LEA : 121394603 Northwestern Lehigh SD Printed 4/30/2025 4:26:37 PM

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ІТЕМ	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	585,242	
0820 Restricted Fund Balance	311,883	
0830 Committed Fund Balance	9,636,307	
0840 Assigned Fund Balance	7,266,933	
0850 Unassigned Fund Balance	1,886,299	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,789,539</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,151,285	
7000 Revenue from State Sources	14,645,876	
8000 Revenue from Federal Sources	337,046	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$53,134,207</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$71,923,746</u>

Amount

Page - 1 of 2

<b>REVENUE FROM LOCAL SOUI</b>	RCES
--------------------------------	------

6111 Current Real Estate Taxes	32,186,285
6112 Interim Real Estate Taxes	122,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	3,495,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	403,500
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	4,500
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	\$38,151,285
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,676,863
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,591,849
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	230,490
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	30,000
7810 State Share of Social Security and Medicare Taxes	857,151
7820 State Share of Retirement Contributions	3,814,523
REVENUE FROM STATE SOURCES	\$14,645,876
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,030

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<u>Amount</u>

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REVENUE FROM FEDERAL SOURCES 8517 Title IV - 21st Century Schools	22,016
REVENUE FROM FEDERAL SOURCES	\$337,046
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,134,207

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

Page - 1 of 3

Act	1 Index (current): 4.0%		
Cal	culation Method:	Rate	
A		\$32,186,285	
	prox. Tax Revenue from RE Taxes: ount of Tax Relief for Homestead Exclusions	\$0_	
	al Approx. Tax Revenue:	\$32,186,285	
	prox. Tax Levy for Tax Rate Calculation:	\$35,728,997	
Ah		Lehigh	Total
	2024-25 Data		
	a. Assessed Value	\$1,702,308,300	\$1,702,308,300
	b. Real Estate Mills	20.1025	
I.	2025-26 Data		
	c. 2023 STEB Market Value	\$1,770,214,507	\$1,770,214,507
	d. Assessed Value	\$1,708,989,900	\$1,708,989,900
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy	\$34,220,653	\$34,220,653
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
11.	h. Rebalanced 2024-25 Tax Levy	\$34,220,653	\$34,220,653
	(f Total * g)		
	i. Base Mills Subject to Index	20.1025	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	90.08449%	90.08449%
	k. Tax Levy Needed	\$35,728,997	\$35,728,997
	(Approx. Tax Levy * g)		
	I. 2025-26 Real Estate Tax Rate	20.9065	
Ш	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$35,728,997	\$35,728,997
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,728,997
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$32,186,285
	(n * Est. Pct. Collection)		Page 4

2025-	2026 Sandbox General Fund Budget		PROPOSED VERSION	
AUN:	121394603 Northwestern Lehigh SD			Multi-County
Printe	ed 4/30/2025 4:26:41 PM			
Act 1	Index (current): 4.0%			
Calcu	lation Method:	Rate		
Appro	ox. Tax Revenue from RE Taxes:	\$32,186,285		
Amou	Int of Tax Relief for Homestead Exclusions	<u>\$0</u>		
Total	Approx. Tax Revenue:	\$32,186,285		
Appro	ox. Tax Levy for Tax Rate Calculation:	\$35,728,997		
		Lehigh		Total
l	ndex Maximums			
	p. Maximum Mills Based On Index	20.9066		
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000		
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	\$35,729,168		\$35,729,168
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes		
	(If I > p Then No)			
	t. Tax Levy In Excess of Index	\$0		\$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	\$0		\$0
	(t * Est. Pct. Collection)			

Ir	formation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$0.00	
V.	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		\$0

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

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2025-2026 Sandbox General Fund Budget		PROPOSED VERSION		F	Real Estate Tax Rate (RETR) Report
AUN: 121394603 Northwestern Lehigh SD Printed 4/30/2025 4:26:41 PM			Multi-County Rebalancin	ig Based on Methodolog	gy of Section 672.1 of School Code Page - 3 of 3
Act 1 Index (current): 4.0% Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$32,186,285 <u>\$0</u> \$32,186,285 \$35,728,997 Lehigh		Total		
State Property Tax Reduction Allocation used for: Homester	∋ad Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used fo	r: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$0

