

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Leslie Frisbie

(610)298-8661

Extn :1272

Contact Person

Telephone

Extension

frisbiel@nwlehighsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 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 2020-2021 (compared to 2019-2020)?

Yes No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$47017635
Ending Unassigned Fund Balance	\$2473743
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northwestern Lehigh SD	County : Lehigh	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-13-2020
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 district initiatives.

<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	623,664
0820 Restricted Fund Balance	36,513
0830 Committed Fund Balance	7,436,178
0840 Assigned Fund Balance	6,223,980
0850 Unassigned Fund Balance	1,372,943
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,033,101</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,648,787
7000 Revenue from State Sources	13,911,799
8000 Revenue from Federal Sources	646,183
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,206,769</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$60,239,870</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	25,409,587
6112 Interim Real Estate Taxes	200,000
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	2,710,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	433,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	200,500
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	155,000

REVENUE FROM LOCAL SOURCES \$30,648,787

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,985,462
7112 Basic Education Funding-Social Security	765,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,396,090
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	385,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	674,247
7360 Safe Schools	40,000
7820 State Share of Retirement Contributions	3,451,000

REVENUE FROM STATE SOURCES \$13,911,799

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	177,932
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,855
8517 NCLB, Title IV - 21st Century Schools	14,948
8560 Federal Block Grants	268,448

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	140,000
REVENUE FROM FEDERAL SOURCES	\$646,183
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,206,769

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$25,409,587

Amount of Tax Relief for Homestead Exclusions \$674,269

Total Approx. Tax Revenue: \$26,083,856

Approx. Tax Levy for Tax Rate Calculation: \$28,508,425

Lehigh

Total

2019-20 Data		
a. Assessed Value	\$1,642,347,900	\$1,642,347,900
b. Real Estate Mills	16.6138	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,615,904,199	\$1,615,904,199
d. Assessed Value	\$1,655,589,600	\$1,655,589,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$27,285,640	\$27,285,640
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$27,285,640	\$27,285,640
(f Total * g)		
i. Base Mills Subject to Index	16.6138	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.28923%	91.28923%
k. Tax Levy Needed	\$28,508,425	\$28,508,425
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	17.2195	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,508,425	\$28,508,425
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,834,156
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,409,587
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,409,587	
Amount of Tax Relief for Homestead Exclusions	<u>\$674,269</u>	
Total Approx. Tax Revenue:	\$26,083,856	
Approx. Tax Levy for Tax Rate Calculation:	\$28,508,425	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0457	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1738	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,220,684	\$28,220,684
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$287,741	\$287,741
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$262,677	\$262,677

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,970.00	
Number of Homestead/Farmstead Properties	4347	4347
Median Assessed Value of Homestead Properties		\$222,600

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,409,587
Amount of Tax Relief for Homestead Exclusions	<u>\$674,269</u>
Total Approx. Tax Revenue:	\$26,083,856
Approx. Tax Levy for Tax Rate Calculation:	\$28,508,425

Lehigh	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$674,247	Lowering RE Tax Rate	\$0	\$674,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$22			\$22
Amount of Tax Relief from State/Local Sources				\$674,269

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	1,655,589,600	17.2195	28,508,425			91.28923%	
Totals:	1,655,589,600		28,508,425	674,269 =	27,834,156 X	91.28923% =	25,409,587

	<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%	2,260,000	2,260,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,710,000 2,710,000

Total Act 511, Current Taxes 2,760,000

Act 511 Tax Limit -->	1,615,904,199 X	12	19,390,850
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Lehigh	16.6138	17.2195	3.65%	No	2.6%				
	<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	2.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,475,374
1200 Special Programs - Elementary / Secondary	6,137,613
1300 Vocational Education	1,216,063
1600 Adult Education Programs	250,540
1700 Higher Education Programs for Secondary Students	7,500
Total Instruction	\$26,087,090
2000 Support Services	
2100 Support Services - Students	1,428,218
2200 Support Services - Instructional Staff	966,239
2300 Support Services - Administration	2,584,911
2400 Support Services - Pupil Health	407,102
2500 Support Services - Business	784,937
2600 Operation and Maintenance of Plant Services	3,996,532
2700 Student Transportation Services	2,917,650
2800 Support Services - Central	943,024
2900 Other Support Services	40,000
Total Support Services	\$14,068,613
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,006,501
3300 Community Services	35,000
3400 Scholarships and Awards	18,000
Total Operation of Non-Instructional Services	\$1,059,501
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,981,943
5200 Interfund Transfers - Out	1,420,488
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,802,431
Total Estimated Expenditures and Other Financing Uses	\$47,017,635

