AUN Number: 121394503

County: Lehigh

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

Date of Adoption of the General Fund Budget: 06/13/2016 President of the Board - Original Signature Required Date UAIR Date Chief School Administrator - Original Signature Required Sherri A Molitoris Contact Person Telephone	
President of the Board - Original Signature Required Secretary of the Board - Original Signature Required Chief School Administrator - Original Signature Required Sherri A Molitoris Contact Person Date (610)767-9800 Telephone	
Secretary of the Board - Original Signature Required Chief School Administrator - Original Signature Required Chief School Administrator - Original Signature Required Sherri A Molitoris Contact Person Contact Person	
Secretary of the Board - Original Signature Required Chief School Administrator - Original Signature Required Sherri A Molitoris Contact Person Date (610)767-9800 Telephone	
Sherri A Molitoris Contact Person Contact Person Co	
Sherri A Molitoris Contact Person (610)767-9800 Telephone	
Sherri A Molitoris Contact Person (610)767-9800 Telephone	
Contact Person Telephone	
Contact Person Telephone	Extn :1005
	Extension
smolitoris@nlsd.org	
smolitoris@nlsd.org	
<u> </u>	

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN:	
Northern Lehigh SD	Lehigh	121394503	
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned budgeted expenditures:	/ taxes unless it has adopted d) less than or equal to the sp	a budget that includes a pecified percentage of its	an estimated s total
Total Budgeted Expenditures		nd Balance % Limit ss than or equal to)	
Less Than or Equal to \$11,999,999	tto-Matematica ya Maintaya minyi shaqarahara isa isa isa isa isa isa isa ya Mainta isa isa isa isa isa isa isa	12.0%	***************************************
Between \$12,000,000 and \$12,999,999	e and an included the state of	11.5%	Арадовані Авгеніі добі інко дворя контепція — кулучиндерда тиру раку у од
Between \$13,000,000 and \$13,999,999	reaction and a consideration consists of the same of t	11.0%	v - fig. alva.a s
Between \$14,000,000 and \$14,999,999	THE RESERVE OF THE PROPERTY OF	10.5%	elen Kinney may in the Sign of the agent And for the grade daughted business rate for the
Between \$15,000,000 and \$15,999,999	The state of the s	10.0%	il hilland d'hydroldologyet is a blaydd llag ad banyrnagafyrddin myganng hydrgo
Between \$16,000,000 and \$16,999,999	. Ст. задачно в при водинения в при водинения в при водинения в при водинения в подачно в подачн	9.5%	h first feliklik i 1902 der yektlirekki ephilikkiy yallama i yek da ekse, j
Between \$17,000,000 and \$17,999,999	The state of the s	9.0%	high ggan, wandonik arbitu wilatik dow-ik ela ara-driffi uta di aligego-felik (19 dita
Between \$18,000,000 and \$18,999,999		8.5%	e la company de la company
Greater Than or Equal to \$19,000,000	to a series approximation from ANN construction of the series of the ser	8.0%	in riffe is with a life case all risk riffers is a with a river a rividingly confusion on a displayable.
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?		Yes No	Some special and
Total Budgeted Expenditures	errennen den Prillemate serretti held gelfordindin den 1952 (). A sesse esta 186 all met 1950 e secreta de d	ritin lagge hatta medirititi sebadir, sehi dita sehenya penas sinahan medirian hariha ara sah sa jama	\$32223817
Ending Unassigned Fund Balance			\$2057949
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		ANT 6 EPPROGRAMOSORIO COM 6 ANT STEDANA SIGN PANTON MINIMAGES LIGHT COSTOTO SIGN PARTON PROGRAMA SIGN PANTON PANTO	6.4%
The Estimated Ending Unassigned Fund Balance is within the allowable I	imits.	Yes No	And Contract sections
I hereby certify that the above	information is accurate and com	plete.	
SIGNATURE OF SUPERINTENDENT Y	DATE (1/3/10		

DUE DATE: AUGUST \$5, 2016

AUN Number: 121394503

County: Lehigh

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/13/2016		
Cal E Darlmon	<u>(a/13/1</u>	6
President of the Board - Original Signature Required	Date	
	613/16	
Secretary of the Board - Original Signature Required	Date	
Michael Wyahard	6/13/16	
Chief School Administrator - Original Signature Required	Date	
Sherri A Molitoris	(610)767-9800	Extn :1005
Contact Person	Telephone	Extension
smolitoris@nlsd.org	**	
Email Address		

