LEA Name: Northwestern Lehigh SD

Class: 3

AUN Number: 121394603

County: Lehigh

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

	6.21.23 Date	6.21.23 Date	(0,21,23	(610)298-8661 Extn :1230 Telephone Extension	
General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/21/2023	President of the Board - Original Signature Required	Secretary of the Board - Original Signature Required	Chief School Administrator - Original Signature Required	Christie Steigerwalt Contact Person	steigerwaltc2@nwlehighsd.org Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

	T		
SCHOOL DISTRICT :	COUNTY :	AUN:	
Northwestern Lehigh SD	Lehigh	121394603	
No school district shall approve an increase in real proper ending unreserved undesignated fund balance (unassigne expenditures:	ty taxes unless it has adop ed) less than the specified	oted a budget that includes ar percentage of its total budget	ı estimated, ed
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 2023-2024 (compared to 2022-2023) If yes, see information below, taken from the 2023-2024 General Fund B		Yes No	x .
Total Budgeted Expenditures	Annual suppose the	page.	\$50858758
Ending Unassigned Fund Balance			\$1061409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			2.08%
The Estimated Ending Unassigned Fund Balance is within the allowable	limits.	Yes	<u>X</u> .
		, No	
I hereby certify that the abov	ve information is accurate and	complete.	
SIGNATURE OF SUPERINTENDENT	DATE		
Jenniler & Holman	1.	21 23	

DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name:	County:	. Industrial
Northwestern I ohirth SD	to do	424204602
		121334003

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

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

DUE DATE:

Printed 6/22/2023 11:01:30 AM

Page - 1 of 1

Val Number	<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 practice to provide for unplanned operating contingencies 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 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 long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year to 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.	Assigned Fund Balance represents reserved funds for implementation of district initiatives.

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:32 AM

ITEM	AMOUNTS
1 1 L IVI	AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	9,037,190
0840 Assigned Fund Balance	4,647,266
0850 Unassigned Fund Balance	1,482,409

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$15,166,865

Page - 1 of 1

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	34,642,428
7000 Revenue from State Sources	14,357,808
8000 Revenue from Federal Sources	340,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources \$49,340,236

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$64,507,101

Printed 6/22/2023 11:01:33 AM

Page - 1 of 1

Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,069,584
6112 Interim Real Estate Taxes	121,488
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,800
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	3,498,307
6400 Delinquencies on Taxes Levied / Assessed by the LEA	694,965
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	404,284
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$34,642,428
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,179,862
7112 Basic Education Funding-Social Security	803,303
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,495,697
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	849,288
7820 State Share of Retirement Contributions	3,592,658
REVENUE FROM STATE SOURCES	\$14,357,808
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	50,000
8517 Title IV - 21st Century Schools	15,000
REVENUE FROM FEDERAL SOURCES	\$340,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,340,236

AUN: 121394603 Northwestern Lehigh SD

(n * Est. Pct. Collection)

Printed 6/22/2023 11:01:35 AM

-

Page - 1 of 3

	1 Index (current): 4.1%	Barta	
Calc	culation Method:	Rate	
Арр	rox. Tax Revenue from RE Taxes:	\$29,069,584	
Amo	ount of Tax Relief for Homestead Exclusions	<u>\$849,288</u>	
Tota	ll Approx. Tax Revenue:	\$29,918,872	
App	rox. Tax Levy for Tax Rate Calculation:	\$32,137,002	
		Lehigh	Total
	2022-23 Data		
	a. Assessed Value	\$1,672,292,100	\$1,672,292,100
	b. Real Estate Mills	18.3390	
I.	2023-24 Data		
	c. 2021 STEB Market Value	\$1,724,836,914	\$1,724,836,914
	d. Assessed Value	\$1,683,376,400	\$1,683,376,400
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy	\$30,668,165	\$30,668,165
	(a * b)		
	2023-24 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
".	h. Rebalanced 2022-23 Tax Levy	\$30,668,165	\$30,668,165
	(f Total * g)		
	i. Base Mills Subject to Index	18.3390	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.91054%	92.91054%
	k. Tax Levy Needed	\$32,137,002	\$32,137,002
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	19.0908	
III.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$32,137,002	\$32,137,002
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,287,714
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$29,069,584

