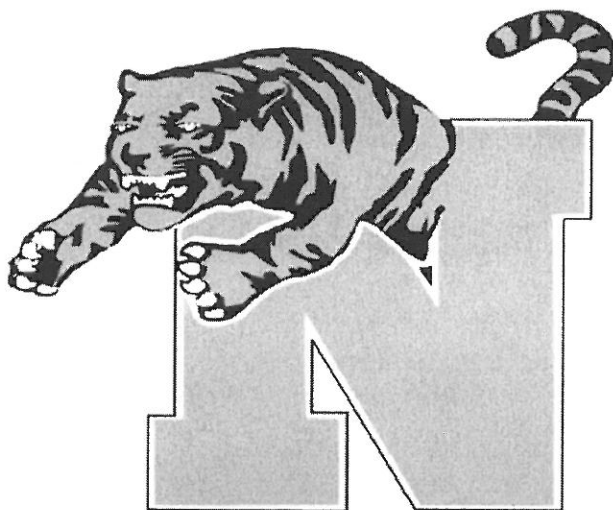


# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

**6493 ROUTE 309  
NEW TRIPOLI, PA 18066**

**2014-2015**

**GENERAL FUND BUDGET**



**PROPOSED FINAL BUDGET**

**Board Discussion (with revisions)  
May 7, 2014**

**Northwestern Lehigh School District  
2014-15 Proposed Final Budget**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES  
SUMMARIZED VARIANCES FROM 2013-2014 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2013-2014
<b>LOCAL REVENUE</b>		
Local Real Estate Taxes	Variance based on assessed value growth	\$ 318,348
Interim Real Estate Taxes	Variance based on collection history	\$ (25,000)
Admissions-Student Activities	Variance based on collection history	\$ 5,000
Rev from Intermediate Sources-Federal	IDEA funding	\$ (37,262)
Contributions	Variance based on expected EITC funding	\$ 10,000
All Other Local Sources (net)		\$ 5,000
<b>LOCAL REVENUE- TOTAL CHANGE</b>		<b>\$ 276,086</b>
<b>STATE REVENUE</b>		
Basic Education Funding	Variance based on Governor's budget	\$ 7,636
Tuition for Section 1305 & 1306	Variance based on historical revenue	\$ (20,000)
Special Education Funding	Variance based on State estimates	\$ 6,382
Transportation	Variance based on State allocation	\$ (93,581)
Rental & Sinking Payments	Variance based on scheduled debt payments	\$ (23,759)
Health Services	Variance based on collection history	\$ (2,000)
Social Security Reimbursement	Variance based on estimated salaries	\$ (9,177)
Retirement Reimbursement	Variance in Employer Contribution Rate to 21.4%	\$ 379,950
<b>STATE REVENUE- TOTAL CHANGE</b>		<b>\$ 245,451</b>
<b>FEDERAL REVENUE</b>		
Title I & II	Based on 13-14 actual	\$ (8,650)
<b>FEDERAL REVENUE- TOTAL CHANGE</b>		<b>\$ (8,650)</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>\$ 512,887</b>

cls Descriptions updated to variance 5.7.14

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed Final	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$21,179,805	\$21,270,232	\$21,440,894	\$21,759,242	\$318,348
6112	Interim Real Estate Taxes	\$106,871	\$92,202	\$125,000	\$100,000	(\$25,000)
6113	Public Utility Realty Tax	\$32,749	\$33,488	\$33,000	\$33,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,707	\$5,708	\$6,000	\$6,000	\$0
6143	Local Services Tax (LST)	\$41,141	\$41,152	\$45,000	\$45,000	\$0
6151	Earned Income Taxes	\$2,296,808	\$2,153,990	\$2,300,000	\$2,300,000	\$0
6153	Real Estate Transfer Taxes	\$212,667	\$320,117	\$200,000	\$200,000	\$0
6154	Amusement Taxes	\$13,164	\$9,700	\$0	\$0	\$0
6411	Delinquent Real Estate Taxes	\$743,734	\$779,715	\$750,000	\$750,000	\$0
6412	Delinquent Int. Real Estate Taxes	\$8,221	\$15,121	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$181,603	\$134,410	\$200,000	\$200,000	\$0
6710	Admissions - Student Activities	\$52,862	\$60,786	\$55,000	\$60,000	\$5,000
6740	Fees	\$1,167	\$3,089	\$0	\$0	\$0
6790	Misc Transportation	\$11,378	\$8,288	\$10,000	\$10,000	\$0
6821	Rev from Other LEA's - State	\$0	\$1,149	\$0	\$0	\$0
6829	Rev from Intermediate Sources-State	\$3,700	\$0	\$0	\$0	\$0
6831	Intermediate Unit-Federal Pass Through	\$2,021	\$11,504	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$402,389	\$367,354	\$369,840	\$332,578	(\$37,262)
6833	ARRA-IDEA, Part B	\$0	\$0	\$0	\$0	\$0
6910	Rentals	\$11,116	\$21,641	\$10,000	\$10,000	\$0
6920	Contributions/Donations Private Sources	\$124,644	\$32,783	\$115,000	\$125,000	\$10,000
6921	Capital Contributions	\$0	\$113,909	\$0	\$0	\$0
6943	Adult Education	\$6,493	\$4,435	\$7,000	\$7,000	\$0
6944	Tuition - Other Districts	\$44,227	\$7,620	\$15,000	\$15,000	\$0
6949	Other Tuition From Patrons	\$0	\$680	\$0	\$0	\$0
6950	Transportation Fees	\$0	\$5,236	\$0	\$5,000	\$5,000
6991	Refund of a Prior Year Expenditure	\$211,317	\$2,012	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$29,998	\$28,689	\$20,000	\$20,000	\$0
<b>TOTAL</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,723,782</b>	<b>\$25,525,010</b>	<b>\$25,711,734</b>	<b>\$25,987,820</b>	<b>\$276,086</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed Final	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES					
7110	Basic Education Funding	\$5,317,742	\$5,317,738	\$5,410,761	\$5,418,397	\$7,636
7144	Charter/Cyber School Reimbursement	\$0	\$0	\$0	\$0	\$0
7160	Tuition for Section 1305 & 1306	\$47,893	\$25,832	\$45,000	\$25,000	(\$20,000)
7271	Special Education Of Exceptional Pupils	\$1,306,276	\$1,329,211	\$1,269,961	\$1,276,343	\$6,382
7310	Transportation	\$894,575	\$933,273	\$922,106	\$828,525	(\$93,581)
7320	Rental And Sinking Fund Payments	\$373,431	\$316,409	\$370,000	\$346,241	(\$23,759)
7330	Health Services	\$42,420	\$41,536	\$43,000	\$41,000	(\$2,000)
7340	State Property Tax Reduction Allocation	\$665,966	\$665,883	\$666,586	\$666,586	\$0
7501	PA Accountability Block Grants	\$85,745	\$85,745	\$85,745	\$85,745	\$0
7502	Dual Enrollment Program	\$0	\$0	\$0	\$0	\$0
7800	Revenue For Social Security Payments					
7810	Revenue For Social Security Payments	\$603,493	\$610,448	\$659,427	\$650,250	(\$9,177)
7820	Revenue For Retirement Payments	\$688,914	\$1,003,373	\$1,439,050	\$1,819,000	\$379,950
TOTAL	REVENUE FROM STATE SOURCES	\$10,026,455	\$10,329,448	\$10,911,636	\$11,157,087	\$245,451

