUE FROM STATE SOURCES \$15,547,650**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	320,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,508,664
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,878,664</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,662,271</b>

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,400,559
Amount of Tax Relief for Homestead Exclusions	<u>\$647,765</u>
Total Approx. Tax Revenue:	\$21,048,324
Approx. Tax Levy for Tax Rate Calculation:	\$23,386,797

Lebanon

Total

2020-21 Data		
a. Assessed Value	\$1,589,504,100	\$1,589,504,100
b. Real Estate Mills	14.1256	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$1,286,824,814	\$1,286,824,814
d. Assessed Value	\$1,595,029,200	\$1,595,029,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$22,452,699	\$22,452,699
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,452,699	\$22,452,699
(f Total * g)		
i. Base Mills Subject to Index	14.1256	
(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	89.71604%	89.71604%
k. Tax Levy Needed	\$23,386,797	\$23,386,797
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>14.6623</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,386,797	\$23,386,797
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,739,032
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,400,559
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$20,400,559

Amount of Tax Relief for Homestead Exclusions \$647,765

Total Approx. Tax Revenue: \$21,048,324

Approx. Tax Levy for Tax Rate Calculation: \$23,386,797

Lebanon

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	14.6623	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	\$23,386,797	\$23,386,797
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	\$9,281.00	
Number of Homestead/Farmstead Properties	4760	4760
Median Assessed Value of Homestead Properties		\$185,765

Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,400,559</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$647,765</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,048,324</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,386,797</b>

	<b>Lebanon</b>	<b>Total</b>
--	----------------	--------------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$647,765	Lowering RE Tax Rate	\$0	\$647,765
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$647,765</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>
Lebanon	1,595,029,200	14.6623	23,386,797			89.71604%	
<b>Totals:</b>	<b>1,595,029,200</b>		<b>23,386,797</b>	647,765 =	22,739,032 X	89.71604% =	20,400,559

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	33,000
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 33,000 33,000**

	<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%	2,030,000	2,030,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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 2,330,000 2,330,000**

**Total Act 511, Current Taxes 2,363,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,286,824,814 X</b>	<b>12</b>	<b>15,441,898</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lebanon	14.1256	14.6623	3.80%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,352,216
1200 Special Programs - Elementary / Secondary	7,435,145
1300 Vocational Education	922,701
1400 Other Instructional Programs - Elementary / Secondary	117,000
<b>Total Instruction</b>	<b>\$25,827,062</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,513,446
2200 Support Services - Instructional Staff	622,563
2300 Support Services - Administration	2,537,537
2400 Support Services - Pupil Health	397,580
2500 Support Services - Business	469,103
2600 Operation and Maintenance of Plant Services	3,041,154
2700 Student Transportation Services	2,698,125
2800 Support Services - Central	1,786,303
<b>Total Support Services</b>	<b>\$13,065,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	722,712
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$728,712</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	87,500
5200 Interfund Transfers - Out	2,367,555
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,655,055</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$42,276,640</b>

2021-2022 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

Printed 6/4/2021 10:00:24 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,957,318
200 Personnel Services - Employee Benefits	6,231,808
300 Purchased Professional and Technical Services	910
400 Purchased Property Services	3,100
500 Other Purchased Services	793,105
600 Supplies	352,245
700 Property	12,470
800 Other Objects	1,260
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,352,216</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,113,703
200 Personnel Services - Employee Benefits	1,595,889
300 Purchased Professional and Technical Services	1,765,381
500 Other Purchased Services	1,908,200
600 Supplies	51,872
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,435,145</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	123,226
200 Personnel Services - Employee Benefits	86,982
400 Purchased Property Services	1,400
500 Other Purchased Services	686,150
600 Supplies	18,698
700 Property	2,795
800 Other Objects	3,450
<b>Total Vocational Education</b>	<b>\$922,701</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	113,000
500 Other Purchased Services	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$117,000</b>
<b>Total Instruction</b>	<b>\$25,827,062</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	905,001
200 Personnel Services - Employee Benefits	576,997
300 Purchased Professional and Technical Services	2,632
500 Other Purchased Services	2,850
600 Supplies	23,766
700 Property	1,600
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$1,513,446</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2021-2022 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