PROPOSED VERSION

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

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### CODE

6111 Current Real Estate Taxes

6111 <u>Cur</u>	rent Real Estate Taxes		Amount of Tax Relie	ef for <u>Tax Levy Minus</u>		Net Tax Revenue
County Na	me Taxable Assessed Value Real Estate Mills Tax Levy Gener	rated by Mills	Homestead Exclus	ions <u>Exclus</u>	Percent Coll	ected Generated By Mills
Lehigh	1,708,989,900 20.9065	35,728,997			90.0	08449%
Totals:	1,708,989,900	35,728,997	-	0 =	35,728,997 X 90.0	08449% = 32,186,285
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levv</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$10.00	\$0.00	55,000	55,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments		\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments				55,000	55,000
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	3,000,000	3,000,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	495,000	495,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage		0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments		0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments				3,495,000	3,495,000
	Total Act 511, Current Taxes					3,550,000
		Act 511	Гах Limit>	1,770,214,507	X 12	21,242,574
				Market Value	Mills	(511 Limit)

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Тах		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than							
Functio n		2024-25 (Rebalanced)	2025-26			/5-/6 / ~ /	•		or equal to Index		or equal to Index	•   •	Index	2024-25 (Rebalanced)	2025-26	Change in Rate	or equal to Index
6111	Current Real Estate Taxes				-												
	Lehigh	20.1025	20.9065	4.00%	Yes	4.0%											
Curr	ent Act 511 Taxes – Flat Rate Assessments																
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%											
Curr	ent Act 511 Taxes – Proportional Assessments																
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%											
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%											

PROPOSED VERSION

LEA : 121394603 Northwestern Lehigh SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,233,055
1200 Special Programs - Elementary / Secondary	8,362,631
1300 Vocational Education	2,021,606
1600 Adult Education Programs	237,012
Total Instruction	\$30,854,304
2000 Support Services	
2100 Support Services - Students	1,857,470
2200 Support Services - Instructional Staff	1,237,656
2300 Support Services - Administration	3,180,190
2400 Support Services - Pupil Health	464,119
2500 Support Services - Business 2600 Operation and Maintenance of Plant Services	896,532
2700 Student Transportation Services	4,945,085
2800 Support Services - Central	3,639,018 1,116,783
2900 Other Support Services	38,069
Total Support Services	\$17,374,922
3000 Operation of Non-Instructional Services	¢11,014,022
3200 Student Activities	1,180,118
3300 Community Services	5,000
3400 Scholarships and Awards	23,000
Total Operation of Non-Instructional Services	\$1,208,118
5000 Other Expenditures and Financing Uses	.,,,
5100 Debt Service / Other Expenditures and Financing Uses	4,532,655
5200 Interfund Transfers - Out	4,332,033
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,916,655
Total Estimated Expenditures and Other Financing Uses	\$55,353,999
	<b>\$00,000,999</b>

#### LEA : 121394603 Northwestern Lehigh SD

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### **Description**

### 100

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,750,261
200 Personnel Services - Employee Benefits	6,853,280
300 Purchased Professional and Technical Services	95,900
400 Purchased Property Services	47,650
500 Other Purchased Services	1,548,779
600 Supplies	928,913
800 Other Objects	8,272
Total Regular Programs - Elementary / Secondary	\$20,233,055
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,350,534
200 Personnel Services - Employee Benefits	2,179,657
300 Purchased Professional and Technical Services	2,089,555
500 Other Purchased Services	734,180

600 Supplies

### Total Special Programs - Elementary / Secondary

### 1300 Vocational Education

500 Other Purchased Services	2,021,606
Total Vocational Education	\$2,021,606
1600 Adult Education Programs	

1000 Addit Education Frograms	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,118
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	226,894
Total Adult Education Programs	\$237,012
Total Instruction	\$30,854,304

2000 Support Services

### 2100 Support Services - Students

100 Personnel Services - Salaries	1,092,033
200 Personnel Services - Employee Benefits	726,537
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,800
500 Other Purchased Services	1,350
600 Supplies	29,150
800 Other Objects	1,600
Total Support Services - Students	\$1,857,470

