

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Leanne Martin

Contact Person

leannemartin@norle.k12.pa.us

Email Address

6/7/2022

Date

6/7/2022

Date

6/7/2022

Date

(717)865-2117

Telephone

Extn :2525

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$45905435
Ending Unassigned Fund Balance	\$3528988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.68%

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 6/7/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 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 6/7/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$170,672.00</div> <div>Function 2200, Object 200: \$368,453.00</div>	NLSD has a past practice of using this account for all tuition reimbursements. If these dollar amounts for tuition were allocated over all functions, the 200 object code would be less than the 100 object code 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 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.	The 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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	3,750	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	500,188	
0840 Assigned Fund Balance	300,000	
0850 Unassigned Fund Balance	4,332,437	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,132,625</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,650,373	
7000 Revenue from State Sources	16,617,516	
8000 Revenue from Federal Sources	2,834,097	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$45,101,986</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,234,611</u>

LEA : 113385003 Northern Lebanon SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,482,975
6112 Interim Real Estate Taxes	55,000
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	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	666,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	661,898
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	9,000
REVENUE FROM LOCAL SOURCES	\$25,650,373
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,227,996
7112 Basic Education Funding-Social Security	662,400
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	90,000
7271 Special Education funds for School-Aged Pupils	1,464,170
7311 Pupil Transportation Subsidy	1,406,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	429,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	814,789
7505 Ready to Learn Block Grant	305,011
7820 State Share of Retirement Contributions	3,053,150
REVENUE FROM STATE SOURCES	\$16,617,516
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,499,097
REVENUE FROM FEDERAL SOURCES	\$2,834,097
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,101,986

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,482,975	
Amount of Tax Relief for Homestead Exclusions	<u>\$814,789</u>	
Total Approx. Tax Revenue:	\$22,297,764	
Approx. Tax Levy for Tax Rate Calculation:	\$24,693,984	
	Lebanon	Total

2021-22 Data		
a. Assessed Value	\$1,595,029,200	\$1,595,029,200
b. Real Estate Mills	14.6623	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,435,008,186	\$1,435,008,186
d. Assessed Value	\$1,614,756,300	\$1,614,756,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$23,386,797	\$23,386,797
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$23,386,797	\$23,386,797
(f Total * g)		
i. Base Mills Subject to Index	14.6623	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.96524%	89.96524%
k. Tax Levy Needed	\$24,693,984	\$24,693,984
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.2927	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,693,984	\$24,693,984
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,879,195
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,482,975
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,482,975	
Amount of Tax Relief for Homestead Exclusions	<u>\$814,789</u>	
Total Approx. Tax Revenue:	\$22,297,764	
Approx. Tax Levy for Tax Rate Calculation:	\$24,693,984	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2927	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,693,984	\$24,693,984
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	\$11,312.00	
Number of Homestead/Farmstead Properties	4710	4710
Median Assessed Value of Homestead Properties		\$186,100

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,482,975
Amount of Tax Relief for Homestead Exclusions	<u>\$814,789</u>
Total Approx. Tax Revenue:	\$22,297,764
Approx. Tax Levy for Tax Rate Calculation:	\$24,693,984
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$814,789	Lowering RE Tax Rate	\$0	\$814,789
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$814,789

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113385003 Northern Lebanon SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/14/2022 1:38:02 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lebanon	1,614,756,300	15.2927	24,693,984			89.96524%	
Totals:	1,614,756,300		24,693,984	- 814,789 =	23,879,195 X	89.96524% =	21,482,975
				Rate			Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			33,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	33,000	33,000
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						33,000	33,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,100,000	2,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000
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						2,500,000	2,500,000
Total Act 511, Current Taxes							2,533,000
Act 511 Tax Limit -->				1,435,008,186 X	12	17,220,098	
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lebanon	14.6623	15.2927	4.30%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,135,175
1200 Special Programs - Elementary / Secondary	8,572,412
1300 Vocational Education	922,108
1400 Other Instructional Programs - Elementary / Secondary	35,588
Total Instruction	\$27,665,283
2000 Support Services	
2100 Support Services - Students	1,524,610
2200 Support Services - Instructional Staff	571,843
2300 Support Services - Administration	2,649,957
2400 Support Services - Pupil Health	420,585
2500 Support Services - Business	647,571
2600 Operation and Maintenance of Plant Services	3,407,884
2700 Student Transportation Services	2,699,088
2800 Support Services - Central	1,570,034
2900 Other Support Services	27,000
Total Support Services	\$13,518,572
3000 Operation of Non-Instructional Services	
3200 Student Activities	804,692
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$810,692
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	79,800
5200 Interfund Transfers - Out	3,631,088
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$3,910,888
Total Estimated Expenditures and Other Financing Uses	\$45,905,435