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN:	
Northern Lehigh SD	Lehigh	121394503	
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned budgeted expenditures:	taxes unless it has adopted a b) less than or equal to the specif	udget that includes an fied percentage of its t	estimated otal
Total Budgeted Expenditures		alance % Limit an or equal to)	
Less Than or Equal to \$11,999,999	or telephones on the telephone the region of a set or telephone or the second of the s	12.0%	·
Between \$12,000,000 and \$12,999,999	andersagning . The treatment of the state of	11.5%	eni yalidagilapa sarangan saranggap nagapanga pasu paggi
Between \$13,000,000 and \$13,999,999	halanda an	11.0%	a identification of the control of t
Between \$14,000,000 and \$14,999,999	THE RESIDENCE OF THE PROPERTY	10.5%	processor of the second
Between \$15,000,000 and \$15,999,999	The state of the s	10.0%	rhidalogyt is - bilajal line sel lane napole i lin mupanay nyingu y
Between \$16,000,000 and \$16,999,999	ta kadanan (hari ili a Magadan da Arinaman an Arinaman an Arinaman kara i Arinaman kadan arinaman an Arinaman	9.5%	th. 1962-th-yellholderyfellderig yelleningh yell-bystey
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%	a da a site distributa a a a cida a tra e cida degla erralendria ese alenda pistenere
Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)? If yes, see information below, taken from the 2016-2017 General Fund But		Yes No	En annual Control of the Control of
Total Budgeted Expenditures	остоль то быльно ставбо по реброяниемия пры _{бо} я резинены почтом почтом на тейнова по <mark>жив</mark> ова по	erdettille i andett soch illes delt omgevalde gradet ette eller tredition helde som i set et er gemme erh dedt	\$32223817
Ending Unassigned Fund Balance			\$2057949
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			6.4%
The Estimated Ending Unassigned Fund Balance is within the allowable lin	mits.	Yes No	Annual An
I hereby certify that the above	information is accurate and complete	э.	
SIGNATURE OF SUPERINTENDENT Withhards	DATE 4/13/14		

DUE DATE: AUGUST \$5, 2016

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

ı			
	School District Name :	County:	AUN Number :
	Northern Lehigh SD	Lehigh	121394503

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

5/09/14

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Sources Available for Appropriation

Page - 1 of 1

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	34,108	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,029,665	
0840 Assigned Fund Balance	3,562,091	
0850 Unassigned Fund Balance	2,105,030	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		10,696,786
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,518,637	
7000 Revenue from State Sources	12,545,789	
8000 Revenue from Federal Sources	560,000	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		30,764,426
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		41,461,212

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Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,482,464
6112 Interim Real Estate Taxes	22,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	44,000
6150 Current Act 511 Taxes - Proportional Assessments	1,465,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	756,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	305,900
6910 Rentals	19,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	264,273
REVENUE FROM LOCAL SOURCES	17,518,637
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,812,429
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,170,971
7310 Transportation (Pupil and Nonpublic/CS)	480,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	414,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	952,547
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	298,608
7810 State Share of Social Security and Medicare Taxes	467,299
7820 State Share of Retirement Contributions	1,824,935
REVENUE FROM STATE SOURCES	12,545,789
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	425,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	560,000

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LEA: 121394503 Northern Lehigh SD

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		<u>Amount</u>

OTHER	FINANCING	SOURCES
OHILK	I IIIAIICIIIG	SOUNCES

9200 Proceeds from Extended-Term Financing 140,000

OTHER FINANCING SOURCES	140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,764,426

Northern Lehigh SD

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(n * Est. Pct. Collection)

