LEA Name: Northern Lehigh SD

Class: 3

AUN Number: 121394503

County: Lehigh

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

	General Fund Budget Approval			
1	Date of Adoption of the General Fund Budget:	06/11/2018		
President of the Board - Original Signature Require	ed .		6/12/18 Date	
Secretary of the Board - Original Signature Require			6/12/18 Date	
Chief School Administrator - Original Signature Re	quired		Date 6/12/18	
Sherri Molitoris			(610)767-9800	Extn :1005
Contact Person			Telephone	Extension
smolitoris@nlsd.org				

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN :		
Northern Lehigh SD Lehigh		121394503		
No school district shall approve an increase in real pro ending unreserved undesignated fund balance (unass oudgeted expenditures:	operty taxes unless it has a signed) less than or equal to	dopted a budget that includes the specified percentage of i	an estimated, ts total	
Total Budgeted Expenditures	and the second s	Fund Balance % Limit (less than or equal to)		
Less Than or Equal to \$11,999,999		12.0%		
Between \$12,000,000 and \$12,999,999		11.5%	energina (m. 1844). A serie de la compositorio della compositorio della compositorio dell	
Between \$13,000,000 and \$13,999,999		11.0%		
Between \$14,000,000 and \$14,999,999	A CONTRACTOR OF THE CONTRACTOR	10.5%		
Between \$15,000,000 and \$15,999,999		10.0%	Who come and the second	
Between \$16,000,000 and \$16,999,999	9.5%			
Between \$17,000,000 and \$17,999,999	1	9.0%		
Between \$18,000,000 and \$18,999,999	displace of the second of a contract of a property of the second of the	8.5%		
Greater Than or Equal to \$19,000,000		8.0%		
Did you raise property taxes in SY 2018-2019 (compared to 2017-2 If yes, see information below, taken from the 2018-2019 General F		Ye N	1 - 1	
Total Budgeted Expenditures			\$34474274	
Ending Unassigned Fund Balance			\$1806199	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			5.2%	
The Estimated Ending Unassigned Fund Balance is within the allow	wable limits.	Ye N	£	
I hereby certify that the	above information is accurate	and complete.		
SIGNATURE OF SUPERINTENDENT	DATE			
Maltha I Lung		6/12/18		

DUE DATE: AUGUST 15, 2018

Page 3

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County:	AUN Number :
Northern Lehigh SD	Lehigh	121394503

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.

DATE

SIGNATURE OF SCHOOL BOARD

PRESIDENT

DUE DATE:

IMMEDIATELY FOLLOWING

ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Printed 5/14/2018 5:55:04 PM

Printed 6/12/2018 5:12:16 PM

Page - 1 of 1

Val Number	Description	<u>Justification</u>
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.	Portion of fund balance not assigned or committed
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future year increases for PSERS and medical insurance premiums
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for technology upgrades and replacements, equipment replacement and long range maintenance.

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:17 PM

Page - 1 of 1

<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	33,470	
0820 Restricted Fund Balance	1,694	
0830 Committed Fund Balance	3,681,655	
0840 Assigned Fund Balance	5,323,464	
0850 Unassigned Fund Balance	1,806,199	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,811,318</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,164,714	
7000 Revenue from State Sources	13,393,824	
8000 Revenue from Federal Sources	455,000	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$32,153,538</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$42,964,856

Page - 1 of 2

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:17 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,067,835
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	1,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	760,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	30,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,000
6910 Rentals	16,300
6920 Contributions and Donations from Private Sources	10,500
6990 Refunds and Other Miscellaneous Revenue	254,879
REVENUE FROM LOCAL SOURCES	\$18,164,714
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,041,973
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,253,549
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	420,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	952,369
7505 Ready to Learn Block Grant	298,608
7810 State Share of Social Security and Medicare Taxes	522,325
7820 State Share of Retirement Contributions	2,280,000
REVENUE FROM STATE SOURCES	\$13,393,824
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the	370,000
Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21St Century Schools	30,000
REVENUE FROM FEDERAL SOURCES	\$455,000

