LEA Name:

Northern Lehigh SD

Class: 3

AUN Number: 121394503

County:

Lehigh

PDE-2028 - FINAL GENERAL FUND BUDGET Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval		2 30 60
Date of Adoption of the General Fund Budget: 6/9/2014		
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
Sherri Molitoris	(610) 767-9800	7
Contact Person	Telephone	Extension
smolitoris@nlsd.org		
E-mail Address		

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

Sources Available for Appropriation

Page A-1

AUN: 121394503 Northern Lehigh SD

	<u>ITEM</u>	AMOUN	rs
Appro	ated Beginning Unreserved Fund Balance Available for opriation and Reserves Scheduled For Liquidation During Iscal Year		
1	Estimated Beginning Fund Balance - Committed	4,901,935	
2	Estimated Beginning Fund Balance - Assigned	1,503,996	
3	Estimated Beginning Fund Balance - Unassigned	2,207,342	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		8,613,273
Estim	ated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	16,750,191	
7000	Revenue from State Sources	11,212,716	
8000	Revenue from Federal Sources	564,998	
9000	Other Financing Sources	140,000	
	Total Estimated Revenues And Other Financing Sources		28,667,905
	Total Estimated Fund Balance, Revenues, and Other Financing	-	37,281,178

Refunds and Other Miscellaneous Revenue

REVENUE FROM LOCAL SOURCES

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:16 AM v2.0

6990

FUNCTIO	DESCRIPTION	Amounts
REVENU	E FROM LOCAL SOURCES	
6111	Current Real Estate Taxes	13,896,608
6112	Interim Real Estate Taxes	10,000
6113	Public Utility Realty Tax	20,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	28,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	35,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	40,000
6150	Current Act 511 Taxes - Proportional Assessments	1,340,000
6160	Non-Real Estate Taxes - First Class Districts Only	#55,384 0
6400	Delinquencies on Taxes Levied / Assessed by LEA	752,000
6500	Earnings on Investments	20,000
6700	Revenues from District Activities	37,300
6800	Revenue from Intermediary Sources / Pass-Through Funds	300,000
6910	Rentals Prairie of the processor	18,000
6920	Contributions/Donations/Grants From Private Sources	90
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	80 LIXO
6970	Services Provided Other Funds	= 35 360 0
6980	Revenue From Community Service Activities	0

16,750,191

253,283

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

AUN: 121394503 Northern Lehigh SD

FUNCTION	<u>DESCRIPTION</u>	11.81	Amounts
REVENUE	FROM STATE SOURCES		
7110	Basic Education Funding (Gross)		6,713,214
7160	Tuition for Orphans and Children Placed in Private Homes		35,000
7170	School Improvement Grants		0
7180	Staff and Program Development		0
7220	Vocational Education		0 1 4 4
7240	Driver Education - Student		0
7250	Migratory Children		0
7260	Workforce Investment Act		0
7271	Special Education Funding for School Aged Pupils	- 3	1,106,571
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)		515,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy		0
7330	Health Services (Medical, Dental, Nurse, Act 25)		30,000
7340	State Property Tax Reduction Allocation	390	951,119
7350	Sewage Treatment Operations / Environmental Subsidies		0
7360	Safe Schools		0
7400	Vocational Training of the Unemployed		0
7501	PA Accountability Grants		128,429
7509	Supplemental Equipment Grants		0
7598	Revenue for the Support of Public Schools		0
7599	Other State Revenue Not Listed in the 7500 Series	6	0
7810	State Share of Social Security and Medicare Taxes		458,207
7820	State Share of Retirement Contributions		1,275,176
7900	Revenue for Technology		0
	REVENUE FROM STATE SOURCES		11,212,7