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,007,939
200 Personnel Services - Employee Benefits		6,597,096
300 Purchased Professional and Technical Services		88,750
400 Purchased Property Services		5,700
500 Other Purchased Services		1,065,540
600 Supplies		365,045
700 Property		4,375
800 Other Objects		730
Total Regular Programs - Elementary / Secondary		\$18,135,175
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,265,777
200 Personnel Services - Employee Benefits		1,836,960
300 Purchased Professional and Technical Services		1,794,222
500 Other Purchased Services		2,638,355
600 Supplies		36,312
800 Other Objects		786
Total Special Programs - Elementary / Secondary		\$8,572,412
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		129,425
200 Personnel Services - Employee Benefits		87,623
400 Purchased Property Services		1,425
500 Other Purchased Services		676,650
600 Supplies		21,635
700 Property		1,400
800 Other Objects		3,950
Total Vocational Education		\$922,108
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,000
200 Personnel Services - Employee Benefits		3,338
300 Purchased Professional and Technical Services		22,000
500 Other Purchased Services		2,250
Total Other Instructional Programs - Elementary / Secondary		\$35,588
Total Instruction		\$27,665,283
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		880,428
200 Personnel Services - Employee Benefits		579,296
300 Purchased Professional and Technical Services		37,700
500 Other Purchased Services		1,350
600 Supplies		23,436
700 Property		1,600
800 Other Objects		800

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Description	Amount
Total Support Services - Students	\$1,524,610
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	170,672
200 Personnel Services - Employee Benefits	368,453
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	10,100
600 Supplies	16,338
800 Other Objects	1,280
Total Support Services - Instructional Staff	\$571,843
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,407,412
200 Personnel Services - Employee Benefits	901,745
300 Purchased Professional and Technical Services	105,500
400 Purchased Property Services	2,000
500 Other Purchased Services	119,400
600 Supplies	30,200
800 Other Objects	83,700
Total Support Services - Administration	\$2,649,957
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	227,399
200 Personnel Services - Employee Benefits	178,933
300 Purchased Professional and Technical Services	6,850
400 Purchased Property Services	260
500 Other Purchased Services	720
600 Supplies	6,293
800 Other Objects	130
Total Support Services - Pupil Health	\$420,585
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	346,064
200 Personnel Services - Employee Benefits	245,257
300 Purchased Professional and Technical Services	17,550
500 Other Purchased Services	7,750
600 Supplies	28,600
800 Other Objects	2,350
Total Support Services - Business	\$647,571
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,043,917
200 Personnel Services - Employee Benefits	839,017
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	530,950
500 Other Purchased Services	154,950
600 Supplies	805,700
700 Property	29,500
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$3,407,884

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	37,945
200 Personnel Services - Employee Benefits	32,643
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	2,600,000
600 Supplies	500
Total Student Transportation Services	\$2,699,088
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	341,501
200 Personnel Services - Employee Benefits	219,945
300 Purchased Professional and Technical Services	20,300
400 Purchased Property Services	54,000
500 Other Purchased Services	168,838
600 Supplies	422,600
700 Property	342,000
800 Other Objects	850
Total Support Services - Central	\$1,570,034
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
800 Other Objects	2,000
Total Other Support Services	\$27,000
Total Support Services	\$13,518,572
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	370,795
200 Personnel Services - Employee Benefits	186,688
300 Purchased Professional and Technical Services	70,315
500 Other Purchased Services	85,415
600 Supplies	75,169
700 Property	10,600
800 Other Objects	5,710
Total Student Activities	\$804,692
3300 <u>Community Services</u>	
500 Other Purchased Services	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$810,692
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	79,800
Total Debt Service / Other Expenditures and Financing Uses	\$79,800
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,631,088
Total Interfund Transfers - Out	\$3,631,088

<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		200,000
Total Budgetary Reserve		\$200,000
Total Other Expenditures and Financing Uses		\$3,910,888
TOTAL EXPENDITURES		\$45,905,435

LEA : 113385003 Northern Lebanon SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,132,625	4,312,416
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	36,572,195	
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	\$41,984,820	\$4,592,416

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$41,984,820	\$4,592,416

LEA : 113385003 Northern Lebanon SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	2,501,042	3,641,421
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	79,707	79,791
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,580,749	\$3,721,212
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		
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		
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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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 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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$2,580,749	\$3,721,212	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$2,580,749	\$3,721,212

Account Description	Amounts
0810 Nonspendable Fund Balance	3,750
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,188
0840 Assigned Fund Balance	300,000
0850 Unassigned Fund Balance	3,528,988
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,329,176
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,532,926