



# NORTHERN LEHIGH

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## SCHOOL • DISTRICT

NL HIGH SCHOOL • NL MIDDLE SCHOOL • SLATINGTON ELEMENTARY • PETERS ELEMENTARY



## Proposed Preliminary Budget for 2025-2026 School Year and District Long Term Planning

Board Meeting

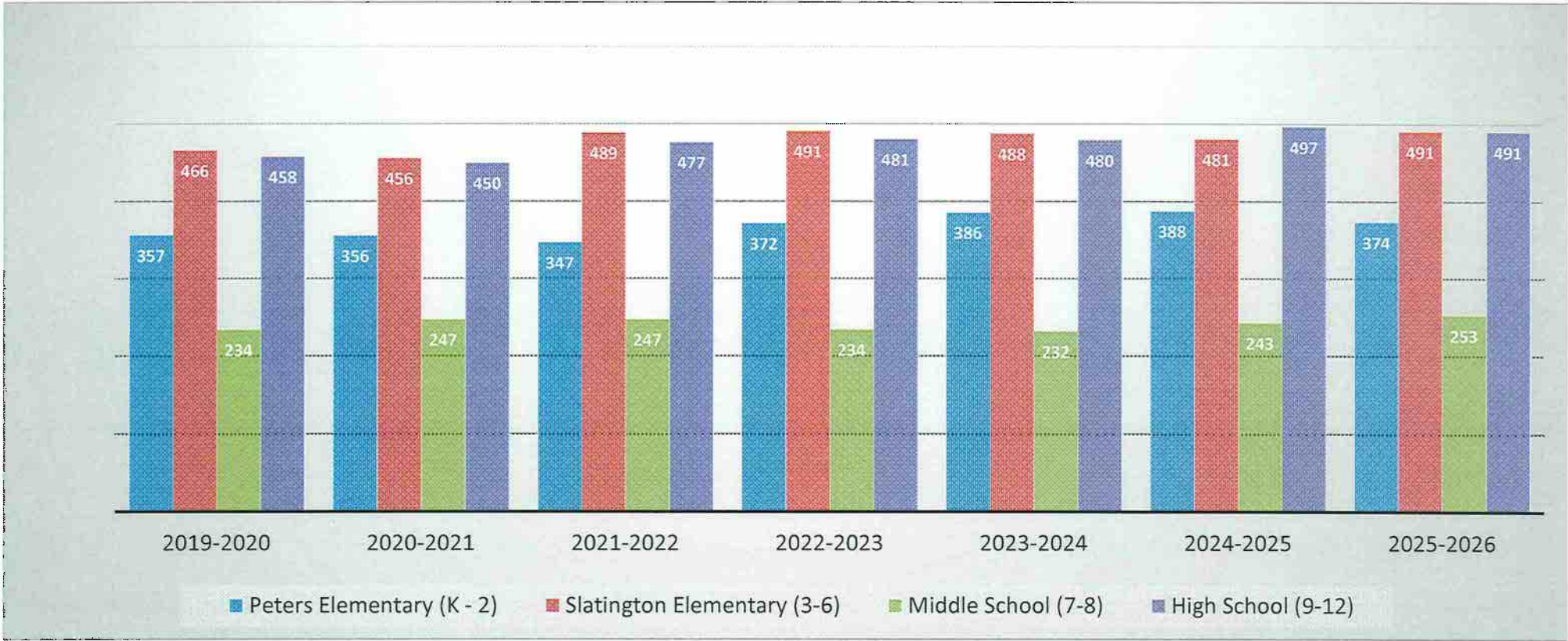
April 14, 2025

Living, Learning, and Leading to Make Every Story Better

Enrollment Data

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Peters Elementary (K - 2)	357	356	347	372	386	388	374
Slatington Elementary (3-6)	466	456	489	491	488	481	491
Middle School (7-8)	234	247	247	234	232	243	253
High School (9-12)	458	450	477	481	480	497	491
Total	1515	1509	1560	1578	1586	1609	1609

2025-2026: Projected Class Sizes Uses Today's Enrollment Numbers with the assumption of 125 students in Kindergarten