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AUN: 121394503

Act 1	Index (current): 3.2%			
Calcu	ulation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Numl	ber of Decimals For Tax Rate Calculation:	4		
Appr	ox. Tax Revenue from RE Taxes:	\$14,482,475		
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$952,646</u>		
Total	Approx. Tax Revenue:	\$15,435,121		
Appr	ox. Tax Levy for Tax Rate Calculation:	\$16,525,200		
		Lehigh	Northampton	Total
	2015-16 Data			
	a. Assessed Value	\$651,040,300	\$42,121,200	\$693,161,500
	b. Real Estate Mills	21.1475	59.1363	
I. 3	2016-17 Data			
	c. 2014 STEB Market Value	\$574,291,153	\$110,507,085	\$684,798,238
	d. Assessed Value	\$651,587,700	\$42,178,800	\$693,766,500
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
	2015-16 Calculations			
	f. 2015-16 Tax Levy	\$13,767,875	\$2,490,892	\$16,258,767
	(a * b)			
:	2016-17 Calculations			
II.	g. Percent of Total Market Value	83.86283%	16.13717%	100.00000%
".	h. Rebalanced 2015-16 Tax Levy	\$13,635,062	\$2,623,705	\$16,258,767
	(f Total * g)			
	i. Base Mills Subject to Index	21.1475	62.2894	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
(Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
	k. Tax Levy Needed	\$13,858,500	\$2,666,700	\$16,525,200
	(Approx. Tax Levy * g)			
	I. 2016-17 Real Estate Tax Rate	21.2688	63.2237	
III.	(k / d * 1000)			
	m. Tax Levy Generated by Mills	\$13,858,488	\$2,666,700	\$16,525,188
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,572,542
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$14,482,464

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

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AUN: 121394503 Northern Lehigh SD

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Act 1 Index (current): 3.2%

Total Approx. Tax Revenue:

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,482,475		
Amount of Tax Relief for Homestead Exclusions	<u>\$952,646</u>		
Total Approx. Tax Revenue:	\$15,435,121		

\$16,525,200 Approx. Tax Levy for Tax Rate Calculation:

		Lehigh	Northampton	Total
I	ndex Maximums			
	p. Maximum Mills Based On Index	21.8242	64.2826	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	\$14,220,380	\$2,711,363	\$16,931,743
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If I > p Then No)			
	t. Tax Levy In Excess of Index	\$0	\$0	\$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0
	(t * Est. Pct. Collection)			

Information	Related to	Property	/ Tax Relief
minomination	ivelated it	, i i opeit	y rax iveller

	Assessed Value Exclusion per Homestead	\$12,113	\$4,075	
v.	Number of Homestead/Farmstead Properties	3110	588	3698
	Median Assessed Value of Homestead Properties			\$145,100

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

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AUN: 121394503 Northern Lehigh SD

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Act 1 Index (current): 3.2%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

4

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes: \$14,482,475

Amount of Tax Relief for Homestead Exclusions \$952.646

Total Approx. Tax Revenue: \$15,435,121

Approx. Tax Levy for Tax Rate Calculation: \$16,525,200

Lehigh Northampton Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$952,547 Lowering RE Tax Rate \$0 \$952,547

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$99 \$99

Amount of Tax Relief from State/Local Sources \$952,646

Northern Lehigh SD

Local Education Agency Tax Data

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

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CODE

LEA: 121394503

6111 <u>Curre</u>	nt Real Estate Taxes		Amount of Tax		us Homestead	Net Tax Revenue
County Nam	e Taxable Assessed Value Real Estate Mills Tax Levy Gener	ated by Mills	Homestead Ex	clusions Exclu	<u>sions</u> <u>Percent Coll</u>	ected Generated By Mills
Lehigh	651,587,700 21.2688	13,858,488			93.0	0000%
Northampton	42,178,800 63.2237	2,666,700			93.0	0000%
Totals:	693,766,500	16,525,188	-	952,646 =	15,572,542 X 93.0	0000% = 14,482,464
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			35,000
6140	Current Act 511 Taxes – Flat Rate Assessments		ъз.00 <u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	35,000	35,000
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				44,000	44,000
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%	1,350,000	1,350,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		1.000%	0.000%	115,000	115,000
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				1,465,000	1,465,000
	Total Act 511, Current Taxes					1,509,000
		Act 511	Tax Limit>	684,798,23	8 X 12	8,217,579
				Market Valu	e Mills	(511 Limit)