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Proposed Final	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES					
8514	Improving Basic Programs - Title I	\$170,583	\$198,346	\$183,768	\$176,739	(\$7,029)
8515	Improving Teacher Quality - Title II	\$31,424	\$45,287	\$36,679	\$35,058	(\$1,621)
8517	Title IV - Drug Free Schools	\$0	\$0	\$0	\$0	\$0
8703	ARRA- TITLE I	\$0	\$0	\$0	\$0	\$0
8708	ARRA-State Fiscal Stabilization Fund	\$0	\$0	\$0	\$0	\$0
8709	ARRA-EdJobs	\$5,877	\$0	\$0	\$0	\$0
8820	Medical Assistance Reimbursement	\$1,950	\$4,799	\$2,000	\$2,000	\$0
8000	REVENUE FROM FEDERAL SOURCES	\$209,834	\$248,432	\$222,447	\$213,797	(\$8,650)
9000	OTHER FINANCING SOURCES					
9400	Sale Of Fixed Assets	\$0	\$0	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$35,960,071	\$36,102,890	\$36,845,817	\$37,358,704	\$512,887
	APPROPRIATION OF FUND BALANCE			\$453,098	\$1,607,600	
	SHORTFALL				\$425,313	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	\$35,960,071	\$36,102,890	\$37,298,915	\$39,391,617	\$2,092,702

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
CHART OF TAX MILLAGE AND ASSESSED VALUES

SCHOOL YEAR	MILLAGE LEVEL	% CHANGE PRIOR YEAR	ASSESSED VALUE	NET ASSESSED VALUE*	EST GROSS VALUE OF 1 MILL	COLLECTIONS	% OF DUPLICATE COLLECTED
2014-15 Budget	15.96	0.00%	1,463,389,800	1,421,632,634	\$1,404,845.00 Gaming Funds	\$22,425,828 (\$666,586)	95.88%
2013-14 Budget	15.96	Reassessment	1,435,816,000	1,394,094,008	\$1,384,859.00 Gaming Funds	\$22,107,480 (\$666,586)	96.35%
2012-13 Actual	50.66	0.00%	452,432,450	439,287,360	\$446,151.00 Gaming Funds	\$21,936,115 (\$665,883)	95.58%
2011-12 Actual	50.66	0.00%	451,702,650	438,557,560	\$444,369.00 Gaming Funds	\$21,845,771 (\$665,966)	95.33%
2010-11 Actual	50.66	2.53%	450,926,550	437,778,870	\$431,599.00 Gaming Funds	\$21,864,817 (\$666,002)	95.59%
2009-10 Actual	49.41	4.22%	446,075,975	432,594,217	\$427,533.35 Gaming Funds	\$21,124,423 (\$665,953)	95.71%
2008-09 Actual	47.41	5.19%	434,234,800	420,270,101	\$413,328.20 Gaming Funds	\$19,595,890 (\$662,156)	95.02%
2007-08	45.07	5.01%	427,085,300		\$408,824.45	\$18,425,718	95.72%
2006-07	42.92	5.40%	406,930,196		\$391,732.25	\$16,813,148	96.27%
2005-06	40.72	10.74%	392,761,397		\$377,765.00	\$15,382,591	96.18%
2004-05	36.77	7.11%	381,012,509		\$365,527.01	\$13,440,428	95.94%
2003-04	34.33	2.91%	370,444,663		\$353,724.53	\$12,143,363	95.49%
2002-03	33.36	3.67%	350,591,051		\$332,842.75	\$11,103,634	94.94%
2001-02	32.18	0.00%	342,234,181		\$324,472.23	\$10,440,981	94.81%
2000-01	32.18	1.58%	329,660,578		\$311,364.42	\$10,019,939	94.45%
1999-00	31.68	0.00%	320,803,054		\$299,950.86	\$9,600,514	94.46%
1998-99	31.68	2.42%	310,210,963		\$290,047.25	\$9,185,248	93.46%
1997-98	30.93	3.34%	301,069,558		\$283,005.38	\$8,711,754	93.55%
1996-97	29.93	4.54%	291,591,449		\$271,296.68	\$8,120,167	93.04%
1995-96	28.63	1.06%	281,095,508		\$267,040.73	\$7,538,944	93.68%
1994-95	28.33	3.66%	273,717,043		\$260,031.19	\$7,261,759	93.65%
1993-94	27.33	5.81%	263,854,527		\$250,661.80	\$6,768,672	93.86%
1992-93	25.83	11.38%	257,356,210		\$244,488.40	\$6,155,806	92.60%
1991-92	23.19	Reassessment	250,432,735		\$237,911.10	\$5,415,141	93.24%

\* Net assessed value after offset associated with State property tax reduction allocation (gaming).  
cls - Percentage collection formula updated 5.7.14

Northwestern Lehigh School District  
2014-2015 Budget Summary  
May 7, 2014

	Actual	Final	May 7, 2014 Budget	Change from	Change from	% Change from
	2012-13	2013-14	2014-15	2012-13	2013-14	2013-14
Northwestern Elementary	70,280	77,930	80,790	10,510	2,860	
Weisenberg Elementary	68,690	79,790	80,790	12,100	1,000	
Middle School	82,401	80,253	83,460	1,059	3,207	
High School	104,422	115,793	115,793	11,371	-	
Business Office	83,331	91,110	90,699	7,368	(411)	
Superintendent	11,935	21,753	18,615	6,680	(3,138)	
Curriculum	375,895	241,616	240,076	(135,819)	(1,540)	
Technology	610,373	546,287	565,814	(44,559)	19,527	
Special Education	23,932	14,661	17,485	(6,447)	2,824	
Assistant Superintendent	21,940	29,125	28,324	6,384	(801)	
Human Resources	18,891	19,500	26,875	7,984	7,375	
Buildings & Grounds	1,460,045	1,771,947	1,827,410	367,365	55,463	
Transportation	707,809	765,653	818,139	110,330	52,486	
Athletics & Activities	232,444	207,623	225,850	(6,594)	18,227	
ESL	-	-	-	-	-	
Total Building & Departments	\$3,872,388	\$4,063,041	\$ 4,220,120	\$ 347,732	\$ 157,079	3.87%
District Wide:						
Salaries:						
Professionals	10,994,578	11,254,247	11,509,949	515,371	255,702	
Support Staff	3,810,299	4,128,679	4,163,586	353,287	34,907	
Administration	1,495,210	1,598,972	1,517,905	22,695	(81,067)	
Tax Collectors	24,390	23,263	23,553	(837)	290	
Total Salaries	16,324,477	17,005,161	17,214,993	890,516	209,832	1.23%
Benefits-All Staff						
Medical	2,262,369	2,379,432	2,780,392	518,023	400,960	
Dental	150,035	162,507	161,502	11,467	(1,005)	
Life Insurance	31,765	31,200	32,594	829	1,394	
Long-Term Disability	22,727	32,713	35,225	12,498	2,512	
Vision	17,381	13,526	13,220	(4,161)	(306)	
Prescription	537,563	567,594	589,179	51,616	21,585	
Social Security	1,220,157	1,297,866	1,329,813	109,656	31,947	
PSERS	2,009,329	2,864,549	3,709,774	1,700,445	845,225	
Tuition	50,648	51,564	51,567	919	3	
Unemployment Compensation	11,433	24,793	24,926	13,493	133	
Workers' Compensation	141,099	189,981	214,728	73,629	24,747	
Other Benefits	58,333	64,012	66,290	7,957	2,278	
Total Benefits-All Staff	6,512,839	7,679,737	9,009,210	2,496,371	1,329,473	17.31%
District Wide (Non-Personnel Related)	7,471,180	8,328,529	8,733,497	1,262,317	404,968	4.86%
Grant Expenditures	248,432	222,447	213,797	(34,635)	(8,650)	-3.89%
Estimated Total Expenditures	34,429,316	37,298,915	39,391,617	4,962,301	2,092,702	5.61%
Estimated Total Revenue	36,093,822	36,845,817	37,358,704	1,264,882	512,887	
Estimated Surplus/(Shortfall)	\$ 1,664,506	\$ (453,098)	\$ (2,032,913)			
*Technology and district wide were updated 5.7.14						