Page 7

AUN: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:35 AM

Page - 2 of 3

Act 1	Index	(current):	4.1%
		(

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,069,584

Amount of Tax Relief for Homestead Exclusions \$849,288

Total Approx. Tax Revenue: \$29,918,872

Approx. Tax Levy for Tax Rate Calculation: \$32,137,002

Lehigh

Total

	ndex Maximums		
	p. Maximum Mills Based On Index	19.0908	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$32,137,002	\$32,137,002
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$10,395.00	
v.	Number of Homestead/Farmstead Properties	4264	4264
	Median Assessed Value of Homestead Properties		\$227,300

Real Estate Tax Rate (RETR) Report

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

AUN: 121394603 Northwestern Lehigh SD Printed 6/22/2023 11:01:35 AM Page - 3 of 3

Act 1 Index (current): 4.1%

Rate **Calculation Method:**

\$29,069,584 Approx. Tax Revenue from RE Taxes:

\$849,288 **Amount of Tax Relief for Homestead Exclusions**

\$29,918,872 **Total Approx. Tax Revenue:**

\$32,137,002 Approx. Tax Levy for Tax Rate Calculation:

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$849,288 Lowering RE Tax Rate \$0 \$849,288 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0 Amount of Tax Relief from State/Local Sources \$849,288

Lehigh

Northwestern Lehigh SD

Local Education Agency Tax Data

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

Page - 1 of 1

Printed 6/22/2023 11:01:37 AM

CODE

LEA: 121394603

6111 <u>Curre</u>	ent Real Estate Taxes	Amount of T	ax Relief for Tax Lev	/ Minus Homestead		Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy Genera	ated by Mills Homestead	<u>Exclusions</u>	Exclusions E	Percent Collected	Generated By Mills
Lehigh	1,683,376,400 19.0908	32,137,002			92.91054%	
Totals:	1,683,376,400	32,137,002 -	849,288 =	31,287,714 X	92.91054%	= 29,069,584
		Rate				Estimated Revenue
6120	Current Per Capita Taxes, Section 679	·				0
6140	Current Act 511 Taxes – Flat Rate Assessments	\$0.00			Taulous	_
6141	Current Act 511 Per Capita Taxes	Rate	•	,	Tax Levy	Estimated Revenue
6142	Current Act 511 Tel Capita Taxes Current Act 511 Occupation Taxes – Flat Rate	\$0.00		0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00		0.00	0	0
6144	Current Act 511 Trailer Taxes	\$10.00		0.00	55,000	55,000
6145	Current Act 511 Plusiness 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		0.00	0	0
0140	Total Current Act 511 Taxes - Flat Rate Assessments	\$0.00	1	0.00	· · · · · · · · · · · · · · · · · · ·	,
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if a	nnl \	55,000 Tax Levy	55,000 Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	•		3,000,000	3,000,000
6152	Current Act 511 Occupation Taxes	0.000		.000	0	3,000,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%		00%	498,307	498,307
6154	Current Act 511 Amusement Taxes	0.000%		00%	0	498,307
6155	Current Act 511 Business Privilege Taxes	0.000 %		.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%		00%	0	0
6157	Current Act 511 Mercantile Taxes	0.000		.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.000		0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			-	3,498,307	3,498,307
	Total Act 511, Current Taxes				, ,	3,553,307
		Act 511 Tax Limit -	-> 1,724,83	6,914 X	12	20,698,043
			Market	Value	Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2023-2024 Final General Fund Budget

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:38 AM

Page - 1 of 1

Tax		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes							•	•	,
	Lehigh	18.3390	19.0908	4.10%	Yes	4.1%				
Current Act 511 Taxes – Flat Rate Assessments										
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.1%				
Current Act 511 Taxes – Proportional Assessments										
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

