

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2014-2015

GENERAL FUND BUDGET



FINAL BUDGET

June 18, 2014

Northwestern Lehigh School District MISSION STATEMENT

It is the mission of the Northwestern Lehigh School District to educate, challenge and inspire our students with a commitment to excellence through learning. Northwestern Lehigh...Excellence through learning!

Educate, Challenge & Inspire!



NORTHWESTERN LEHIGH SCHOOL DISTRICT

Superintendent's BUDGET MESSAGE

PRESENTED TO: The Board of School Directors and
The Public of Northwestern Lehigh
School District

Northwestern Lehigh School District is a great place to learn and work, and we are proud to continue to offer well-rounded academic and extra-curricular opportunities for the students of our District. The administration presented a Proposed Final budget to the Board of School Directors on May 7, 2014, and it was approved by an 8-0 vote. As we finalize our budget for 2014-2015, it is important to note that all programs with strong enrollment, effective class sizes, and current offerings in extra-curricular and athletic activities will be maintained for the 2014-2015 school year. ***For the fourth consecutive year, the 2014-15 Final Budget will be presented with no tax increase.*** I am proud that our Board and employees continue to work together to ...***Educate, Challenge, and Inspire***...our children and each other every day.

The 2014-15 budget was developed as a collaborative effort of the Board, administration, and employees. The business office employees began developing budget documents back in October of 2013. In November, each administrator developed budgets after gaining input from our employees. Administrators met multiple times from December through May with the Superintendent, Assistant Superintendent, Business Administrator, and Human Resources Director to further examine and refine the budget.

The Board of School Directors participated in budget discussions during Board and Finance Committee meetings in December, January, February, March, and April before approving the Proposed Final Budget on May 7, 2014. The final budget was presented to the Board at the Finance Committee Meeting on June 4th in preparation for adopting a final budget at the June 18th Board Meeting. Please join us at the Board meeting on June 18th to hear board discussion or to provide comment. The meeting is held in the District Administrative Office at 6493 Route 309, New Tripoli, PA.

Other districts across the state and region continue to make cuts to programs and staffing, eliminating opportunities for students in many areas. While there are several significant issues that face school districts across Pennsylvania now and will in the future, ***Northwestern remains financially and educationally sound.*** Our Board of School Directors work together with administration and employees to provide the best education possible that is affordable to our local taxpayers.

The state and national financial forecast is still stagnant. We will continue to be conservative with our spending, and at the same time, the School Board and District employees remain committed to providing a rigorous education, healthy food choices, efficient facilities, and safe transportation for our children. We will continue to maximize our resources so we can provide a high quality, fiscally responsible education for our children that will ***...Educate, Challenge, and Inspire....*** our students! Thank you for your continued support of the Northwestern Lehigh School District.

Sincerely,

Dr. Mary Anne Wright
Superintendent of Schools

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
6493 ROUTE 309, NEW TRIPOLI, PA 18066
2014**

SCHOOL BOARD MEMBERS

**Darryl S. Schafer, President
Paul C. Fisher, Jr., Vice President
Greg Sanders, Secretary
Willard G. Dellicker, Treasurer
Todd Hernandez
Ronald L. Morrison
Joseph J. Reiter
Leroy Sorensen
Phillip Toll
John E. Freund III, Esq., Solicitor**

Administrators

**Dr. Mary Anne Wright, Superintendent
Jennifer Holman, Assistant Superintendent
Leslie Frisbie, Business Administrator
Luann Matika, Director of Human Resources
Dr. Mark Scott, Director of Student Services
LeAnn Stitzel, Director of Curriculum and Technology
Arthur Oakes, Director of Operations
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066**

**Aileen Yadush, High School Principal
Donald Allen, Assistant High School Principal
Northwestern Lehigh High School
6493 Route 309, New Tripoli, PA 18066**

**Laurie Hoppes, Middle School Principal
Amy Wahl, Assistant Middle School Principal
Northwestern Lehigh Middle School
6636 Northwest Road, New Tripoli, PA 18066**

**Maria Pulli, Elementary Principal
Northwestern Elementary Building
6493 Route 309, New Tripoli, PA 18066**

**Jill Berlet, Elementary Principal
Weisenberg Elementary Building
2665 Golden Key Road, Kutztown, PA 19530**

**Lori Seier, Supervisor of Food Services
Jason Zimmerman, Director of Student Athletics and Activities**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET**