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
PER STUDENT COST PER BUILDING BUDGET  
MAY 2014**

	Enrollment *	14-15 Proposed Budget	Per Student Spending
High School	730	\$ 115,793	\$ 158.62
Middle School	549	\$ 83,460	\$ 152.02
Northwestern Elementary	495	\$ 80,790	\$ 163.21
Weisenberg Elementary	476	\$ 80,790	\$ 169.73
		\$ 360,833	
		13-14	Per Student
	Enrollment *	Proposed Budget	Spending
High School	700	\$ 115,793	\$ 165.42
Middle School	558	\$ 80,253	\$ 143.82
Northwestern Elementary	507	\$ 77,930	\$ 153.71
Weisenberg Elementary	505	\$ 79,790	\$ 158.00
		\$ 353,766	
		12-13	Per Student
	Enrollment **	Budget	Spending
High School	710	\$ 118,500	\$ 166.90
Middle School	557	\$ 83,460	\$ 149.84
Northwestern Elementary	512	\$ 75,750	\$ 147.95
Weisenberg Elementary	501	\$ 80,790	\$ 161.26
		\$ 358,500	
		11-12	Per Student
	Enrollment **	Actual	Spending
High School	749	\$ 74,779	\$ 99.84
Middle School	555	\$ 103,339	\$ 186.20
Northwestern Elementary	483	\$ 48,429	\$ 100.27
Weisenberg Elementary	506	\$ 51,064	\$ 100.92
		\$ 277,611	
		10-11	Per Student
	Enrollment **	Actual	Spending
High School	791	\$ 110,656	\$ 139.89
Middle School	533	\$ 77,223	\$ 144.88
Northwestern Elementary	494	\$ 59,041	\$ 119.52
Weisenberg Elementary	535	\$ 64,323	\$ 120.23
		\$ 311,243	
		09-10	Per Student
	Enrollment **	Actual	Spending
High School	774	\$ 131,160	\$ 169.46
Middle School	543	\$ 88,527	\$ 163.03
Northwestern Elementary	507	\$ 62,503	\$ 123.28
Weisenberg Elementary	524	\$ 70,124	\$ 133.82
		\$ 352,314	
* Enrollment based on March data			
** Enrollment based on September data for each respective school year			



Northwestern Lehigh School District  
PSERS Fund Balance Spending Plan  
May 2014

Estimated Rates					
	ER Rate	Projected Increase	Rate in Budget	Budget Increase	
08-09	4.76%		7.13%		
09-10	4.78%	0.02%	7.13%	0.00%	
10-11	5.64%	0.86%	8.22%	1.09%	
11-12	8.65%	3.01%	9.50%	1.28%	
12-13	12.36%	3.71%	11.50%	2.00%	
13-14	16.93%	4.57%	15.00%	3.50%	
14-15	21.40%	4.47%	18.50%	3.50%	
15-16	25.84%	4.44%	22.00%	3.50%	
16-17	29.27%	3.43%	25.75%	3.75%	
ER Rate represents the projected PSERS employer contribution rate as of June 30, 2012. The Rate in budget is the estimated employer rate for budgeting to smooth the rate increases using the PSERS stabilization fund balance.					
Estimated Total Costs					
	Payroll	Actual ER Cost	Budget	Planned Use of Fund Balance	Remaining Fund Balance
08-09	16,667,585	793,377	1,188,399		
09-10	16,631,746	794,997	1,185,843	-	1,330,000
10-11	16,154,164	911,095	1,327,872	-	1,830,000
11-12	16,207,232	1,401,926	1,539,687	-	2,135,343
12-13	16,737,537	2,068,760	1,924,817	-	2,170,343
13-14	17,180,161	2,876,739	2,577,024	(299,715)	1,870,628
14-15*	17,335,390	3,709,773	3,207,047	(502,726)	1,367,902
15-16*	17,855,452	4,613,849	3,928,199	(685,649)	682,252
16-17*	18,391,115	5,383,079	4,735,712	(647,367)	34,885
Estimated Annual Increases					
	Payroll Increase	Actual Increase	Budget Increase	Actual Mills Equivalent	Budget Mills Equivalent
08-09					
09-10	(35,839)	1,620	(2,555)	0.0012	(0.0019)
10-11	(477,582)	116,097	142,029	0.0841	0.1029
11-12	53,068	490,831	211,815	0.3557	0.1535
12-13	530,305	666,834	385,130	0.4832	0.2791
13-14*	442,624	807,979	652,207	0.5855	0.4726
14-15*	155,229	833,034	630,023	0.6036	0.4565
15-16*	520,062	904,075	721,152	0.6551	0.5226
16-17*	535,664	769,231	807,513	0.5574	0.5851
* Assumes 3% increase annually on salaries					

Northwestern Lehigh School District  
Analysis of Diesel and Heating Oil  
May 2014

	Avg Price	Total	Avg Price	Total		
	Diesel	Gallons	Heating Oil	Gallons		
2008-09 *	\$ 3.36	95,053	\$ 3.21	159,762		
2009-10 *	\$ 2.17	72,638	\$ 2.11	147,462		
2010-11 *	\$ 2.81	81,606	\$ 2.75	167,596		
2011-12 *	\$ 3.21	80,128	\$ 3.13	100,177		
2012-13*	\$ 3.28	72,378	\$ 3.15	103,108		
2013-14 Budget*	\$ 3.17	82,500	\$ 3.27	140,000		
2014-15 Budget	\$ 3.75	77,500	\$ 3.75	140,000		
* Fluctuating rate selected as pricing method through bid process.						
	Type	Bid Method	Diesel		Heating Oil	
	of Pricing		Firm Price/Gallon	Actual Average Price/Gallon	Firm Price/Gallon	Actual Average Price/Gallon
2008-09	Fluctuating	CSIU16	no bid	\$ 3.36	no bid	\$ 3.21
2009-10	Fluctuating	NWL	\$ 2.5084	\$ 2.17	\$ 2.4236	\$ 2.11
2010-11	Fluctuating	CSIU16	\$ 2.7026	\$ 2.81	\$ 2.7172	\$ 2.75
2011-12	Fluctuating	CSIU16	\$ 3.5050	\$ 3.21	\$ 3.3892	\$ 3.13
2012-13	Fluctuating	CSIU16	\$ 3.4352	\$ 3.28	\$ 3.3346	\$ 3.15
2013-14*	Fluctuating	CSIU16	\$ 3.0168	\$ 3.17	\$ 2.9296	\$ 3.28

**Northwestern Lehigh School District  
Summary of OPEB Funding  
May 2014**

	ARC Budget Amount	Budget Retiree Premiums	Total Budget Funds	Fund Balance Transfer	Total OPEB Fund Balance
					1,260,000
2009-10	-	135,000	135,000	881,403	2,141,403
2010-11	380,000	294,000	674,000	305,000	2,446,403
2011-12	354,216	294,000	648,216	355,000	2,801,403
2012-13	354,216	175,000	529,216	355,000	3,156,403
2013-14 *	324,675	-	324,675	124,675	3,281,078
2014-15 *	324,675	-	324,675	124,675	3,405,753
* 2013-14 Change in budget strategy. Current year budget only includes the ARC, which current retiree premiums will be paid from. Estimated fund balance transfer at June 30, 2014 approximately \$124,675.					
OPEB- Other Post Employment Benefits					
ARC- Annual Required Contribution					
Budget Retiree Premiums- represents the budget amount for the current cost of retire healthcare premiums					
<b>Summary of Conrad Siegel Actuarial Report dated July 1, 2012</b>					
<b>Demographic Information</b>					
Active Participants				240	
Vested Former Participants				-	
Retired Participants				45	
Total				285	
Annual Payroll of Active Participants				\$ 13,757,081	
<b>Actuarial Calculations</b>					
Accrued Liability **				\$ 2,973,312	
Normal Cost ***				\$ 142,139	
Annual Required Contribution (ARC)****				\$ 324,675	
ARC as a % Payroll				2.36%	
** Accrued Liability is the present value of all benefits attributed to past service of current plan participants as of the valuation date.					
*** Normal Cost is the present value of benefits allocated to the year beginning on the valuation date.					
**** Annual Required Contribution (ARC) represents the amount needed to fund 1) the cost of the benefits attributed to the current year, plus 2) an amortized portion of the unfunded liability. It serves as the basis for determining the financial costs.					