664,000

400,000

\$5,533,721

\$50,858,758

LEA: 121394603 Northwestern Lehigh SD

5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

5900 Budgetary Reserve

LEA:121394603 Northwestern Lehigh SD	
Printed 6/22/2023 11:01:39 AM	Page - 1 of 1
<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,956,827
1200 Special Programs - Elementary / Secondary	7,143,569
1300 Vocational Education	1,791,728
1600 Adult Education Programs	243,547
Total Instruction	\$28,135,671
2000 Support Services	
2100 Support Services - Students	1,673,838
2200 Support Services - Instructional Staff	1,091,645
2300 Support Services - Administration	2,897,241
2400 Support Services - Pupil Health	489,784
2500 Support Services - Business	804,800
2600 Operation and Maintenance of Plant Services	4,529,898
2700 Student Transportation Services	3,540,420
2800 Support Services - Central	1,032,274
2900 Other Support Services	40,000
Total Support Services	\$16,099,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,063,466
3300 Community Services	5,000
3400 Scholarships and Awards	21,000
Total Operation of Non-Instructional Services	\$1,089,466
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,469,721

Page 13

\$7,143,569

1.791.728

\$1,791,728

5,000

2,124

5.000

231,423

\$243,547

1,016,235

640,023

200

2,200

13,850

1.330

599,284

432,774

7.500

4,231

47.365

491

\$1,673,838

\$28,135,671

600 Supplies

Description

Total Special Programs - Elementary / Secondary 1300 Vocational Education

500 Other Purchased Services

Total Vocational Education 1600 Adult Education Programs

> 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

100 Personnel Services - Salaries

500 Other Purchased Services

Total Adult Education Programs Total Instruction

2000 Support Services 2100 Support Services - Students

600 Supplies

800 Other Objects

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 400 Purchased Property Services

500 Other Purchased Services 600 Supplies 800 Other Objects

Total Support Services - Students 2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services

Page - 2 of 4

Amount

\$1.091.645

1,635,943

962,149

170,544

11,000

66,238

26.652

24,715 \$2,897,241

228.281

151.178

101,600

\$489,784

437,523

267,425

30.000

3,660

10,865

52.477

\$804,800

1.654.740

1,013,939

15,000

450.300

252.872

70,000

4.000

1,069,047

\$4,529,898

1,502,042

689,480

105,750

159.203

613,170

465,000

\$3,540,420

500

5,275

2,850

8.725

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:40 AM

Description

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services

400 Purchased Property Services

Total Operation and Maintenance of Plant Services

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

Page 14

500 Other Purchased Services

2700 Student Transportation Services 100 Personnel Services - Salaries

400 Purchased Property Services

500 Other Purchased Services

Total Student Transportation Services

600 Supplies 800 Other Objects

Total Support Services - Administration

2400 Support Services - Pupil Health 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 600 Supplies

Total Support Services - Pupil Health 2500 Support Services - Business

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services

600 Supplies 800 Other Objects

Total Support Services - Business 2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

600 Supplies

700 Property

600 Supplies

700 Property

800 Other Objects

800 Other Objects

400,000

LEA: 121394603 Northwestern Lehigh SD

Page - 3 of 4 Printed 6/22/2023 11:01:40 AM

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	468,391
200 Personnel Services - Employee Benefits	334,858
300 Purchased Professional and Technical Services	15,535
400 Purchased Property Services	18,000
500 Other Purchased Services	38,350
600 Supplies	155,660
800 Other Objects	1,480
Total Support Services - Central	\$1,032,274
2900 Other Support Services	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$16,099,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	549,935
200 Personnel Services - Employee Benefits	238,677
300 Purchased Professional and Technical Services	61,586
400 Purchased Property Services 500 Other Purchased Services	22,600
600 Supplies	51,043
800 Other Objects	120,505 19,120
Total Student Activities	\$1,063,466
3300 Community Services	Ψ1,000,400
800 Other Objects	5,000
Total Community Services	\$5,000
3400 Scholarships and Awards	
800 Other Objects	21,000
Total Scholarships and Awards	\$21,000
Total Operation of Non-Instructional Services	\$1,089,466
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,352,721
900 Other Uses of Funds	3,117,000

