LEA Name : Northern Lehigh SD

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FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

	General Fund Budget Approv			
2	Date of Adoption of the General Fund Budge	et: 06/14/2021		
President of the Soard - Original Signature Required			Ca 24/2	2021
Aree Husack?	· · · · · · · · · · · · · · · · · · ·	· · ·	(124/2	02/
Secretary of the Board - Original Signature Required			Date (6/24/202 Date /	<u>/</u> ,
Sherri A Molitoris		3	(610)767-9806	Extn :
Contect Person			Telephone	Extension
smolitoris@hisd.org		242		
Email Address	il il			

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Class: 3 AUN Number: 121394503 County: Lehigh

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 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)	10-00-11-00	e a mart a m A
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 2021-2022 (compared to 2020-2021)?		Yes No	x
if yes, see information below, taken from the 2021-2022 General Fund Budget.			
Total Budgeted Expenditures Ending Unassigned Fund Balance			\$34522628 \$2208662
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			6.39%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.		Yes	X
		No	-

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

SIGNATURE OF SUPERINTENDENT DATE 24/2021

DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

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.

DATE SIGNATURE OF SCHOOL BOARD 5 13 2021 PRESIDENT

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

LEA : 121394503 Northern Lehigh SD Printed 6/20/2021 9:34:34 PM

Val Number	Description	Justification
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.	Portion of fund balance assigned.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Comimtted fund balance increases to PSERS ar premiums.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assingned fund balanc upgrades and replacen

Portion of fund balance not committed or assigned.

Comimtted fund balance for future year increases to PSERS and medical insurance premiums.

Assingned fund balance for future technology upgrades and replacements, equipment replacement, and long range maintenance upgrades. Page - 1 of 1

 2021-2022 Final General Fund Budget

 LEA : 121394503
 Northern Lehigh SD

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Printed 6/20/2021 9:34:36 PM		Page - 1 of 1
<u>ITEM</u>	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0@10 Nonspendable Fund Balance	49,918	
0820 Restricted Fund Balance	127,902	
0830 Committed Fund Balance	2,820,871	
0840 Assigned Fund Balance	5,481,247	
0850 Unassigned Fund Balance	2,027,800	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,329,918</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,279,185	
7000 Revenue from State Sources	13,436,241	
8000 Revenue from Federal Sources	1,280,610	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$34,136,036</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,465,954</u>

LEA: 121394503 Northern Lehigh SD

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Page - 1 of 2

Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,297,020
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	41,500
6150 Current Act 511 Taxes - Proportional Assessments	1,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	725,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	72,794
6800 Revenues from Intermediary Sources / Pass-Through Funds	267,000
6910 Rentals	21,600
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	105,271
REVENUE FROM LOCAL SOURCES	\$19,279,185
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,088,639
7112 Basic Education Funding-Social Security	538,721
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,297,891
7311 Pupil Transportation Subsidy	630,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	950,279
7505 Ready to Learn Block Grant	298,608
7820 State Share of Retirement Contributions	2,505,103
REVENUE FROM STATE SOURCES	\$13,436,241
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21St Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	790,610

2021-2022 Final General Fund Budget LEA: 121394503 Northern Lehigh SD Printed 6/20/2021 9:34:37 PM Estimated Revenues and Other Financing Sources: Detail

Page - 2 of 2

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,280,610
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,136,036

2021-2022 Final General Fund Budget				Real Estate Tax Rate (RETR) Report
AUN: 121394503 Northern Lehigh SD Printed 6/20/2021 9:34:39 PM			Multi-County Rebalancing Based	on Methodology of Section 672.1 of School Code Page - 1 of 3
Act 1 Index (current): 4.0% Calculation Method: Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions	Revenue 4 \$16,297,050 <u>\$950,279</u> \$17,247,329		Section 672.1 Method Choice: (a)(1)	
Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$18,333,799			
	Lehigh	Northampton	Total	
2020-21 Data a. Assessed Value b. Real Estate Mills	\$656,384,300 23.0944	\$42,239,600 65.4917	\$698,623,900	
L 2021-22 Data c. 2019 STEB Market Value	\$585,290,216	\$106,588,668	\$691,878,884	
d. Assessed Value e. Assessed Value of New Constr/ Renov	\$658,187,100 \$0	\$42,405,000 \$0	\$700,592,100 \$0	
2020-21 Calculations		<i>Q</i> U	40	
f. 2020-21 Tax Levy (a * b) 2021-22 Calculations	\$15,158,802	\$2,766,343	\$17,925,145	
g. Percent of Total Market Value h. Rebalanced 2020-21 Tax Levy (f Total * g)	84.59432% \$15,163,655	15.40568% \$2,761,490	100.00000% \$17,925,145	
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.1017	65.4917		
Calculation of Tax Rates and Levies Generated	and the second second second	· · · · · · · · · · · · · · · · · · ·		
 j. Weighted Avg. Collection Percentage k. Tax Levy Needed (Approx. Tax Levy * g) 	93.75000% \$15,509,353	93.75000% \$2,824,446	93.75000% \$18,333,799	
I. 2021-22 Real Estate Tax Rate (k / d * 1000)	23.5637	66.6064		
m. Tax Levy Generated by Mills (I / 1000 * d)	\$15,509,323	\$2,824,444	\$18,333,767	
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$17,383,488	
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		Page 8	\$16,297,020	