Page B-3

AUN: 121394503 Northern Lehlgh SD Printed 6/11/2014 10:36:16 AM v2.0

	FUNCTION	DESCRIPTION
--	-----------------	-------------

FUNCTION	DESCRIPTION
REVENUE I	FROM FEDERAL SOURCES
8110	Payments for Federally Impacted Areas - P.L. 81-874
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth
8310	Payments for Federally Impacted Areas - P.L. 81-815
8320	Energy Conservation Grants - TA and ECM
8390	Other Restricted Grants-in-Aid Directly from Federal Government
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series
8512	IDEA, Part B
8513	IDEA, Section 619
8514	NCLB, Title I - Improving the Acad. Achymnt. of the Disadvantaged
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students
8517	NCLB, Title IV - 21st Century Schools
8519	NCLB, Title VI - Flexibility and Accountability
8521	Vocational Education - Operating Expenditures
8540	Nutrition Education and Training
8560	Federal Block Grants
8580	Child Care and Development Block Grants
8610	Homeless Assistance Act
8620	Adult Basic Education
8640	Headstart
8660	Workforce Investment Act
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth
8701	ARRA - IDEA, Part B
8702	ARRA - IDEA, Section 619
8703	ARRA - Title I, Part A & D
8704	ARRA - Title I, School Improvement
8705	ARRA - Title II, Part D Education Technology
8706	ARRA - McKinney-Vento Homeless
8707	ARRA - National School Lunch Program Equipment
8708	ARRA - State Fiscal Stabilization Fund
8709	ARRA – Education Jobs Fund (EdJobs)
8721	ARRA - Head Start
	ARRA - Build America Bonds
	ARRA-Qualified School Construction Bonds (QSCB)
8733	ARRA-Qualified Zone Academy Bonds (QZAB)
8734	ARRA - Race to the Top
8799	ARRA - Miscellaneous Revenue
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)

A	m	OI	ur	its	
		•	-		

0	
0	
0	
0 0 0	
0	
0	
0	
0	
0	
524,998	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0 0 0	
0	
0	
0	
0	
0	
0	
0	
0 113	
0	
0	
40,000	
70,000	SAUDES AND DIT

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:16 AM v2.0

FUNCTIO	<u>DESCRIPTION</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention
	REVENUE FROM FEDERAL SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

0	
	-16% L
. 0	

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:16 AM v2.0

FUNCTION

DESCRIPTION

0	THER FIN	IANCING SOURCES
	9100	Sale of Bonds
	9200	Proceeds From Extended Term Financing
	9320	Special Revenue Fund Transfers
	9330	Capital Projects Fund Transfers
	9340	Debt Service Fund Transfers
	9350	Enterprise Fund Transfers
	9360	Internal Service Fund Transfers
	9370	Trust and Agency Fund Transfers
	9380	Activity Fund Transfers
	9390	Permanent Fund Transfers
	9400	Sale or Compensation for Loss of Fixed Assets
	9500	Capital Contributions
	9710	Transfers from Component Units
	9720	Transfers from Primary Governments
	9800	Intrafund Transfers In
	9900	Other Financing Sources Not Listed in the 9000 Series

OTHER FINANCING SOURCES

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-5

Amounts	<u> </u>
0	
140,000	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
	440.000
	140,000
3 77	
	28,667,905

AUN: 121394503 Northern Lehigh SD

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

Page C-1

Printed 6/11/2014 10:36:17 AM v2.0

Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Approx. Tax Revenue from RE Taxes:

Number of Decimals For Tax Rate Calculation:

\$13,896,668

Amount of Tax Relief for Homestead Exclusions +

\$951,152

Total Approx. Tax Revenue:

\$14,847,820

Аррі	rox. Tax Levy for Tax Rate Calculation:	\$15,958,353 Lehigh	Northampton	Total
	2013-14 Data a. Assessed Value b. Real Estate Mills	\$651,794,870 20.1681	\$42,097,900 57.3059	\$693,892,770
I.	2014-15 Data			
	c. 2012 STEB Market Value	\$585,955,418	\$106,476,519	\$692,431,937
	d. Assessed Value	\$650,360,400	\$42,430,100	\$692,790,500
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
	2013-14 Calculations			
	f. 2013-14 Tax Levy	\$13,145,464	\$2,412,458	\$15,557,922
	(a * b)			
	2014-15 Calculations			
II.	g. Percent of Total Market Value	84.62282%	15.37718%	100.00000%
	h. Rebalanced 2013-14 Tax Levy	\$13,165,552	\$2,392,370	\$15,557,922
	(f Total * g)			
	i. Base Mills Subject to Index	20.1989	57.3059	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
2) (49 1110	Calculation of Tax Rates and Levies Generate	d		
	j. Weighted Avg. Collection Percentage	92.60000%	92.60000%	92.60000%
	k. Tax Levy Needed	\$13,504,408	\$2,453,945	\$15,958,353
	(Approx. Tax Levy * g)			
III.	I. 2014-15 Real Estate Tax Rate (k / d * 1000)	20.7644	57.8350	
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$13,504,343	\$2,453,945	\$15,958,288
	n. Tax Levy minus Tax Relief for Homestead E	exclusions		\$15,007,136
	(m - Amount of Tax Relief for Homestead E			\$10,007,100
	o. Net Tax Revenue Generated By Mills			\$13,896,608
	(n * Est. Pct. Collection)			