900 Other Uses of Funds 3,117,000

Total Debt Service / Other Expenditures and Financing Uses \$4,469,721

5200 Interfund Transfers - Out

900 Other Uses of Funds 664,000

\$664,000 **Total Interfund Transfers - Out**

800 Other Objects

5900 Budgetary Reserve

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
1 m 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2	

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:40 AM Page - 4 of 4

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000

Total Other Expenditures and Financing Uses \$5,533,721

TOTAL EXPENDITURES \$50,858,758

Northwestern Lehigh SD LEA: 121394603

Pension Trust Fund Activity Fund Other Agency Fund

Gath and Short-Term Investments 66/00/2021 Estimate 65/00/2021 Estimate Genrual Fund 4,000,000 3,000,000 Public Purpose (Expendable) Trust Fund 4,000,000 3,000,000 Other Comprotelle-Approved Special Revenue Funds 5,000 2,000,000 Capital Reserve Fund - \$ 1801, § 1850 3,000,000 2,000,000 Capital Reserve Fund - \$ 1801, § 1850 3,000,000 2,000,000 Debt Service Fund 5,000 5,000 Pool Service Fund 5,000 5,000 Child Care Operations Fund 5,000 5,000 Other Chapters Funds 5,000 5,000 Internal Service Fund 5,000 5,000 Internal Purpose Trust Fund 13,000,000 4,000 Other Appropries Funds 13,000,000 4,000 Other Appropries Fund 13,000,000 5,000 Other Appropries Fund 13,000,000 6,000,000 Other Appropries Fund 13,000,000 6,000,000 Putal Cash and Short-Term Investments 90,000,000 6,000,000 Capital Reserve Fund - § 800, § 1850 <td< th=""><th>1 111100 0/2E/2020 1 1.0 1.70 / WI</th><th colspan="5">Printed 6/22/2023 11:01:40 AM Page -</th></td<>	1 111100 0/2E/2020 1 1.0 1.70 / WI	Printed 6/22/2023 11:01:40 AM Page -				
Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athleics / School-Spensored Estrat Curticular Activities Fund Capital Revenue Fund - § 600. § 1850 Capital Revenue Fund - § 4431	Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection			
Other Comptrollier - Approved Special Revenue Funds Athletic School-Sponsored Extra Curricular Activities Fund \$800, \$1850 \$1850 \$1850 \$8,000,000 \$2,590,000 \$000,000 \$	General Fund	4,000,000	3,000,000			
Athletic / School-Sponsored Extra Curricular Activities Fund Capatal Reserve Fund - § 1890, § 1950 Capital Reserve Fund - § 1891 3,000,000 2,500,000 Other Capital Projects Fund 8,000,000 500,000 Dets Survice Fund 5,000 5,000 5,000 Child Care Operations Fund 5,000 5,000 Child Care Operations Fund Other Enterprise Funds Internal Service Fund Investment Trust Fund Investment Trust Fund Persion Trust Fund Activity Fund 130,000 120,000 Other Activity Fund 130,000 120,000 Other Activity Fund 130,000 140,000 Other Activity Fund 150,000 140,000 Permanent Fund Trust Fund 58,000 45,000 Permanent Fund Trust Fund 58,000 150,000 Other Activity Fund 130,000 150,000 Permanent Fund Total Cash and Short-Term Investments 515,133,000 86,170,000 Permanent Fund Debug Purpose (Expendable) Trust Fund Other Comproller-Approved Special Revenue Funds Afhiletic / School-Sponsored Extra Curricular Activities Fund Other Comproller-Approved Special Revenue Funds Other Congrist Projects Fund Food Service / Caleteria Operations Fund Other Capital Projects Fund Food Service (Fundes Fund Food Service Fund - § 409, § 1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Food Service (Fundes Fund Food Service Fund Service Fund Food Service Fund Food Service Fund Funde Theorems Fund Funde Purpose Funds Funde Purpose Funds Funde Purpose Funds Funde Purpose Funds Funde Purpose Fund Fund	Public Purpose (Expendable) Trust Fund					
Capital Reserve Fund - § 890. § 1850 3,000,000 2,500,000 Capital Reserve Fund - § 1431 3,000,000 2,500,000 Other Capital Projects Fund 8,000,000 5,000 Food Service / Cafeteria Operations Fund 5,000 5,000 Other Encepties Funds 5,000 5,000 Internal Service Fund 5,000 4,000 Private Purpose Trust Fund 1,000 120,000 Investment Trust Fund 1,000 120,000 Pension Trust Fund 1,000 45,000 Pension Trust Fund 1,000 5,000 Other Agency Fund 5,000 45,000 Permanent Fund 1,000 5,000 Long-Term Investments \$15,193,000 \$8,170,000 Seneral Fund 13,000,000 8,000,000 Public Purpose (Expendable) Trust Fund 13,000,000 8,000,000 Other Compttoliar-Agroved Special Reservae Fund - § 600, § 1850 6,000,000 8,000,000 Capital Reserve Fund - § 600, § 1850 6,000,000 8,000,000 9,000,000 9,000,000 9,000,000 9,000,000	Other Comptroller-Approved Special Revenue Funds					