**Northwestern Lehigh School District  
Summary of Emmaus Bond Pool Interest  
May 2014**

	EBP GOB 2009		EBP GON 2007A	
	\$8,770,000		\$8,500,000	
	Budget Rate	Actual Rate	Budget Rate	Actual Rate
2007-08	n/a	n/a	4.00%	2.84%
2008-09	n/a	n/a	4.00%	2.03%
2009-10	4.00%	2.03%	4.00%	1.14%
2010-11	4.00%	2.02%	4.00%	1.10%
2011-12	4.00%	1.81%	4.00%	1.27%
2012-13	4.00%	1.66%	4.00%	1.43%
2013-14*	3.00%	1.49%	3.00%	1.30%
2014-15	2.50%	n/a	2.50%	n/a
* Average interest rate to date through March 2014				
	EBP GOB 2009		EBP GON 2007A	
	\$8,770,000		\$8,500,000	
	Budget \$	Actual \$	Budget \$	Actual \$
2007-08	n/a	n/a	196,444	140,526
2008-09	n/a	n/a	340,000	186,579
2009-10	161,758	96,062	340,000	94,816
2010-11	350,667	180,378	336,333	92,518
2011-12	349,000	156,982	332,333	104,239
2012-13	346,467	103,467	328,333	85,937
2013-14**	257,700	86,811	243,250	79,349
2014-15	216,950	n/a	203,000	n/a
** Interest paid to date through March 2014				
cls-updated average interest rate and budget \$ to reflect \$80,000				
budget reduction 5.7.14				
Committed Fund Balance- June 30, 2013			\$	2,346,517
Estimated 2013-14 transfer				273,575
Estimated Balance- June 30, 2014			\$	2,620,092

Northwestern Lehigh School District  
2014-2015 Estimated Use of Fund Balance  
May 7, 2014

Estimated Shortfall - May 7th		\$	2,032,913	
<b>Committed</b>				
	PSERS Stabilization	\$	503,000	*
	Diesel/Oil Stabilization	\$	108,750	*
	Electric Stabilization	\$	25,000	*
	Emmaus Bond Pool - 1%	\$	80,000	*
	Cash Defeasance-2007A	\$	190,850	*
	Textbooks	\$	300,000	*
Total		\$	1,207,600	
<b>Unassigned</b>				
	Budgetary Reserve	\$	400,000	
Grand Total		\$	1,607,600	
* Amount requiring board action for use in 2014-15				

**Northwestern Lehigh School District  
Fund Balance Composition as of June 30, 2013**

Composition of Fund Balance	Balance June 30, 2012	Budget Use 2012-13	Additions 2012-13	Appropriations 2013-14	Balance June 30, 2013
Nonspendable	\$337,370	\$0	(48,174)	\$0	\$289,196
Restricted	\$16,223	\$0	18,149	\$0	\$34,372
Committed	\$9,639,446	\$498,474	\$2,024,216	(\$426,415)	\$11,735,721
Assigned	\$2,958,474	(\$898,474)	\$400,000	\$453,098	\$2,913,098
Unassigned	\$2,303,702	\$400,000	(720,617)	(\$26,683)	\$1,956,402
Total Fund Balance	\$15,255,215	\$0	\$1,673,574	\$0	\$16,928,789
	\$15,255,215.00	\$0.00	\$ 1,673,574	\$ -	\$ 16,928,789

Unassigned Fund Balance 6/30/13		\$1,956,402
Total Budget	\$36,848,966	\$37,298,915
Unassigned- % of Budget	6.252%	5.245%

COMMITTED FUND BALANCE					
	Balance June 30, 2012	12-13 Projected Commitment	Commitment 12-13	Appropriations 13-14	Balance June 30, 2013
Other Post Employment Benefits (OPEB)	\$2,801,403	\$75,000	\$354,216	\$0	3,230,619
Healthcare Stabilization	\$1,765,000	\$0	\$120,000	\$0	1,885,000
Retirement Stabilization (PSERS)	\$2,135,343	\$114,657	\$35,000	(\$315,165)	1,969,835
Emmaus Bond Pool Rate Stabilization	\$1,735,200	\$186,317	\$425,000	\$0	2,346,517
Millage Rate Stabilization	\$0	\$0	\$690,000	\$0	690,000
Energy Stabilization (electric & oil)	\$1,202,500	\$122,500	\$400,000	(\$111,250)	1,613,750
	\$9,639,446	\$498,474	\$2,024,216	(\$426,415)	\$11,735,721

ASSIGNED FUND BALANCE					
	Balance June 30, 2012	12-13 Projected Assignment	Assignment 12-13	Appropriations 13-14	Balance June 30, 2013
Technology	\$650,000		\$200,000	\$0	850,000
Textbooks/Curriculum Materials	\$835,000		\$200,000	\$0	1,035,000
Buses	\$575,000		\$0	\$0	575,000
Budget Appropriations	\$898,474	(\$898,474)	\$0	\$453,098	453,098
	\$2,958,474	(\$898,474)	\$400,000	\$453,098	\$2,913,098

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
EXPENDITURES AND OTHER FINANCING USES  
SUMMARIZED VARIANCES FROM 2013-2014 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2013-2014	% CHANGE
<b>SALARIES</b>	Increases on existing staff	\$ 397,278	
	Leaves & additional staffing needs	\$ 135,497	
	Attritional savings on replacements	\$ (152,816)	
	<b>SALARIES- TOTAL CHANGE</b>	<b>\$ 379,959</b>	<b>2.23%</b>
<b>BENEFITS</b>			
Health Benefits (medical, dental, RX)	Premium rate increase average of 15.7%	\$ 426,540	
Health Benefits (medical, dental, RX)	Employee contributions	\$ (5,000)	
PSERS	Estimated rate increase from 16.93% to 21.40%	\$ 845,225	
OPEB	Based on new budgeting strategy	\$ -	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 62,708	
	<b>BENEFITS- TOTAL CHANGE</b>	<b>\$ 1,329,473</b>	<b>17.31%</b>
<b>PURCHASED PROFESSIONAL &amp; TECHNICAL SERVICES</b>			
Tax Collection Services	Variance based on EIT collection commission rate	\$ (6,940)	
Educational Services (IU, Other LEA's)	Net variance to special education services	\$ (139,206)	
Other Professional Services	Transportation and negotiation services	\$ 85,726	
Professional Development	Reclassification of funds from 580	\$ 5,255	
Other Services (net)		\$ (13,492)	
	<b>PURCH PROF &amp; TECH SVCS- TOTAL CHANGE</b>	<b>\$ (68,657)</b>	<b>-3.77%</b>
<b>PURCHASED PROPERTY SERVICES</b>			
Electricity	Variance based on lower contracted rates & estimated usage	\$ 1,508	
Repairs & Maintenance	Variance based on specific identified repairs	\$ (18,652)	
Other Services (net)		\$ 61,015	
	<b>PURCH PTY SVCS- TOTAL CHANGE</b>	<b>\$ 43,871</b>	<b>4.91%</b>
<b>OTHER PURCHASED SERVICES</b>			
Insurance	Variance based on renewal	\$ 35,301	
Cyber/Charter School	Variance based on projected enrollment	\$ 217,287	
LCTI	Variance based on budget projections from LCTI	\$ (14,391)	
Tuition-Other LEAs	Variance based on historical information	\$ (36,068)	
Professional Development	Reclassification of funds to 324 & overall variance	\$ 7,036	
Other Services (net)		\$ (2,934)	
	<b>OTHER PURCH SVCS- TOTAL CHANGE</b>	<b>\$ 206,231</b>	<b>8.36%</b>
<b>SUPPLIES</b>			
Electricity	Variance based on lower contracted rates & estimated usage	\$ (57,269)	
Oil /Diesel	Variance in total gallons budgeted	\$ (18,750)	
Gasoline	Variance in total gallons budgeted	\$ -	
Instructional Supplies & Books	Variance due to grant funding reclass	\$ (155,965)	
Other Supplies (net)		\$ 10,648	
	<b>SUPPLIES- TOTAL CHANGE</b>	<b>\$ (221,336)</b>	<b>-9.70%</b>
<b>PROPERTY</b>			
Technology Equipment	New equipment	\$ 60,739	
Replacements	Variance based on planned capital purchases	\$ 4,292	
	<b>PROPERTY- TOTAL CHANGE</b>	<b>\$ 65,031</b>	<b>11.63%</b>
<b>OTHER FINANCING USES</b>			
Debt	Variance based on scheduled debt payments & early payoff	\$ 23,183	
Refinance Savings	Savings to be transferred to Capital Reserve	\$ 82,000	
Fund Transfers	Strategic plan Initiatives	\$ 5,504	
Fund Transfers	Additional of fund transfers for textbooks	\$ 300,000	
Other Financing Uses (net)		\$ (52,557)	
	<b>OTHER FINANCING USES- TOTAL CHANGE</b>	<b>\$ 358,130</b>	<b>8.08%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$ 2,092,702</b>	<b>5.61%</b>