LEA: 121394503 Northern Lehigh SD

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

Printed 6/12/2018 5:12:17 PM

Amount OTHER FINANCING SOURCES 9200 Proceeds from Extended-Term Financing 140,000 \$140,000 OTHER FINANCING SOURCES 32,153,538 Estimated Revenues and Other Financing Sources: Detail

Page - 2 of 2

Page - 1 of 3

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

AUN: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:18 PM

	Index (current): 3.2%	Revenue		Section 672.1 Method Choice: (a)(1)
	lation Method:	4		
	er of Decimals For Tax Rate Calculation:	\$15,067,850		
	ox. Tax Revenue from RE Taxes:	\$952,369		
	Int of Tax Relief for Homestead Exclusions	\$16,020,219		
	Approx. Tax Revenue:	\$17,067,717		
Appro	ox. Tax Levy for Tax Rate Calculation:	Lehigh	Northampton	Total
2	2017-18 Data			
	a. Assessed Value	\$651,766,200	\$42,340,200	\$694,106,400
	b. Real Estate Mills	21.3422	61.8110	
L 2	2018-19 Data			
	c. 2016 STEB Market Value	\$570,095,891	\$107,536,740	\$677,632,631
	d. Assessed Value	\$653,841,600	\$42,369,100	\$696,210,700
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2	2017-18 Calculations	a y gay ay yayanan qaygan samaan 18 V shiqan ahaa qayay ya aa aa aa aa aa ah iyo dhaha dha d	(1949), (1979), (1979), (1979), (1979), (1979), (1979), (1979), (1979), (1979), (1979), (1979), (1979), (1979)	
	f. 2017-18 Tax Levy	\$13,910,125	\$2,617,090	\$16,527,215
	(a * b)			
2	2018-19 Calculations			
	g. Percent of Total Market Value	84.13053%	15.86947%	100.00000%
II.	h. Rebalanced 2017-18 Tax Levy	\$13,904,434	\$2,622,781	\$16,527,215
	(f Total * g)			
	i. Base Mills Subject to Index	21.3422	61.9454	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
(Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.50000%	93.50000%	93.50000%
	k. Tax Levy Needed	\$14,359,161	\$2,708,556	\$17,067,717
	(Approx. Tax Levy * g)			
	I. 2018-19 Real Estate Tax Rate	21.9612	63.9276	
Ш.	(k / d * 1000)			
111.	m. Tax Levy Generated by Mills	\$14,359,146	\$2,708,555	\$17,067,701
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,115,332
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$15,067,835
	(n * Est. Pct. Collection)		Page 8	

Page - 2 of 3

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

Section 672.1 Method Choice: (a)(1)

AUN: 121394503 Northern Lehigh SD Printed 6/12/2018 5:12:18 PM

2018-2019 Final General Fund Budget

Act 1 Index (current): 3.2%

Revenue Calculation Method:

Number of Decimals For Tax Rate Calculation:

\$15,067,850 Approx. Tax Revenue from RE Taxes:

\$952,369 Amount of Tax Relief for Homestead Exclusions \$16,020,219

Total Approx. Tax Revenue:

\$17,067,717 Approx. Tax Levy for Tax Rate Calculation:

	Lehigh	Northampton	Total
Index Maximums	######################################		
p. Maximum Mills Based On Index	22.0251	63.9276	
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000	0.0000	
(if (1 > p), (1 - p))			
r. Maximum Tax Levy Based On Index	\$14,400,927	\$2,708,555	\$17,109,482
IV. (p / 1000 * d)			
s. Millage Rate within Index?	Yes	Yes	
(If I > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	\$0
(if (m > r), (m - r))			
u.Tax Revenue In Excess of Index	\$0	\$0	\$0
(t * Est. Pct. Collection)			

1	nformation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$11,941.00	\$4,102.00	
V.	Number of Homestead/Farmstead Properties	3060	572	3632
	Median Assessed Value of Homestead Properties			\$148,100

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

Page - 3 of 3

2018-2019 Final General Fund Budget AUN: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:18 PM

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$15,067,850

Amount of Tax Relief for Homestead Exclusions

\$952,369

Total Approx. Tax Revenue:

\$16,020,219

Approx. Tax Levy for Tax Rate Calculation:

\$17,067,717

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$952,369

Lowering RE Tax Rate

\$0

\$952,369

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$952,369

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:19 PM

Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

CODE

Part	6111 <u>Сигге</u>	nt Real Estate Taxes		Amount of Tax Relief Homestead Exclusion			Net Tax Revenue Generated By Mills
Northampton 42,369,100 21,8012 27,005,555 93,5000000000000000000000000000000000000	County Name	e Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homesteau Exclusion	15 EXClusions	Percent Collecte	d <u>Scrictated by Millio</u>
Totals: 696,210,700 17,067,701 952,369 16,115,332	Lehigh	653,841,600 21.9612	14,359,146			93.5000	0%
Rate Estimated Revenue	Northampton	42,369,100 63.9276	2,708,555			93.5000	0%
State Current Per Capital Taxes. Section 679 \$5.00 \$35,000	Totals:	696,210,700	17,067,701	- 952,3	369 = 16	5,115,332 X 93.5000	0% = 15,067,835
Current Act 511 Taxes — Flat Rate Assessments Rate Add Rate (if appl.) Tax Levy Estimated Revenue				<u>Rate</u>			Estimated Revenue
141 Current Act 511 Per Capita Taxes \$5.00 \$0	6120	Current Per Capita Taxes, Section 679		\$5.00			35,000
Current Act 511 Cocupation Taxes - Flat Rate \$0.00	6140	Current Act 511 Taxes - Flat Rate Assessment	<u>s</u>	<u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Current Act 511 Local Services Taxes \$5.00 \$0.00 10,000 10,000	6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	35,000	35,000
State	6142	Current Act 511 Occupation Taxes - Flat Rate		\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate \$0.00 \$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 \$0.00 \$0.00 \$0.00 \$0.00 6150 Current Act 511 Taxes – Proportional Assessments Rate Add¹ Rate (if appl.) Tax Levy Estimated Revenue 6151 Current Act 511 Earned Income Taxes 0.500% 0.000% 1,400,000 1,400,000 6152 Current Act 511 Occupation Taxes 0.000 0.000 0 0 0 6153 Current Act 511 Real Estate Transfer Taxes 1.000% 0.000 130,000 130,000 6154 Current Act 511 Amusement Taxes 0.000 0.000% 0 0 0 6155 Current Act 511 Mechanical Device Taxes – Percentage 0.000 0.000 0 0 0 6	6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	10,000	10,000
6146 Current Act 511 Mechanical Device Taxes – Flat Rate \$0.00 \$0	6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments \$0.00 \$0.	6145	Current Act 511 Business Privilege Taxes - Fla	at Rate	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments 45,000 45,000 6150 Current Act 511 Taxes - Proportional Assessments Rate Add¹l Rate (if appl.) Tax Levy Estimated Revenue 6151 Current Act 511 Earned Income Taxes 0.500% 0.000% 1,400,000 1,400,000 6152 Current Act 511 Occupation Taxes 0.000 0.000 0 0 0 6153 Current Act 511 Real Estate Transfer Taxes 1.000% 0.000% 130,000 130,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0 0 0 6155 Current Act 511 Business Privilege Taxes 0.000 0.000% 0 0 0 6156 Current Act 511 Mechanical Device Taxes - Percentage 0.000% 0.000% 0 0 0 6157 Current Act 511 Mercantile Taxes 0.000 0.000 0 0 0 0 6159 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 0 0 0	6146	Current Act 511 Mechanical Device Taxes - Fl	at Rate	\$0.00	\$0.00	0	0
State	6149	Current Act 511 Taxes, Other Flat Rate Assess	sments	\$0.00	\$0.00	0	0
6151 Current Act 511 Earned Income Taxes 0.500% 0.000% 1,400,000 1,400,000 6152 Current Act 511 Occupation Taxes 0.000 0.000 0.000 0 0 0 0 0 6153 Current Act 511 Real Estate Transfer Taxes 1.000% 0.000% 130,000 130,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 0 0 0 0 0 6155 Current Act 511 Business Privilege Taxes 0.000 0.000 0 0 0 0 0 0 0 6156 Current Act 511 Mechanical Device Taxes − Percentage 0.000% 0.000% 0.000% 0 0 0 0 0 0 0 6157 Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0 0 0 0 0 0 0 0 0 0		Total Current Act 511 Taxes - Flat Rate Ass	essments			45,000	45,000
6152 Current Act 511 Occupation Taxes 0.000 0.000 0.000 0 0.000 0 0.000	6150	Current Act 511 Taxes - Proportional Assessm	<u>ents</u>	<u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6153 Current Act 511 Real Estate Transfer Taxes 1,000% 0,000% 130,000 130,000 6154 Current Act 511 Amusement Taxes 0,000% 0,000% 0 0 0 0 0 0 0 0 0 0 0 0 0	6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	1,400,000	1,400,000
6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 0 0 6155 Current Act 511 Business Privilege Taxes 0.000 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 0 6159 Current Act 511 Taxes − Proportional Assessments 1,530,000 1,530,000 6150 Total Current Act 511 Taxes − Proportional Assessments 1,530,000 1,575,000 6151 Total Act 511, Current Taxes 677,632,631 X 12 8,131,592	6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6155 Current Act 511 Business Privilege Taxes 0.000 0.000 0.000 0 0 0 0 0 0 0 0 0 0	6153	Current Act 511 Real Estate Transfer Taxes		1.000%	0.000%	130,000	130,000
6156 Current Act 511 Mechanical Device Taxes − Percentage 0.000% 0.000% 0.000% 0 6157 Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0 6159 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 Total Current Act 511 Taxes − Proportional Assessments 1,530,000 1,530,000 Total Act 511, Current Taxes 1,575,000 Act 511 Tax Limit → 677,632,631 X 12 8,131,592	6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0 0 6159 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 Total Current Act 511 Taxes - Proportional Assessments 1,530,000 1,530,000 Total Act 511, Current Taxes	6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 Total Current Act 511 Taxes – Proportional Assessments 1,530,000 Total Act 511, Current Taxes 1,575,000 Act 511 Tax Limit -> 677,632,631 X 12 8,131,592	6156	Current Act 511 Mechanical Device Taxes – P	ercentage	0.000%	0.000%	0	0
Total Current Act 511 Taxes – Proportional Assessments 1,530,000 1,530,000 Total Act 511, Current Taxes 1,575,000 Act 511 Tax Limit -> 677,632,631 X 12 8,131,592	6157	Current Act 511 Mercantile Taxes		0.000	0.000	0	0
Total Act 511, Current Taxes	6159	Current Act 511 Taxes, Other Proportional Ass	sessments	0	0	0	0
Act 511 Tax Limit -> 677,632,631 X 12 8,131,592		Total Current Act 511 Taxes – Proportional	Assessments			1,530,000	1,530,000
		Total Act 511, Current Taxes					1,575,000
Market Value Mills (511 Limit)			Act 511	Tax Limit →	677,632,631 X	12	8,131,592
					Market Value	Mills	(511 Limit)