2021	-2022 Final General Fund Budget			
AUN	: 121394503 Northern Lehigh SD			Multi-County Rebalancing Bas
Print	ed 6/20/2021 9:34:39 PM			
Act 1	Index (current): 4.0%			
Calcu	lation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Numt	per of Decimals For Tax Rate Calculation:	4		
Appro	ox. Tax Revenue from RE Taxes:	\$16,297,050		
Amou	Int of Tax Relief for Homestead Exclusions	<u>\$950,279</u>		
Total	Approx. Tax Revenue:	\$17,247,329		
Appr	ox. Tex Levy for Tax Rate Calculation:	\$18,333,799		
		Lehigh	Northampton	Tota
1	ndex Maximums			
	p. Maximum Mills Based On Index	24.0257	68.1113	
	(i * (1 + Index))			
	q. Miils in Excess of Index	0.0000	0.0000	
	(if (1 > p), (1 - p))			
	r. Maximum Tax Levy Based On Index	\$15,813,406	\$2,888,260	\$18,701,666
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)			

formation Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$11,462.00	\$4,055.00	
Number of Homestead/Farmstead Properties	3017	563	3580
Median Assessed Value of Homestead Properties			\$149,000
	Number of Homestead/Farmstead Properties	Assessed Value Exclusion per Homestead\$11,462.00Number of Homestead/Farmstead Properties3017	Assessed Value Exclusion per Homestead\$11,462.00\$4,055.00Number of Homestead/Farmstead Properties3017563

2021-2022 Final General Fund Budget AUN: 121394503 Northern Lehigh SD Printed 6/20/2021 9:34:39 PM			Multi-County Rebalanci	ing Based on Meth	Real Estate Tax Rate (RETR) Report nodology of Section 672.1 of School Code Page - 3 of 3
Act 1 Index (current): 4.0% Calculation Method: Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	Revenue 4 \$16,297,050 <u>\$950,279</u> \$17,247,329 \$18,333,799 Lehigh	Northampton	Section 672.1 Method Choice:	(a)(1) To te l	
State Property Tax Reduction Allocation used for. Homes Prior Year State Property Tax Reduction Allocation used t Amount of Tax Relief from State/Local Sources		\$950,279 \$0	Lowering RE Tax Rate	\$0	\$950,279 \$0 \$950,279

Local Education Agency Tax Data

LEA: 121394503 Northern Lehigh SD Printed 6/20/2021 9:34:41 PM

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

Page - 1 of 1

CODE

6111 Curren	t Real Estate Taxes			Amount of Tax Re Homestead Exclu		ORC	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclu		Percent Collected	Detterated by same
Lehigh	658,187,100	23.5637	15,509,323			93.75000%	6
Northampton	42,405,000	66.6064	2,824,444			93.75000%	6
Totals:	700,592,10	D	18,333,767	- 9	50,279 =	17,383,488 X 93.750009	% = 16,297,020
	2			Rate			Estimated Revenue
6120	Current Per Capita Taxes.	Section 679		\$5.00			32,500
6140	Current Act 511 Taxes- Fla	at Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita	Taxes		\$5.00	\$0.00	32,500	32,500
6142	Current Act 511 Occupatio	n Taxes- Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Serv	vices Taxes		\$5.00	\$0.00	9,000	9,000
6144	Current Act 511 Trailer Tax	kes		\$0.00	\$0.00	0	C
6145	Current Act 511 Business	Privilege Taxes- Flat	Rate	\$0.00	\$0.00	0	C
6146	Current Act 511 Mechanica	al Device Taxes- Fla	Rate	\$0.00	\$0.00	0	C
6149	Current Act 511 Taxes, Ot	her Flat Rate Assess	ments	\$0.00	\$0.00	0	С
	Total Current Act 511 Ta	xes - Flat Rate Ass	essments			41,500	41,500
6150	Current Act 511 Taxes- Pr	oportional Assessme	nts	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned In	come Taxes		0.500%	0.000%	1,400,000	1,400,000
6152	Current Act 511 Occupation	n Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Este	te Transfer Taxes		1.000%	0.000%	130,000	130,000
6154	Current Act 511 Amuseme	ent Taxes		0.000%	0.000%	0	C
6155	Current Act 511 Business	Privilege Taxes	16 C	0.000	0.000	0	C
6156	Current Act 511 Mechanic	al Device Taxes- Pe	rcentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile	e Taxes		0.000	0.000	0	C
6159	Current Act 511 Taxes, Ot	her Proportional Ass	essments	0	0	0	C
	Total Current Act 511 Ta	xes - Proportional	Assessments			1,530,000	1,530,000
	Total Act 511, Current	Taxes					1,571,500
			Act 511	Tax Limit>	691,878,884	X 12	8,302,547
					Market Value	Mills	(511 Limit)