# DISTRICT EXPENSES vs. REVENUES

## EXPENSES

2025-2026

100	Salaries	16,447,884
200	Other Benefits	1,653,902
211	Medical	3,570,785
230	Retirement	5,398,271
300	Contracted Services	2,478,009
400	Purchased Property	1,445,817
500	Other Contracted Services	7,388,788
600	Supplies/Books/Utilities	1,461,720
700	Property	121,000
800	Other Objects	970,325
900	Principle Repayment/Transfers	<u>2,056,730</u>
<b>TOTAL EXPENSES</b>		<b>42,993,231</b>

## REVENUES

2025-2026

LOCAL	23,018,822
STATE	17,322,117
FEDERAL	570,000
OTHER	140,000
<b><i>FUND BALANCE – 1X Purchases &amp; PSERS</i></b>	<b><u>1,082,000</u></b>
<b>TOTAL REVENUES</b>	<b>42,132,939</b>

**BUDGET SHORTFALL: \$860,292**

**\*Local Revenues currently include a 3.5% tax increase  
(\$669,010)**

# ESTIMATED FUND BALANCE

## June 30, 2025

Beginning Fund Balance July 1, 2024:	\$18,043,874
Ending Fund Balance June 30, 2025 (\$725,000):	\$18,768,874
Committed Fund Balance:	
Health	\$ 709,128
PSERS	1,809,115
Total Committed:	\$2,518,243

### Assigned Fund Balance:

Assigned Current Year Usage (2025-2026):	
One Time Purchases:	
Truck (\$55,000), MS Furniture (\$55,000), SE Furniture (\$45,000), Bonds (\$200,000)	
HS Flooring Project (\$270,000), MS Water Softener System (\$18,000)	\$ 643,000
PSERS (\$215,000), Healthcare Increases (\$224,000)	439,000
Technology (Includes 1:1 Insurance):	1,465,311
Replacement Equipment:	2,519,518
Long Range Maintenance:	2,989,002
Future Dept Service Payments:	2,400,000
Future Curriculum Needs	750,000
Capital Reserve Fund Transfer	2,196,332
Student Activity Accounts:	
Slatington Elementary	11,775
Peters Elementary	31,238
Refreshment Stand:	40,915
Total Assigned:	\$13,486,091

Unassigned Fund Balance: \$ 2,419,444

### Restricted Fund Balance:

High School Scholarship Acct: 173,297

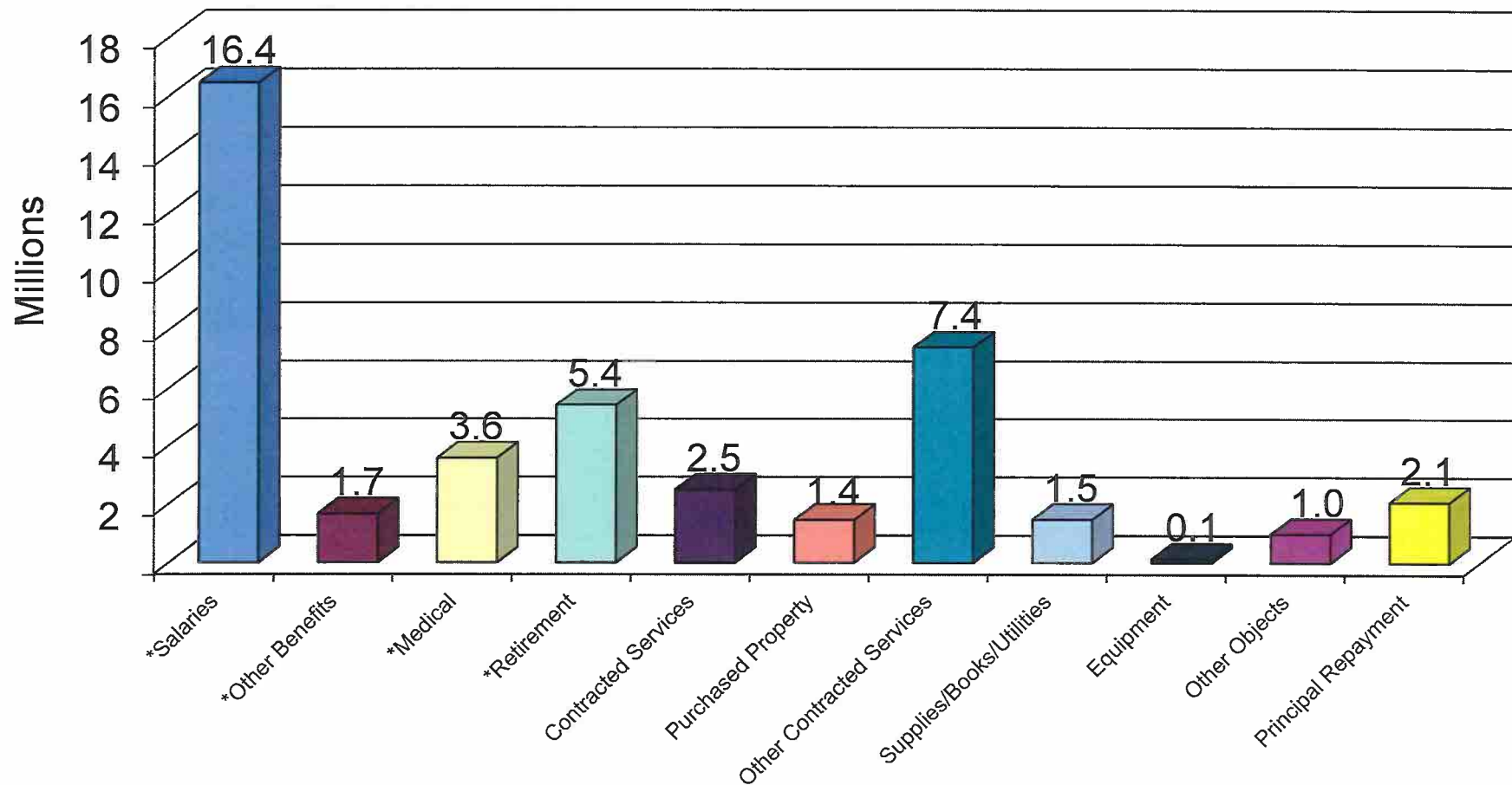
Total Restricted Fund Balance: \$173,297

