

LEA Name: Northwestern Lehigh SD

Class: 3

AUN Number: 121394603

County:

Lehigh

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/17/2015

President of the Board - Original Signature Required

Date 6/17/15

Secretary of the Board - Original Signature Required

Date 6/17/15

Chief School Administrator - Original Signature Required

Date 6/17/15

Leslie Frisbie
Contact Person

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	9,785,189
2 Estimated Beginning Fund Balance - Assigned	4,483,199
3 Estimated Beginning Fund Balance - Unassigned	4,744,704
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	19,013,092
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,318,490
7000 Revenue from State Sources	12,126,902
8000 Revenue from Federal Sources	213,313
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	39,658,705
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	58,671,797

2015-2016 Final General Fund Budget (PDE-2028)**AUN: 121394603 Northwestern Lehigh SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	22,725,212
6112	Interim Real Estate Taxes	170,000
6113	Public Utility Realty Tax	33,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	5,700
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	47,000
6150	Current Act 511 Taxes - Proportional Assessments	2,750,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	810,000
6500	Earnings on Investments	200,000
6700	Revenues from District Activities	75,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	332,578
6910	Rentals	15,000
6920	Contributions/Donations/Grants From Private Sources	110,000
6940	Tuition from Patrons	15,000
6960	Services Provided Other Local Governmental Units / LEAs	5,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES		27,318,490

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,851,223
7160	Tuition for Orphans and Children Placed in Private Homes	20,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,396,441
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	928,448
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340	State Property Tax Reduction Allocation	676,228
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	654,113
7820	State Share of Retirement Contributions	2,209,449
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		12,126,902

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	176,345
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	34,968
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	2,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		213,313

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		39,658,705

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$22,725,212

Amount of Tax Relief for Homestead Exclusions + \$677,622

Total Approx. Tax Revenue: \$23,402,834

Approx. Tax Levy for Tax Rate Calculation: \$24,349,718

Lehigh

Total

2014-15 Data		
a. Assessed Value	\$1,505,604,500	\$1,505,604,500
b. Real Estate Mills	15.9631	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$1,278,180,479	\$1,278,180,479
d. Assessed Value	\$1,525,375,300	\$1,525,375,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy	\$24,034,115	\$24,034,115
(a * b)		
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$24,034,115	\$24,034,115
(f Total * g)		
i. Base Mills Subject to Index	15.9631	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$24,349,718	\$24,349,718
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	15.9631	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$24,349,718	\$24,349,718
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,672,096
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,725,212
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$22,725,212

Amount of Tax Relief for Homestead Exclusions + \$677,622

Total Approx. Tax Revenue: \$23,402,834

Approx. Tax Levy for Tax Rate Calculation: \$24,349,718

Lehigh

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.3142	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$24,885,278	\$24,885,278
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		
Assessed Value Exclusion per Homestead	\$9,605	
Number of Homestead/Farmstead Properties	4,415	4,415
V. Median Assessed Value of Homestead Properties		\$218,900

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$22,725,212

Amount of Tax Relief for Homestead Exclusions + \$677,622

Total Approx. Tax Revenue: \$23,402,834

Approx. Tax Levy for Tax Rate Calculation: \$24,349,718

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$676,228	Lowering RE Tax Rate	\$0	\$676,228
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,394			\$1,394
Amount of Tax Relief from State/Local Sources				<u>\$677,622</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	1,525,375,300	15.9631	24,349,718			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,525,375,300		24,349,718	- 677,622	= 23,672,096	96.00000%	= 22,725,212
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	47,000	47,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>47,000</u>	<u>47,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,500,000	2,500,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	250,000	250,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>2,750,000</u>	<u>2,750,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,278,180,479	X	12	15,338,166
		Market Value		Mills	(511 Limit)

[illegible]

24 PS 6-688

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Northwestern Lehigh SD	Lehigh	121394603

Total Budgeted Expenditures	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%
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%

Total Budgeted Expenditures	\$43,511,123.00
Ending Unassigned Fund Balance	\$2,132,286.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

SIGNATURE OF SUPERINTENDENT	DATE
<i>Mary Ann Curtis</i>	6/17/15

6/9/2015 8:24:46 AM

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	15,356,246	
1200	Special Programs - Elementary/Secondary	5,086,030	
1300	Vocational Education	1,032,432	
1400	Other Instructional Programs - Elementary/Secondary	5,195	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	11,738	
1700	Higher Education Programs	246,746	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	21,738,387	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,303,160	
2200	Support Services - Instructional Staff	953,952	
2300	Support Services - Administration	2,174,985	
2400	Support Services - Pupil Health	326,898	
2500	Support Services - Business	679,941	
2600	Operation & Maintenance of Plant Services	3,642,623	
2700	Student Transportation Services	2,429,542	
2800	Support Services - Central	665,016	
2900	Other Support Services	38,000	
	Total 2000 Support Services	12,214,117	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	876,284	
3300	Community Services	5,000	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	881,284	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	122,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	122,000	
	Total Estimated Expenditures		34,955,788
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,437,579	
5200	Interfund Transfers - Out	4,717,756	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	400,000	
	Total Other Financing Uses		8,555,335
	Total Estimated Expenditures and Other Financing Uses		43,511,123
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		43,511,123
	Ending Committed, Assigned and Unassigned Fund Balance		15,160,674

