

FINAL GENERAL FUND BUDGET


Fiscal Year 2025-2026

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/18/2025



President of the Board - Original Signature Required6.18.25

Date

Secretary of the Board - Original Signature Required6.18.25

Date

Chief School Administrator - Original Signature Required6.18.25

Date

Christie Steigerwalt

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than 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 ☐

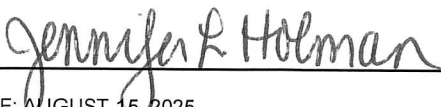
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$55204399
Ending Unassigned Fund Balance	\$1270565
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.30%

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 6.18.25
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DUE DATE: AUGUST 15, 2025

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

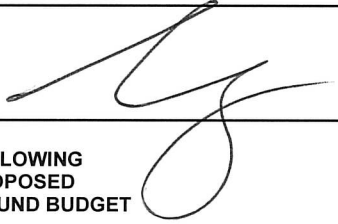
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northwestern Lehigh SD	County : Lehigh	AUN Number : 121394603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5.14.25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes its sound fiscal partice to provide for unplanned operating continencies through budgetary reserve.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District also believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents the District's long term planning to smooth significant expediture increases over a long term period enabling the District to maintain educational programs without significant cuts year after year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is our reserved funds for implementation of district initiatives.

ITEM	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	37,825,468	
7000 Revenue from State Sources	15,814,268	
8000 Revenue from Federal Sources	337,046	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$53,976,782</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$72,766,321</u>

LEA : 121394603 Northwestern Lehigh SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,860,468
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	\$37,825,468
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
7340 State Property Tax Reduction Allocation	1,168,392
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	\$15,814,268
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

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	22,016
REVENUE FROM FEDERAL SOURCES	\$337,046
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,976,782

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,860,468	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,392</u>	
Total Approx. Tax Revenue:	\$33,028,860	
Approx. Tax Levy for Tax Rate Calculation:	\$35,497,660	
	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	\$1,706,126,100	\$1,706,126,100
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%
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	92.80847%	92.80847%
k. Tax Levy Needed	\$35,497,660	\$35,497,660
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	20.8060	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,497,660	\$35,497,660
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,329,268
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,860,468
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,860,468	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,392</u>	
Total Approx. Tax Revenue:	\$33,028,860	
Approx. Tax Levy for Tax Rate Calculation:	\$35,497,660	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.9066	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,669,296	\$35,669,296
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$13,182.00	
Number of Homestead/Farmstead Properties	4247	4247
Median Assessed Value of Homestead Properties		\$230,250

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,860,468
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,392</u>
Total Approx. Tax Revenue:	\$33,028,860
Approx. Tax Levy for Tax Rate Calculation:	\$35,497,660
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,168,392	Lowering RE Tax Rate	\$0	\$1,168,392
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,168,392

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121394603 Northwestern Lehigh SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/25/2025 8:09:51 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	1,706,126,100	20.8060	35,497,660			92.80847%	
Totals:	1,706,126,100		35,497,660	- 1,168,392	= 34,329,268	X 92.80847%	= 31,860,468
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	<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%	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 Tax Limit -->				1,770,214,507	X	12	21,242,574
				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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	20.1025	20.8060	3.50%	Yes	4.0%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%				
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%				

LEA : 121394603 Northwestern Lehigh SD

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<u>Description</u>	<u>Amount</u>
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	896,532
2600 Operation and Maintenance of Plant Services	4,846,965
2700 Student Transportation Services	3,587,538
2800 Support Services - Central	1,116,783
2900 Other Support Services	38,069
Total Support Services	\$17,225,322
3000 Operation of Non-Instructional Services	
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	984,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,916,655
Total Estimated Expenditures and Other Financing Uses	\$55,204,399

LEA : 121394603 Northwestern Lehigh SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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 <u>Special Programs - Elementary / Secondary</u>	
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	8,705
Total Special Programs - Elementary / Secondary	\$8,362,631
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,021,606
Total Vocational Education	\$2,021,606
1600 <u>Adult Education Programs</u>	
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 <u>Support Services - Students</u>	
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 <u>Support Services - Instructional Staff</u>	
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	1,007

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,237,656
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,706,728
200 Personnel Services - Employee Benefits	1,062,475
300 Purchased Professional and Technical Services	208,840
400 Purchased Property Services	7,800
500 Other Purchased Services	69,005
600 Supplies	31,097
800 Other Objects	94,245
Total Support Services - Administration	\$3,180,190
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	244,037
200 Personnel Services - Employee Benefits	200,647
300 Purchased Professional and Technical Services	10,250
600 Supplies	9,185
Total Support Services - Pupil Health	\$464,119
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	487,766
200 Personnel Services - Employee Benefits	299,560
300 Purchased Professional and Technical Services	32,100
400 Purchased Property Services	7,060
500 Other Purchased Services	7,000
600 Supplies	56,896
800 Other Objects	6,150
Total Support Services - Business	\$896,532
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,748,154
200 Personnel Services - Employee Benefits	1,094,061
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	466,600
500 Other Purchased Services	305,830
600 Supplies	1,108,300
700 Property	100,000
800 Other Objects	3,020
Total Operation and Maintenance of Plant Services	\$4,846,965
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,486,080
200 Personnel Services - Employee Benefits	738,289
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	106,700
500 Other Purchased Services	164,299
600 Supplies	492,670
700 Property	593,000
800 Other Objects	1,000
Total Student Transportation Services	\$3,587,538

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
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 <u>Other Support Services</u>	
500 Other Purchased Services	38,069
Total Other Support Services	\$38,069
Total Support Services	\$17,225,322
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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 <u>Community Services</u>	
800 Other Objects	5,000
Total Community Services	\$5,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	23,000
Total Scholarships and Awards	\$23,000
Total Operation of Non-Instructional Services	\$1,208,118
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	984,000
Total Interfund Transfers - Out	\$984,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,916,655
TOTAL EXPENDITURES	\$55,204,399

LEA : 121394603 Northwestern Lehigh SD

Cash and Short-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		
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		

LEA : 121394603 Northwestern Lehigh SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$18,000,000	\$17,000,000
TOTAL CASH AND INVESTMENTS	\$18,000,000	\$17,000,000

LEA : 121394603 Northwestern Lehigh SD

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

<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	\$43,135,169	\$39,889,169

<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	\$43,135,169	\$39,889,169

Account Description	Amounts
0810 Nonspendable Fund Balance	585,242
0820 Restricted Fund Balance	311,883
0830 Committed Fund Balance	9,144,913
0840 Assigned Fund Balance	7,146,444
0850 Unassigned Fund Balance	1,270,565
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,561,922
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,859,047