Non-Spendable: 171,799

Total Fund Balance: \$18,768,874

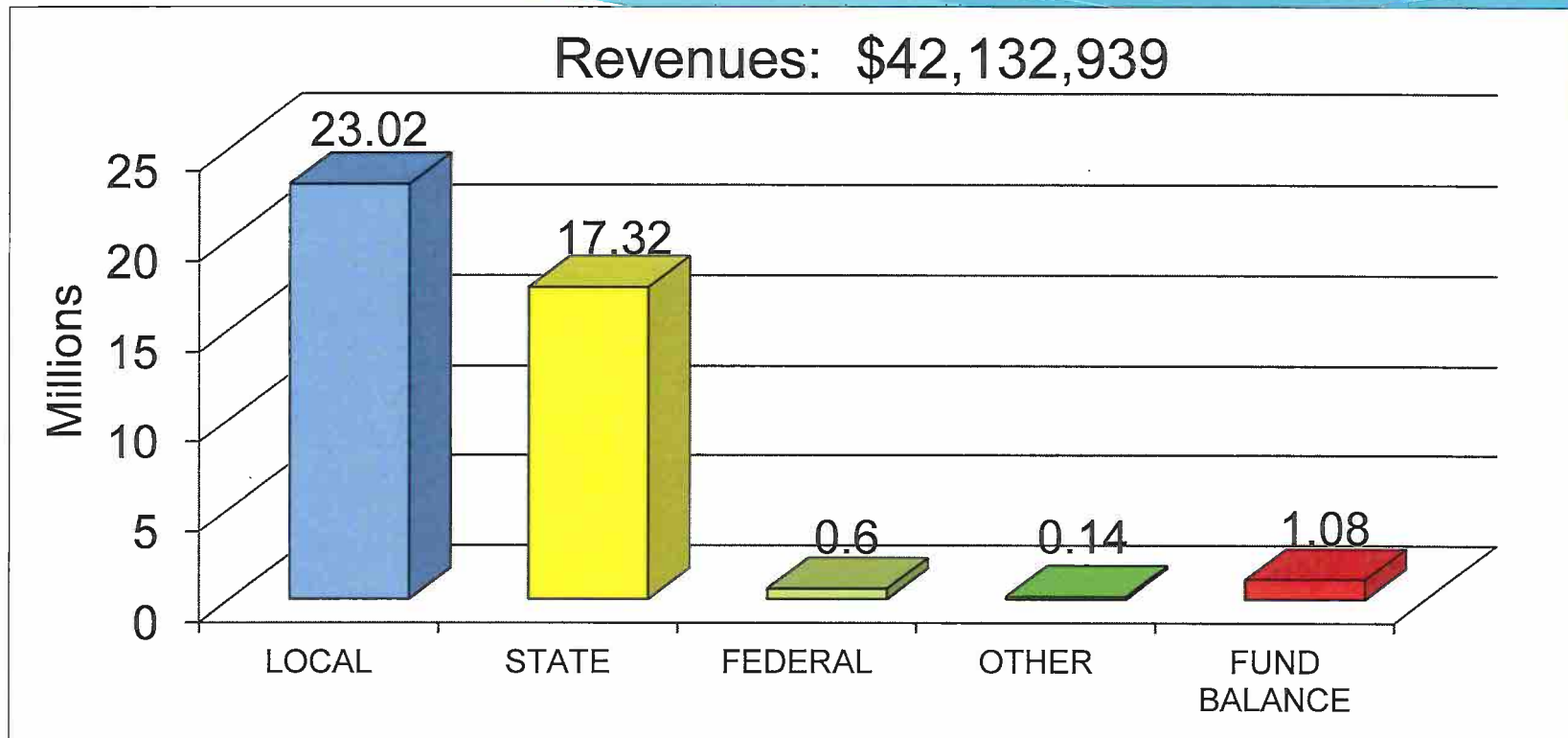
# EXPENSES

Expenditures: \$42,993,231



**63% of District Budget is Salaries & Benefits – Equaling District Recurring Costs**

# REVENUES



54.6% Local Revenues

2.6% Fund Balance

57.2% Total

41.1% State Funding + Grants

1.7% Federal Grants

42.8% Total

Representative of \$1,082,000 for 1x purchases, PSERS and Healthcare expenses



# The (Tentative) Big Picture

Expenses:	\$42,993,231
Revenues (with 3.5% Tax Increase):	(41,050,939)
Revenues (Fund Balance 1X Purchases & PSERS:	( 1,082,000)
Budget Shortfall:	\$ 860,292

<b>BUDGET SHORTFALL:</b>	<b>\$860,292</b>
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Estimated ending fund balance for 2025-2026, if the district utilizes \$1,082,000 for 1X purchases, Debt Payments, PSERS & Healthcare increases, would be \$17,686,874 and if fund balance was used to pay for remaining budget shortfall which represents reoccurring costs, the estimated ending fund balance would be \$16,826,582.

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northern Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121394503
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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> 4-14-2005
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET



<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	171,799	
0820 Restricted Fund Balance	173,297	
0830 Committed Fund Balance	2,518,243	
0840 Assigned Fund Balance	13,486,091	
0850 Unassigned Fund Balance	2,419,444	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$18,423,778</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	23,018,822	
7000 Revenue from State Sources	17,322,117	
8000 Revenue from Federal Sources	570,000	
9000 Other Financing Sources	140,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$41,050,939</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$59,474,717</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,356,965