Capital Reserve Fund - § 1431 3,000,000 2,500,000 Other Capital Projects Fund 8,000,000 500,000 Debt Service Fund 5,000 5,000 Food Service / Cafeteria Operations Fund 5,000 5,000 Other Enterprise Funds 5,000 5,000 Internal Service Fund 5,000 1,000 Private Purpose Trust Fund 130,000 120,000 Internal Trust Fund 130,000 120,000 Other Agency Fund 55,000 45,000 Pemanent Fund 15,193,000 \$6,700,000 Total Cash and Short-Term Investments \$15,193,000 \$6,700,000 Punds Fund 13,000,000 8,000,000 Pulse Purpose (Expendable) Trust Fund 13,000,000 8,000,000 Other Comptroller-Approved Special Revenue Funds 5,000,000 8,000,000 Athletic / School-Sponsored Extra Curricular Activities Fund 5,000,000 5,000,000 Capital Reserve Fund - § 800, § 1850 5,000,000 5,000,000 5,000,000 5,000,000 5,000,000 5,000,000 5,000,000 5,000,000 5,000,	Athletic / School-Sponsored Extra Curricular Activities Fund					
Other Capital Projects Fund 8,00,000 600,000 Debt Service Fund 5,000 5,000 Food Service Funds 5,000 5,000 Child Care Operations Fund 5,000 5,000 Other Enterprise Funds Funds 5,000 Internal Service Fund Funds 5,000 120,000 Pension Trust Fund 130,000 120,000 45,000 Other Agency Fund 58,000 45,000 45,000 Permanent Fund 80,000 56,100,000 100,000 Total Cash and Short-Term Investments 815,193,000 56,100,000 100,000 Long-Term Investments 96,302023 Estimate 96,302024 Projection 100,000	Capital Reserve Fund - § 690, §1850					
Debt Service Fund 5,000 5,000 Child Care Operations Fund 5,000 5,000 Other Enterprise Funds Internal Service Fund Internal Service Fund Investment Trust Fund Funds Purpose Trust Fund 130,000 120,000 Investment Trust Fund 58,000 45,000 Other Agency Fund 58,000 45,000 Permanent Fund 58,000 45,000 Total Cash and Short-Term Investments \$15,193,000 \$6,170,000 Long-Term Investments 96/30/2023 Estimate 06/30/2024 Projection General Fund 13,000,000 3,000,000 Public Purpose (Expendable) Trust Fund 13,000,000 8,000,000 Other Comprisor Athletic / School-Sponsored Extra Curricular Activities Fund 5,000,000 5,000,000 Capital Reserve Fund - § 600, § 1800 4,000 5,000	Capital Reserve Fund - § 1431	3,000,000	2,500,000			
Food Service / Cafeteria Operations Fund 5,000 Child Care Operations Fund 5,000 Other Enterprise Funds 5,000 Internal Service Fund 4,000 Probase Purpose Trust Fund 5,000 Pension Trust Fund 130,000 120,000 Activity Fund 58,000 45,000 Other Agency Fund 58,000 45,000 Permanent Fund 58,000 \$6,170,000 Long-Term Investments \$15,193,000 \$6,000 General Fund 13,000,000 8,000,000 Public Purpose (Expendable) Trust Fund 13,000,000 8,000,000 Other Comptroller-Approved Special Revenue Funds 4,100,000 8,000,000 Athletic / School-Sponsored Extra Curricular Activities Fund 2,200,000 8,000,000 Capital Reserve Fund - § 690, §1850 5,413 5,413 5,413 Other Capital Projects Fund 5,000,000 5,413 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414 5,414	Other Capital Projects Fund	8,000,000	500,000			
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 Other Agency Fund Pension Trust Fund Struct Pension Trust Fund Total Cash and Short-Term Investments St.193,000 S6,170,000 Permanent Fund Total Cash and Short-Term Investments S15,193,000 S6,170,000 Pension Fund General Fund General Fund Other Comptoller-Approved Special Revenue Funds Athletic / School-Sponsorde Extra Curricular Activities Fund Capital Reserve Fund - § 900, \$1850 Capital Reserve Fund - § 900, \$1851 Other Capital Projects Fund Debt Service / Caleteria Operations Fund Other Capital Projects Fund Other Capital Projects Fund Debt Service / Caleteria Operations Fund Other Enterprise Funds Internal Service Funds	Debt Service Fund					
Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund Activity Fund 130,000 120,000 Other Agency Fund 58,000 45,000 Permanent Fund Total Cash and Short-Term Investments 151,193,000 56,170,000 Dong-Term Investments 151,193,000 56,170,000 Dong-Term Investments 161,193,000 56,170,000 Dong-	Food Service / Cafeteria Operations Fund	5,000	5,000			
Internal Service Fund Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund Pension Trust Fund Activity Fund 130,000 120,000 Other Agency Fund 58,000 45,000 Permanent Fund Total Cash and Short-Term Investments \$15,193,000 \$6,170,000 Long-Term Investments \$15,193,000 \$6,170,000 Long-Term Investments \$15,193,000 \$6,170,000 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 - § 690, § 1850 Ocapital Reserve Fund - § 690, § 1850 Capital Reserve Fund - Sponsored Extra Curricular Activities Fund Other Comptroller-Approved Service Fund Pood Service / Cafeteria Operations Fund Other Capital Frejects Fund Food Service Fund Food Service Fund Private Purpose Trust Fund	Child Care Operations Fund					
Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund Activity Fund Activity Fund Other Agency Fund Other Agency Fund Other Agency Fund Total Cash and Short-Term Investments Total Cash and Short-Term Investments Nosignate State St	Other Enterprise Funds					