cls Descriptions updated to variance 5.7.14  
700s and 800s for dept budget changes updated

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2014-2015 PROPOSED FINAL BUDGET  
May 7, 2014**

OBJ	Description	2011-12 Actual	2012-13 Actual	2013-14 Final Budget	2014-15 Proposed Final	Compared to 13-14
111	ADMIN-REG SALARY	1,553,361	1,495,210	1,598,972	1,471,533	(127,439)
116	EMPLOYEE INS OPT OUT	-	-	-	900	900
121	PROFESSIONAL SALARIES	9,978,556	10,050,584	10,301,953	10,729,183	427,230
122	PROFESSIONAL SUBSTITUTE	260,659	272,432	281,000	281,000	-
123	PROFESSIONAL OVERTIME	75,216	88,840	91,017	92,033	1,016
126	EMPLOYEE INS OPT OUT	20,550	24,750	25,200	22,950	(2,250)
131	PROFESSIONAL OTHER	528,088	554,267	575,640	543,313	(32,327)
132	PROFESSIONAL OTHER SUBSTITUTE	4,425	180	700	700	-
133	PROFESSIONAL OTHER OVERTIME	-	1,726	-	-	-
136	EMPLOYEE INS OPT OUT	2,625	1,800	-	-	-
141	ADULT EDUCATION SALARIES	870	420	2,000	5,000	3,000
151	OFFICE SALARIES	806,336	822,283	829,611	946,672	117,061
152	OFFICE SUBSTITUTE	4,044	7,859	12,000	5,400	(6,600)
153	OFFICE OVERTIME	4,874	5,841	7,814	7,650	(164)
156	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	3,600	-
161	TRADE SALARIES	528,852	514,986	542,799	559,630	16,831
162	TRADE SUBSTITUTES	7,823	8,512	26,014	22,760	(3,254)
163	TRADE OVERTIME	21,255	26,178	28,478	24,572	(3,906)
166	EMPLOYEE INS OPT OUT	900	525	-	-	-
167	MAINTENANCE SUMMER HELP	-	-	2,800	-	(2,800)
171	OPERATIVE REG SALARIES	643,924	688,178	770,231	766,376	(3,855)
172	OPERATIVE SUBSTITUTES	89,418	91,721	90,725	90,866	141
173	OVERTIME	6,851	5,243	-	-	-
174	DIST PAID/MISC/LAYOVER	8,264	8,348	-	-	-
175	PRIVATE PAID	-	-	-	-	-
176	EMPLOYEE INS OPT OUT	-	-	-	-	-
178	SPORT TRIPS	16,721	18,169	20,008	-	(20,008)
181	CUSTODIAN SALARIES	717,814	711,375	758,317	738,790	(19,527)
182	CUSTODIAN SUBSTITUE	13,712	16,287	7,500	10,000	2,500
183	CUSTODIAN OVERTIME	13,606	17,053	20,575	20,000	(575)
186	EMPLOYEE INS OPT OUT	3,225	1,950	1,800	1,800	-
187	CUSTODIAN SUMMER MAINT	18,208	16,926	18,240	17,500	(740)
191	INST ASST REG SALARY	836,259	833,390	960,767	996,192	35,425
192	INST ASST SUBSTITUTES	34,229	33,619	25,600	24,900	(700)
193	INST ASST OVERTIME	416	426	-	-	-
196	EMPLOYEE INS OPT OUT	2,550	1,800	1,800	1,800	-
	TOTAL 100	16,207,232	16,324,478	17,005,161	17,385,120	379,959
211	MEDICAL INSURANCE	2,218,056	2,262,369	2,379,432	2,780,392	400,960
212	DENTAL INSURANCE	142,210	150,035	162,507	161,502	(1,005)
213	LIFE INSURANCE	30,280	31,765	31,200	32,594	1,394
214	DISABILITY INSURANCE	22,448	22,727	32,713	35,225	2,512
215	EYE CARE INSURANCE	9,418	17,381	13,526	13,220	(306)
216	PRESCRIPTION INSURANCE	522,004	537,563	567,594	589,179	21,585
220	SOCIAL SECURITY	1,208,384	1,220,157	1,297,866	1,329,813	31,947
230	RETIREMENT (PSERS)	1,392,601	2,009,329	2,864,549	3,709,774	845,225
240	TUITION REIMBURSEMENT	36,095	50,648	51,564	51,567	3
250	UNEMPLOYMENT COMPENSATION	51,871	11,433	24,793	24,926	133
260	WORKERS COMPENSATION	120,926	141,099	189,981	214,728	24,747
281	OPEB RETIREE HEALTH BENEFITS	-	-	154,356	154,356	-
290	OTHER BENEFITS	113,078	58,333	64,012	66,290	2,278
	TOTAL 200	5,867,371	6,512,839	7,834,093	9,163,566	1,329,473



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2014-2015 PROPOSED FINAL BUDGET  
May 7, 2014**