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	2,153,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	814,000
6500 Earnings on Investments	845,000
6700 Revenues from LEA Activities	92,825
6800 Revenues from Intermediary Sources / Pass-Through Funds	332,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	228,032
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,018,822</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,290,076
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,704,000
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	38,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	1,436,526
7350 Sewage Treatment Operations / Environmental Subsidies	808,257
7360 Safe Schools	319,194
7531 Ready to Learn-Foundation	322,616
7533 Ready to Learn-Tax Equity Supplement	24,008
7810 State Share of Social Security and Medicare Taxes	638,305
7820 State Share of Retirement Contributions	2,899,135
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,322,117</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	460,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$570,000</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to- Use Arrangements	140,000
<b>OTHER FINANCING SOURCES</b>	<b>\$140,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>41,050,939</b>



AUN: 121394503 Northern Lehigh SD

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

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Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$18,357,000

Amount of Tax Relief for Homestead Exclusions

\$1,436,526

Total Approx. Tax Revenue:

\$19,793,526

Approx. Tax Levy for Tax Rate Calculation:

\$20,810,668

Lehigh

Northampton

Total

**2024-25 Data**

a. Assessed Value

\$664,192,900

\$42,979,100

\$707,172,000

b. Real Estate Mills

25.3731

75.6628

**I. 2025-26 Data**

c. 2023 STEB Market Value

\$666,813,917

\$128,969,876

\$795,783,793

d. Assessed Value

\$664,192,900

\$42,979,100

\$707,172,000

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2024-25 Calculations**

f. 2024-25 Tax Levy

\$16,852,633

\$3,251,919

\$20,104,552

(a \* b)

