

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2018

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/20/18  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

06/20/18  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/20/18  
Date

Leslie Frisbie  
Contact Person

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Telephone      Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018 )?

Yes

No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

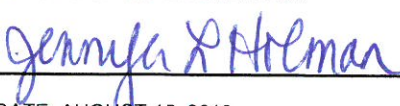
Total Budgeted Expenditures	\$47256640
Ending Unassigned Fund Balance	\$1984909
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 11-28-18
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DUE DATE: AUGUST 15, 2018

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

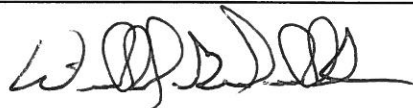
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northwestern Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121394603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/16/18
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<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 District believes its sound fiscal practice to provide for unplanned operating contingencies through budgetary reserve.
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 District believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
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 represents long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year to year.
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 represents reserved funds for implementation of one year district incentives.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	229,889
0820 Restricted Fund Balance	73,484
0830 Committed Fund Balance	9,818,142
0840 Assigned Fund Balance	6,756,915
0850 Unassigned Fund Balance	1,769,748
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,344,805</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	29,725,052
7000 Revenue from State Sources	13,487,636
8000 Revenue from Federal Sources	209,989
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$43,422,677</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$61,767,482</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	24,179,352
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$29,725,052</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,716,645
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,376,381
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	677,820
7505 Ready to Learn Block Grant	230,490
7810 State Share of Social Security and Medicare Taxes	745,875
7820 State Share of Retirement Contributions	3,259,425
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,487,636</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	154,124
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,865
8517 NCLB, Title IV - 21st Century Schools	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$209,989</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>43,422,677</b>

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,179,352
Amount of Tax Relief for Homestead Exclusions	<u>\$677,820</u>
Total Approx. Tax Revenue:	\$24,857,172
Approx. Tax Levy for Tax Rate Calculation:	\$26,566,609

Lehigh

Total

2017-18 Data		
a. Assessed Value	\$1,617,750,200	\$1,617,750,200
b. Real Estate Mills	15.9631	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,484,424,731	\$1,484,424,731
d. Assessed Value	\$1,635,844,700	\$1,635,844,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$25,824,308	\$25,824,308
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$25,824,308	\$25,824,308
(f Total * g)		
i. Base Mills Subject to Index	15.9631	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.39700%	93.39700%
k. Tax Levy Needed	\$26,566,609	\$26,566,609
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>16.2403</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,566,609	\$26,566,609
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,888,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,179,352
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$24,179,352</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$677,820</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$24,857,172</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,566,609</b>	
	<b>Lehigh</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.3462	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,739,845	\$26,739,845
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,585.00	
Number of Homestead/Farmstead Properties	4351	4351
Median Assessed Value of Homestead Properties		\$222,100

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$24,179,352</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$677,820</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$24,857,172</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$26,566,609</b>
	<b>Lehigh</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$677,820	Lowering RE Tax Rate	\$0	\$677,820
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$677,820</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	1,635,844,700	16.2403	26,566,609			93.39700%	
<b>Totals:</b>	<b>1,635,844,700</b>		<b>26,566,609</b>	<b>677,820</b>	<b>25,888,789</b>	<b>93.39700%</b>	<b>24,179,352</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 50,000 50,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,600,000	2,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 3,000,000 3,000,000**

