

NORTHWESTERN LEHIGH SCHOOL DISTRICT

A large, faint watermark of a tiger is centered in the background of the page. The tiger is depicted in a walking or prowling pose, facing left. Its tail is curved upwards and to the right, showing distinct stripes. The watermark is semi-transparent, allowing the text to be read over it.

2013-2014 FINAL BUDGET OVERVIEW

Northwestern Lehigh School District
2013-2014 Final Budget Highlights
Changes from Proposed Final Budget
June 19, 2013

The following represents changes to the Final Budget (June 19th) since the Proposed Final Budget (May 15th)

Total Revenues (0 millage increase)- **\$36,845,817**

• Changes from Proposed Final Budget (May 15, 2013)	
○ Assessed Value Growth	\$ 76,723
○ Actual Homestead/Farmstead amount	703
○ Net Change in Title I & II	<u>(2,536)</u>
Net Increase to Revenues	\$ 74,890

Total Expenditures - **\$37,298,915**

• Changes from Proposed Final Budget (May 15, 2013)	
○ Decrease to Building/Department Budgets	\$ (12,353)
○ Decrease Salaries & Benefits	(62,359)
○ Decrease to District-wide	(97,324)
○ Decrease to Grants	<u>(2,536)</u>
Net Decrease to Expenditures	\$ (174,572)

Net Change to Proposed Final Budget \$ (249,462)

Estimated Use of Fund Balance \$ 453,098

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-2014 FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2012-2013 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2012-2013
LOCAL REVENUE		
Local Real Estate Taxes	Increased based on assessed value growth	\$ 76,723
Earned Income Taxes	Increase based on collection history	\$ 300,000
Real Estate Transfer Tax	Increase based on collection history	\$ 25,000
Amusement Tax	Elimination based on board resolution	\$ (12,321)
IDEA	Decrease based on estimated 8% reduction	\$ (32,160)
Contributions	Increase based on expected EITC funding	\$ 15,000
All Other Local Sources (net)		\$ 13,496
LOCAL REVENUE- TOTAL CHANGE		\$ 385,738
STATE REVENUE		
Basic Education Funding	Increase based on Student Focused Supplement	\$ 93,023
Tuition for Section 1305 & 1306	Increase based on historical revenue	\$ 5,000
Special Education Funding	Decrease based on State estimates	\$ (6,382)
State Property Tax Reduction	Increase based on State allocation	\$ 703
Rental & Sinking Payments	Decrease based on scheduled debt payments	\$ (30,000)
Accountability Block Grant	Increase based on 1213 funding levels	\$ 45,745
Social Security Reimbursement	Decrease based on estimated salaries	\$ (23,826)
Retirement Reimbursement	Increase in Employer Contribution Rate to 16.93%	\$ 450,250
STATE REVENUE- TOTAL CHANGE		\$ 534,513
FEDERAL REVENUE		
Title I & II	Estimated 8% reduction to Title funding	\$ (21,926)
Medical Assistance Reimbursement	Decrease based on prior year revenues	\$ (3,000)
FEDERAL REVENUE- TOTAL CHANGE		\$ (24,926)
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 895,325

