LEA Name: Lebanon SD

Class: 3

AUN Number: 113384603

County: Lebanon

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval	
Date of Adoption of the General Fund Budget: 06/19/2023	
13686c	6/19/2023
President of the Board - Original Signature Required	Date /
Pachieli Lon Coto	10/19/23
Secretary of the Board - Original Signature Required	Date
AX A	6/19/23
Chief School Administrator - Original Signature Required	Date /
Kelly Herr	(717)270-6712 Extn:
Contact Person	Telephone Extension
kherr@lebanon.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:	COUNTY:	AUN:
Lebanon SD	Lebanon	113384603
No school district shall approve an increase in real pending unreserved undesignated fund balance (unasexpenditures:		
Total Budgeted Expenditures		Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	The compact of the 2017/2014 Committee of the 1717 Committee of th	12.0%
Between \$12,000,000 and \$12,999,999	in the converge of section () and the converge of the converg	11.5%
Between \$13,000,000 and \$13,999,999		11.0%
Between \$14,000,000 and \$14,999,999	version reviews the end of the first process of the entertree of the end of t	10.5%
Between \$15,000,000 and \$15,999,999	A CONTRACTOR OF THE PROPERTY O	10.0%
Between \$16,000,000 and \$16,999,999	TO SEE THE SECOND SECTION OF THE SECOND SECOND SECTION OF THE SECOND SEC	9.5%
Between \$17,000,000 and \$17,999,999	in a community paging and an extension framework of the company page throughout the community of a distribution of the company of	9.0%
Between \$18,000,000 and \$18,999,999	The second section of the second seco	8.5%
Greater Than or Equal to \$19,000,000	A CONTRACTOR OF THE CONTRACTOR	8.0%
Did you raise property taxes in SY 2023-2024 (compared to 2022 fyes, see information below, taken from the 2023-2024 General		Yes X No .
Total Budgeted Expenditures	and the control of th	\$129507509
Ending Unassigned Fund Balance		\$5413093
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	en son mangang alambi sasahir sasahi sasahi sasah	4.17%
The Estimated Ending Unassigned Fund Balance is within the allo	wable limits.	Yes 🗓 No
I hereby certify that th	e above information is accurate an	nd complete.
SIGNATURE OF SUPERINTENDENT	DATE	
A.A.	6/19/	/20

DUE DATE: AUGUST 15, 2023

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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 :	County:	AUN Number :
Lebanon SD	Lebanon	113384603

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD

PRESIDENT <

DATE

5 15 2023

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED **FINAL GENERAL FUND BUDGET**

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LEA: 113384603 Lebanon SD Printed 6/19/2023 8:26:44 AM

<u>Val Number</u> <u>Description</u>		<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The operational systems at the current middle school are beyond their useful life. The budgetary reserve is available to address emergency replacement or repairs of these systems and also includes a drawdown for construction of the new middle school.
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 Estimated Ending Unassigned Fund Balance is available to provide adequate cash flow and to meet shortfalls in state and federal estimated revenues.
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 Fund Balance represents a Compensatory Education Fund established as part of a settlement agreement and is to be maintained until the depletion of funds or the student's 23rd birthday in August 2027, whichever comes first.
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 Fund Balance is set aside to partially finance the construction of our new middle school building, which is schedule for completion for the start of the 2024-25 school year.

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<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	33,789
0840 Assigned Fund Balance	40,022,445
0850 Unassigned Fund Balance	7,896,136
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$47,952,370</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,608,966
7000 Revenue from State Sources	66,329,342
8000 Revenue from Federal Sources	18,566,691
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$109,504,999</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$157,457,369</u>