TABLE OF CONTENTS

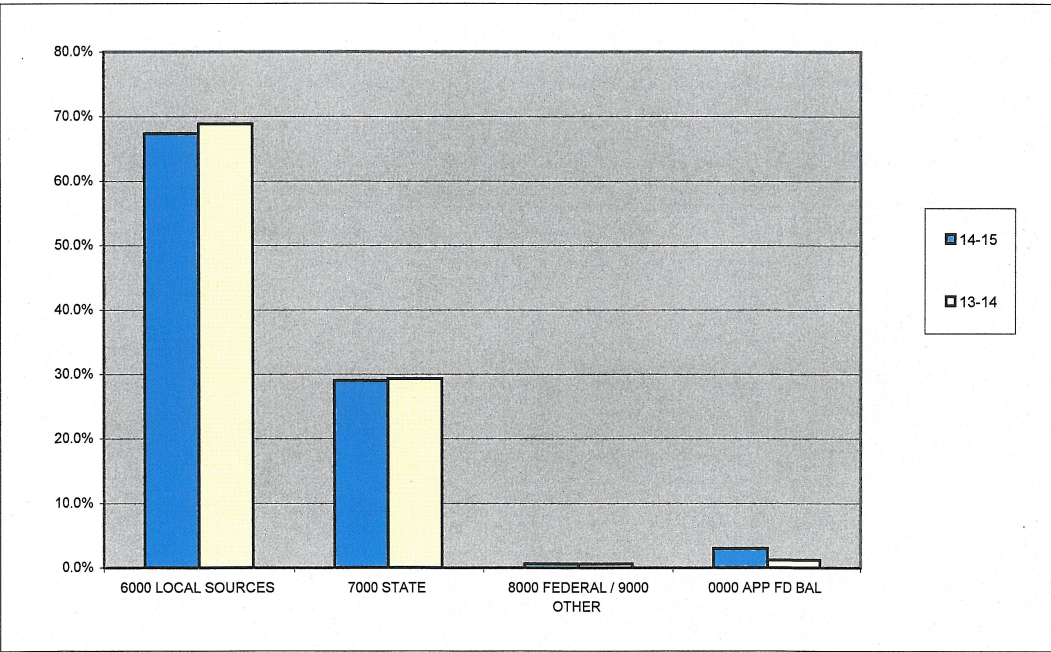
Budget Summary	1
<u>Revenues and Other Financing Sources</u>	
Revenues by Function Comparison with Bar Chart	2
Local, State and Federal Revenue Sources Detail	3-5
Revenue and Other Financing Sources Detail	6-7
Table of Assessed Value and Tax Millage	8
Impact of Tax Millage/Rate Chart	9
The Index Special Session Act 1 of 2006	10
Real Estate Taxes	11
State Property Tax Relief Homestead/Farmstead	12
<u>Expenditures and Other Financing Uses</u>	
Expenditures by Object Comparison with Bar Chart	13
Summary by Function	14-16
Expenditures by Function Comparison with Pie Chart	17
Expenditures and Other Financing Uses Detail	18-24



**REVENUES
AND
OTHER FINANCING SOURCES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
REVENUES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>14-15</u>	<u>13-14</u>
6000 LOCAL SOURCES	67.4	68.9
7000 STATE SOURCES	29.0	29.3
8000 FEDERAL SOURCES	0.6	0.6
9000 OTHER FINANCING SOURCES	0.0	0.0
0000 APPROPRIATION OF FUND BALANCE	<u>3.0</u>	<u>1.2</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET EXPLANATION
REVENUE FROM LOCAL SOURCES**

<p>6111 REAL ESTATE TAXES (includes 0 millage increase).....</p> <p>Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the School District and is collected by the local elected tax collectors.</p> <p>This year's tax is based on an assessed valuation of 1,505,604,500 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,404,845. The total millage required for the 2014-15 Budget is 15.9631 mills. This represents a 0 mill increase over the prior year's millage.</p>	<p>\$22,106,131</p>
<p>6112 INTERIM REAL ESTATE TAXES.....</p> <p>Interim Real Estate Tax is revenue from the increase in assessed valuations of local property as a result of improvements or construction to property after mailing of original tax notices. This year's estimate is based on historical collections as a percentage of the current year's assessed valuation and anticipated commercial/residential construction.</p>	<p>\$200,000</p>
<p>6113 PUBLIC UTILITY REALTY TAX.....</p> <p>Public Utility Realty Tax is revenue collected and distributed by the Commonwealth of Pennsylvania pursuant to Act 66 of 1970. The allocation is based on the District's total revenues as a ratio of the total revenues of all participants, and the real estate tax, which the District could have collected if the utilities were not exempt entities. This year's estimate is based on the previous year's receipt, the District's millage rate, and the anticipated percentage of the Commonwealth's total revenues.</p>	<p>\$33,000</p>
<p>6114 PAYMENTS IN LIEU OF TAXES.....</p> <p>Payments in Lieu of Taxes are revenues received in lieu of taxes for property withdrawn from the tax rolls for public housing, forest lands, game lands, water conservation, or flood control. This is computed at \$ 0.20 per acre.</p>	<p>\$6,000</p>
<p>6143 LOCAL SERVICES TAX.....</p> <p>Act 511 of 1965 allows a flat rate assessment on resident and nonresident individuals employed within the School District boundaries for the privilege of engaging in an occupation. Flat rate assessment is \$10.00 for Heidelberg, Lowhill, Lynn and Weisenberg Townships. Estimates are made using historical collection data.</p>	<p>\$45,000</p>
<p>6151 EARNED INCOME TAX.....</p> <p>Earned income taxes are assessed at one percent (1%) of earned income pursuant of Act 511. Earned income tax revenues are shared equally with our component municipalities resulting in an effective rate equal to 0.5% for the School District. Estimates are made using historical collection and personal income data. Earned income taxes are collected by the tax collector appointed by the Lehigh Tax Collection Committee pursuant to Act 32 of 2008.</p>	<p>\$2,300,000</p>
<p>6153 TRANSFER TAX.....</p> <p>Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the School District boundaries sold during the year. This tax is equal to 1/2% of the value of the property being sold and is paid at the time of title transfer. This year's estimate is based on historical collections and anticipated growth.</p>	<p>\$250,000</p>
<p>6154 CURRENT AMUSEMENT TAX.....</p> <p>Act 511 of 1965 allows a 10% assessment on admission prices to places of amusement, entertainment or recreation within the School District boundaries. Act 50 of 1998 froze amusement tax revenues at June 30, 1997 levels. Effective July 1, 2013, the district eliminated the Amusement Tax.</p>	<p>\$0</p>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
EXPLANATION REVENUE FROM LOCAL SOURCES (cont'd)**