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Тах		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to Index	Index	2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Lehigh	23.1017	23.5637	2.00%	Yes	4.0%				
	Northampton	65.4917	66.6064	1.71%	Yes	4.0%				
	Current Per Capite Taxes, Section 679 ent Act 511 Taxes_ Flat Rate Assessments	\$5.00	\$5.00	0. 00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
Curr	ent Act 511 Taxes- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				

LEA : 121394503 Northern Lehigh SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,263,889
1200 Special Programs - Elementary / Secondary	5,700,566
1300 Vocational Education	1,265,603
1400 Other Instructional Programs - Elementary / Secondary	16,336
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	174,534
1700 Higher Education Programs for Secondary Students	25,000
Total Instruction	\$20,454,878
2000 Support Services	
2100 Support Services - Students	1,088,727
2200 Support Services - Instructional Staff	1,368,170
2300 Support Services - Administration	2,419,504
2400 Support Services - Pupil Health	415,004
2500 Support Services - Business	637,530
2600 Operation and Maintenance of Plant Services	3,117,134
2700 Student Transportation Services	2,163,709
2800 Support Services - Central	750,193
2900 Other Support Services	18,268
Total Support Services	\$11,978,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	847,882
3300 Community Services	750
Total Operation of Non-Instructional Services	\$848,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,240,879
Total Other Expenditures and Financing Uses	\$1,240,879
Total Estimated Expenditures and Other Financing Uses	\$34,522,628

Estimated	Expenditures and	Other Financing	Uses: Detail
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LEA: 121394503 Northern Lehigh SD	
Printed 6/20/2021 9:34:45 PM	Page - 1 of 4
Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,189,054
200 Personnel Services - Employee Benefits	4,728,791
300 Purchased Professional and Technical Services	90,650
400 Purchased Property Services	56,451
500 Other Purchased Services	1,045,662
600 Supplies	150,931
800 Other Objects Total Regular Programs - Elementary / Secondary	2,350
1200 Special Programs - Elementary / Secondary	\$13,263,889
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefile	2,007,805 1,207,160
300 Purchased Professional and Technical Services	1,411,500
500 Other Purchased Services	1,057,094
600 Supplies	16,799
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$5,700,566
1300 Vocational Education 500 Other Purchased Services	
Total Vocational Education	1,265,603
1400 Other Instructional Programs - Elementary / Secondary	\$1,265,603
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	4,336 2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,336
1500 Nonpublic School Programs	500 State
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 Adult Education Programs 500 Other Purchased Services	
Total Adult Education Programs	174,534
1700 Higher Education Programs for Secondary Students	\$174,534
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$20,454,878
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	632,435
200 Personnel Services - Employee Benefits	411,767
400 Purchased Property Services	1.714
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2021-2022 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 121394503 Northerπ Lehigh SD	
Printed 6/20/2021 9:34:45 PM	Page - 2 of 4
Description	Amount
500 Other Purchased Services	1,700
600 Supplies	39,865
800 Other Objects	1,246
Total Support Services - Students	\$1,088,727
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	781,318
200 Personnel Services - Employee Benefits	519,777
300 Purchased Professional and Technical Services	19,730 6,896
400 Purchased Property Services	9,242
500 Other Purchased Services	9,242 29,157
600 Supplies 800 Other Objects	2,050
Total Support Services - Instructional Staff	\$1,368,170
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,323,750
200 Personnel Services - Employee Benefits	802,581
300 Purchased Professional and Technical Services	122,002
400 Purchased Property Services	3,000
500 Other Purchased Services	77,780
600 Supplies	54,412 29,979
800 Other Objects	\$2,419,504
Total Support Services - Administration	
2400 <u>Support Services - Pupil Health</u> 100 Personnel Services - Salaries	265,983
200 Personnel Services - Salaries	138,438
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	200
500 Other Purchased Services	232
600 Supplies	8,521
Total Support Services - Pupil Health	\$415,004
2500 Support Services - Business	
100 Personnel Services - Salaries	341,376
200 Personnel Services - Employee Benefits	256,412
300 Purchased Professional and Technical Services	9,750
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500 24,450
600 Supplies 800 Other Objects	1,542
Total Support Services - Business	\$637,530
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,208,849
200 Personnel Services - Employee Benefits	855,285
300 Purchased Professional and Technical Services	139,100
400 Purchased Property Services	107,900
500 Other Purchased Services Pag	e 15 164,000