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:18 AM v2.0

Real Estate Tax Rate (RETR) Report for 2014-2015

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

Page C-2

Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

\$13,896,668

\$951,152

Total Approx. Tax Revenue:

\$14,847,820

Approx. Tax Levy for Tax Rate Calculation:

\$15,958,353

Total

		Lehigh	Northampton	Total
	ndex Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	20.7644	58.9104	
	q. Mills In Excess of Index if (I > p), (I - p)	0.0000	0.0000	0.0000
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$13,504,343	\$2,499,574	\$16,003,917
	s. Millage Rate within Index? (If I > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
	u. Tax Revenue in Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

\$12,141	\$4,359	
3,180	593	3,773
		\$146,200
		3,180 593

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:18 AM v2.0

Real Estate Tax Rate (RETR) Report for 2014-2015

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

Page C-3

Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes:

7

\$13,896,668

Amount of Tax Relief for Homestead Exclusions +

<u>\$951,152</u>

Total Approx. Tax Revenue:

\$14,847,820

Approx. Tax Levy for Tax Rate Calculation:

\$15,958,353

Lehlgh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$951,119 Lowering RE Tax Rate \$252 \$951,371
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$33
Amount of Tax Relief from State/Local Sources \$951,404

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:19 AM v2.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD)
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)
Page D-1

CODE

	eal Estate Taxes	Deel Estate Mills	Toulous Opposited by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name Lehigh	Taxable Assessed Value 650,360,400	Real Estate Mills 20.7644	Tax Levy Generated by Mills 13,504,343	Homestead Exclusions	LACIUSIONS	92.60000%	
Northampton	42,430,100	57.8350	2,453,945			92.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	692,790,500		15,958,288	951,152	= 15,007,136	92.60000%	= 13,896,608
				Rate		-112-	Estimated Revenue
6120 Per Capita	a Taxes, Section 679			5.00			35,000

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$5.00		\$0.00		35,000	35,000
6142	Occupation Taxes - Flat Rate	\$0.00		\$0.00		0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00		\$0.00		5,000	5,000
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					40,000	40,000
6150	Current Act 511 Taxes - Proportional Assessments	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%		0.00%		1,250,000	1,250,000
6152	Occupation Taxes - Proportional Rate	0		0		0	0
6153	Real Estate Transfer Taxes	1.00%		0.00%		90,000	90,000
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					1,340,000	1,340,000
	Total Act 511, Current Taxes						1,380,000
		Act 511 Tax Limit	>	692,431,937	X	12	8,309,183
				Market Value	_	Mills	(511 Limit)

Comparison of Tax Rate Changes to Index (CTRI) 2013-2014 vs. 2014-2015

Page E-1

AUN: 121394503 Northern Lehigh SD Printed 6/11/2014 10:36:22 AM v2.0

	172014 10.30.22 AW V2.0		The U				Additional Tax Rate		
Tax Function	Description	Tax Rate C 2013-2014 (Rebalanced)	harged in: 2014-2015	Percent Change in Rate	Less than or equal to Index	Index	Charged in: 2013-2014 2014-2015 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes								
	Lehigh County	20.1989	20.7644	2.80%	Yes	2.8%			
	Northampton County	57.3059	57.8350	0.92%	Yes	2.8%			
6120	Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.8%			
Act 1	EIT/PIT								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	11 Flat Rate Taxes	14.7							
6141	Per Capita Taxes, Act 511	\$5.00	\$5.00	0.00%	Yes	2.8%			
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.8%			
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act 5	11 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.8%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.8%			
6154	Amusement Taxes					8 PE 1			
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