6411 DELINQUENT REAL ESTATE TAX..... Delinquent Real Estate Taxes are collected by Portnoff Law Associates. It represents regular real estate taxes not paid during the original year of levy. These taxes also include revenue from roll-back taxes on Act 319/515 properties. Unpaid taxes for bills issued prior to July 1, 2004, have been collected by the County Tax Claims Bureau.	\$750,000
6412 DELINQUENT INTERIM REAL ESTATE TAX..... Delinquent Interim Real Estate Taxes are collected by Portnoff Law Associates. It represents interim real estate taxes not paid during the original year of levy. Estimates are based on historical collections. Unpaid taxes for bills issued prior to July 1, 2004, have been collected by the County Tax Claims Bureau.	\$10,000
6510 INTEREST EARNINGS..... Interest earnings are revenues received from investing the School District's resources as they become available, and include earnings on various forms of cash and cash equivalents.	\$240,000
6710 ADMISSIONS..... Admissions revenue represents anticipated gate receipts for athletic events, band concerts, and school plays.	\$60,000
6790 OTHER STUDENT ACTIVITY INCOME..... Other Student Activity Income represents amounts charged for use of School District vehicles by school-related organizations or groups.	\$10,000
6832 REVENUE FROM INTERMEDIATE SOURCES-FEDERAL..... Funds received by the School District for reimbursement of expenses incurred during participation the Individuals with Disabilities Education Act (IDEA) consortium programs.	\$332,578
6910 RENTALS..... Rentals represents revenue received from various government bodies, organizations, and civic groups for the rental of the School District's buildings and facilities.	\$10,000
6920 CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES..... Revenues received from private sources for which no repayment is expected. The School District uses this account primarily for revenues received through the Pennsylvania Earned Income Tax Credit and Educational Foundation.	\$125,000
6943 ADULT EDUCATION..... Adult Education represents revenues received for adult education programs provided by the School District.	\$7,000
6944 TUITION - OTHER DISTRICT..... Tuition - Other District represents monies received from other districts in Pennsylvania for education provided to pupils from the paying district.	\$15,000
6961 TRANSPORTATION FEES..... Funds received by other LEAs for transportation of pupils.	\$5,000
6999 MISCELLANEOUS REVENUE..... Miscellaneous Revenue represents those items of revenue received during the year that cannot be classified as one of the previously identified sources.	\$20,000