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,678,840
200	Personnel Services-Employee Benefits	4,819,889
300	Purchased Professional & Technical Services	35,600
400	Purchased Property Services	80,100
500	Other Purchased Services	633,137
600	Supplies	644,002
700	Property	459,802
800	Other Objects	4,876
	Total Regular Programs - Elementary/Secondary	15,356,246
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,269,513
200	Personnel Services-Employee Benefits	1,283,287
300	Purchased Professional & Technical Services	1,236,095
400	Purchased Property Services	0
500	Other Purchased Services	276,560
600	Supplies	20,075
700	Property	500
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	5,086,030
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,032,432
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,032,432
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,000
200	Personnel Services-Employee Benefits	695
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	5,195

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	5,000
200	Personnel Services-Employee Benefits	1,738
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	11,738
1700	Higher Education Programs	
500	Other Purchased Services	246,746
600	Supplies	0
	Total Higher Education Programs	246,746
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		21,738,387

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	805,513
200	Personnel Services-Employee Benefits	480,502
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	500
500	Other Purchased Services	4,150
600	Supplies	9,200
700	Property	0
800	Other Objects	2,295
	Total Support Services - Pupil Personnel	1,303,160
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	503,084
200	Personnel Services-Employee Benefits	343,896
300	Purchased Professional & Technical Services	20,868
400	Purchased Property Services	0
500	Other Purchased Services	42,364
600	Supplies	42,940
700	Property	0
800	Other Objects	800
	Total Support Services - Instructional Staff	953,952
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,124,559
200	Personnel Services-Employee Benefits	692,966
300	Purchased Professional & Technical Services	243,000
400	Purchased Property Services	1,000
500	Other Purchased Services	60,520
600	Supplies	22,240
700	Property	0
800	Other Objects	30,700
	Total Support Services - Administration	2,174,985
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	183,779
200	Personnel Services-Employee Benefits	137,119
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	5,500
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	326,898

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	377,522
200	Personnel Services-Employee Benefits	223,195
300	Purchased Professional & Technical Services	53,100
400	Purchased Property Services	4,910
500	Other Purchased Services	6,300
600	Supplies	6,394
700	Property	0
800	Other Objects	8,520
	Total Support Services - Business	679,941
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,248,523
200	Personnel Services-Employee Benefits	749,900
300	Purchased Professional & Technical Services	222,196
400	Purchased Property Services	567,344
500	Other Purchased Services	222,705
600	Supplies	544,955
700	Property	86,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	3,642,623
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,190,437
200	Personnel Services-Employee Benefits	434,096
300	Purchased Professional & Technical Services	5,618
400	Purchased Property Services	68,891
500	Other Purchased Services	248,235
600	Supplies	302,165
700	Property	180,000
800	Other Objects	100
	Total Student Transportation Services	2,429,542
2800	Support Services - Central	
100	Personnel Services-Salaries	354,546
200	Personnel Services-Employee Benefits	182,798
300	Purchased Professional & Technical Services	60,422
400	Purchased Property Services	0
500	Other Purchased Services	30,025
600	Supplies	13,125
700	Property	12,000
800	Other Objects	12,100
	Total Support Services - Central	665,016

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	38,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	38,000
Total Support Services		12,214,117
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	415,329
200	Personnel Services-Employee Benefits	168,481
300	Purchased Professional & Technical Services	76,347
400	Purchased Property Services	22,750
500	Other Purchased Services	88,650
600	Supplies	51,017
700	Property	37,590
800	Other Objects	16,120
	Total Student Activities	876,284

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	5,000
	Total Community Services	5,000
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	881,284
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	122,000
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	122,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	1,352,579
900	Other Uses of Funds	2,085,000
	Total Debt Service	3,437,579
5200	Interfund Transfers - Out	
900	Other Uses of Funds	4,717,756
	Total Interfund Transfers - Out	4,717,756

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	400,000	
	Total Budgetary Reserve	400,000	
	Total Other Expenditures and Financing Uses	8,555,335	
	TOTAL EXPENDITURES		43,511,123

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	20,000,000	15,400,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	15,119	1,268,269
Capital Projects Fund – Other	502,400	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	50,000	50,000
Agency Fund	110,000	110,000
Total Cash and Short-Term Investments	20,687,519	16,838,269
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	20,687,519	16,838,269

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	17,652	17,652
Bonds Payable	46,225,271	44,125,271
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	478,883	478,883
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	46,721,806	44,621,806
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>46,721,806</u>	<u>44,621,806</u>

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>The District has experienced significant annual increases in medical insurance, other post employment benefits and PSERS rate increases. These increases will exceed the District's capacity to fund these amounts through responsible millage increases. Therefore, the District will utilize these funds to offset millage impact in the years the increases occur.</i>	9,385,189
0840	Estimated Ending Assigned Fund Balance Explanation: <i>The District believes its sound fiscal practice to maintain an assignment of funds for the current school year for one time purchases for technology and curriculum needs that arise and cannot be funded through responsible milage increases.</i>	3,643,199
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>The District believes its sound fiscal practice to maintain an unassigned fund balance. This fund balance provides the District with a safety net for cash flow issues and for major unforeseen expenditures. Fund balance also provides a way to level tax for one time expenditures and is required to participate in the bond market at competitive rates.</i>	2,132,286
Total Ending Fund Balance - Committed, Assigned, and Unassigned		15,160,674
5900	Budgetary Reserve Explanation: <i>The District believes its sound fiscal practice to provide for operating contingencies through budgetary reserve. Rather than providing for these contingencies by "padding" amounts in the other functions, the District prefers to earmark a reserve for less predicatable requirements.</i>	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		15,560,674

**Estimated Ending Nonspendable and Restricted Fund Balances Not
Scheduled for Liquidation**

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