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Tax		Tax Rate Cha	arged in:	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Less than	rcent Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description 2015-16 2016-17 Change in Rate Index	al to Index	2015-16 (Rebalanced)	2016-17	Change in Rate	or equal to Index																										
6111	Current Real Estate Taxes		,						,																							
	Lehigh	21.1475	21.2688	0.58%	Yes	3.2%																										
	Northampton	62.2894	63.2237	1.50%	Yes	3.2%																										
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%																										
<u>Curr</u>	ent Act 511 Taxes – Flat Rate Assessments																															
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%																										
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%																										
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%																										
6144	Current Act 511 Trailer Taxes					3.2%																										
6145	Current Act 511 Business Privilege Taxes - Flat					3.2%																										
	Rate Current Act 511 Mechanical Device Taxes - Flat					3.2%																										
6149	Rate Current Act 511 Taxes, Other Flat Rate Assessments ent Act 511 Taxes – Proportional Assessments					3.2%																										
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%																										
6152	Current Act 511 Occupation Taxes					3.2%																										
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%																										
6154	Current Act 511 Amusement Taxes					3.2%																										
6155	Current Act 511 Business Privilege Taxes					3.2%																										
	Current Act 511 Mechanical Device Taxes - Percentage					3.2%																										
	Percentage Current Act 511 Mercantile Taxes					3.2%																										
	Current Act 511 Taxes, Other Proportional Assessments					3.2%																										

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,435,653
1200 Special Programs - Elementary / Secondary	4,625,930
1300 Vocational Education	916,509
1400 Other Instructional Programs - Elementary / Secondary	19,342
1500 Nonpublic School Programs	3,000
1700 Higher Education Programs	225,684
Total Instruction	17,226,118
2000 Support Services	
2100 Support Services - Students	1,264,197
2200 Support Services - Instructional Staff	550,359
2300 Support Services - Administration	2,100,821
2400 Support Services - Pupil Health	272,004
2500 Support Services - Business	550,206
2600 Operation and Maintenance of Plant Services	2,866,157
2700 Student Transportation Services	1,733,595
2800 Support Services - Central	569,698
2900 Other Support Services	20,165
Total Support Services	9,927,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	696,804
3300 Community Services	1,000
Total Operation of Non-Instructional Services	697,804
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	888,820
Total Facilities Acquisition, Construction and Improvement Services	888,820
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,447,873
5900 Budgetary Reserve	36,000
Total Other Expenditures and Financing Uses	3,483,873
Total Estimated Expenditures and Other Financing Uses	32,223,817

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,509,703
200 Personnel Services - Employee Benefits	4,077,087
300 Purchased Professional and Technical Services	7,650
400 Purchased Property Services 500 Other Purchased Services	54,087
600 Supplies	601,594 183,792
700 Property	1,400
800 Other Objects	340
Total Regular Programs - Elementary / Secondary	11,435,653
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,918,643
200 Personnel Services - Employee Benefits	1,036,658
300 Purchased Professional and Technical Services	1,130,000
500 Other Purchased Services	527,900
600 Supplies 800 Other Objects	11,229 1,500
Total Special Programs - Elementary / Secondary	4,625,930
1300 Vocational Education	1,020,000
500 Other Purchased Services	916,509
Total Vocational Education	916,509
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,080
200 Personnel Services - Employee Benefits	4,262
300 Purchased Professional and Technical Services	4,000
Total Other Instructional Programs - Elementary / Secondary	19,342
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,000
Total Nonpublic School Programs	3,000
1700 Higher Education Programs	
500 Other Purchased Services	225,684
Total Higher Education Programs	225,684
Total Instruction	17,226,118
2000 Support Services	
2100 Support Services - Students	500.004
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	563,201 384,608
300 Purchased Professional and Technical Services	384,698 265,150
400 Purchased Property Services	1,150
500 Other Purchased Services	2,979
600 Supplies Page 15	44,989
I aud 13	