REVENUE FROM LOCAL SOURCES	\$26,524,709
-----------------------------------	---------------------

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET EXPLANATION
REVENUE FROM STATE AND FEDERAL SOURCES**

7110	BASIC EDUCATION FUNDING Basic Education Funding (BEF) is the primary source of state funding provided to local school districts. Each school district's share of this subsidy is based on a formula that takes into account the district's previous level of subsidy adjusted for various components evaluated by using such information as Average Daily Membership (weighted) and Market Value Personal Income Aid Ratio.	\$5,418,397
7160	TUITION FOR SECTION 1305 AND 1306 This revenue represents tuition received from the Commonwealth of children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.	\$25,000
7271	SPECIAL EDUCATION Special Education is a subsidy to school districts for the costs associated with instructing exceptional children in mandated special education programs. Payments are made in accordance with Sections 2509 and 1373.1 of the Public School Code. As of 2004-2005, this amount also includes special education contingency funding.	\$1,276,343
7310	TRANSPORTATION Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. It is not required that each school district operate a busing program, but if operated, it must comply with the state laws and regulations and is then eligible for reimbursement based on the number of student transported, miles driven, and other approved factors.	\$828,525
7320	RENTAL AND SINKING FUND PAYMENTS Rental and Sinking Fund reimbursement is available to school districts to reimburse approved debt service charges. To be eligible, building plans must have been approved by the Department of Education in conformance with the District's Long-Range Plan. Reimbursement for the LCTI borrowing is reflected in this amount.	\$373,142
7330	HEALTH SERVICES Health Services is a reimbursement available to each school district providing the required health examinations in certain grade levels of the district and nursing services to pupils (both public and non-public).	\$41,000
7340	STATE PROPERTY TAX REDUCTION ALLOCATION Designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.	\$672,236
7501	PA ACCOUNTABILITY BLOCK GRANTS Revenue received from the Commonwealth of PA authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.	\$310,994
7810	STATE SOCIAL SECURITY PAYMENTS Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of the social security taxes for covered employees which are not federally funded.	\$650,250
7820	STATE RETIREMENT PAYMENTS Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of retirement for eligible employees, which are not federally funded.	\$1,819,000
REVENUE FROM STATE SOURCES		\$11,414,887
8513	EDUCATION OF DISADVANTAGED CHILDREN-TITLE I Revenue received for the education of disadvantaged children under the Education Consolidation and Improvement Act Public Law 97-35 of 1981.	
8514	IMPROVING BASIC PROGRAMS-TITLE I Revenue received for the education of disadvantaged children under NCLB, Title I.	\$176,739
8515	IMPROVING TEACHER QUALITY-TITLE II Revenue received for the education of children under NCLB, Title II.	\$35,058
8820	MEDICAL ASSISTANCE REIMBURSEMENT The Administrative Claiming Program reimbursement for the costs associated with administrative Medicaid-related activities. Payments for School Based Access Program Administration Claiming Program are received from the Department of Revenue.	\$2,000

REVENUE FROM FEDERAL SOURCES **\$213,797**

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

Account	Description	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$21,179,805	\$21,270,232	\$21,440,894	\$22,106,131	\$665,237
6112	Interim Real Estate Taxes	\$106,871	\$92,202	\$125,000	\$200,000	\$75,000
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	\$250,000	\$50,000
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	\$240,000	\$40,000
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)
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
6961	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
TOTAL	REVENUE FROM LOCAL SOURCES	\$25,723,782	\$25,525,010	\$25,711,734	\$26,524,709	\$812,975

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

Account	Description	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase/ (Decrease)
7000	<u>REVENUE FROM STATE SOURCES</u>					
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	\$373,142	\$3,142
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	\$672,236	\$5,650
7501	PA Accountability Block Grants	\$85,745	\$85,745	\$85,745	\$310,994	\$225,249
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	\$11,414,887	\$503,251
8000	<u>REVENUE FROM FEDERAL SOURCES</u>					
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)
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)
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$35,960,071	\$36,102,890	\$36,845,817	\$38,153,393	\$1,307,576
	APPROPRIATION OF FUND BALANCE			\$453,098	\$1,178,199	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	\$35,960,071	\$36,102,890	\$37,298,915	\$39,331,592	\$2,032,677

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 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%	1,505,604,500	1,463,847,334	\$1,404,845.00 Gaming Funds	\$22,106,131 (\$673,637)	** *** 96.00%
2013-14 Budget	15.96	Reassessment	1,455,289,500	1,413,610,809	\$1,384,859.00 Gaming Funds	\$22,107,480 (\$666,586)	95.02%
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).

** Collections are net of Tax Incremental Financing (TIF) revenue required to be sent to Trustee.

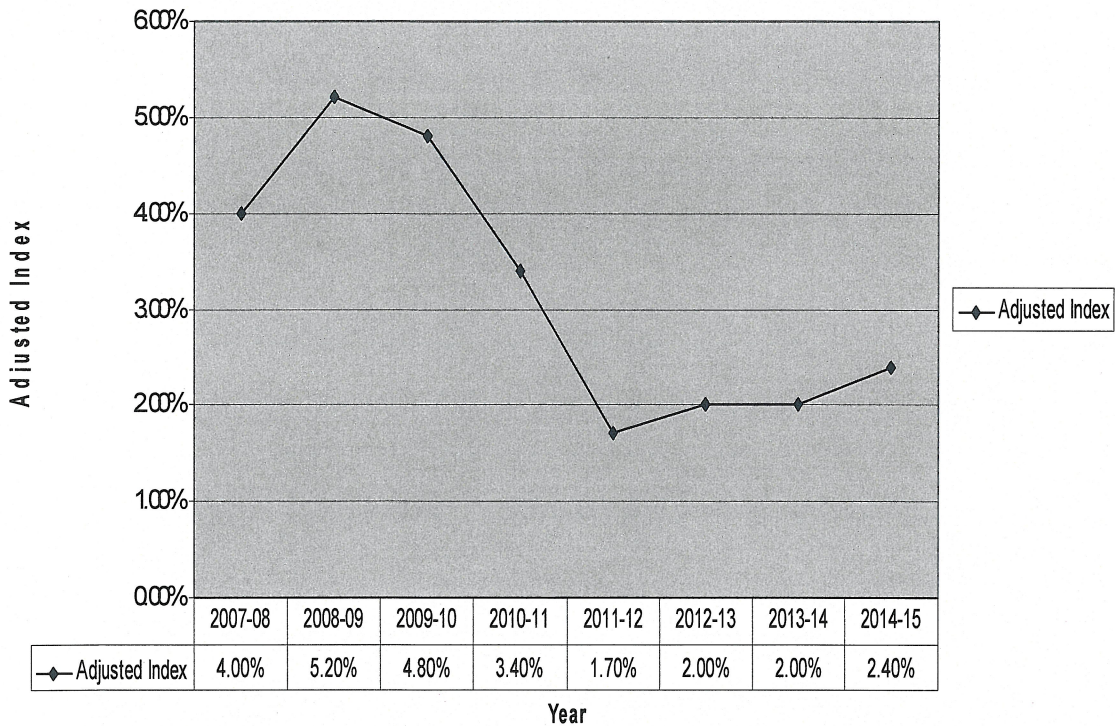
***Amount includes \$1,401 for prior year State Property Tax Reduction allocation.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
TAX MILLAGE/RATE CHART**