NOTE: Highlighted items reflect a change from Proposed Final Budget on May 15, 2013.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2013-2014 FINAL BUDGET
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2012-2013 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2012-2013	% CHANGE
SALARIES	Increases on existing staff	\$ 316,691	
	Leaves & additional staffing needs	\$ 139,557	
	Attritional savings on replacements	\$ (188,624)	
	SALARIES- TOTAL CHANGE	\$ 267,624	1.60%
BENEFITS			
Health Benefits (medical, dental, RX)	Premium rate increase 6.83%	\$ 158,032	
Health Benefits (medical, dental, RX)	Employee contributions	\$ (90,000)	
PSERS	Estimated rate increase from 12.36% to 16.93%	\$ 836,608	
OPEB	Decrease based on new budgeting strategy	\$ (199,860)	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ (1,745)	
	Net savings-additional staff & attritional savings	\$ 7,386	
	BENEFITS- TOTAL CHANGE	\$ 710,421	9.97%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
Tax Collection Services	Reduction based on EIT collection commission	\$ (17,700)	
Educational Services (IU, Other LEA's)	Net increase to special education services	\$ 95,609	
Professional Development	Reclassification of funds from 580	\$ 18,870	
Other Services (net)		\$ (9,092)	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ 87,687	5.05%
PURCHASED PROPERTY SERVICES			
Electricity	Reduction based on lower contracted rates & estimated usage	\$ (54,336)	
Repairs & Maintenance	Increase based on specific identified repairs	\$ 37,480	
Technology Rentals	Reclassification of funds to 757	\$ (182,000)	
Other Services (net)		\$ 6,309	
	PURCH PTY SVCS- TOTAL CHANGE	\$ (192,547)	-17.72%
OTHER PURCHASED SERVICES			
Insurance	Increase based on renewal	\$ 32,191	
Cyber/Charter School	Increase based on projected enrollment	\$ (53,400)	
LCTI	Increase based on budget projections from LCTI	\$ 26,253	
Tuition-Private Institutes	Decrease in estimated cost due to student moving	\$ (320,000)	
Professional Development	Reclassification of funds to 324 & overall reduction	\$ (34,662)	
Other Services (net)		\$ (39,262)	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ (388,880)	-13.62%
SUPPLIES			
Electricity	Reduction based on lower contracted rates & estimated usage	\$ (36,225)	
Oil /Diesel	Reduction in total gallons budgeted	\$ (84,375)	
Gasoline	Increase in total gallons budgeted	\$ 19,121	
Instructional Supplies & Books	Increase in estimated needs	\$ 21,275	
Technology Supplies	Reallocation of budget funds to other accounts	\$ (58,985)	
Other Supplies (net)		\$ 32,751	
	SUPPLIES- TOTAL CHANGE	\$ (106,438)	-4.46%
PROPERTY			
Technology Equipment	Reclassification of funds from 448	\$ 182,000	
Replacements	Increase based on planned capital purchases	\$ 25,476	
	PROPERTY- TOTAL CHANGE	\$ 207,476	59.03%
OTHER FINANCING USES			
Debt	Decrease based on scheduled debt payments & refi savings	\$ (137,743)	
Refinance Savings	Addtl. savings to be transferred to Capital Reserve	\$ 23,000	
Fund Transfers	Strategic plan initiatives	\$ 92,196	
Fund Transfers	Elimination of fund transfers for textbooks, vehicle, uniforms	\$ (117,500)	
Other Financing Uses (net)		\$ 4,653	
	OTHER FINANCING USES- TOTAL CHANGE	\$ (135,394)	-2.96%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 449,949	1.22%

NOTE: Highlighted items reflect changes compared to Proposed Final Budget on May 15, 2013.