**Total Act 511, Current Taxes 3,050,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,484,424,731</b>	<b>X</b>	<b>12</b>	<b>17,813,097</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Lehigh	15.9631	16.2403	1.74%	Yes	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,329,912
1200 Special Programs - Elementary / Secondary	5,952,913
1300 Vocational Education	1,115,275
1600 Adult Education Programs	260,945
<b>Total Instruction</b>	<b>\$24,659,045</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,371,284
2200 Support Services - Instructional Staff	1,152,448
2300 Support Services - Administration	2,533,423
2400 Support Services - Pupil Health	380,239
2500 Support Services - Business	750,457
2600 Operation and Maintenance of Plant Services	4,037,757
2700 Student Transportation Services	3,006,008
2800 Support Services - Central	749,686
2900 Other Support Services	40,000
<b>Total Support Services</b>	<b>\$14,021,302</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,007,993
3300 Community Services	40,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,047,993</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,132,344
5200 Interfund Transfers - Out	2,995,956
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,528,300</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,256,640</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,588,892
200 Personnel Services - Employee Benefits	5,568,740
300 Purchased Professional and Technical Services	3,550
400 Purchased Property Services	50,250
500 Other Purchased Services	924,808
600 Supplies	980,989
700 Property	206,713
800 Other Objects	5,970
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,329,912</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,669,975
200 Personnel Services - Employee Benefits	1,584,819
300 Purchased Professional and Technical Services	1,289,684
500 Other Purchased Services	393,850
600 Supplies	14,585
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,952,913</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,115,275
<b>Total Vocational Education</b>	<b>\$1,115,275</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,098
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	248,847
<b>Total Adult Education Programs</b>	<b>\$260,945</b>
<b>Total Instruction</b>	<b>\$24,659,045</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	824,609
200 Personnel Services - Employee Benefits	533,495
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	200
500 Other Purchased Services	1,750
600 Supplies	9,105
800 Other Objects	1,125
<b>Total Support Services - Students</b>	<b>\$1,371,284</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	652,321
200 Personnel Services - Employee Benefits	410,616
300 Purchased Professional and Technical Services	31,925
500 Other Purchased Services	4,966
600 Supplies	51,870

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
<b>Total Support Services - Instructional Staff</b>	<b>\$1,152,448</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,406,881
200 Personnel Services - Employee Benefits	851,207
300 Purchased Professional and Technical Services	168,500
400 Purchased Property Services	500
500 Other Purchased Services	60,820
600 Supplies	22,515
800 Other Objects	23,000
<b>Total Support Services - Administration</b>	<b>\$2,533,423</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	216,445
200 Personnel Services - Employee Benefits	155,294
300 Purchased Professional and Technical Services	500
600 Supplies	8,000
<b>Total Support Services - Pupil Health</b>	<b>\$380,239</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	419,206
200 Personnel Services - Employee Benefits	239,311
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	3,660
500 Other Purchased Services	13,200
600 Supplies	31,650
800 Other Objects	9,430
<b>Total Support Services - Business</b>	<b>\$750,457</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,626,200
200 Personnel Services - Employee Benefits	881,487
300 Purchased Professional and Technical Services	26,300
400 Purchased Property Services	456,215
500 Other Purchased Services	225,355
600 Supplies	775,850
700 Property	45,000
800 Other Objects	1,350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,037,757</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,386,688
200 Personnel Services - Employee Benefits	624,981
300 Purchased Professional and Technical Services	4,725
400 Purchased Property Services	105,175
500 Other Purchased Services	218,344
600 Supplies	380,920
700 Property	285,000
800 Other Objects	175

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<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$3,006,008</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	350,308
200 Personnel Services - Employee Benefits	264,207
300 Purchased Professional and Technical Services	40,280
500 Other Purchased Services	33,050
600 Supplies	60,341
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$749,686</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	40,000
<b>Total Other Support Services</b>	<b>\$40,000</b>
<b>Total Support Services</b>	<b>\$14,021,302</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	473,010
200 Personnel Services - Employee Benefits	201,669
300 Purchased Professional and Technical Services	92,896
400 Purchased Property Services	22,600
500 Other Purchased Services	63,358
600 Supplies	128,340
700 Property	10,000
800 Other Objects	16,120
<b>Total Student Activities</b>	<b>\$1,007,993</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	40,000
<b>Total Community Services</b>	<b>\$40,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,047,993</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,352,468
900 Other Uses of Funds	2,779,876
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,132,344</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,995,956
<b>Total Interfund Transfers - Out</b>	<b>\$2,995,956</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,528,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,256,640</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,600,000	1,400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund	59,100	59,100
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,299,100</b>	<b>\$4,099,100</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	19,000,000	19,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,299,100</b>	<b>\$23,099,100</b>

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	45,707,092	43,292,092
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	451,023	451,023
0599 Other Noncurrent Liabilities	43,608	43,608

**Total General Fund**

**\$46,201,723**

**\$43,786,723**

**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		

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

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2018-2019 Final General Fund Budget

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**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**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$46,201,723</b>	<b>\$43,786,723</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$46,201,723</b>	<b>\$43,786,723</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	229,889
0820 Restricted Fund Balance	73,484
0830 Committed Fund Balance	5,018,176
0840 Assigned Fund Balance	7,507,757
0850 Unassigned Fund Balance	1,984,909
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,510,842</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,214,215</b>