	Estimated Assessed Value	Change in Assessment	Percent
2014-15	1,505,604,500	50,315,000	3.46%
2013-14	1,455,289,500		
		2014-15 Millage	
		15.9631	
	Property Assessment	2014-15 Tax Bill	
	1,000	\$15.96	
	50,000	\$798.16	
	100,000	\$1,596.31	
	110,000	\$1,755.94	
	120,000	\$1,915.57	
	130,000	\$2,075.20	
	140,000	\$2,234.83	
	150,000	\$2,394.47	
	160,000	\$2,554.10	
	170,000	\$2,713.73	
	180,000	\$2,873.36	
Average	190,483	\$3,040.70	
	200,000	\$3,192.62	
	210,000	\$3,352.25	
	220,000	\$3,511.88	
	230,000	\$3,671.51	
	240,000	\$3,831.14	
	250,000	\$3,990.78	
	260,000	\$4,150.41	
	270,000	\$4,310.04	
	280,000	\$4,469.67	
	290,000	\$4,629.30	
	300,000	\$4,788.93	
	350,000	\$5,587.09	
	400,000	\$6,385.24	
	450,000	\$7,183.40	
	500,000	\$7,981.55	

THE INDEX SPECIAL SECTION ACT 1 OF 2006

The Act 1 index is used to determine the maximum tax increase (without court, PDE, or voter approval) allowed. The Index is calculated by averaging the percentage increase in the Pennsylvania Statewide Average Weekly Wage and the Federal Employment Cost Index for elementary/secondary schools. For 2014-15, the base index is 2.1%. For school district with a market value/income aid ratio greater than 0.4000, an upward adjustment is made to the index. For 2014-15, the adjusted index is 2.4%.

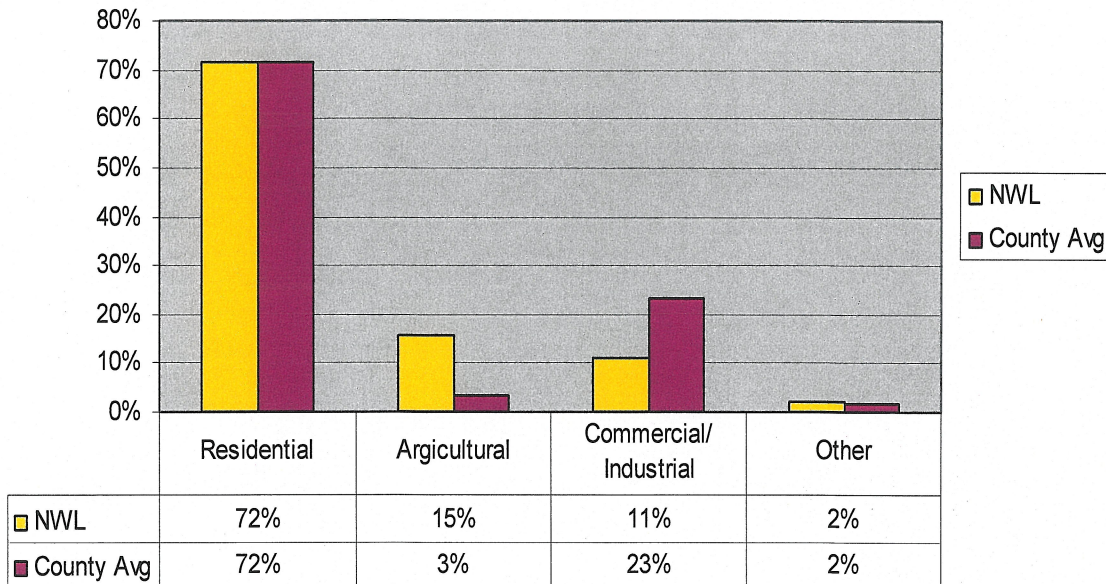


Source: Adjusted Index History obtained from the Pennsylvania Department of Education (PDE)
http://www.portal.state.pa.us/portal/server.pt/community/property_tax_relief/7452/act_1_index/510332

REAL ESTATE TAXES

Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the district and is collected by local elected or appointed tax collectors. Residential properties represent approximately 72% of the total taxable assessment for the district.