**Northwestern Lehigh School District
2013-2014 Budget Summary
June 19, 2013**

	Actual 2011-12	Final 2012-13	December 12th Budget 2013-14	March 6th Budget 2013-14	May 15th Budget 2013-14	June 19th Budget 2013-14	Change from May 15th	Change from 2012-13	% Change from 2012-13
Northwestern Elementary	48,429	75,750	75,750	75,280	77,930	77,930	-	2,180	
Weisenberg Elementary	51,064	80,790	80,790	79,790	79,790	79,790	-	(1,000)	
Middle School	103,339	83,460	83,460	80,253	80,253	80,253	-	(3,207)	
High School	74,779	118,500	118,500	118,193	115,793	115,793	-	(2,707)	
Business Office	84,722	103,240	103,240	91,110	91,110	91,110	-	(12,130)	
Superintendent	9,689	27,763	27,763	21,753	21,753	21,753	-	(6,010)	
Curriculum	119,072	241,585	241,585	241,616	241,616	241,616	-	31	
Technology	604,478	593,722	593,722	610,799	540,787	546,287	5,500	(47,435)	
Special Education	8,042	12,905	12,905	14,661	14,661	14,661	-	1,756	
Assistant Superintendent	26,605	29,166	29,166	29,125	29,125	29,125	-	(41)	
Human Resources	13,965	19,500	19,500	19,500	19,500	19,500	-	-	
Buildings & Grounds	1,431,022	1,865,157	1,865,157	1,849,452	1,787,455	1,771,947	(15,508)	(93,210)	
Transportation	712,352	752,061	752,061	742,623	767,998	765,653	(2,345)	(3,592)	
Athletics & Activities	121,265	188,007	188,007	197,623	207,623	207,623	-	19,616	
Total Building & Departments	\$ 3,408,823	\$ 4,191,606	\$ 4,191,606	\$ 4,171,778	\$ 4,075,394	\$ 4,063,041	\$ (12,353)	\$ (128,565)	-3.07%
Salaries:									
Professionals	10,870,120	11,330,355	11,670,266	11,670,266	11,359,493	11,254,247	(105,246)	(76,108)	
Support Staff	3,760,520	3,834,282	3,949,310	3,949,310	4,095,144	4,128,679	33,535	294,397	
Administration	1,553,361	1,550,278	1,596,786	1,596,786	1,598,972	1,598,972	-	48,694	
Tax Collectors	23,232	22,622	23,553	23,553	23,553	23,263	(290)	641	
Total Salaries	16,207,233	16,737,537	17,239,915	17,239,915	17,077,162	17,005,161	(72,001)	267,624	1.60%
Benefits-All Staff									
Medical	2,218,056	2,386,486	2,553,540	2,553,540	2,382,627	2,379,432	(3,195)	(7,054)	
Dental	142,210	165,006	169,956	169,956	162,595	162,507	(88)	(2,499)	
Life Insurance	30,280	31,373	32,942	32,942	31,281	31,200	(81)	(173)	
Long-Term Disability	22,448	32,267	33,880	33,880	32,901	32,713	(188)	446	
Vision	9,418	13,816	15,000	15,000	13,560	13,526	(34)	(290)	
Prescription	522,004	541,325	579,218	579,218	568,021	567,594	(427)	26,269	
Social Security	1,208,384	1,265,546	1,318,854	1,318,854	1,303,374	1,297,866	(5,508)	32,320	
PSERS	1,392,601	2,040,131	2,918,718	2,918,718	2,876,739	2,864,549	(12,190)	824,418	
Tuition	36,095	55,109	50,000	50,000	51,603	51,564	(39)	(3,545)	
Unemployment Compensation	51,871	24,275	25,000	25,000	24,841	24,793	(48)	518	
Workers' Compensation	120,926	149,975	149,975	149,975	158,541	189,981	31,440	40,006	
Other Benefits	113,078	64,326	75,000	75,000	64,012	64,012	-	(314)	
Total Benefits-All Staff	5,867,371	6,769,635	7,922,082	7,922,082	7,670,095	7,679,737	9,642	910,102	13.44%
District Wide (Non-Personnel Related)	7,570,099	8,930,188	8,813,775	8,422,853	8,425,853	8,328,529	(97,324)	(601,659)	-6.74%
Grant Expenditures	293,629	220,000	222,983	222,983	224,983	222,447	(2,536)	2,447	1.11%
Estimated Total Expenditures	33,347,155	36,848,966	38,390,361	37,979,611	37,473,487	37,298,915	(174,572)	449,949	1.22%
Estimated Total Revenue	35,960,071	35,950,492	36,475,109	36,761,750	36,770,927	36,845,817	74,890	895,325	
Estimated Surplus/(Shortfall)	\$ 2,612,916	\$ (898,474)	\$ (1,915,252)	\$ (1,217,861)	\$ (702,560)	\$ (453,098)			

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2013-2014 FINAL BUDGET
JUNE 19, 2013**