CHOOL DISTRICT NAME	COUNTY NAME	AUN	
orthern Lehigh SD	Lehigh	121394503	
o school district shall approve an increase in at includes an estimated, ending unreserved as than or equal to the specified percentage	d undesignated fun	d balance (unassig	
Total Budgeted Expenditures		lance % Limit n or equal to)	
Less Than or Equal to \$11,999,999		2.0%	
Between \$12,000,000 and \$12,999,999		1.5%	
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		0.0%	
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%	1 1
		0.070	
Greater Than or Equal to \$19,000,000		8.0%	
Greater Than or Equal to \$19,000,000		8.0%	
Greater Than or Equal to \$19,000,000		8.0%	· •
Greater Than or Equal to \$19,000,000 d you raise property taxes in SY 2014-2015 yes, see information below, taken from the Total Budgeted Expenditures	i (compared to 201	8.0% 3-2014)? Yes No I Fund Budget. \$29,1	32,905.00
Greater Than or Equal to \$19,000,000 d you raise property taxes in SY 2014-2015 yes, see information below, taken from the Total Budgeted Expenditures Ending Unassigned Fund Balance	5 (compared to 201 2014-2015 Genera	8.0% 3-2014)? Yes No I Fund Budget. \$29,1	32,905.00 07,343.00
Greater Than or Equal to \$19,000,000 d you raise property taxes in SY 2014-2015 yes, see information below, taken from the	5 (compared to 201 2014-2015 Genera	8.0% 3-2014)? Yes No I Fund Budget. \$29,1	32,905.00 07,343.00 7.6%
Greater Than or Equal to \$19,000,000 d you raise property taxes in SY 2014-2015 yes, see information below, taken from the seements of the s	c (compared to 201 2014-2015 General	8.0% 3-2014)? Yes No I Fund Budget. \$29,1	32,905.00 07,343.00 7.6%
Greater Than or Equal to \$19,000,000 d you raise property taxes in SY 2014-2015 yes, see information below, taken from the a Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance as a pe	c (compared to 201 2014-2015 General	8.0% 3-2014)? Yes No I Fund Budget. \$29,1: \$2,26	32,905.00 07,343.00 7.6%
Greater Than or Equal to \$19,000,000 d you raise property taxes in SY 2014-2015 yes, see information below, taken from the seements of the s	c (compared to 201 2014-2015 General ercentage	8.0% 3-2014)? Yes No I Fund Budget. \$29,1 \$2,26	32,905.00 07,343.00 7.69

DUE DATE: AUGUST 15, 2014

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

Page F-1

AUN: 121394503 Northern Lehigh SD

	ITEM			AMOUN	ITS	
1000	Instruc	tion				
	1100	Regular Programs - Elementary/Secondary	10,913,229			
	1200	Special Programs - Elementary/Secondary	4,196,272			
	1300	Vocational Education	928,113			
	1400	Other Instructional Programs - Elementary/Secondary	42,015			
	1500	Nonpublic School Programs	6,000			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	244,235			
	1800	Pre-Kindergarten	0			
	Totai 1	000 Instruction	16,329,864			
2000	Suppor	rt Services				
	2100	Support Services - Pupil Personnel	850,387			
	2200	Support Services - Instructional Staff	468,316			
	2300	Support Services - Administration	2,093,856			
	2400	Support Services - Pupil Health	232,081			
	2500	Support Services - Business	469,518			
	2600	Operation & Maintenance of Plant Services	2,835,617			
	2700	Student Transportation Services	1,508,043			
	2800	Support Services - Central	439,511			
	2900	Other Support Services	19,966			
	Total 2	2000 Support Services	8,917,295			
3000	Operati	ion of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	651,598			
	3300	Community Services	7,800			
	3400	Scholarships and Awards	0			
	Total 3	000 Operation of Non-Instructional Services	659,398			
4000	Facilitie	es Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
	Total 4	000 Facilities Acquisition, Construction and Improvement	0			
	Total E	stimated Expenditures		25,906,557		
5000		Expenditures and Financing Uses				
	5100	Debt Service	3,190,348			
	5200	interfund Transfers - Out	0			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	36,000			
	Total C	Other Financing Uses		3,226,348		
		otal Estimated Expenditures and Other Financing Uses			29,132,905	
		propriation of Prior Year Fund Balance			0	
		Total Appropriations				29,132,905
		Ending Committed, Assigned and Unassigned Fund Balance				8,148,273