The 2014-2015 General Fund budget is based on an assessed valuation of \$1,505,604,500 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,404,845. The total millage required for the 2014-15 budget is 15.9631 mills. This represents a 0.00 mill increase over the prior year's millage rate.

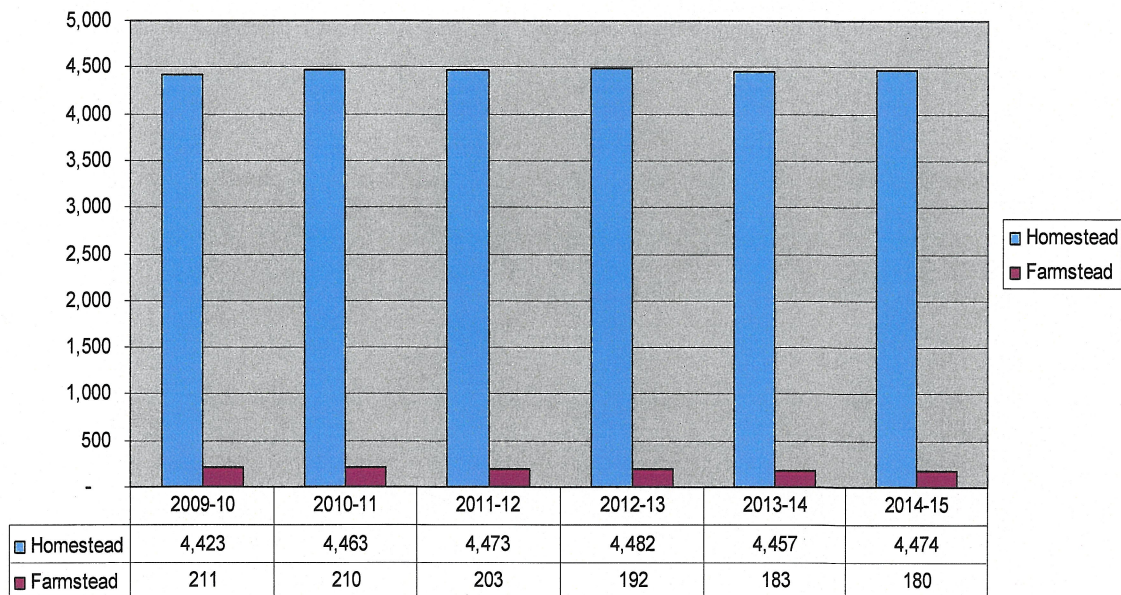


Source: Assessment data obtained from Lehigh County Property Classification Totals report as of 1/28/14.

STATE PROPERTY TAX RELIEF HOMESTEAD/FARMSTEAD

The Special Session Act 1 of 2006, the Taxpayer Relief Act was established to ease the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners, through the funding provided by gaming revenue.

Northwestern Lehigh School District's State Property Tax Relief allocation for the 2014-15 fiscal year is \$672,236, an increase of \$5,650 compared to 2013-14. Proceeds generated through gaming proceeds flow from the state to the district and then are passed directly to all eligible taxpayers through a reduction to the current real estate tax bill. For the 2014-15 tax bills, homesteads will receive a reduction of \$150.40 and farmsteads will receive a reduction of \$3.86. Since inception of the program, the district's revenues have remained consistent.