Page - 1 of 2

<u>Amount</u>

REVENUE FROM LO		.=
	teal Estate Taxes	17,336,048
	eal Estate Taxes	30,000
	lity Realty Taxes	19,000
6114 Payments	s in Lieu of Current Taxes - State / Local	71,900
	er Capita Taxes, Section 679	20,000
6140 Current A	ct 511 Taxes - Flat Rate Assessments	85,000
6150 Current A	ct 511 Taxes - Proportional Assessments	2,820,000
6400 Delinquer	ncies on Taxes Levied / Assessed by the LEA	886,000
6500 Earnings	on Investments	375,000
6700 Revenues	s from LEA Activities	30,400
6800 Revenues	s from Intermediary Sources / Pass-Through Funds	2,554,618
6910 Rentals		40,000
6920 Contributi	ions and Donations from Private Sources	10,000
6960 Services I	Provided Other Local Governmental Units / LEAs	322,000
6990 Refunds a	and Other Miscellaneous Revenue	9,000
REVENUE FROM LO	OCAL SOURCES	\$24,608,966
REVENUE FROM ST	TATE SOURCES	Company Contracts of Contracts on Contract of the Contract of
7111 Basic Edu	ucation Funding-Formula	43,730,131
7112 Basic Edu	ucation Funding-Social Security	2,133,020
7160 Tuition for	r Orphans Subsidy	20,400
7240 Driver Ed	ucation - Student	175
7250 Migratory	Children	2,350
7271 Special E	ducation funds for School-Aged Pupils	4,879,787
7311 Pupil Tran	nsportation Subsidy	936,000
7312 Nonpublic	c and Charter School Pupil Transportation Subsidy	17,000
7320 Rental an	nd Sinking Fund Payments / Building Reimbursement Subsidy	1,618,507
7330 Health Se	ervices (Medical, Dental, Nurse, Act 25)	84,000
7340 State Pro	perty Tax Reduction Allocation	2,227,641
7505 Ready to	Learn Block Grant	1,130,791
7820 State Sha	are of Retirement Contributions	9,549,540
REVENUE FROM S	TATE SOURCES	\$66,329,342
REVENUE FROM FI		and the second of the second constraint in the
8514 Title I - Im	nproving the Academic Achievement of the Disadvantaged	2,613,030
8515 Title II - P Principals	Preparing, Training, and Recruiting High Quality Teachers and	266,148
•		Page 6

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES 8516 Title III - Language Instruction for English Learners and Immigrant Students	233,222
8517 Title IV - 21st Century Schools	607,851
8732 ARRA - Qualified School Construction Bonds (QSCB)	792,120
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,200,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief	7,505,442
Fund 8751 ARP ESSER Learning Loss	814,500
8752 ARP ESSER Summer Programs	101,620
8753 ARP ESSER Afterschool Programs	68,558
8754 ARP ESSER Homeless Children and Youth Funds	86,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	65,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	168,200
Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	\$18,566,691
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	109,504,999

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AUN: 113384603 Lebanon SD

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Act 1 Index (current): 6.6%

Calculation Method: Rate

Lebanon
\$20,768,966
\$19,563,786
<u>\$2,227,738</u>
\$17,336,048

Lebanon	Total

Page 8

	2022-23 Data	de administration for an extenditural color Middle for foreign particular representation and extenditurate and a series	embrachezan is valionalishi va vasa, ser evi eservandereka e nyaza distretekminin midel a jela same histori ser se la mellik k k
	a. Assessed Value	\$909,011,000	\$909,011,000
	b. Real Estate Mills	22.2200	
ı.	2023-24 Data		
	c. 2021 STEB Market Value	\$819,633,799	\$819,633,799
	d. Assessed Value	\$911,719,300	\$911,719,300
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations	tankahahi kamuta salumandan muuru mina sandah dariy, se insyelada asalamanddilay ayagga maksunya muu yijungi	
	f. 2022-23 Tax Levy	\$20,198,224	\$20,198,224
	(a * b)		
	2023-24 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2022-23 Tax Levy	\$20,198,224	\$20,198,224
	(f Total * g)		
	i. Base Mills Subject to Index	22.2200	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
and with the common	Calculation of Tax Rates and Levies Generated	kirona adalar o comenzarene, meri mendrinden (dilaren jamen erbeik seral di annea kilimen ad kiden er obtavile etk.). E	scarce and at these scarces are decorated with an executable state of the 1 terms controlled state of the 1 terms of the 1 ter
	j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
	k. Tax Levy Needed	\$20,768,966	\$20,768,966
	(Approx. Tax Levy * g)		
	1. 2023-24 Real Estate Tax Rate	22.7800	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$20,768,966	\$20,768,966
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,541,228
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$17,336,048
	(n * Est. Pct. Collection)		Dogo 9

AUN: 113384603 Lebanon SD

Printed 6/19/2023 8:26:47 AM

Calculation Method:

Act 1 Index (current): 6.6%

Rate

Approx. Tax Revenue from RE Taxes:	\$17,336,048
Amount of Tax Relief for Homestead Exclusions	<u>\$2,227,738</u>
Total Approx. Tax Revenue:	\$19,563,786
Approx. Tax Levy for Tax Rate Calculation:	\$20,768,966