OBJ	Description	2011-12 Actual	2012-13 Actual	2013-14 Final Budget	2014-15 Proposed Final	Compared to 13-14
313	TAX COLL SVCS	67,188	31,897	39,800	32,860	(6,940)
322	PROF EDUCATION SVCS/IU'S	960,510	1,009,909	917,057	896,736	(20,321)
324	PROF EDUCATION SVCS	4,530	72,014	18,870	24,125	5,255
329	PROF EDUCATION SVCS-OTHER	563,956	360,442	439,919	321,034	(118,885)
330	OTHER PROF. SERVICES	340,143	365,652	296,069	381,795	85,726
340	TECHNICAL SERVICES	24,549	26,763	29,767	29,098	(669)
348	CONTRACTED TECHNICAL SVCS	1,528	-	14,250	-	(14,250)
350	SECURITY/SAFETY SVCS	25,030	17,425	32,276	31,776	(500)
390	OTHER PROF/TECH SER.	34,781	37,762	35,520	37,447	1,927
	TOTAL 300	2,022,216	1,921,864	1,823,528	1,754,871	(68,657)
411	DISPOSAL SERVICES	27,369	28,356	28,250	29,000	750
412	SNOW PLOWING SERVICES	4,267	11,434	21,050	21,050	-
415	LAUNDRY/LINEN/DRY CLEAN	5,322	18,810	21,365	21,591	226
422	ELECTRICITY	340,073	295,311	237,699	239,207	1,508
423	BOTTLED GAS	738	369	1,196	1,031	(165)
424	SEWAGE	60,536	89,222	80,000	134,000	54,000
430	REPAIR/MAINT. SER.	215,164	213,673	365,130	345,098	(20,032)
432	R&M EQUIPMENT	18,664	9,514	14,445	15,825	1,380
438	TECH REPAIRS	380	-	-	-	-
441	RENTALS	9,348	9,350	10,600	11,125	525
442	RENTAL/EQUIP/VEHICLES	69,262	70,051	69,940	70,090	150
444	RENTAL OF VEHICLES	-	2,900	500	500	-
448	TECH RENTALS	-	-	-	-	-
460	EXTERMINATION SER.	4,192	4,831	4,535	5,480	945
490	OTHER PUR. PROP. SER.	47,595	31,615	39,301	43,885	4,584
	TOTAL 400	802,909	785,437	894,011	937,882	43,871
511	STUDENT TRANSPORT - OTHER LEAS	15,856	-	-	-	-
513	CONTRACTED CARRIERS	731	1,152	1,264	1,070	(194)
516	IU TRANSPORTATION	21,445	53,073	40,000	25,000	(15,000)
519	STUDENT TRANSPORT FROM OTR	-	1,965	-	-	-
522	AUTO LIABILITY INSURANCE	43,129	45,979	49,655	53,000	3,345
523	GEN. PROP/LIAB. INSURANCE	73,544	58,892	70,008	103,000	32,992
525	BONDING INSURANCE	3,218	3,143	3,350	3,200	(150)
529	OTHER INSURANCE	28,817	49,801	48,886	48,000	(886)
530	PHONE/POSTAGE/METER	21,927	21,567	22,405	25,255	2,850
538	TECH COMMUNICATIONS	89,402	88,016	117,630	118,000	370
540	ADVERTISING	14,112	18,899	17,250	24,200	6,950
550	PRINTING/BINDING	13,920	15,576	18,486	20,576	2,090
561	TUITION/PA. LEA'S	89,764	2,650	25,000	5,000	(20,000)
562	TUITION PA CHARTER SCHOOL	685,465	651,888	531,600	748,887	217,287
564	VO TECH/CCAITS (LCTI)	942,843	1,039,506	1,079,454	1,065,063	(14,391)
566	TUITION INSTITUTE HIGHER ED (LCCC)	282,698	279,638	275,565	254,497	(21,068)
567	TUITION TO APS	22,831	39,008	35,000	40,000	5,000
568	TUITION-PRIVATE INSTITUTES	-	94,288	-	-	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	44,522	32,977	91,986	99,022	7,036
590	MISC. PUR. SVCS.	-	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	37,684	37,311	38,000	38,000	-
	TOTAL 500	2,431,909	2,535,328	2,467,039	2,673,270	206,231

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2014-2015 PROPOSED FINAL BUDGET  
May 7, 2014**

OBJ	Description	2011-12 Actual	2012-13 Actual	2013-14 Final Budget	2014-15 Proposed Final	Compared to 13-14
611	AV SUPPLIES	-	-	-	-	-
612	TESTING	11,758	8,967	8,973	11,785	2,812
613	MUSIC	1,575	1,576	1,735	1,800	65
614	ART	3,577	3,906	4,500	5,000	500
615	PHYS ED/HEALTH	1,625	1,629	1,735	1,800	65
616	SCIENCE	1,234	2,028	2,500	2,500	-
617	TECHNOLOGY	-	-	8,000	-	(8,000)
618	ADMIN SOFTWARE/MAINTENA	82,453	46,328	28,510	48,781	20,271
619	GENERAL SUPPLIES/MAT'LS	374,461	411,594	585,266	413,588	(171,678)
622	ELECTRICITY	114,195	123,571	158,298	101,029	(57,269)
624	OIL	314,899	345,338	525,000	525,000	-
626	GASOLINE	37,469	42,822	45,500	45,500	-
627	DIESEL FUEL	257,564	262,108	309,375	290,625	(18,750)
631	FOOD	2,384	2,795	3,250	450	(2,800)
635	MEALS/REFRESHMENTS	-	732	-	3,300	3,300
641	CONSUMABLES/PERIODICALS	8,733	15,120	34,368	34,385	17
648	EDUC TECH SOFTWARE	-	623	-	-	-
649	NON-CONSUMABLES/TEXTS	35,214	247,664	260,538	255,115	(5,423)
650	TECH SUPPLIES & FEES	201,311	255,190	303,773	319,327	15,554
	TOTAL 600	1,448,453	1,771,991	2,281,321	2,059,985	(221,336)
751	OTHR ORIG/NON-CAPITAL	6,455	23,007	108,900	109,884	984
752	OTHR ORIG/CAPITAL	9,495	79,070	-	54,000	54,000
757	TECH-ORIG-NON CAPITAL	277,324	147,282	198,845	204,600	5,755
758	TECH - ORIG CAPITAL	62,825	96,278	-	-	-
759	GENERAL EQUIPMENT-NEW	-	-	-	-	-
761	OTHR REPLC/NON-CAPITAL	13,783	65,803	42,450	42,140	(310)
762	OTHR REPLC/CAPITAL	233,180	197,064	205,000	201,052	(3,948)
767	TECH-REPL-NON CAPITAL	244,554	394,876	3,750	2,300	(1,450)
768	TECH-REPLAC-CAPITAL	-	-	-	-	-
788	TECHNOLOGY INFRASTRUC	83,603	-	-	10,000	10,000
	TOTAL 700	931,219	1,003,380	558,945	623,976	65,031
810	DUES & FEES	43,279	52,632	51,440	58,883	7,443
820	CLAIMS/JUDGEMENTS	-	-	-	20,000	20,000
831	INTEREST/IMPROVE LOAN	294,246	295,308	324,333	203,000	(121,333)
832	INTEREST/SERIAL BONDS	1,366,320	931,781	1,258,348	1,087,864	(170,484)
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	42,002	23,021	2,500	2,500	-
890	MISC. EXPENDITURES	-	-	400,000	400,000	-
	TOTAL 800	1,750,847	1,307,742	2,041,621	1,777,247	(264,374)
911	LOAN PRINCIPAL PAYMENTS	100,000	100,000	100,000	100,000	-
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,785,000	1,840,000	1,905,000	2,140,000	235,000
932	CAPITAL RESERVE FUND TRANSFERS	-	193,000	388,196	775,700	387,504
939	OTHER FUND TRANSFERS	-	133,257	-	-	-
	TOTAL 900	1,885,000	2,266,257	2,393,196	3,015,700	622,504
	GRAND TOTAL	33,347,155	34,429,315	37,298,915	39,391,617	2,092,702
cls	700s and 800s updated 5.7.14					

