

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-12-2025

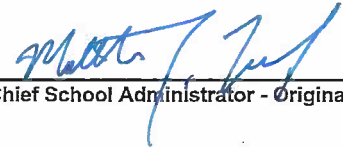
Date



Secretary of the Board - Original Signature Required

6-12-2025

Date



Chief School Administrator - Original Signature Required

6-12-2025

Date

Sherri A Molitoris

(610)767-9806

Extn :

Contact Person

Telephone

Extension

smolitoris@nlsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$43015620
Ending Unassigned Fund Balance	\$2354304
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.47%

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

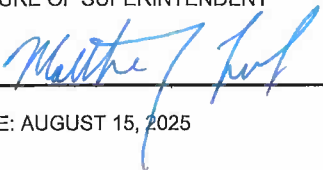
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/25
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DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-14-2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$53,093.83 C x 2%: \$33,109.46</p>	<p>The variance is directly tied to 201 parcel in LC that are below the HS/FS exclusion amount of \$19,266. The system calculates every parcel receiving HS/FS exclusion at \$19,266 per parcel which is not the case for these 201 properties causing the error</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>We have placed a small dollar amount into this category for a potential capital purchase that we are not sure will occur during the upcoming school year.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Portion of Fund Balance not committed or assigned.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed Fund Balance for future year increases to PSERS and medical insurance premiums.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance for future technology upgrades and replacements, equipment replacement, future debt service payments, future curriculum planning, and long range maintenance upgrades.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	171,799	
0820 Restricted Fund Balance	173,297	
0830 Committed Fund Balance	2,331,369	
0840 Assigned Fund Balance	11,645,571	
0850 Unassigned Fund Balance	4,446,838	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,423,778</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,626,256	
7000 Revenue from State Sources	17,586,830	
8000 Revenue from Federal Sources	570,000	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$40,923,086</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$59,346,864</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,954,954
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	2,090,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	814,000
6500 Earnings on Investments	908,000
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	237,477
REVENUE FROM LOCAL SOURCES	\$22,626,256
REVENUE FROM STATE SOURCES	
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	1,655,473
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	646,762
7820 State Share of Retirement Contributions	2,936,444
REVENUE FROM STATE SOURCES	\$17,586,830
REVENUE FROM FEDERAL SOURCES	
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

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$570,000
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to- Use Arrangements	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,923,086

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:	\$17,955,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,655,473</u>		
Total Approx. Tax Revenue:	\$19,610,473		
Approx. Tax Levy for Tax Rate Calculation:	\$20,605,341		

	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	\$664,291,200	\$42,966,400	\$707,257,600
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%
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	\$17,265,906	\$3,339,435	\$20,605,341
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	25.9914	77.7220	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$17,265,858	\$3,339,435	\$20,605,293
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,949,820
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,954,954
(n * Est. Pct. Collection)			

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:	\$17,955,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,655,473</u>		
Total Approx. Tax Revenue:	\$19,610,473		
Approx. Tax Levy for Tax Rate Calculation:	\$20,605,341		

	Lehigh	Northampton	Total
Index Maximums			
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)	\$17,782,145	\$3,436,457	\$21,218,602
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	\$19,266.00	\$6,443.00	
Number of Homestead/Farmstead Properties	2872	540	3412
Median Assessed Value of Homestead Properties			\$156,804

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:	\$17,955,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,655,473</u>		
Total Approx. Tax Revenue:	\$19,610,473		
Approx. Tax Levy for Tax Rate Calculation:	\$20,605,341		

	Lehigh	Northampton		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,655,473	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,655,473

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Lehigh	664,291,200	25.9914	17,265,858				94.75000%		
Northampton	42,966,400	77.7220	3,339,435				94.75000%		
Totals:	707,257,600		20,605,293	-	1,655,473	=	18,949,820	X	94.75000% = 17,954,954
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00	30,000	30,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00	9,000	9,000	
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							39,000	39,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	1,900,000	1,900,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%		0.000%	190,000	190,000	
6154	Current Act 511 Amusement Taxes			0.000%		0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000		0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%		0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000		0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0	0	0	
Total Current Act 511 Taxes – Proportional Assessments							2,090,000	2,090,000	
Total Act 511, Current Taxes								2,129,000	
Act 511 Tax Limit -->				795,783,793		X	12	9,549,406	
				Market Value			Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	25.3731	25.9914	2.44%	Yes	5.5%				
	Northampton	75.8106	77.7220	2.53%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,255,313
1200 Special Programs - Elementary / Secondary	7,159,073
1300 Vocational Education	1,484,627
1400 Other Instructional Programs - Elementary / Secondary	16,765
1500 Nonpublic School Programs	13,300
1600 Adult Education Programs	159,840
1700 Higher Education Programs for Secondary Students	15,000
Total Instruction	\$24,103,918
2000 Support Services	
2100 Support Services - Students	1,409,939
2200 Support Services - Instructional Staff	1,457,261
2300 Support Services - Administration	2,844,653
2400 Support Services - Pupil Health	636,901
2500 Support Services - Business	564,020
2600 Operation and Maintenance of Plant Services	3,827,224
2700 Student Transportation Services	2,592,619
2800 Support Services - Central	1,027,042
2900 Other Support Services	17,175
Total Support Services	\$14,376,834
3000 Operation of Non-Instructional Services	
3200 Student Activities	916,600
3300 Community Services	13,350
Total Operation of Non-Instructional Services	\$929,950
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,149,257
Total Facilities Acquisition, Construction and Improvement Services	\$1,149,257
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,354,211
5200 Interfund Transfers - Out	46,450
5900 Budgetary Reserve	55,000
Total Other Expenditures and Financing Uses	\$2,455,661
Total Estimated Expenditures and Other Financing Uses	\$43,015,620