		Lebanon	Total
a name and a second	Index Maximums	COMMINION CHIEF, y, angles, aproximi allerii sino, are lancalle na hababalah allera aying sebaphan tengah protestan ping sebaphan tengah p	mente kun kampungan dalah dalah pangan dalah dalah 1900 kilan dalah 1900 dalah 1900 dalah 1900 dalah 1900 dalah
	p. Maximum Mills Based On Index	23.6865	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$21,595,439	\$21,595,439
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information	Related to	Propert	y Tax Relief
-------------	------------	---------	--------------

	Assessed Value Exclusion per Homestead	\$27,043.00	
V.	Number of Homestead/Farmstead Properties	3622	3622
	Median Assessed Value of Homestead Properties		\$87,500

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 113384603 Leb

Lebanon SD

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Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$17,336,048

Amount of Tax Relief for Homestead Exclusions

<u>\$2,227,738</u>

Lebanon

Total Approx. Tax Revenue:

\$19,563,786

Approx. Tax Levy for Tax Rate Calculation:

\$20,768,966

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,227,641

Lowering RE Tax Rate

\$2,227,641

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$97

\$97

Amount of Tax Relief from State/Local Sources

\$2,227,738

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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<u>CODE</u>

6111 Current	Real Estate Taxes			Amount of Tax	Relief for Tax Levy Minu	s Homestead	Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Ex	xclusions <u>Exclus</u>	sions Percent Co	llected Generated By Mills
Lebanon	911,719,300	22.7800	20,768,966			93.	50000%
Totals:	911,719,300	0	20,768,966		2,227,738 =	18,541,228 X 93.	50000% = 17,336,048
				<u>Rate</u>			Estimated Revenue
6120 <u>C</u>	Current Per Capita Taxes, S	Section 679		\$5.00			20,000
6140 <u>C</u>	Current Act 511 Taxes – Fla	at Rate Assessments	1	<u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita	Taxes		\$5.00	\$0.00	20,000	20,000
6142	Current Act 511 Occupation	n Taxes – Flat Rate		\$5.00	\$0.00	20,000	20,000
6143	Current Act 511 Local Serv	rices Taxes		\$5.00	\$0.00	45,000	45,000
6144	Current Act 511 Trailer Tax	ces		\$0.00	\$0.00	0	0
6145	Current Act 511 Business F	Privilege Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanica	al Device Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Oth	ner Flat Rate Assessi	ments	\$0.00	\$0.00	0	0
1	otal Current Act 511 Tax	ces – Flat Rate Asse	essments			85,000	85,000
6150 <u>C</u>	Current Act 511 Taxes – Pro	oportional Assessme	nts	<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Inc	come Taxes		0.500%	0.000%	2,500,000	2,500,000
6152	Current Act 511 Occupation	n Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate	e Transfer Taxes		0.500%	0.000%	320,000	320,000
6154	Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business F	Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanica	al Device Taxes – Pe	rcentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile	Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Oth	ner Proportional Asse	essments	0	0	0	0
4. The state of th	otal Current Act 511 Tax	ces – Proportional A	ssessments			2,820,000	2,820,000
1	otal Act 511, Current	Taxes					2,905,000
A Commence			Act 511	l Tax Limit>	819,633,799) X 12	9,835,606
					Market Value		(511 Limit)

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Tax	Tax	Tax Rate Cha	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes		<u> </u>						1	
	Lebanon	22.2200	22.7800	2.53%	Yes	6.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.6%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	6.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.6%				
Curr	ent Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%				

4,000,000

\$10,145,737

\$129,507,509

Estimated Expenditures and Other Financing Uses: Budget Summary 2023-2024 Final General Fund Budget LEA: 113384603 Lebanon SD Printed 6/19/2023 8:26:51 AM Page - 1 of 1 Description Amount 1000 Instruction 1100 Regular Programs - Elementary / Secondary 38,600,857 1200 Special Programs - Elementary / Secondary 16,172,119 1300 Vocational Education 1,337,873 1400 Other Instructional Programs - Elementary / Secondary 1,698,888 1500 Nonpublic School Programs 10,581 1800 Pre-Kindergarten 2,421,526 **Total Instruction** \$60,241,844 2000 Support Services 2100 Support Services - Students 3,830,810 2200 Support Services - Instructional Staff 5,464,453 2300 Support Services - Administration 5,170,876 2400 Support Services - Pupil Health 992,973 2500 Support Services - Business 1,191,195 2600 Operation and Maintenance of Plant Services 7,127,271 2700 Student Transportation Services 1,990,000 2800 Support Services - Central 1,093,253 2900 Other Support Services 10,900 \$26,871,731 **Total Support Services** 3000 Operation of Non-Instructional Services 3200 Student Activities 1,698,197 **Total Operation of Non-Instructional Services** \$1,698,197 4000 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 30,550,000 Total Facilities Acquisition, Construction and Improvement Services \$30,550,000 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5.925.737 5200 Interfund Transfers - Out 220,000