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:26 AM v2.0

Page G-1

ction-O	bject	<u>Description</u>	Amounts	
00 INST	TRUCTIO	ON CONTRACTOR OF THE PROPERTY		
1100		lar Programs - Elementary/Secondary		
	100	Personnel Services-Salaries	6,733,689	
	200	Personnel Services-Employee Benefits	3,508,170	
	300	Purchased Professional & Technical Services	8,150	
	400	Purchased Property Services	56,540	
	500	Other Purchased Services	417,600	
	600	Supplies	188,750	
	700	Property Salar and the Lewis Transport Control of the Control of t	0	
	800	Other Objects	330	
		Regular Programs - Elementary/Secondary	10,913,229	
1200		al Programs - Elementary/Secondary		
	100	Personnel Services-Salaries	1,567,763	
	200	Personnel Services-Employee Benefits	725,863	
	300	Purchased Professional & Technical Services	1,500,499	
	400	Purchased Property Services	0	
	500	Other Purchased Services	388,700	
	600	Supplies	11,447	
	700	Property	0	
	800	Other Objects	2,000	
		Special Programs - Elementary/Secondary	4,196,272	
1300		ional Education	The state of the s	
	100	Personnel Services-Salaries	0	
	200	Personnel Services-Employee Benefits	0	
	300	Purchased Professional & Technical Services	0.0	
	400	Purchased Property Services	0	
	500	Other Purchased Services	928,113	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
		Vocational Education	928,113	
1400		Instructional Programs - Elementary/Secondary		
	100	Personnel Services-Salaries	10,000	
	200	Personnel Services-Employee Benefits	3,015	
	300	Purchased Professional & Technical Services	4,000	
	400	Purchased Property Services	0	
	500	Other Purchased Services	25,000	
	600	Supplies	0	
HALLING	700	Property	0	
	800	Other Objects	0	
		Other Instructional Programs - Elementary/Secondary	42,015	na skoja je jakovaja nako n

Page G-2

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:27 AM v2.0

100.1 7

ction-Ob	ect <u>Description</u>				Amounts
1500	Nonpublic School Programs				
	100 Personnel Services-Sala	aries		0	
	200 Personnel Services-Em	ployee Benefits		0	
	300 Purchased Professional	& Technical Services		6,000	
	400 Purchased Property Ser	vices	*	0	
	500 Other Purchased Service	es		0	
	600 Supplies			0	
	700 Property			0	
	800 Other Objects			0	
	Total Nonpublic School Program	ns	+4	6,000	
1600	Adult Education Programs				
	100 Personnel Services-Sala	aries		0	LW L
	200 Personnel Services-Emp	ployee Benefits	1.6	0	
	300 Purchased Professional	& Technical Services		0	
	400 Purchased Property Serv	vices		0 .	
	500 Other Purchased Service	es		0	
	600 Supplies			0	
	700 Property			0 .	
	800 Other Objects			0	
	Total Adult Education Programs			0	
1700	Higher Education Programs				
	500 Other Purchased Service	es		244,235	
	600 Supplies			0	
	Total Higher Education Program	s		244,235	
1800	Pre-Kindergarten				
	100 Personnel Services-Sala	ries		O	
	200 Personnel Services-Emp	loyee Benefits		0	
	300 Purchased Professional	& Technical Services	e 7	. 0	
	400 Purchased Property Serv	vices		0	
	500 Other Purchased Service	es		0	
	600 Supplies			0	
	700 Property			0	2 42 4
	800 Other Objects			0	
	Total Pre-Kindergarten			0	Type Comments
Total In	struction				16,329,864