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>							
<b>Function 1100</b>							
100	Salaries	\$8,192,081	\$8,690,648	\$8,823,889	\$9,005,728	\$181,839	2.1%
200	Employee Benefits	\$3,014,639	\$3,387,928	\$3,807,840	\$4,592,256	\$784,416	20.6%
300	Purchased Professional & Technical Services	\$55,355	\$27,208	\$62,100	\$35,600	(\$26,500)	-42.7%
400	Purchased Property Services	\$76,793	\$76,069	\$75,520	\$76,900	\$1,380	1.8%
500	Other Purchased Services	\$525,884	\$438,191	\$396,720	\$517,164	\$120,444	30.4%
600	Supplies	\$393,511	\$632,690	\$830,199	\$669,473	(\$160,726)	-19.4%
700	Property	\$449,662	\$606,326	\$304,595	\$315,236	\$10,641	3.5%
800	Other Objects	\$3,570	\$3,596	\$4,415	\$10,148	\$5,733	129.9%
	<b>Total</b>	<b>\$12,711,495</b>	<b>\$13,862,656</b>	<b>\$14,305,278</b>	<b>\$15,222,505</b>	<b>\$917,227</b>	<b>6.4%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>							
<b>Function 1200</b>							
100	Salaries	\$2,147,955	\$1,783,061	\$2,116,795	\$2,369,820	\$253,025	12.0%
200	Employee Benefits	\$732,362	\$808,317	\$988,035	\$1,234,332	\$246,297	24.9%
300	Purchased Professional & Technical Services	\$1,434,759	\$1,322,498	\$1,273,876	\$1,163,820	(\$110,056)	-8.6%
500	Other Purchased Services	\$301,379	\$366,494	\$225,710	\$295,773	\$70,063	31.0%
600	Supplies	\$11,423	\$13,375	\$19,418	\$18,980	(\$438)	-2.3%
700	Property	\$1,377	\$10,544	\$500	\$950	\$450	90.0%
800	Other Objects	\$250	\$114	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$4,629,505</b>	<b>\$4,304,403</b>	<b>\$4,624,334</b>	<b>\$5,083,675</b>	<b>\$459,341</b>	<b>9.9%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>							
<b>Function 1300</b>							
500	Other Purchased Services	\$942,843	\$1,039,506	\$1,079,454	\$1,065,063	(\$14,391)	-1.3%
	<b>Total</b>	<b>\$942,843</b>	<b>\$1,039,506</b>	<b>\$1,079,454</b>	<b>\$1,065,063</b>	<b>(\$14,391)</b>	<b>-1.3%</b>
cls 1100-700 updated for department budget change 5.7.14							