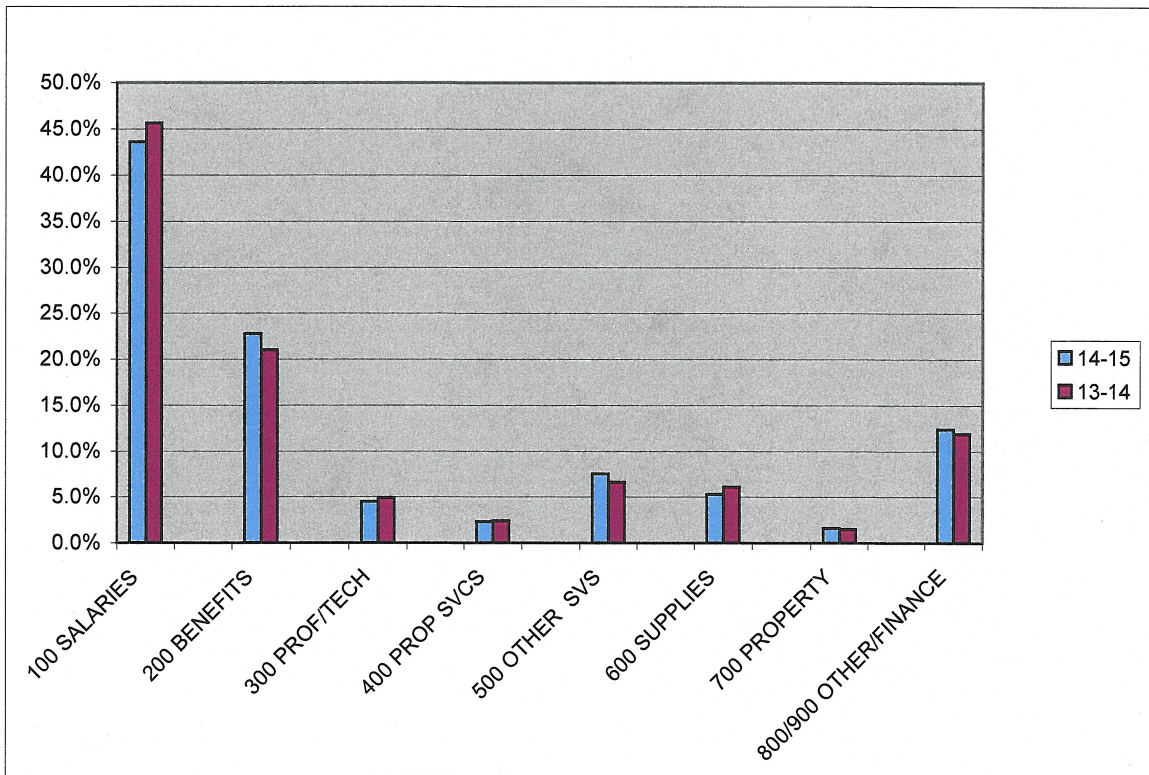
Source: Approved homestead/farmstead data obtained from Lehigh County.



**EXPENDITURES
AND
OTHER FINANCING USES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
EXPENDITURES BY OBJECT COMPARISON**

	<u>% OF TOTAL</u>	
	<u>14-15</u>	<u>13-14</u>
100 SALARIES	43.6	45.6
200 BENEFITS	22.8	21.0
300 PROF/TECH SVCS	4.5	4.9
400 PROPERTY SVCS	2.3	2.4
500 OTHER PURC SVCS	7.5	6.6
600 SUPPLIES	5.3	6.1
700 PROPERTY	1.6	1.5
800 OTHER OBJECTS	4.5	5.5
900 OTHER FINANCING USES	<u>7.9</u>	<u>6.4</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
EXPLANATION OF MAJOR FUNCTIONS**

INSTRUCTION

1100 REGULAR PROGRAMS..... Providing learning activities to students in grades K-12.	\$15,212,994
1200 SPECIAL EDUCATION PROGRAMS..... Providing learning activities to students in grades K-12 with special needs.	\$5,069,468
1300 VOCATIONAL EDUCATION PROGRAMS..... Payments to Lehigh Career & Technical Institute for programs.	\$1,065,063
1400 OTHER INSTRUCTIONAL PROGRAMS..... Summer school, homebound instruction, and other instructional grant programs.	\$5,106
1600 ADULT EDUCATION PROGRAMS..... Providing educational opportunities to the adult community on a self-supporting basis.	\$11,516
1700 COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS..... The School District's sponsorship of students attending programs at local community colleges.	\$254,497
TOTAL INSTRUCTION	\$21,618,644

SUPPORT SERVICES

2100 PUPIL PERSONNEL..... Services to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code and Chapter 7 of the State Board of Education Regulations. Programs include Counseling, Psychological Services, and Pupil Personnel Services.	\$1,247,949
2200 INSTRUCTIONAL STAFF..... Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.	\$935,990

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
EXPLANATION OF MAJOR FUNCTIONS**

SUPPORT SERVICES (cont'd)

2300 ADMINISTRATION.....	Establishing and administering policy in connection with operating the School District. These areas include School Board/Treasurer, tax collection, legal, superintendent and principal services.	\$2,153,446
2400 PUPIL HEALTH.....	Services associated with providing appropriate medical, dental and nursing services, including verification of required immunizations.	\$283,470
2500 BUSINESS.....	Activities concerned with the fiscal and internal services of the School District.	\$680,878
2600 OPERATIONAL AND MAINTENANCE OF PLANT.....	Activities concerned with physical plant facilities (buildings and grounds) of the School District.	\$3,727,601
2700 STUDENT TRANSPORTATION SERVICES.....	Activities concerned with transporting students to and from school.	\$2,425,063
2800 SUPPORT SERVICES - CENTRAL.....	Activities which support other instructional and supporting services programs.	\$541,511
2900 OTHER SUPPORT SERVICES.....	Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.	\$38,000
TOTAL SUPPORT SERVICES		\$12,033,908