Investment Trust Fund Pension Trust Fund Activity Fund Activity Fund 130,000 120,000 Other Agency Fund 58,000 45,000 Permanent Fund Total Cash and Short-Term Investments S\$15,193,000 \$6,170,000 Long-Term Investments O6/30/2023 Estimate O6/30/2023 Estimate O6/30/2024 Projection General Fund General Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, § 1850 Capital Reserve Fund - § 690, § 1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debtt Service Fund Food Service / Cafeteria Operations Fund Othicl Care Operations Fund Othicl Care Operations Fund Private Purpose Trust Fund	Internal Service Fund					
Pension Trust Fund Activity Fund 130,000 120,000 Other Agency Fund 58,000 45,000 Permanent Fund Total Cash and Short-Term Investments \$15,193,000 \$6,170,000 Long-Term Investments 915,193,000 \$6,170,000 Ceneral Fund 13,000,000 8,000,000 Other Comptroller-Approved Special Revenue Funds Althletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, § 1850 Capital Reserve Fund - § 690, § 1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund Food Service / Cafeteria Operations Fund Other Capital Projects Fund Internal Service Funds Internal Service Funds Internal Service Funds	Private Purpose Trust Fund					
Activity Fund 130,000 120,000 Other Agency Fund 58,000 45,000 Permanent Fund Total Cash and Short-Term Investments \$15,193,000 \$6,170,000 Long-Term Investments \$0630/2023 Estimate \$06/30/2024 Projection \$13,000,000 \$8,000,000 \$9,	Investment Trust Fund					
Other Agency Fund Permanent Fund Total Cash and Short-Term Investments St15,193,000 Long-Term Investments O6/30/2023 Estimate General Fund General Fund General Fund 13,000,000 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 - § 990, § 1850 Capital Projects Fund Other Capital Projects Fund Other Capital Projects Fund Other Capital Projects Fund Fund Fund Fund Fund Fund Fund Fund	Pension Trust Fund					
Permanent Fund Total Cash and Short-Term Investments S15,193,000 S6,170,000 Long-Term Investments General Fund General Fund 13,000,000 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	Activity Fund	130,000	120,000	1		
Total Cash and Short-Term Investments\$15,193,000\$6,170,000Long-Term Investments06/30/2023 Estimate06/30/2024 ProjectionGeneral Fund13,000,0008,000,000Public Purpose (Expendable) Trust Fund13,000,0008,000,000Other Comptroller-Approved Special Revenue Funds4Athletic / School-Sponsored Extra Curricular Activities Fund44Capital Reserve Fund - § 690, §185044Capital Reserve Fund - § 143144Other Capital Projects Fund44Food Service / Cafeteria Operations Fund44Child Care Operations Fund44Other Enterprise Funds44Internal Service Fund44Private Purpose Trust Fund	Other Agency Fund	58,000	45,000			
Long-Term Investments General Fund General Fund 13,000,000 8,000,000 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 Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund	Permanent Fund					
General Fund 13,000,000 8,000,000 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	Total Cash and Short-Term Investments	\$15,193,000	\$6,170,000			
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	Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection			
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	General Fund	13,000,000	8,000,000			
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	Public Purpose (Expendable) Trust 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	Other Comptroller-Approved Special Revenue Funds					
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	Athletic / School Spancared Extra Curricular Activities Fund					
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	Auneno / School-Sponsored Extra Curnicular Activities Fund					
Debt Service Fund Food Service / Cafeteria Operations Fund Child Care Operations Fund Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund						
Food Service / Cafeteria Operations Fund Child Care Operations Fund Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund	Capital Reserve Fund - § 690, §1850					
Child Care Operations Fund Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund	Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431					
Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund	Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund					
Internal Service Fund Private Purpose Trust Fund	Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund					
Private Purpose Trust Fund	Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund Food Service / Cafeteria Operations 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					
Investment Trust 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					
	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					