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:20 PM

Page - 1 of 1

T		Tax Rate Cha	arged in:	Percent	Less than		Additional T Charge		Percent	Less than	
Tax Functio n	Description	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to index	• • •		2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index
6111	Current Real Estate Taxes										
	Lehigh	21.3422	21.9612	2.91%	Yes	3.2%					
	Northampton	61.9454	63.9276	3.20%	Yes	3.2%					
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%					
Curr	ent Act 511 Taxes – Flat Rate Assessments										
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%					
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%					
Curr	ent Act 511 Taxes – Proportional Assessments										
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%					
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%					

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:20 PM Page - 1 of 1

	Amount
<u>Description</u>	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,332,523
1200 Special Programs - Elementary / Secondary	5,217,178
1300 Vocational Education	1,045,630
1400 Other Instructional Programs - Elementary / Secondary	16,176 3,000
1500 Nonpublic School Programs	3,000 186,314
1600 Adult Education Programs	15,000
1700 Higher Education Programs for Secondary Students	\$18,815,821
Total Instruction	
2000 Support Services	4 050 700
2100 Support Services - Students	1,056,799
2200 Support Services - Instructional Staff	612,616 2,213,977
2300 Support Services - Administration	353,150
2400 Support Services - Pupil Health	554,370
2500 Support Services - Business	3,125,754
2600 Operation and Maintenance of Plant Services	1,836,331
2700 Student Transportation Services	1,287,277
2800 Support Services - Central 2900 Other Support Services	19,457
	\$11,059,731
Total Support Services	
3000 Operation of Non-Instructional Services	762,869
3200 Student Activities	1.000
3300 Community Services	\$763,869
Total Operation of Non-Instructional Services	**************************************
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	372,290
Total Facilities Acquisition, Construction and Improvement Services	\$372,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,462,563
Total Other Expenditures and Financing Uses	\$3,462,56
Total Estimated Expenditures and Other Financing Uses	\$34,474,274