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-3

AUN: 121394503 Northern Lehigh SD

unction-Ob	ject	<u>Description</u>	Amounts	
000 SUPF	ORT S	ERVICES TO BE STORY OF THE STOR	3157	
		ort Services - Pupil Personnel		
= 117	100	Personnel Services-Salaries	479,125	
	200	Personnel Services-Employee Benefits	297,396	
	300	Purchased Professional & Technical Services	33,800	
	400	Purchased Property Services	1,050	
	500	Other Purchased Services	2,152	
	600	Supplies	34,279	
	700	Property	1,000	
	800	Other Objects	1,585	
		Support Services - Pupil Personnel	850,387	
2200		ort Services - Instructional Staff		
2200	100	Personnel Services-Salaries	268,925	
	200	Personnel Services-Calantes Personnel Services-Employee Benefits	125,047	
	300	Purchased Professional & Technical Services	28,510	
5459	400	Purchased Property Services	2,841	
	500	Other Purchased Services	5,750	
	600	Supplies	33,463	
	700	Property	1,856	
	800	Other Objects	1,924	
		Support Services - Instructional Staff	468,316	
2300		ort Services - Administration		
2500	100	Personnel Services-Salaries	1,176,373	
	200	Personnel Services-Employee Benefits	636,396	
	300	Purchased Professional & Technical Services	84,200	
	400	Purchased Property Services	7,700	
	500	Other Purchased Services	97,300	
	600	Supplies	53,362	
	700	Property	10,400	
	800	Other Objects	28,125	
		Support Services - Administration	2,093,856	
2400		ort Services - Pupil Health	7000	
2400		Personnel Services-Salaries	175,038	
	100	Personnel Services-Employee Benefits	50,068	
	200		1,770	
	300	Purchased Professional & Technical Services	100	
	400	Purchased Property Services Other Purchased Services	160	
	500	Other Purchased Services	4,717	
	600	Supplies	0	
	700	Property Other Objects	238	
	800	Other Objects Support Services - Pupil Health	232,081 PALED BELEVILLE AND	IN SEAL ON TO CO.

Page G-4

AUN: 121394503 Northern Lehigh SD

ion-Object	<u>Description</u>	Amounts
2500 Su	oport Services - Business	
100	Personnel Services-Salaries	242,111
200	Personnel Services-Employee Benefits	178,439
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	2,000
500	Other Purchased Services	4,500
600	Supplies	25,968
700	Property	1,500
800	Other Objects	7,000
Tot	al Support Services - Business	469,518
2600 Ope	eration & Maintenance of Plant Services	
100	Personnel Services-Salaries	907,772
200	Personnel Services-Employee Benefits	711,620
300	Purchased Professional & Technical Services	140,325
400	Purchased Property Services	106,900
500		110,500
600	Supplies	851,500
700	Property	6,500
800	Other Objects	500
Tota	al Operation & Maintenance of Plant Services	2,835,617
2700 Stu	dent Transportation Services	
100	Personnel Services-Salaries	58,582
200	Personnel Services-Employee Benefits	39,531
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,409,430
600	Supplies	500
700	Property	0
800	Other Objects	0
Tota	Student Transportation Services	1,508,043
2800 Sup	port Services - Central	
100	Personnel Services-Salaries	217,317
200	Personnel Services-Employee Benefits	122,241
300	Purchased Professional & Technical Services	6,926
400	Purchased Property Services	58,686
500	Other Purchased Services	2,794
600	Supplies	3,547
700	Property	28,000
800	Other Objects	20,000
Tota	Support Services - Central	439,511

WHITOCHER

ESTABLISHED TO SEASOTURES AND UTHER FRANCING LIGES, DETAIL

Page G-5

AUN: 121394503 Northern Lehigh SD

unctio	n-Obj	ect	<u>Description</u>	2	Amounts
		1 115 107 12		11120715	
2	900		Support Services	0	
		100	Personnel Services-Salaries	20 7 8 8 9	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	19,966	
	- 5	500	Other Purchased Services		
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
		Total	Other Support Services	19,966	
1	otal S	Suppo	rt Services		8,917,295
000 0)PER	ATION	OF NON-INSTRUCTIONAL SERVICES		
3	3100	Food	Services and references and address of the services		
79 EY		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
	and Ca	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	
3	3200	Stude	ent Activities		
		100	Personnel Services-Salaries	327,102	
		200	Personnel Services-Employee Benefits	123,014	
		300	Purchased Professional & Technical Services	67,465	
		400	Purchased Property Services	16,790	
		500	Other Purchased Services	80,803	
		600	Supplies	29,469	
		700	Property	0	
		800	Other Objects	6,955	
		Total	Student Activities	651,598	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-6