OBJ	Description	2010-11 Actual	2011-12 Actual	Final 2012-13 Budget	Final 2013-14 Budget	Compared to 12-13
111	ADMIN-REG SALARY	1,540,352	1,553,361	1,550,278	1,598,972	48,694
121	PROFESSIONAL SALARIES	10,018,852	9,978,556	10,360,928	10,301,953	(58,975)
122	PROFESSIONAL SUBSTITUTE	294,695	260,659	281,000	281,000	-
123	PROFESSIONAL OVERTIME	82,557	75,216	99,046	91,017	(8,029)
126	EMPLOYEE INS OPT OUT	22,725	20,550	19,800	25,200	5,400
131	PROFESSIONAL OTHER	553,410	528,088	556,387	575,640	19,253
132	PROFESSIONAL OTHER SUBSTITUTE	805	4,425	700	700	-
133	PROFESSIONAL OTHER OVERTIME	1,005	-	-	-	-
136	EMPLOYEE INS OPT OUT	2,700	2,625	2,700	-	(2,700)
141	ADULT EDUCATION SALARIES	1,140	870	2,000	2,000	-
151	OFFICE SALARIES	753,343	806,336	765,499	829,611	64,112
152	OFFICE SUBSTITUTE	11,897	4,044	12,000	12,000	-
153	OFFICE OVERTIME	5,067	4,874	10,277	7,814	(2,463)
156	EMPLOYEE INS OPT OUT	3,300	3,600	3,600	3,600	-
161	TRADE SALARIES	499,111	528,852	527,861	542,799	14,938
162	TRADE SUBSTITUTES	6,107	7,823	19,440	26,014	6,574
163	TRADE OVERTIME	24,354	21,255	21,961	28,478	6,517
166	EMPLOYEE INS OPT OUT	900	900	900	-	(900)
167	MAINTENANCE SUMMER HELP	-	-	2,800	2,800	-
171	OPERATIVE REG SALARIES	655,485	643,924	716,048	770,231	54,183
172	OPERATIVE SUBSTITUTES	85,432	89,418	60,000	90,725	30,725
173	OVERTIME	7,234	6,851	-	-	-
174	DIST PAID/MISC/LAYOVER	9,384	8,264	-	-	-
175	PRIVATE PAID	-	-	38,640	-	(38,640)
176	EMPLOYEE INS OPT OUT	-	-	-	-	-
178	SPORT TRIPS	17,279	16,721	-	20,008	20,008
181	CUSTODIAN SALARIES	700,989	717,814	750,993	758,317	7,324
182	CUSTODIAN SUBSTITUE	15,994	13,712	7,500	7,500	-
183	CUSTODIAN OVERTIME	16,328	13,606	20,575	20,575	-
186	EMPLOYEE INS OPT OUT	3,975	3,225	3,600	1,800	(1,800)
187	CUSTODIAN SUMMER MAINT	8,260	18,208	17,100	18,240	1,140
191	INST ASST REG SALARY	776,692	836,259	857,604	960,767	103,163
192	INST ASST SUBSTITUTES	31,176	34,229	25,600	25,600	-
193	INST ASST OVERTIME	392	416	-	-	-
196	EMPLOYEE INS OPT OUT	3,225	2,550	2,700	1,800	(900)
	TOTAL 100	16,154,164	16,207,232	16,737,537	17,005,161	267,624
211	MEDICAL INSURANCE	2,349,923	2,218,056	2,386,486	2,379,432	(7,054)
212	DENTAL INSURANCE	140,371	142,210	165,006	162,507	(2,499)
213	LIFE INSURANCE	29,370	30,280	31,373	31,200	(173)
214	DISABILITY INSURANCE	22,817	22,448	32,268	32,713	445
215	EYE CARE INSURANCE	13,992	9,418	13,816	13,526	(290)
216	PRESCRIPTION INSURANCE	549,793	522,004	541,325	567,594	26,269
220	SOCIAL SECURITY	1,213,895	1,208,384	1,265,546	1,297,866	32,320
230	RETIREMENT (PSERS)	894,002	1,392,601	2,040,131	2,864,549	824,418
240	TUITION REIMBURSEMENT	58,720	36,095	55,109	51,564	(3,545)
250	UNEMPLOYMENT COMPENSATION	6,448	51,871	24,275	24,793	518
260	WORKERS COMPENSATION	71,978	120,926	149,795	189,981	40,186
281	OPEB RETIREE HEALTH BENEFITS	-	-	354,216	154,356	(199,860)
290	OTHER BENEFITS	50,092	113,078	64,326	64,012	(314)
	TOTAL 200	5,401,401	5,867,371	7,123,672	7,834,093	710,421