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>OTHER INSTRUCTIONAL PROGRAMS</b>							
Function 1400							
100	Salaries	\$5,454	\$7,735	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$933	\$1,606	\$515	\$606	\$91	17.7%
300	Purchased Professional & Technical Services	\$2,200	\$2,000	\$2,500	\$2,500	\$0	0.0%
500	Other Purchased Services	\$766	\$0	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$9,353</b>	<b>\$11,341</b>	<b>\$5,015</b>	<b>\$5,106</b>	<b>\$91</b>	<b>1.8%</b>
<b>NON PUBLIC SCHOOL PROGRAM</b>							
Function 1500							
600	Supplies	\$7,412	\$1,376	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$7,412</b>	<b>\$1,376</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>ADULT EDUCATION PROGRAMS</b>							
Function 1600							
100	Salaries	\$870	\$420	\$2,000	\$5,000	\$3,000	150.0%
200	Employee Benefits	\$99	\$64	\$515	\$1,516	\$1,001	194.4%
300	Purchased Professional & Technical Services	\$4,943	\$3,540	\$5,000	\$5,000	\$0	0.0%
	<b>Total</b>	<b>\$5,912</b>	<b>\$4,024</b>	<b>\$7,515</b>	<b>\$11,516</b>	<b>\$4,001</b>	<b>53.2%</b>
<b>COMMUNITY/JR. COLLEGE EDUC. PROGRAMS</b>							
Function 1700							
500	Other Purchased Services	\$282,698	\$279,638	\$275,565	\$254,497	(\$21,068)	-7.6%
	<b>Total</b>	<b>\$282,698</b>	<b>\$279,638</b>	<b>\$275,565</b>	<b>\$254,497</b>	<b>(\$21,068)</b>	<b>-7.6%</b>
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$18,589,218</b>	<b>\$19,502,944</b>	<b>\$20,297,161</b>	<b>\$21,642,362</b>	<b>\$1,345,201</b>	<b>6.6%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>							
<b>Function 2100</b>							
100	Salaries	\$803,669	\$767,041	\$774,226	\$801,860	\$27,634	3.6%
200	Employee Benefits	\$288,896	\$319,829	\$387,376	\$449,318	\$61,942	16.0%
300	Purchased Professional & Technical Services	\$800	\$3,925	\$0	\$1,000	\$1,000	0.0%
400	Purchased Property Services	\$321	\$212	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$5,233	\$5,050	\$2,450	\$5,209	\$2,759	112.6%
600	Supplies	\$3,572	\$6,787	\$5,700	\$7,110	\$1,410	24.7%
700	Property	\$5,812	\$305	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,712	\$1,726	\$2,205	\$2,205	\$0	0.0%
	<b>Total</b>	<b>\$1,110,015</b>	<b>\$1,104,875</b>	<b>\$1,172,457</b>	<b>\$1,267,202</b>	<b>\$94,745</b>	<b>8.1%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>							
<b>Function 2200</b>							
100	Salaries	\$540,500	\$563,042	\$489,385	\$498,882	\$9,497	1.9%
200	Employee Benefits	\$232,225	\$253,060	\$282,696	\$332,543	\$49,847	17.6%
300	Purchased Professional & Technical Services	\$23,305	\$70,448	\$18,600	\$18,325	(\$275)	-1.5%
500	Other Purchased Services	\$14,868	\$3,895	\$50,882	\$46,084	(\$4,798)	-9.4%
600	Supplies	\$37,017	\$43,081	\$41,578	\$41,660	\$82	0.2%
700	Property	\$9,047	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$398	\$428	\$650	\$675	\$25	3.8%
	<b>Total</b>	<b>\$857,360</b>	<b>\$933,954</b>	<b>\$883,791</b>	<b>\$938,169</b>	<b>\$54,378</b>	<b>6.2%</b>
<b>SUPPORT SERVICES - ADMINISTRATION</b>							
<b>Function 2300</b>							
100	Salaries	\$1,136,259	\$1,080,781	\$1,130,612	\$1,124,037	(\$6,575)	-0.6%
200	Employee Benefits	\$463,757	\$437,067	\$664,235	\$742,733	\$78,498	11.8%
300	Purchased Professional & Technical Services	\$217,378	\$182,007	\$149,500	\$164,060	\$14,560	9.7%
400	Purchased Property Services	\$537	\$515	\$1,000	\$1,000	\$0	0.0%
500	Other Purchased Services	\$50,268	\$50,875	\$63,271	\$59,120	(\$4,151)	-6.6%
600	Supplies	\$17,076	\$21,026	\$24,083	\$28,985	\$4,902	20.4%
700	Property	\$14,704	\$1,156	\$0	\$0	\$0	0.0%
800	Other Objects	\$18,662	\$18,113	\$18,040	\$40,100	\$22,060	122.3%
	<b>Total</b>	<b>\$1,918,641</b>	<b>\$1,791,540</b>	<b>\$2,050,741</b>	<b>\$2,160,035</b>	<b>\$109,294</b>	<b>5.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL HEALTH</b> Function 2400							
100	Salaries	\$167,860	\$172,960	\$173,929	\$147,824	(\$26,105)	-15.0%
200	Employee Benefits	\$61,348	\$87,937	\$109,984	\$123,213	\$13,229	12.0%
300	Purchased Professional & Technical Services	\$481	\$400	\$500	\$850	\$350	70.0%
400	Purchased Property Services	\$0	\$0	\$6,500	\$6,500	\$0	0.0%
600	Supplies	\$6,596	\$3,560	\$5,600	\$6,100	\$500	8.9%
700	Property	\$0	\$0	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$236,285</b>	<b>\$264,857</b>	<b>\$296,513</b>	<b>\$284,487</b>	<b>(\$12,026)</b>	<b>-4.1%</b>
<b>SUPPORT SERVICES - BUSINESS</b> Function 2500							
100	Salaries	\$360,962	\$366,282	\$380,019	\$367,046	(\$12,973)	-3.4%
200	Employee Benefits	\$155,810	\$186,324	\$233,912	\$232,397	(\$1,515)	-0.6%
300	Purchased Professional & Technical Services	\$57,295	\$56,377	\$60,900	\$61,600	\$700	1.1%
400	Purchased Property Services	\$4,541	\$4,346	\$4,040	\$4,790	\$750	18.6%
500	Other Purchased Services	\$5,087	\$6,516	\$6,850	\$6,550	(\$300)	-4.4%
600	Supplies	\$4,934	\$4,281	\$36,625	\$34,756	(\$1,869)	-5.1%
700	Property	\$1,332	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$7,723	\$7,659	\$8,895	\$8,495	(\$400)	-4.5%
	<b>Total</b>	<b>\$597,684</b>	<b>\$631,785</b>	<b>\$731,241</b>	<b>\$715,634</b>	<b>(\$15,607)</b>	<b>-2.1%</b>
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b> Function 2600							
100	Salaries	\$1,158,283	\$1,162,812	\$1,264,091	\$1,233,451	(\$30,640)	-2.4%
200	Employee Benefits	\$508,537	\$547,955	\$743,420	\$747,405	\$3,985	0.5%
300	Purchased Professional & Technical Services	\$133,495	\$126,003	\$135,005	\$135,685	\$680	0.5%
400	Purchased Property Services	\$659,518	\$620,034	\$717,327	\$756,551	\$39,224	5.5%
500	Other Purchased Services	\$159,610	\$161,683	\$200,398	\$217,905	\$17,507	8.7%
600	Supplies	\$553,848	\$603,809	\$821,157	\$764,634	(\$56,523)	-6.9%
700	Property	\$31,774	\$44,848	\$32,100	\$86,000	\$53,900	167.9%
800	Other Objects	\$275	\$1,361	\$975	\$1,000	\$25	2.6%
	<b>Total</b>	<b>\$3,205,340</b>	<b>\$3,268,505</b>	<b>\$3,914,473</b>	<b>\$3,942,631</b>	<b>\$28,158</b>	<b>0.7%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>STUDENT TRANSPORTATION SERVICES</b>							
<b>Function 2700</b>							
100	Salaries	\$1,015,635	\$1,070,588	\$1,133,454	\$1,112,135	(\$21,319)	-1.9%
200	Employee Benefits	\$228,217	\$283,510	\$351,238	\$395,529	\$44,291	12.6%
300	Purchased Professional & Technical Services	\$14,374	\$7,118	\$7,991	\$68,818	\$60,827	761.2%
400	Purchased Property Services	\$54,724	\$63,860	\$66,374	\$68,891	\$2,517	3.8%
500	Other Purchased Services	\$65,585	\$100,520	\$76,154	\$79,305	\$3,151	4.1%
600	Supplies	\$363,308	\$381,630	\$435,284	\$421,225	(\$14,059)	-3.2%
700	Property	\$216,099	\$207,928	\$180,000	\$180,000	\$0	0.0%
800	Other Objects	\$0	\$40	\$100	\$100	\$0	0.0%
	<b>Total</b>	<b>\$1,957,942</b>	<b>\$2,115,194</b>	<b>\$2,250,595</b>	<b>\$2,326,003</b>	<b>\$75,408</b>	<b>3.4%</b>
<b>OTHER SUPPORT SERVICES</b>							
<b>Function 2800</b>							
100	Salaries	\$286,625	\$273,327	\$295,445	\$306,486	\$11,041	3.7%
200	Employee Benefits	\$97,004	\$102,831	\$137,062	\$160,520	\$23,458	17.1%
300	Purchased Professional & Technical Services	\$5,588	\$50,587	\$28,520	\$16,650	(\$11,870)	-41.6%
500	Other Purchased Services	\$18,864	\$21,632	\$20,285	\$30,450	\$10,165	50.1%
600	Supplies	\$16,897	\$21,495	\$12,750	\$17,875	\$5,125	40.2%
700	Other Purchased Services	\$193,370	\$28,194	\$12,000	\$12,000	\$0	0.0%
800	Other Objects	\$501	\$490	\$600	\$600	\$0	0.0%
	<b>Total</b>	<b>\$618,849</b>	<b>\$498,556</b>	<b>\$506,662</b>	<b>\$544,581</b>	<b>\$37,919</b>	<b>7.5%</b>
<b>OTHER SUPPORT SERVICES</b>							
<b>Function 2900</b>							
500	Other Purchased Services	\$37,684	\$37,311	\$38,000	\$38,000	\$0	0.0%
	<b>Total</b>	<b>\$37,684</b>	<b>\$37,311</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$10,539,800</b>	<b>\$10,646,577</b>	<b>\$11,844,473</b>	<b>\$12,216,742</b>	<b>\$372,269</b>	<b>3.1%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>							
Function 3200							
100	Salaries	\$391,079	\$385,780	\$419,316	\$410,851	(\$8,465)	-2.0%
200	Employee Benefits	\$83,544	\$96,412	\$127,265	\$151,198	\$23,933	18.8%
300	Purchased Professional & Technical Services	\$68,282	\$69,754	\$79,036	\$80,963	\$1,927	2.4%
400	Purchased Property Services	\$6,474	\$20,400	\$22,750	\$22,750	\$0	0.0%
500	Other Purchased Services	\$21,139	\$24,017	\$31,300	\$58,150	\$26,850	85.8%
600	Supplies	\$36,822	\$36,655	\$48,927	\$49,187	\$260	0.5%
700	Property	\$8,041	\$81,568	\$29,750	\$29,790	\$40	0.1%
800	Other Objects	\$10,187	\$19,104	\$15,560	\$15,560	\$0	0.0%
	Total	\$625,568	\$733,690	\$773,904	\$818,449	\$44,545	5.8%
<b>COMMUNITY SERVICES</b>							
Function 3300							
600	Supplies		\$2,225	\$0	\$0	\$0	0.0%
700	Property		\$22,512	\$0	0	\$0	0.0%
800	Other Objects	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
	Total	\$5,000	\$29,737	\$5,000	\$5,000	\$0	0.0%
<b>TOTAL 3000</b>	<b>OPER OF NONINSTRUCTIONAL SVC</b>	<b>\$630,568</b>	<b>\$763,427</b>	<b>\$778,904</b>	<b>\$823,449</b>	<b>\$44,545</b>	<b>5.7%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2014-2015 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed Budget	Increase (Decrease)	% Change
<b>DEBT SERVICE</b>							
Function 5100							
800	Other Objects	\$1,702,568	\$1,250,110	\$1,585,181	\$1,293,364	(\$291,817)	-18.4%
900	Other Financing Uses	\$1,885,000	\$1,940,000	\$2,005,000	\$2,240,000	\$235,000	11.7%
	Total	\$3,587,568	\$3,190,110	\$3,590,181	\$3,533,364	(\$56,817)	-1.6%
<b>FUND TRANSFERS</b>							
Function 5200							
900	Other Financing Uses	\$0	\$326,257	\$388,196	\$775,700	\$387,504	99.8%
	Total	\$0	\$326,257	\$388,196	\$775,700	\$387,504	99.8%
<b>BUDGETARY RESERVE</b>							
Function 5900							
800	Other Objects	\$0	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$3,587,568	\$3,516,367	\$4,378,377	\$4,709,064	\$330,687	7.6%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$33,347,154</b>	<b>\$34,429,315</b>	<b>\$37,298,915</b>	<b>\$39,391,617</b>	<b>\$2,092,702</b>	<b>5.6%</b>
cls 5100- 800s updated 5.7.14							