Printed 6/4/2021 10:00:24 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	214,124
200 Personnel Services - Employee Benefits	368,630
500 Other Purchased Services	28,800
600 Supplies	9,909
800 Other Objects	1,100
<b>Total Support Services - Instructional Staff</b>	<b>\$622,563</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,290,722
200 Personnel Services - Employee Benefits	849,320
300 Purchased Professional and Technical Services	156,325
400 Purchased Property Services	2,000
500 Other Purchased Services	95,550
600 Supplies	30,020
800 Other Objects	113,600
<b>Total Support Services - Administration</b>	<b>\$2,537,537</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	230,375
200 Personnel Services - Employee Benefits	161,418
300 Purchased Professional and Technical Services	3,430
400 Purchased Property Services	60
500 Other Purchased Services	720
600 Supplies	1,442
800 Other Objects	135
<b>Total Support Services - Pupil Health</b>	<b>\$397,580</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	333,964
200 Personnel Services - Employee Benefits	86,309
300 Purchased Professional and Technical Services	15,200
500 Other Purchased Services	2,570
600 Supplies	28,000
800 Other Objects	3,060
<b>Total Support Services - Business</b>	<b>\$469,103</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,021,742
200 Personnel Services - Employee Benefits	761,402
300 Purchased Professional and Technical Services	8,650
400 Purchased Property Services	434,460
500 Other Purchased Services	130,600
600 Supplies	619,450
700 Property	63,500
800 Other Objects	1,350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,041,154</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	36,644
200 Personnel Services - Employee Benefits	29,231

## 2021-2022 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

Printed 6/4/2021 10:00:24 AM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	2,600,500
600 Supplies	6,750
<b>Total Student Transportation Services</b>	<b>\$2,698,125</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	323,314
200 Personnel Services - Employee Benefits	201,446
300 Purchased Professional and Technical Services	135,700
400 Purchased Property Services	101,805
500 Other Purchased Services	122,488
600 Supplies	153,050
700 Property	748,500
<b>Total Support Services - Central</b>	<b>\$1,786,303</b>
<b>Total Support Services</b>	<b>\$13,065,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	332,007
200 Personnel Services - Employee Benefits	153,586
300 Purchased Professional and Technical Services	66,754
400 Purchased Property Services	125
500 Other Purchased Services	66,556
600 Supplies	74,749
700 Property	24,675
800 Other Objects	4,260
<b>Total Student Activities</b>	<b>\$722,712</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	6,000
<b>Total Community Services</b>	<b>\$6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$728,712</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	87,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$87,500</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,367,555
<b>Total Interfund Transfers - Out</b>	<b>\$2,367,555</b>
<b>5900 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>\$2,655,055</b>
<b>TOTAL EXPENDITURES</b>	<b>\$42,276,640</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	3,176,835	3,762,466
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	26,000,000	
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	260,000	260,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$29,436,835</b>	<b>\$4,022,466</b>
--	---------------------	--------------------

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$29,436,835** **\$4,022,466**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

<b>General Fund</b>		
0510 Bonds Payable	1,759,100	2,339,948
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	85,775	86,100
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$1,844,875</b>	<b>\$2,426,048</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 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

## 2021-2022 Final General Fund Budget

LEA : 113385003 Northern Lebanon SD

Printed 6/4/2021 10:00:27 AM

Page - 3 of 6

**Long-Term Indebtedness****06/30/2021 Estimate****06/30/2022 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**

**06/30/2021 Estimate**

**06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1,844,875</b>	<b>\$2,426,048</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 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>\$1,844,875</b>	<b>\$2,426,048</b>
---------------------------	--------------------	--------------------



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,062,466
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,562,466</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>\$3,762,466</b>