**2025-26 Calculations**

g. Percent of Total Market Value

83.79335%

16.20665%

100.00000%

**II.**

h. Rebalanced 2024-25 Tax Levy

\$16,846,278

\$3,258,274

\$20,104,552

(f Total \* g)

i. Base Mills Subject to Index

25.3731

75.8106

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

94.75000%

94.75000%

94.75000%

k. Tax Levy Needed

\$17,437,956

\$3,372,712

\$20,810,668

(Approx. Tax Levy \* g)

**I. 2025-26 Real Estate Tax Rate****26.2543****78.4733**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$17,437,920

\$3,372,712

\$20,810,632

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$19,374,106

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$18,356,965

(n \* Est. Pct. Collection)

Act 1 Index (current): 5.5%

Calculation Method:

Revenue  
4

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$18,357,000

Amount of Tax Relief for Homestead Exclusions

\$1,436,526

Total Approx. Tax Revenue:

\$19,793,526

Approx. Tax Levy for Tax Rate Calculation:

\$20,810,668

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	26.7686	79.9801	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,779,514	\$3,437,473	\$21,216,987
IV. s. Millage Rate within Index? (If l > 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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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

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Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,357,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,436,526</u>		
Total Approx. Tax Revenue:	\$19,793,526		
Approx. Tax Levy for Tax Rate Calculation:	\$20,810,668		
	Lehigh	Northampton	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,436,526	Lowering RE Tax Rate	\$0	\$1,436,526
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,436,526



CODE6111 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	664,192,900	26.2543	17,437,920			94.75000%	
Northampton	42,979,100	78.4733	3,372,712			94.75000%	
<b>Totals:</b>	<b>707,172,000</b>		<b>20,810,632</b>	<b>- 1,436,526</b>	<b>= 19,374,106</b>	<b>X 94.75000%</b>	<b>= 18,356,965</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>39,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,963,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	190,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,153,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,192,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>795,783,793 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	25.3731	26.2543	3.48%	Yes	5.5%				
	Northampton	75.8106	78.4733	3.52%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,038,265
1200 Special Programs - Elementary / Secondary	7,054,127
1300 Vocational Education	1,484,627
1400 Other Instructional Programs - Elementary / Secondary	45,719
1500 Nonpublic School Programs	13,300
1600 Adult Education Programs	159,840
1700 Higher Education Programs for Secondary Students	15,000
<b>Total Instruction</b>	<b>\$23,810,878</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,396,972
2200 Support Services - Instructional Staff	1,475,405
2300 Support Services - Administration	2,644,459
2400 Support Services - Pupil Health	636,901
2500 Support Services - Business	571,946
2600 Operation and Maintenance of Plant Services	3,790,964
2700 Student Transportation Services	2,592,884
2800 Support Services - Central	1,009,158
2900 Other Support Services	17,175
<b>Total Support Services</b>	<b>\$14,135,864</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	952,221
3300 Community Services	34,350
<b>Total Operation of Non-Instructional Services</b>	<b>\$986,571</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,099,257
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,099,257</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,859,211
5200 Interfund Transfers - Out	46,450
5900 Budgetary Reserve	55,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,960,661</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$42,993,231</b>



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,910,070
200 Personnel Services - Employee Benefits	5,211,356
300 Purchased Professional and Technical Services	78,950
400 Purchased Property Services	56,420
500 Other Purchased Services	1,485,114
600 Supplies	194,727
700 Property	100,000
800 Other Objects	1,628
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,038,265</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,297,186
200 Personnel Services - Employee Benefits	1,439,366
300 Purchased Professional and Technical Services	1,968,000
500 Other Purchased Services	1,303,350
600 Supplies	46,015
800 Other Objects	210
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,054,127</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,484,627
<b>Total Vocational Education</b>	<b>\$1,484,627</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,680
200 Personnel Services - Employee Benefits	13,039
300 Purchased Professional and Technical Services	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,719</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,300
600 Supplies	5,000
<b>Total Nonpublic School Programs</b>	<b>\$13,300</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	159,840
<b>Total Adult Education Programs</b>	<b>\$159,840</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	15,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$15,000</b>
<b>Total Instruction</b>	<b>\$23,810,878</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	748,943
200 Personnel Services - Employee Benefits	485,804