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2013-2014 FINAL BUDGET
JUNE 19, 2013**

OBJ	Description	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	Compared to 12-13
313	TAX COLL SVCS	62,340	67,188	57,500	39,800	(17,700)
322	PROF EDUCATION SVCS/IU'S	1,035,549	960,510	977,235	917,057	(60,178)
324	PROF EDUCATION SVCS	1,385	4,530	-	18,870	18,870
329	PROF EDUCATION SVCS-OTHER	375,663	563,956	284,132	439,919	155,787
330	OTHER PROF. SERVICES	271,793	340,143	302,274	296,069	(6,205)
340	TECHNICAL SERVICES	26,841	24,549	38,730	29,767	(8,963)
348	CONTRACTED TECHNICAL SVCS	-	1,528	7,250	14,250	7,000
350	SECURITY/SAFETY SVCS	26,678	25,030	36,080	32,276	(3,804)
390	OTHER PROF/TECH SER.	29,302	34,781	32,640	35,520	2,880
	TOTAL 300	1,829,551	2,022,216	1,735,841	1,823,528	87,687
411	DISPOSAL SERVICES	21,303	27,369	19,785	28,250	8,465
412	SNOW PLOWING SERVICES	19,731	4,267	21,075	21,050	(25)
415	LAUNDRY/LINEN/DRY CLEAN	22,679	5,322	21,800	21,365	(435)
422	ELECTRICITY	385,883	340,073	292,035	237,699	(54,336)
423	BOTTLED GAS	617	738	1,196	1,196	-
424	SEWAGE	69,134	60,536	80,000	80,000	-
430	REPAIR/MAINT. SER.	204,656	215,164	327,650	365,130	37,480
432	R&M EQUIPMENT	9,013	18,664	16,445	14,445	(2,000)
438	TECH REPAIRS	100	380	-	-	-
441	RENTALS	8,720	9,348	10,350	10,600	250
442	RENTAL/EQUIP/VEHICLES	73,785	69,262	71,320	69,940	(1,380)
444	RENTAL OF VEHICLES	-	-	-	500	500
448	TECH RENTALS	-	-	182,000	-	(182,000)
460	EXTERMINATION SER.	4,078	4,192	4,402	4,535	133
490	OTHER PUR. PROP. SER.	46,632	47,595	38,500	39,301	801
	TOTAL 400	866,331	802,909	1,086,558	894,011	(192,547)
511	STUDENT TRANSPORT - OTHER LEAS	-	15,856	-	-	-
513	CONTRACTED CARRIERS	495	731	1,770	1,264	(506)
516	IU TRANSPORTATION	23,798	21,445	50,000	40,000	(10,000)
522	AUTO LIABILITY INSURANCE	45,747	43,129	45,979	49,655	3,676
523	GEN. PROP/LIAB. INSURANCE	76,295	73,544	58,892	70,008	11,116
525	BONDING INSURANCE	3,268	3,218	3,300	3,350	50
529	OTHER INSURANCE	25,145	28,817	31,537	48,886	17,349
530	PHONE/POSTAGE/METER	20,651	21,927	22,800	22,405	(395)
538	TECH COMMUNICATIONS	85,358	89,402	106,650	117,630	10,980
540	ADVERTISING	16,680	14,112	17,250	17,250	-
550	PRINTING/BINDING	18,751	13,920	24,960	18,486	(6,474)
561	TUITION/PA. LEA'S	39,828	89,764	55,000	25,000	(30,000)
562	TUITION PA CHARTER SCHOOL	630,370	685,465	585,000	531,600	(53,400)
564	VO TECH/CCA/VTS (LCTI)	1,007,999	942,843	1,053,201	1,079,454	26,253
566	TUITION INSTITUTE HIGHER ED (LCCC)	286,335	282,698	279,638	275,565	(4,073)
567	TUITION TO APS	19,121	22,831	35,000	35,000	-
568	TUITION-PRIVATE INSTITUTES	-	-	320,000	-	(320,000)
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	48,138	44,522	125,442	91,986	(33,456)
590	MISC. PUR. SVCS.	-	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	37,713	37,684	38,000	38,000	-
	TOTAL 500	2,385,693	2,431,909	2,855,919	2,467,039	(388,880)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2013-2014 FINAL BUDGET
JUNE 19, 2013**