### 2200 Support Services - Instructional Staff

100 Personnel Services - Salaries		641,588
200 Personnel Services - Employee Benefits		493,542
300 Purchased Professional and Technical Services		51,400
500 Other Purchased Services		5,086
600 Supplies		45,033
800 Other Objects	Page 10	1,007

PROPOSED VERSION

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Amount

8,705

\$8,362,631

### LEA : 121394603 Northwestern Lehigh SD

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PROPOSED VERSION	Estimated Expenditures and Other Financing Uses: Detail

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200       Support Services - Administration         100       Personnel Services - Subiries         300       Purchased Personal and Technical Services         300       Purchased Personal Services         300       Purchased Personal Services         300       Purchased Personal Services         300       Support Services - Administration         200       Support Services - Administration         201       Personal Services - Subires         300       Purchased Personal Services         300       Purchased Personal Services         300       Personal Services - Subires         300       Support Services - Pupil Health         100       Personal Services - Subires         300       Purchased Personal Technical Services         300       Purchased Personal Services - Subires         301       Purchased Personal Services - Subires         302       Purchased Personal Services - Subires         303       Purchased Personal Services - Subires         304       Purchased Personal Services - Subires         305       Purch	1 milea 4/30/2020 4.20.47 1 mi		1 dge - 2 01 -
200         Support Services - Administration           100         Personnel Services - Supplyee Benefits           300         Purchased Professional and Technical Services           300         Purchased Services - Subinets           300         Purchased Services - Subinets           300         Purchased Services - Subinets           300         Purchased Professional and Technical Services           301         Purchased Professional and Technical Services           301         Purchased	Description		Amount
100         Personel Sarvices - Stainies           2000         Purchased Professional and Technical Sarvices           4000         Purchased Professional and Technical Sarvices           4000         Other Purchased Sarvices           4000         Other Purchased Sarvices           4000         Other Purchased Sarvices           4000         Other Purchased Sarvices           7001         Support Sarvices - Suppil Health           2000         Support Sarvices - Suppil Health           2000         Purchased Professional and Technical Sarvices           2000         Support Sarvices - Pupil Health           2000         Support Sarvices - Pupil Health           2000         Support Sarvices - Pupil Health           2000         Parsonel Sarvices - Pupil Health           2000         Parsonel Sarvices - Suppil Resonal and Technical Sarvices           2000         Parsonel Sarvices - Suppil Health           2000         Parsonel Sarvices - Suppil Health           2000         Parsonel Sarvices - Suppil Health           2001         Parsonel Sarvices - Suppil Health           2002         Parsonel Sarvices - Suppil Health           2003         Parsonel Sarvices - Suppil Health           2004         Parsonel Sarvices - Suppil Health	Total Support Services - Instructional Staff		\$1,237,656
500       Other Purchased Services         600       Other Objects         7013       Support Services - Augil Health         100       Personnel Services - Employee Benefits         300       Purchased Professional and Technical Services         7013       Support Services - Subrices         7015       Support Services - Pupil Health         100       Personnel Services - Employee Benefits         300       Purchased Professional and Technical Services         2000       Personnel Services - Subrices         300       Purchased Professional and Technical Services         300       Purchased Professional and Technical Servi	<ul><li>100 Personnel Services - Salaries</li><li>200 Personnel Services - Employee Benefits</li><li>300 Purchased Professional and Technical Services</li></ul>		1,706,728 1,062,475 208,840 7,800
Total Support Services - Administration           2400         Support Services - Publi Health         100 Personnel Services - Sularies           300         Personnel Services - Employee Benefits         300 Personnel Services - Subines           300         Support Services - Publi Health         300 Personnel Services - Subines           Total Support Services - Publi Health         300 Personnel Services - Subines           100 Personnel Services - Subines         300 Personnel Services - Employee Benefits           200 Personnel Services - Subines         300 Personnel Services - Employee Benefits           300 Personnel Services - Employee Benefits         300 Personnel Services - Subines           300 Other Purchased Property Services         300 Other Objects           Total Support Services - Business         300 Other Objects           300 Other Objects         300 Personnel Services - Subiness           300 Other Objects         300 Personnel Services - Subiness           300 Other Purchased Property Services         300 Other Purchased Services           300 Other Purchased Professional and Technical Services         300 Other Purchased Services           300 Other Purchased Services         300 Other Purchased Services           300 Other Purchased Services         300 Other Objects           700 Other Purchased Services         300 Other Objects           700 Property	500 Other Purchased Services 600 Supplies		69,005 31,097 94,245