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	85,003
400 Purchased Property Services	1,000
500 Other Purchased Services	2,782
600 Supplies	72,573
800 Other Objects	867
<b>Total Support Services - Students</b>	<b>\$1,396,972</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	814,285
200 Personnel Services - Employee Benefits	590,890
300 Purchased Professional and Technical Services	33,650
400 Purchased Property Services	1,000
500 Other Purchased Services	5,273
600 Supplies	28,170
800 Other Objects	2,137
<b>Total Support Services - Instructional Staff</b>	<b>\$1,475,405</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,491,794
200 Personnel Services - Employee Benefits	813,899
300 Purchased Professional and Technical Services	153,200
400 Purchased Property Services	3,100
500 Other Purchased Services	84,660
600 Supplies	65,100
800 Other Objects	32,706
<b>Total Support Services - Administration</b>	<b>\$2,644,459</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	429,833
200 Personnel Services - Employee Benefits	191,537
300 Purchased Professional and Technical Services	2,060
400 Purchased Property Services	240
500 Other Purchased Services	150
600 Supplies	13,081
<b>Total Support Services - Pupil Health</b>	<b>\$636,901</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	296,376
200 Personnel Services - Employee Benefits	221,070
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	31,350
800 Other Objects	4,650
<b>Total Support Services - Business</b>	<b>\$571,946</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,479,915
200 Personnel Services - Employee Benefits	1,084,828
300 Purchased Professional and Technical Services	19,800

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	228,500
500 Other Purchased Services	203,450
600 Supplies	746,900
800 Other Objects	27,571
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,790,964</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	55,112
200 Personnel Services - Employee Benefits	28,604
500 Other Purchased Services	2,483,668
600 Supplies	25,500
<b>Total Student Transportation Services</b>	<b>\$2,592,884</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	473,140
200 Personnel Services - Employee Benefits	318,948
300 Purchased Professional and Technical Services	18,570
400 Purchased Property Services	61,550
500 Other Purchased Services	41,800
600 Supplies	94,640
800 Other Objects	510
<b>Total Support Services - Central</b>	<b>\$1,009,158</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	17,175
<b>Total Other Support Services</b>	<b>\$17,175</b>
<b>Total Support Services</b>	<b>\$14,135,864</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	419,192
200 Personnel Services - Employee Benefits	228,275
300 Purchased Professional and Technical Services	44,476
400 Purchased Property Services	14,250
500 Other Purchased Services	99,399
600 Supplies	125,514
800 Other Objects	21,115
<b>Total Student Activities</b>	<b>\$952,221</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	22,500
600 Supplies	11,850
<b>Total Community Services</b>	<b>\$34,350</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$986,571</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	1,078,257
700 Property	21,000



<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$1,099,257
Total Facilities Acquisition, Construction and Improvement Services	\$1,099,257
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	848,931
900 Other Uses of Funds	2,010,280
Total Debt Service / Other Expenditures and Financing Uses	\$2,859,211
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	46,450
Total Interfund Transfers - Out	\$46,450
5900 <u>Budgetary Reserve</u>	
800 Other Objects	55,000
Total Budgetary Reserve	\$55,000
Total Other Expenditures and Financing Uses	\$2,960,661
TOTAL EXPENDITURES	\$42,993,231

**Cash and Short-Term Investments****06/30/2025 Estimate****06/30/2026 Projection**

General Fund	18,768,874	16,826,582
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$18,768,874</b>	<b>\$16,826,582</b>

**Long-Term Investments****06/30/2025 Estimate****06/30/2026 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

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,768,874	\$16,826,582

**Long-Term Indebtedness****06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	24,614,342	22,595,098
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	275,901	205,621
0540 Accumulated Compensated Absences	714,237	714,237
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,752,536	3,752,536
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$29,357,016</b>	<b>\$27,267,492</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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**

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**Capital Reserve Fund - \$ 690, \$1850**

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

**Total Debt Service Fund**

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**Food Service / Cafeteria Operations Fund**

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

**Total Internal Service Fund**



Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund****Investment Trust Fund**

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

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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>\$29,357,016</b>	<b>\$27,267,492</b>

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$29,357,016	\$27,267,492

Account Description	Amounts
0810 Nonspendable Fund Balance	171,799
0820 Restricted Fund Balance	173,297
0830 Committed Fund Balance	2,518,243
0840 Assigned Fund Balance	11,543,799
0850 Unassigned Fund Balance	2,419,444
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,481,486
5900 Budgetary Reserve	55,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,881,582