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,140,736
200 Personnel Services - Employee Benefits	5,837,307
300 Purchased Professional and Technical Services	10,300
400 Purchased Property Services	45,870
500 Other Purchased Services	1,367,003
600 Supplies	966,707
700 Property	100,676
800 Other Objects	6,775
Total Regular Programs - Elementary / Secondary	\$18,475,374
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,517,806
200 Personnel Services - Employee Benefits	1,528,282
300 Purchased Professional and Technical Services	1,400,225
500 Other Purchased Services	676,540
600 Supplies	14,760
Total Special Programs - Elementary / Secondary	\$6,137,613
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,216,063
Total Vocational Education	\$1,216,063
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,150
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	238,390
Total Adult Education Programs	\$250,540
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	7,500
Total Higher Education Programs for Secondary Students	\$7,500
Total Instruction	\$26,087,090
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	855,905
200 Personnel Services - Employee Benefits	550,148
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	200
500 Other Purchased Services	4,350
600 Supplies	15,650
800 Other Objects	1,265
Total Support Services - Students	\$1,428,218
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	532,324

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	367,720
300 Purchased Professional and Technical Services	11,400
500 Other Purchased Services	5,206
600 Supplies	48,839
800 Other Objects	750
Total Support Services - Instructional Staff	\$966,239
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,468,843
200 Personnel Services - Employee Benefits	851,977
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	14,000
500 Other Purchased Services	67,926
600 Supplies	17,915
800 Other Objects	24,250
Total Support Services - Administration	\$2,584,911
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	228,634
200 Personnel Services - Employee Benefits	160,668
300 Purchased Professional and Technical Services	11,600
600 Supplies	6,200
Total Support Services - Pupil Health	\$407,102
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	433,476
200 Personnel Services - Employee Benefits	245,368
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	4,160
500 Other Purchased Services	12,650
600 Supplies	44,483
800 Other Objects	12,800
Total Support Services - Business	\$784,937
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,533,047
200 Personnel Services - Employee Benefits	813,423
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	452,300
500 Other Purchased Services	225,912
600 Supplies	909,700
700 Property	43,000
800 Other Objects	4,150
Total Operation and Maintenance of Plant Services	\$3,996,532
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,404,605
200 Personnel Services - Employee Benefits	640,594
300 Purchased Professional and Technical Services	5,375
400 Purchased Property Services	105,750

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	158,526
600 Supplies	367,300
700 Property	235,000
800 Other Objects	500
Total Student Transportation Services	\$2,917,650
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	420,075
200 Personnel Services - Employee Benefits	266,519
300 Purchased Professional and Technical Services	50,785
400 Purchased Property Services	20,000
500 Other Purchased Services	43,205
600 Supplies	140,440
800 Other Objects	2,000
Total Support Services - Central	\$943,024
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$14,068,613
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	499,539
200 Personnel Services - Employee Benefits	217,772
300 Purchased Professional and Technical Services	53,072
400 Purchased Property Services	22,600
500 Other Purchased Services	63,358
600 Supplies	134,040
800 Other Objects	16,120
Total Student Activities	\$1,006,501
3300 <u>Community Services</u>	
800 Other Objects	35,000
Total Community Services	\$35,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	18,000
Total Scholarships and Awards	\$18,000
Total Operation of Non-Instructional Services	\$1,059,501
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,356,943
900 Other Uses of Funds	2,625,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,981,943
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,420,488

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,420,488
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,802,431
TOTAL EXPENDITURES	\$47,017,635

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,000,000	1,000,000
Other Capital Projects Fund	474,000	474,000
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	184,000	170,000
Other Agency Fund	56,000	46,000
Permanent Fund		

Total Cash and Short-Term Investments	\$5,224,000	\$3,200,000
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	18,000,000	18,000,000
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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments	\$18,000,000	\$18,000,000
TOTAL CASH AND INVESTMENTS	\$23,224,000	\$21,200,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	47,619,151	45,114,151
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	473,953	473,953
0599 Other Noncurrent Liabilities		

Total General Fund	\$48,093,104	\$45,588,104
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 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

2020-2021 Final General Fund Budget

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 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

06/30/2020 Estimate

06/30/2021 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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 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		
Total Long-Term Indebtedness	\$48,093,104	\$45,588,104

Short-Term Payables

06/30/2020 Estimate

06/30/2021 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

TOTAL INDEBTEDNESS	\$48,093,104	\$45,588,104
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Account Description	Amounts
0810 Nonspendable Fund Balance	623,664
0820 Restricted Fund Balance	36,513
0830 Committed Fund Balance	5,278,446
0840 Assigned Fund Balance	5,470,046
0850 Unassigned Fund Balance	2,473,743
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,222,235
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,282,412