OBJ	Description	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	Compared to 12-13
611	AV SUPPLIES	326	-	-	-	-
612	TESTING	6,860	11,758	7,950	8,973	1,023
613	MUSIC	1,457	1,575	1,735	1,735	-
614	ART	2,208	3,577	3,860	4,500	640
615	PHYS ED/HEALTH	1,618	1,625	1,735	1,735	-
616	SCIENCE	183	1,234	2,500	2,500	-
617	TECHNOLOGY	59,717	-	8,000	8,000	-
618	ADMIN SOFTWARE/MAINTENA	46,568	82,453	25,314	28,510	3,196
619	GENERAL SUPPLIES/MAT'LS	409,994	374,461	577,927	585,266	7,339
622	ELECTRICITY	144,014	114,195	194,523	158,298	(36,225)
624	OIL	460,443	314,899	600,000	525,000	(75,000)
626	GASOLINE	25,570	37,469	26,379	45,500	19,121
627	DIESEL FUEL	229,457	257,564	318,750	309,375	(9,375)
631	FOOD	-	2,384	500	3,250	2,750
641	CONSUMABLES/PERIODICALS	21,106	8,733	24,174	34,368	10,194
649	NON-CONSUMABLES/TEXTS	439,456	35,214	261,654	260,538	(1,116)
650	TECH SUPPLIES & FEES	181,350	201,311	332,758	303,773	(28,985)
	TOTAL 600	2,030,324	1,448,453	2,387,759	2,281,321	(106,438)
751	OTHR ORIG/NON-CAPITAL	50,578	6,455	106,550	108,900	2,350
752	OTHR ORIG/CAPITAL	31,527	9,495	450	-	(450)
757	TECH-ORIG-NON CAPITAL	341,546	277,324	18,839	198,845	180,006
758	TECH - ORIG CAPITAL	49,385	62,825	-	-	-
759	GENERAL EQUIPMENT-NEW	-	-	400	-	(400)
761	OTHR REPLC/NON-CAPITAL	15,021	13,783	22,480	42,450	19,970
762	OTHR REPLC/CAPITAL	20,595	233,180	200,400	205,000	4,600
767	TECH-REPL-NON CAPITAL	87,246	244,554	2,350	3,750	1,400
768	TECH-REPLAC-CAPITAL	-	-	-	-	-
788	TECHNOLOGY INFRASTRUC	64,880	83,603	-	-	-
	TOTAL 700	660,778	931,219	351,469	558,945	207,476
810	DUES & FEES	40,283	43,279	46,561	51,440	4,879
831	INTEREST/IMPROVE LOAN	295,286	294,246	328,333	324,333	(4,000)
832	INTEREST/SERIAL BONDS	1,464,479	1,366,320	1,482,317	1,258,348	(223,969)
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	2,317	42,002	2,500	2,500	-
890	MISC. EXPENDITURES	-	-	400,000	400,000	-
	TOTAL 800	1,807,364	1,750,847	2,264,711	2,041,621	(223,090)
911	LOAN PRINCIPAL PAYMENTS	100,000	100,000	100,000	100,000	-
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,795,000	1,785,000	1,845,000	1,905,000	60,000
932	CAPITAL RESERVE FUND TRANSFERS	-	-	360,500	388,196	27,696
939	OTHER FUND TRANSFERS	10,000	-	-	-	-
	TOTAL 900	1,905,000	1,885,000	2,305,500	2,393,196	87,696
	GRAND TOTAL	33,040,607	33,347,155	36,848,966	37,298,915	449,949

**Northwestern Lehigh School District
2013-14 Use of Fund Balance
June 19, 2013**

Estimated Shortfall- June 19th	\$ (453,098)	
Unassigned		
Budgetary Reserve	26,683	
	\$ 26,683	
Committed		
PSERS Stabilization	315,165	*
Diesel/Oil Stabilization	111,250	*
	\$ 426,415	
Total Use of Fund Balance	\$ 453,098	
* Amount required board action for use in 2013-14		