100       Personnel Services - Employee Benefitis         300       Purchased Professional and Technical Services         300       Supplies             Total Support Services - Pupil Health             300       Purchased Professional and Technical Services         300       Other Dupiets             300       Purchased Professional and Technical Services         300       Other Dupiets             300       Purchased Professional and Technical Services         300       Other Other Others         300       Other Other Others         300       Other Other Others         300       Other Services         300       Other Others         300       Ot			\$3,180,190
2500 Support Services - Business         100 Personnel Services - Employee Benefits         300 Purchased Propesty Services         300 Other Purchased Projects         300 Other Objects         701 Personnel Services - Business         200 Personnel Services - Statrises         200 Operation and Maintenance of Plant Services         300 Purchased Projects - Statrises         200 Personnel Services - Statrises         200 Personnel Services - Statrises         300 Purchased Professional and Technical Services         300 Other Purchased Services - Statrise         300 Purchased Professional and Technical Services         300 Other Purchased Services         300 Other Objects         700 Personnel Services - Sataries         300 Other Objects         701 Operstein and Maintenance of Plant Services         300 Purchased Projees Services         300 Purchased Projees	<ul><li>100 Personnel Services - Salaries</li><li>200 Personnel Services - Employee Benefits</li><li>300 Purchased Professional and Technical Services</li></ul>		244,037 200,647 10,250 9,185
100       Personnel Services - Salaries         200       Personnel Services - Salaries         300       Purchased Projessional and Technical Services         400       Purchased Projessional and Technical Services         600       Supplies         800       Other Objectis         701       Services - Business         200       Personnel Services - Salaries         200       Operation and Maintenance of Plant Services         100       Personnel Services - Salaries         200       Personnel Services - Salaries         200       Personnel Services - Salaries         200       Personnel Services - Salaries         300       Purchased Property Services         300       Purchased Professional and Technical Services         400       Purchased Property Services         500       Other Purchased Services         600       Supplies         700       Property         800       Other Objectis         701       Property         800       Personnel Services - Salaries         900       Personnel Services - Salaries         900       Purchased Projesional and Technical Services         900       Personnel Services - Salaries	Total Support Services - Pupil Health		\$464,119
2600       Operation and Maintenance of Plant Services         100       Personnel Services - Salaries         200       Personnel Services - Employee Benefits         300       Purchased Professional and Technical Services         400       Purchased Property Services         500       Other Purchased Services         600       Supplies         700       Property         800       Other Objects         701       Student Transportation Services         200       Personnel Services - Salaries         200       Personnel Services - Salaries         200       Personnel Services - Salaries         200       Dersonnel Services - Salaries         200       Personnel Services - Salaries         200       Purchased Property Services         300       Purchased Services         300       Purchased Services <t< td=""><td><ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> </ul></td><td></td><td>487,766 299,560 32,100 7,060 7,000 56,896 6,150</td></t<>	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> </ul>		487,766 299,560 32,100 7,060 7,000 56,896 6,150
<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul> <b>Total Operation and Maintenance of Plant Services</b> 200 Personnel Services - Salaries 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 500 Other Purchased Services 500 Other Objects <b>Total Operation and Maintenance of Plant Services</b> 400 Personnel Services - Salaries 500 Personnel Services - Salaries 500 Personnel Services - Salaries 500 Other Purchased Property Services 500 Other Purchased Services 600 Supplies 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects <b>Total Operation and Technical Services</b> 600 Supplies 700 Property Services 600 Supplies 700 Property 800 Other Objects <b>Total Operation Services</b> 700 Property Services 700 Property Services 700 Property 800 Other Objects <b>Total Operation Services</b> 700 Property 800 Other Objects <b>Total Operation Services</b> 800 Other Objects <b>Total Comparison Services</b> 800 Other Objects	Total Support Services - Business		\$896,532
2700       Student Transportation Services         100       Personnel Services - Salaries         200       Personnel Services - Employee Benefits         300       Purchased Professional and Technical Services         400       Purchased Property Services         500       Other Purchased Services         600       Supplies         700       Property         800       Other Objects	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> </ul>		1,748,154 1,094,061 21,000 466,600 299,483 1,212,767 100,000 3,020
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects	Total Operation and Maintenance of Plant Services		\$4,945,085
Page 11	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		1,486,080 738,289 5,500 106,700 164,299 544,150 593,000 1,000
	Total Student Transportation Services	Page 11	\$3,639,018