Estimated Expenditures and Other Financing Uses: Detail

Estimated Expenditures and	Other Financing Uses: Detail
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LEA: 121394503 Northern Lehigh SD

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Description	Amount
600 Supplies	640,800
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$3,117,134
2700 Student Transportation Services	
100 Personnel Services - Salaries	70,443
200 Personnel Services - Employee Benefits	34,741
500 Other Purchased Services	2,045,173
600 Supplies	13,352
Total Student Transportation Services	\$2,163,709
2800 Support Services - Central	
100 Personnel Services - Salaries	309,381
200 Personnel Services - Employee Benefits	258,155
300 Purchased Professional and Technical Services	19,550
400 Purchased Property Services	50,590
500 Other Purchased Services	34,005
600 Supplies	77,252
800 Other Objects	1,260
Total Support Services - Central	\$750,193
2900 Other Support Services	
500 Other Purchased Services	18,268
Total Other Support Services	\$18,268
Total Support Services	\$11,978,239
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	377,527
200 Personnel Services - Employee Benefits	192,048
300 Purchased Professional and Technical Services	67,685
400 Purchased Property Services	16,070
500 Other Purchased Services	95,507
600 Supplies	77,985
800 Other Objects	21,060
Total Student Activities	\$847,882
3300 Community Services	
300 Purchased Professional and Technical Services	500
600 Supplies	250
Total Community Services	\$750
Total Operation of Non-Instructional Services	\$848,632
5000 Other Expenditures and Financing Uses	6640,662
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	693,588
900 Other Uses of Funds	547,291

2021-2022 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 121394503 Northern Lehigh SD	
Printed 6/20/2021 9:34:45 PM	Page - 4 of 4
Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$1,240,879
Total Other Expenditures and Financing Uses	\$1,240,879
TOTAL EXPENDITURES	\$34,522,628

2021-2022 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA: 121394503 Northern Lehigh SD		
Printed 6/20/2021 9:34:46 PM		Page - 1 of 2
Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	10,000,000	9,500,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,000,000	\$9,500,000
Long-Term Investments	06/30/2021 Estimate	06/30/2022 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		

Other Agency Fund

2021-2022 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA: 121394503 Northern Lehigh SD		
Printed 6/20/2021 9:34:46 PM		Page - 2 of 2
Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,000,000	\$9,500,000

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ong-Term Indebtedness	06/30/2021 Estimate	06/30/2022_Projection
General Fund		
0510 Bonds Payable	24,352,575	23,471,67
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	139,065	139,09
0540 Accumulated Compensated Absences	1,816,375	1,816,37
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,434,097	3,434,091
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,742,112	\$28,861,233
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 Noncurrent Liabilities		
fotal Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	ži	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefite (OPEB)		
0599 Other Noncurrent Liabilities		
otal 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 Noncurrent Liabilities		
otal Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		

Schedule Of Indebtedness (DEBT) 2021-2022 Final General Fund Budget LEA: 121394503 Northern Lehigh SD Page - 2 of 6 Printed 6/20/2021 9:34:47 PM 06/30/2022 Projection 06/30/2021 Estimate Long-Term Indebtedness 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent 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 Page 21

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent 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 Noncurrent Liabilities		
Total Private Purpose Trust Fund Page 22		

(DEBT)

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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 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 Benefils (OPEB)		
0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0530 Lease-Purchase 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	\$29,742,112	\$28,861,233

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Short-Term Payables	06/30/2021 Estimate	06/30/2022 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		
otal Short-Term Payables		
OTAL INDEBTEDNESS	\$29,742,112	\$28,861,233

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Account Description	Amounts
0810 Nonspendable Fund Balance	49,918
0820 Restricted Fund Balance	127,902
0830 Committed Fund Balance	2,660,926
0840 Assigned Fund Balance	5,073,738
0850 Unassigned Fund Balance	2,208,662
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,943,326

5900 Budgetary Reserve

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

\$10,121,146