400 Purchased Property Services

112,400

LEA: 121394503 Northern Lehigh SD

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scription	Amount
700 Property	1,000
800 Other Objects	1,030
Total Support Services - Students	1,264,197
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,022
200 Personnel Services - Employee Benefits	170,457
300 Purchased Professional and Technical Services	35,349
400 Purchased Property Services	2,640
500 Other Purchased Services	5,850
600 Supplies	45,991
800 Other Objects	2,050
Total Support Services - Instructional Staff 2300 Support Services - Administration	550,359
100 Personnel Services - Salaries	1,119,970
200 Personnel Services - Employee Benefits	701,645
300 Purchased Professional and Technical Services	83,800
400 Purchased Property Services	7,700
500 Other Purchased Services	99,513
600 Supplies	54,603
700 Property	4,400
800 Other Objects	29,190
Total Support Services - Administration	2,100,821
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	194,534
200 Personnel Services - Employee Benefits	70,943
300 Purchased Professional and Technical Services	1,535
400 Purchased Property Services	200
500 Other Purchased Services 600 Supplies	150
	4,642
Total Support Services - Pupil Health 2500 Support Services - Business	272,004
100 Personnel Services - Salaries	282,584
200 Personnel Services - Employee Benefits	221,972
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,500
500 Other Purchased Services	3,500
600 Supplies	22,150
700 Property	1,500
800 Other Objects	4,000
Total Support Services - Business	550,206
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	849,659
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	700,273
400 Punchased Property Conferen	143,325

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4000 Facilities Acquisition, Construction and Improvement Services

400 Purchased Property Services

20,000

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<u>Description</u>	Amount
500 Other Purchased Services	119,000
600 Supplies 700 Property	934,500
800 Other Objects	6,500 500
Total Operation and Maintenance of Plant Services	2,866,157
·	2,000,137
2700 Student Transportation Services	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	61,779
500 Other Purchased Services	45,257 1,626,059
600 Supplies	500
Total Student Transportation Services	1,733,595
2800 Support Services - Central	, ,
100 Personnel Services - Salaries	274,071
200 Personnel Services - Employee Benefits	178,955
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	67,244
500 Other Purchased Services	5,100
600 Supplies	20,828
700 Property	18,000
800 Other Objects	1,000
Total Support Services - Central	569,698
2900 Other Support Services	
500 Other Purchased Services	20,165
Total Other Support Services	20,165
Total Support Services	9,927,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	336,536
200 Personnel Services - Employee Benefits	154,409
300 Purchased Professional and Technical Services	63,145
400 Purchased Property Services	17,495
500 Other Purchased Services	85,013
600 Supplies 800 Other Objects	29,165
Total Student Activities	11,041 696,804
	090,004
3300 Community Services	
300 Purchased Professional and Technical Services	500
600 Supplies	500
Total Community Services	1,000
Total Operation of Non-Instructional Services	697,804
4000 Facilities Acquisition, Construction and Improvement Services	

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<u>Description</u>	<u>Amount</u>
700 Property	868,820
Total Facilities Acquisition, Construction and Improvement Services	888,820
Total Facilities Acquisition, Construction and Improvement Services	888,820
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	523,664
900 Other Uses of Funds	2,924,209
Total Debt Service / Other Expenditures and Financing Uses	3,447,873
5900 Budgetary Reserve	
800 Other Objects	36,000
Total Budgetary Reserve	36,000
Total Other Expenditures and Financing Uses	3,483,873
TOTAL EXPENDITURES	32,223,817

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Cash and Short-Term Investments 06/30/2016 Estimate 06/30/2017 Projection

General Fund 10,000,000 9,000,000 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 668,437 178,566 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** 10,668,437 9,178,566 06/30/2016 Estimate 06/30/2017 Projection **Long-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

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Schedule Of Cash And Investments (CAIN)

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<u>Long-Term Investments</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS 10,668,437 9,178,566

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Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
0510 Bonds Payable	21,980,568	18,782,101
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	110,905	99,907
0540 Accumulated Compensated Absences	845,232	845,232
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$22,936,705	\$19,727,240

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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<u>Long-Term Indebtedness</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

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

Total Capital Reserve Fund - § 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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2016-2017 Final General Fund Budget (PDE-2028)

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Long-Term Indebtedness 06/30/2016 Estimate 06/30/2017 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

Total Child Care Operations Fund

Other Enterprise Funds

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

Total Other Enterprise Funds

Internal Service Fund

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

Total Internal Service Fund

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

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Long-Term Indebtedness 06/30/2016 Estimate 06/30/2017 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

2016-2017 Final General Fund Budget (PDE-2028)

Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness \$22,936,705 \$19,727,240

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06/30/2017 Projection

06/30/2016 Estimate

Short-Term Payables
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 \$22,936,705 \$19,727,240

2016-2017 Final General Fund Budget (PDE-2028)

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	34,108
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,506,175
0840 Assigned Fund Balance	2,673,271
0850 Unassigned Fund Balance	2,057,949
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,237,395
5900 Budgetary Reserve	36,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,307,503