2018-2019 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Deta
.EA : 121394503 Northern Lehigh SD	
Printed 6/12/2018 5:12:21 PM	Page - 1 of
Description Control of the Control o	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,997,416
200 Personnel Services - Employee Benefits	4,522,150
300 Purchased Professional and Technical Services	45,800
400 Purchased Property Services	49,865
500 Other Purchased Services	523,935 193,357
600 Supplies Total Regular Programs - Elementary / Secondary	\$12,332,523
1200 Special Programs - Elementary / Secondary	nn de filologic militari de la completa de la filologica de la completación de filologica de la completa de la Completa de la completa de la compl
100 Personnel Services - Salaries	2,014,125
200 Personnel Services - Employee Benefits	1,198,119
300 Purchased Professional and Technical Services	1,383,000
500 Other Purchased Services	556,000
600 Supplies	64,934
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$5,217,178
1300 Vocational Education	1,045,630
500 Other Purchased Services	\$1,045,630
Total Vocational Education	31,043,030
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,176 2,000
300 Purchased Professional and Technical Services	\$16,176
Total Other Instructional Programs - Elementary / Secondary	
1500 Nonpublic School Programs 300 Purchased Professional and Technical Services	3,000
Total Nonpublic School Programs	\$3,000
	gen in der geringer i der immerse Mersier ihren i des schielte und der eine der im der bei der eile der der eil Der eine geringen der der eine der der der der der der der der der de
1600 Adult Education Programs 500 Other Purchased Services	186,314
Total Adult Education Programs	\$186,314
SECTION AND ACCOUNTS OF THE SECTION	r andere en 1960 de Genia (1960 de regenia primermente construir en en mante en construir de de mante de Carli Carles
1700 <u>Higher Education Programs for Secondary Students</u> 500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$18,815,821
2000 Support Services	it witch to the CH Listing Republic independent of the modern asset for helicia is being for the fire of the c The control of the control of
•	
2100 Support Services - Students 100 Personnel Services - Salaries	602,959
200 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	410,839
400 Purchased Property Services	1,050
500 Other Purchased Services	2,955
600 Supplies	37,951

2018-2019 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Deta
LEA: 121394503 Northern Lehigh SD	
Printed 6/12/2018 5:12:21 PM	Page - 2 of 4
Description	<u>Amount</u>
800 Other Objects	1,045
Total Support Services - Students	\$1,056,799
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	318,710
200 Personnel Services - Employee Benefits	189,632
300 Purchased Professional and Technical Services	48,319
400 Purchased Property Services	3,477
500 Other Purchased Services	5,350 45,313
600 Supplies	1,815
800 Other Objects Total Support Services - Instructional Staff	\$612,616
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,228,993
200 Personnel Services - Employee Benefits	717,016
300 Purchased Professional and Technical Services	89,200
400 Purchased Property Services	4,000
500 Other Purchased Services	95,850
600 Supplies	49,873
800 Other Objects	29,045
Total Support Services - Administration	\$2,213,977
2400 Support Services - Pupil Health	0.40.400
100 Personnel Services - Salaries	246,498
200 Personnel Services - Employee Benefits	98,974 1,630
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	150
500 Other Purchased Services	5,441
600 Supplies 800 Other Objects	257
Total Support Services - Pupil Health	\$353,150
2500 Support Services - Business	Management of the Management of the Control of the
100 Personnel Services - Salaries	293,774
200 Personnel Services - Employee Benefits	219,596
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	24,000
800 Other Objects	3,000 \$554,370
Total Support Services - Business	
2600 Operation and Maintenance of Plant Services	1,024,427
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	850,602
300 Purchased Professional and Technical Services	157,825
400 Purchased Property Services	119,900
500 Other Purchased Services	118,900
COO. Cumpling	813,500
· · · · · · · · · · · · · · · · · · ·	Page 15