5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: De
EA : 113384603 Lebanon SD	
rinted 6/19/2023 8:26:51 AM	Page - 1 o
<u>Description</u>	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19.592.206
200 Personnel Services - Employee Benefits	11,943,641
300 Purchased Professional and Technical Services	451,500
400 Purchased Property Services	138,700
500 Other Purchased Services	1,959,170
600 Supplies	3,972,872
700 Property	533,468
800 Other Objects	9,300
Total Regular Programs - Elementary / Secondary	\$38,600,857
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,250,691
200 Personnel Services - Employee Benefits	2,922,784
300 Purchased Professional and Technical Services	5,282,320
400 Purchased Property Services	1,500
500 Other Purchased Services	2,689,874
600 Supplies 800 Other Objects	23,550
Total Special Programs - Elementary / Secondary	1,400 \$16,172,119
1300 Vocational Education	3
400 Purchased Property Services	100 770
500 Other Purchased Services	102,772 1,235,101
Total Vocational Education	\$1,337,873
	φ,337,373
1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries	942,084
200 Personnel Services - Employee Benefits	394,351
300 Purchased Professional and Technical Services	74,705
400 Purchased Property Services	300
500 Other Purchased Services	194,190
600 Supplies	93,258
Total Other Instructional Programs - Elementary / Secondary	\$1,698,888
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,581
Total Nonpublic School Programs	\$10,581
1800 <u>Pre-Kindergarten</u>	and the second second to the s
100 Personnel Services - Salaries	1,445,013
200 Personnel Services - Employee Benefits	832,827
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	90,440
500 Other Purchased Services	4,000
600 Supplies	46,046
	\$2,421,526

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 113384603	
Printed 6/19/2023 8:26:51 AM	Page - 2 of 4
<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services	2,297,743 1,392,151 57,057 5,200 23,200
600 Supplies 800 Other Objects	53,004 2,455
Total Support Services - Students	\$3,830,810
2200 Support Services - Instructional Staff	ka shimada katana da masamada mashimata masada masamata matamba matamba masada da masada da masada da masada d
100 Personnel Services - Salaries	1,904,060
200 Personnel Services - Employee Benefits	1,500,332
300 Purchased Professional and Technical Services	571,313
400 Purchased Property Services	25,765
500 Other Purchased Services	64,620
600 Supplies	627,333
700 Property	760,000
800 Other Objects	11,030
Total Support Services - Instructional Staff	\$5,464,453
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,808,102
200 Personnel Services - Employee Benefits	1,796,640
300 Purchased Professional and Technical Services	416,500
400 Purchased Property Services	11,900
500 Other Purchased Services	35,155
600 Supplies	79,524
800 Other Objects Total Support Services - Administration	23,055
poly and the second of the sec	\$5,170,876
2400 Support Services - Pupil Health	596 204
100 Personnel Services - Salaries	586,394 386,579
200 Personnel Services - Employee Benefits	4,100
300 Purchased Professional and Technical Services 400 Purchased Property Services	2,000
500 Other Purchased Services	3,300
600 Supplies	10,000
800 Other Objects	600
Total Support Services - Pupil Health	1/2
2500 Support Services - Business	ig A a grant of a state of the
100 Personnel Services - Salaries	538,969
200 Personnel Services - Employee Benefits	328,726
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	146,000
FOO Other Durchaged Convince	64 800

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500 Other Purchased Services