Schedule Of Cash And Investments (CAIN)

2023-2024 Final General Fund Budget

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:40 AM

Page - 2 of 2

Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments	\$13,000,000	\$8,000,000
TOTAL CASH AND INVESTMENTS	\$28,193,000	\$14,170,000

2023-2024 Final General Fund Budget

LEA: 121394603 Northwestern Lehigh SD

Page - 1 of 6 Printed 6/22/2023 11:01:41 AM

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	39,039,196	36,048,196
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)	398,681	398,681
0599 Other Noncurrent Liabilities	*** ***	*******
Total General Fund	\$39,437,877	\$36,446,877
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		
2000 2000 and onto right to occount gate in		
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		
Total Athletic / College Openiored Extra Cultification Activities 1 and		

06/30/2024 Projection

Printed 6/22/2023 11:01:41 AM

Page - 2 of 6

<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</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

Page - 3 of 6

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:41 AM

<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 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

Page - 4 of 6

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:41 AM

<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 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

2023-2024 Final General Fund Budget Schedule Of Indebtedness (DEBT)

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:41 AM Page - 5 of 6

<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 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 \$39,437,877 \$36,446,877

Printed 6/22/2023 11:01:41 AM

Page - 6 of 6

Short-Term Payables 06/30/2023 Estimate 06/30/2024 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS \$39,437,877 \$36,446,877

2023-2024 Final General Fund Budget

Fund Balance Summary (FBS)

LEA: 121394603 Northwestern Lehigh SD

Printed 6/22/2023 11:01:42 AM

Page - 1 of 1

Account Description	Amounts
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	8,587,190
0840 Assigned Fund Balance	3,999,744
0850 Unassigned Fund Balance	1,061,409
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,648,343
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,923,102