Page - 3 of 4 Amount 40,000 600 \$3,125,754 61,835 48,512 1,717,884 8,100
Amount 40,000 600 \$3,125,754 61,835 48,512 1,717,884
40,000 600 \$3,125,754 61,835 48,512 1,717,884
600 \$3,125,754 61,835 48,512 1,717,884
\$3,125,754 61,835 48,512 1,717,884
61,835 48,512 1,717,884
48,512 1,717,884
48,512 1,717,884
1,717,884
0,100
\$1,836,331
 D. Marchaeld, C. Williams, A. C. Carrier, A. C. Carrier, A. C. Carrier, C. C. Carrier, C. C. Carrier, C. C. Carrier, C. Carri
297,135
209,084
25,786
40,734
33,670
86, 444 593,674
750
\$1,287,277
19,457
\$19,457
\$11,059,731
351,120
170,592
66,432
14,050
91,886
46,348
22,441
\$762,869
500
500
\$1,000
\$763,869
199,000
7,000
166,290

\$34,474,274

2018-2019 Final General Fund Budget	Their i maneing occo. Dem.
LEA: 121394503 Northern Lehigh SD	D 4-64
Printed 6/12/2018 5:12:21 PM	Page - 4 of 4
Description	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$372,290
Total Facilities Acquisition, Construction and Improvement Services	\$372,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	050 474
800 Other Objects	359,471
900 Other Uses of Funds	3,103,092
Total Debt Service / Other Expenditures and Financing Uses	\$3,462,563
Total Other Expenditures and Financing Uses	\$3,462,563

TOTAL EXPENDITURES

8,000,000

\$8,000,000

Page - 1 of 2

2018-2019 Final General Fund Budget

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:21 PM

Cash and Short-Term Investments

06/30/2019 Projection 06/30/2018 Estimate

\$7,500,000

7,500,000

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 Cash and Short-Term Investments 06/30/2019 Projection 06/30/2018 Estimate **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

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Schedule Of Cash And Investments (CAIN)

2018-2019 Final General Fund Budget
LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:21 PM

Page - 2 of 2

Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,500,000	\$8,000,000

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:22 PM

Page - 1 of 6

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	15,538,125	12,299,855
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	171,781	160,855
0540 Accumulated Compensated Absences	1,677,811	1,677,811
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,387,717	\$14,138,521
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	Page 20	

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:22 PM

Page - 2 of 6

Long-Term Indebtedness 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	
0500 Other Naneutrant Liabilities	
0333 Office Industrial Fragmings	
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	per :
Total Other Capital Projects Fund	Date :
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	.11 4.75.
0510 Bonds Payable	
•	
0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:22 PM

Page - 3 of 6

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	n - Carlon Carlon Control e Serrit e Serritant e non e moderno establica de establica establica e en el control Establica e en establica en establica en el control e en establica en el control en establica en el control e	
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	and the control of th	
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	ana ji seemela wee a esimenping gaangemen timberte open tweet (garleproder ele a limiye).	
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 Page 22		

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:22 PM

Page - 4 of 6

06/30/2019 Projection

06/30/2018 Estimate

Long-Term Indebtedness

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

Schedule Of Indebtedness (DEBT)

\$14,138,521

\$17,387,717

2018-2019 Final General Fund Budget

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:22 PM

Total Long-Term Indebtedness

Page - 5 of 6

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
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		

Page - 6 of 6

2018-2019 Final General Fund Budget

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:22 PM

06/30/2019 Projection

06/30/2018 Estimate

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 \$17,387,717 \$14,138,521

Fund Balance Summary (FBS)

LEA: 121394503 Northern Lehigh SD

Printed 6/12/2018 5:12:23 PM

Page - 1 of 1

Account Description	Amounts
0810 Nonspendable Fund Balance	33,470
0820 Restricted Fund Balance	1,694
0830 Committed Fund Balance	3,681,655
0840 Assigned Fund Balance	3,002,728
0850 Unassigned Fund Balance	1,806,199
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,490,582

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$8,525,746