600 Supplies

64,800

79,200

Estimated	Expenditures	and Other	Financing	Uses: Detail

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Deta
_EA : 113384603	
Printed 6/19/2023 8:26:51 AM	Page - 3 of
<u>Description</u>	Amount
800 Other Objects	3,500
Total Support Services - Business	\$1,191,195
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,037,821
200 Personnel Services - Employee Benefits	1,690,650
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	1,525,800
500 Other Purchased Services 600 Supplies	230,250 468,100
700 Property	115,000
800 Other Objects	6,650
Total Operation and Maintenance of Plant Services	\$7,127,271
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	1,930,000
Total Student Transportation Services	\$1,990,000
2800 Support Services - Central	
100 Personnel Services - Salaries	601,113
200 Personnel Services - Employee Benefits	376,540
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services 500 Other Purchased Services	500 34,700
600 Supplies	7,600
800 Other Objects	12,800
Total Support Services - Central	\$1,093,253
2900 Other Support Services	and the second s
500 Other Purchased Services	10,900
Total Other Support Services	\$10,900 pt
Total Support Services	\$26,871,731
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	891,575
200 Personnel Services - Employee Benefits	425,926
300 Purchased Professional and Technical Services	75,721
400 Purchased Property Services	37,400
500 Other Purchased Services	102,850
600 Supplies 700 Property	120,550 18,000
800 Other Objects	26,175
Total Student Activities	\$1,698,197
하다는 어머니들은 그들 집에 들어 들고 살아 있다. 그는 살아가 나에 어디어, 아니라 아들에게 들어 들어서 하는 것은 모든	\$1,698,197
Total Operation of Non-Instructional Services	φ1,030,137
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	6

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,000,000
400 Purchased Property Services	29,550,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,550,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,313,037
900 Other Uses of Funds	3,612,700
Total Debt Service / Other Expenditures and Financing Uses	\$5,925,737
5200 Interfund Transfers - Out	
900 Other Uses of Funds	220,000
Total Interfund Transfers - Out	\$220,000
5900 Budgetary Reserve	
800 Other Objects	4,000,000

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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund	150,000	130,000
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	4,860,000	3,600,000
Child Care Operations Fund	•	
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund	250,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	67 440 000	State and the state of the stat
Total Cash and Short-1ern investments	\$7,440,000	\$6,080,000
Long-Term Investments	\$7,440,000 06/30/2023 Estimate	\$6,080,000 06/30/2024 Projection
- And Annies - Control of the Contro	garangan (Alicente del Lectur de Proposition de La Company de la Company de la Company de la Company de la Comp	and the second
Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments General Fund	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments 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	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments 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	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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 Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund Investment Trust Fund	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000
Long-Term Investments 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 Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund	06/30/2023 Estimate 40,000,000	06/30/2024 Projection 22,500,000

Schedule Of Cash And Investments (CAIN)

2023-2024 Final General Fund Budget

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Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments	\$40,060,000	\$22,780,000
TOTAL CASH AND INVESTMENTS	\$47,500,000	\$28,860,000

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	36,253,000	42,705,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	226,876	152,187
0540 Accumulated Compensated Absences	1,602,712	1,602,712
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,449,719	8,449,719
0599 Other Noncurrent Liabilities	91,596,982	91,596,982
Total General Fund	\$138,129,289	\$144,506,600
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	and a fermidden of Marian, of a base for interesting and the contrasting a state for it. Not interestly and describe the contrasting and the state of the state o	to the first and a contribution of a contribution of the contribut
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		
Page 20		

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

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Long-Term Indebtedness 06/30/2023 Estimate 06/30/2024 Projection 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

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Long-Term Indebtedness 06/30/2023 Estimate 06/30/2024 Projection

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

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		antika antara bermalah dari bermalah dari bermalah bermalah bermalah bermalah bermalah bermalah bermalah berma Banan bermalah berma

Schedule Of Indebtedness (DEBT)

\$144,506,600

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Total Long-Term Indebtedness

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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	recommendate (obtained on the first commission is a constructed on the extra soften an extra many many in the testing	- MANIEL - (18 ⁴) DEMANDER (1994) COMMERCIA (1994) AND MANIEL AND
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		

\$138,129,289

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Schedule Of Indebtedness (DEBT)

06/30/2023 Estimate

06/30/2024 Projection

Short-Term Payables

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

\$138,129,289

\$144,506,600

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	anna addard adard Nation (N. C.
0820 Restricted Fund Balance	
0830 Committed Fund Balance	33,789
0840 Assigned Fund Balance	22,502,978
0850 Unassigned Fund Balance	5,413,093
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,949,860
5900 Budgetary Reserve	4,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,949,860