AUN: 121394503 Northern Lehigh SD

unction-C	DIOCE	Description	14" 0		Amounts
330	0 Com	munity Services			
	100	Personnel Services-Salaries		0	
	200	Personnel Services-Employee Benefits		0	
	300	Purchased Professional & Technical Services	3	7,000	
	400	Purchased Property Services		. 0	
	500	Other Purchased Services		0	
	600	Supplies		800	
	700	Property		0	3 - H
	800	Other Objects		0	
	Total	Community Services	1	7,800	
3400	Scho	larships 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	
Tota	l Operat	ion of Non-instructional Services			659,398
000 FAC	ILITIES	ACQUISITION, CONSTRUCTION AND IMPROVEMENT			
4000		ties Acquisition, Construction and Improvement Services			
	100	Personnel Services-Salaries		0	
	200	Personnel Services-Employee Benefits		0	
	300	Purchased Professional & Technical Services	4	0	
	400	Purchased Property Services		o	
	500	Other Purchased Services		ő	
	600	Supplies		0	
	700	Property		0	
Tota		es Acquisition, Construction and Improvement Services			0
		ENDITURES AND FINANCING USES			
5100		Service	1 2 V		
0.00	800	Other Objects		705,148	
	900	Other Uses of Funds			
		Debt Service	# 2 T	2,485,200	
5200		and Transfers - Out		3,190,348	
5200				100	N 15-16 11 30 2
	900 Total I	Other Uses of Funds	-	0	
	lotali	Interfund Transfers - Out		0	

AUN: 121394503 Northern Lehigh SD

Printed 6/11/2014 10:36:27 AM v2.0

unction-Ob	ct <u>Description</u>	
5300	Transfers Involving Component Units	
	900 Other Uses of Funds	
	Total Transfers Involving Component Un	ts
5900	Budgetary Reserve	
	800 Other Objects	
	Total Budgetary Reserve	
Total	ther Expenditures and Financing Uses	3

TOTAL EXPENDITURES

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

	Amounts	
0		
0		
36,000		
36,000 36,000		
	3,226,348	
		29,132,905

Page H-1

AUN: 121394503 Northern Lehigh SD

	06/30/2014 Estimate	06/30/2015 Projection
H AND SHORT-TERM INVESTMENTS		
General Fund	3,500,000	4,000,00
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	500,000	475,00
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
Internal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	45,000	45,00
Agency Fund	200,000	200,00
Total Cash and Short-Term Investments	4,245,000	4,720,00
G-TERM INVESTMENTS		
General Fund	0	
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	0	
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
nternal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	0	
Agency Fund	0	
Total Long-Term Investments	0	12 7 7 7 1
TOTAL CASH AND INVESTMENTS	4,245,000	4,720,000

Page I-1

AUN: 121394503 Northern Lehigh SD

	06/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	24,975,000	22,645,000
Lease-Purchase Obligations	145,000	150,000
Accumulated Compensated Absences	695,000	695,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	25,815,000	23,490,000
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	25,815,000	23,490,000

AUN: 121394503 Northern Lehigh SD

Account	Description	Amoun	ts
0830	Estimated Ending Committed Fund Balance	4,436,934	
	Explanation: Future increases for PSERS and Medical Insurance Premiums		
0840	Estimated Ending Assigned Fund Balance	1,503,996	
	Explanation: Long-Range Maintenance Projects and Equipment Replacements, Technology Upgrades/Replacements		
0850	Estimated Ending Unassigned Fund Balance	2,207,343	
	Explanation: Portion of Fund Balance Not Assigned		
	Fotal Ending Fund Balance - Committed, Assigned, and Unassigned		8,148,273
5900 E	Budgetary Reserve		36,000
E	Explanation: Allocation for budget items under consideration at present time. Safety upgrades.		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		8,184,273
E S	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0