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### Des

Description	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	497,453
200 Personnel Services - Employee Benefits	349,403
300 Purchased Professional and Technical Services	12,880
400 Purchased Property Services	18,930
500 Other Purchased Services	30,897
600 Supplies	203,511
800 Other Objects	3,709
Total Support Services - Central	\$1,116,783
2900 Other Support Services	

500 Other Purchased Services	38,069
Total Other Support Services	\$38,069
Total Support Services	\$17,374,922

### 3000 Operation of Non-Instructional Services

3200 Student Activities	
100 Personnel Services - Salaries	597,937
200 Personnel Services - Employee Benefits	259,306
300 Purchased Professional and Technical Services	75,026
400 Purchased Property Services	24,100
500 Other Purchased Services	48,364
600 Supplies	157,015
800 Other Objects	18,370
Total Student Activities	\$1,180,118
3300 Community Services	
800 Other Objects	5,000
Total Community Services	\$5,000

23,000
\$23,000
\$1,208,118

### 5000 Other Expenditures and Financing Uses

### 5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects	1,291,655
900 Other Uses of Funds	3,241,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,532,655
5200 Interfund Transfers - Out	
900 Other Uses of Funds	984,000
Total Interfund Transfers - Out	\$984,000
5900 Budgetary Reserve	
800 Other Objects	400,000

PROPOSED VERSION

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#### LEA : 121394603 Northwestern Lehigh SD

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### Description

Description	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,916,655
TOTAL EXPENDITURES	\$55,353,999

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PROPOSED VERSION

### LEA : 121394603 Northwestern Lehigh SD

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### Cash and Short-Term Investments

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 Cash and Short-Term Investments**

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	18,000,000	17,000,000
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		

PROPOSED VERSION

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06/30/2025 Estimate

2025-2026 Sandbox General Fund Budget	PROPOSED VERSION	Schedule Of Cash And Investments (CAIN)
LEA : 121394603 Northwestern Lehigh SD		
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Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments	\$18,000,000	\$17,000,000
	¢40.000.000	¢17.000.000
TOTAL CASH AND INVESTMENTS	\$18,000,000	\$17,000,000

2025-2026 Sandbox General Fund Budget PROPOSED VERSION Northwestern Lehigh SD Long-Term Indebtedness 06/30/2025 Estimate 06/30/2026 Projection **General Fund** 0510 Bonds Payable 42,539,840 39,298,840 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 29.570 24,570 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 565,759 565,759 0599 Other Noncurrent Liabilities **Total General Fund** \$43.135.169 \$39.889.169 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

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#### LEA : 121394603 Northwestern Lehigh SD

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#### Long-Term Indebtedness

#### 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**

PROPOSED VERSION

06/30/2025 Estimate

### LEA : 121394603 Northwestern Lehigh SD

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### Long-Term Indebtedness

### 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**

PROPOSED VERSION

06/30/2025 Estimate

#### LEA : 121394603 Northwestern Lehigh SD

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#### Long-Term Indebtedness

#### **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**

PROPOSED VERSION

06/30/2025 Estimate

2025-2026 Sandbox General Fund Budget	PROPOSED VERSION		Schedule Of Indebtedness (DEBT)
LEA : 121394603 Northwestern Lehigh SD			
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Long-Term Indebtedness	<u>06/30/</u>	0/2025 Estimate	06/30/2026 Projection
Other Agency 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 Agency Fund			
Permanent 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 Permanent Fund			
Total Long-Term Indebtedness		\$43,135,169	\$39,889,169

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Short-Term Payables	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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$43,135,169	\$39,889,169
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Account Description	Amounts
0810 Nonspendable Fund Balance	585,242
0820 Restricted Fund Balance	311,883
0830 Committed Fund Balance	9,173,307
0840 Assigned Fund Balance	5,744,827
0850 Unassigned Fund Balance	1,651,613
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,569,747

5900 E	Budgetary	Reserve
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$17,866,872

400,000