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,051,237
200 Personnel Services - Employee Benefits	5,286,537
300 Purchased Professional and Technical Services	78,950
400 Purchased Property Services	56,420
500 Other Purchased Services	1,485,114
600 Supplies	195,427
700 Property	100,000
800 Other Objects	1,628
Total Regular Programs - Elementary / Secondary	\$15,255,313
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,345,081
200 Personnel Services - Employee Benefits	1,496,417
300 Purchased Professional and Technical Services	1,968,000
500 Other Purchased Services	1,303,350
600 Supplies	46,015
800 Other Objects	210
Total Special Programs - Elementary / Secondary	\$7,159,073
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,484,627
Total Vocational Education	\$1,484,627
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,600
200 Personnel Services - Employee Benefits	4,165
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,765
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,300
600 Supplies	5,000
Total Nonpublic School Programs	\$13,300
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	159,840
Total Adult Education Programs	\$159,840
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$24,103,918
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	748,943
200 Personnel Services - Employee Benefits	483,771

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	100,003
400	Purchased Property Services	1,000
500	Other Purchased Services	2,782
600	Supplies	72,573
800	Other Objects	867
Total Support Services - Students		\$1,409,939
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	789,697
200	Personnel Services - Employee Benefits	597,334
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
Total Support Services - Instructional Staff		\$1,457,261
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,588,741
200	Personnel Services - Employee Benefits	890,946
300	Purchased Professional and Technical Services	178,200
400	Purchased Property Services	3,100
500	Other Purchased Services	86,560
600	Supplies	64,400
800	Other Objects	32,706
Total Support Services - Administration		\$2,844,653
2400 <u>Support Services - Pupil Health</u>		
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
Total Support Services - Pupil Health		\$636,901
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	296,376
200	Personnel Services - Employee Benefits	213,146
300	Purchased Professional and Technical Services	14,500
400	Purchased Property Services	1,500
500	Other Purchased Services	2,500
600	Supplies	31,348
800	Other Objects	4,650
Total Support Services - Business		\$564,020
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,471,287
200	Personnel Services - Employee Benefits	1,117,016
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	216,150
600 Supplies	746,900
800 Other Objects	27,571
Total Operation and Maintenance of Plant Services	\$3,827,224
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	55,112
200 Personnel Services - Employee Benefits	28,339
500 Other Purchased Services	2,483,668
600 Supplies	25,500
Total Student Transportation Services	\$2,592,619
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	473,140
200 Personnel Services - Employee Benefits	336,832
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
Total Support Services - Central	\$1,027,042
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,175
Total Other Support Services	\$17,175
Total Support Services	\$14,376,834
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	421,767
200 Personnel Services - Employee Benefits	190,079
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
Total Student Activities	\$916,600
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
600 Supplies	11,850
Total Community Services	\$13,350
Total Operation of Non-Instructional Services	\$929,950
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,078,257
700 Property	71,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$1,149,257
Total Facilities Acquisition, Construction and Improvement Services	\$1,149,257
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	1,505,280
Total Debt Service / Other Expenditures and Financing Uses	\$2,354,211
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	\$2,455,661
TOTAL EXPENDITURES	\$43,015,620

LEA : 121394503 Northern Lehigh SD

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	18,423,778	16,331,244
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	\$18,423,778	\$16,331,244

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		

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<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	\$18,423,778	\$16,331,244

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	24,614,341	22,595,097
0520 Extended-Term Financing Agreements Payable	275,900	155,620
0530 Lease and Other Right-To-Use Obligations	174,843	119,686
0540 Accumulated Compensated Absences	841,891	841,891
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,752,536	3,752,536
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,659,511	\$27,464,830
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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>
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	\$29,659,511	\$27,464,830

<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	\$29,659,511	\$27,464,830

Account Description	Amounts
0810 Nonspendable Fund Balance	171,799
0820 Restricted Fund Balance	173,297
0830 Committed Fund Balance	2,331,369
0840 Assigned Fund Balance	11,645,571
0850 Unassigned Fund Balance	2,354,304
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,331,244
5900 Budgetary Reserve	55,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,731,340