OPERATION OF NON-INSTRUCTIONAL STAFF

3200 STUDENT ACTIVITIES.....	School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.	\$873,830
3300 COMMUNITY SERVICES.....	Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.	\$5,000
TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF		\$878,830

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
EXPLANATION OF MAJOR FUNCTIONS**

OTHER FINANCING USES

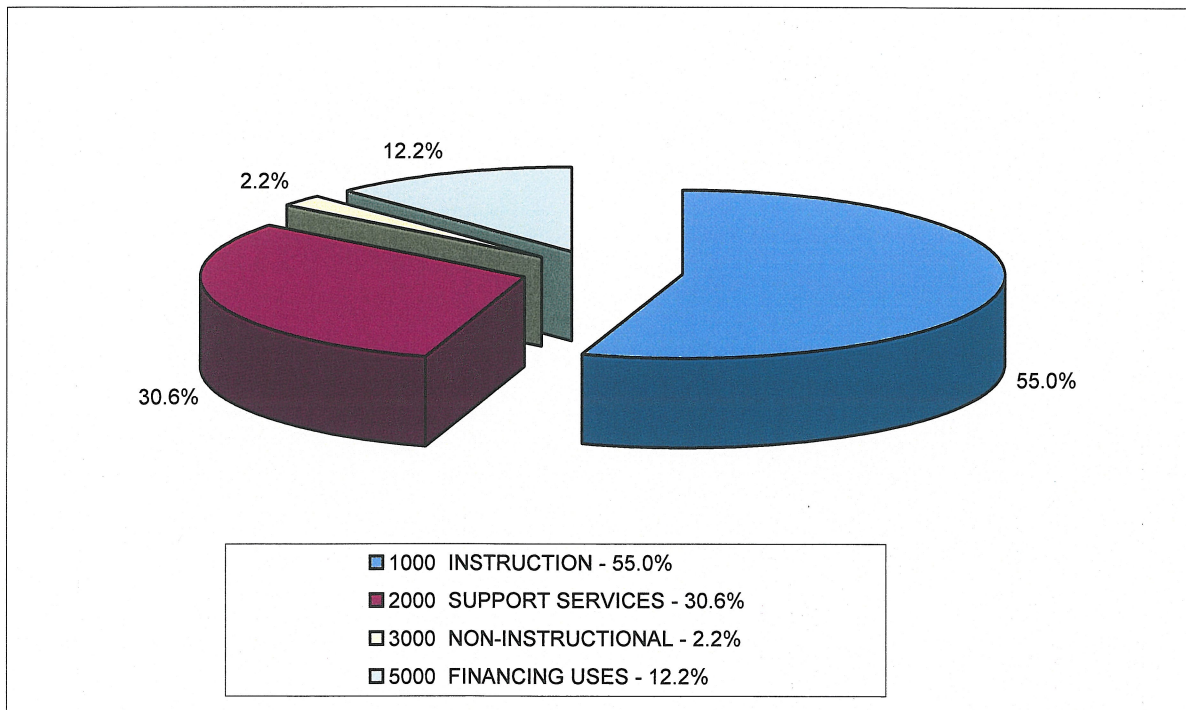
5100 DEBT SERVICE	\$3,543,364
Payments on general long-term debt/obligations paid directly by the General Fund.	
5200 FUND TRANSFERS	\$856,846
Transfers of monies from the General Fund to other funds including debt service payments through transfers to the Debt Service Fund when applicable.	
5900 BUDGETARY RESERVE	\$400,000
Amount set aside for unexpected expenditures that could not be reasonably anticipated at the time of budget preparation.	

TOTAL OTHER FINANCING USES \$4,800,210

**GRAND TOTAL OF EXPENDITURES AND OTHER
FINANCING USES** \$39,331,592

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
EXPENDITURES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2014-2015</u>	<u>2013-14</u>
1000 INSTRUCTION	55.0	54.4
2000 SUPPORT	30.6	31.8
3000 NON-INSTRUCTIONAL	2.2	2.1
5000 OTHER FINANCING USES	<u>12.2</u>	<u>11.7</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS							
Function 1100							
100	Salaries	\$8,192,081	\$8,690,648	\$8,823,889	\$8,892,642	\$68,753	0.8%
200	Employee Benefits	\$3,014,639	\$3,387,928	\$3,807,840	\$4,470,582	\$662,742	17.4%
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	\$894,722	\$64,523	7.8%
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%
	Total	\$12,711,495	\$13,862,656	\$14,305,278	\$15,212,994	\$907,716	6.3%
INSTRUCTION - SPECIAL PROGRAMS							
Function 1200							
100	Salaries	\$2,147,955	\$1,783,061	\$2,116,795	\$2,364,428	\$247,633	11.7%
200	Employee Benefits	\$732,362	\$808,317	\$988,035	\$1,225,517	\$237,482	24.0%
300	Purchased Professional & Technical Services	\$1,434,759	\$1,322,498	\$1,273,876	\$1,163,819	(\$110,057)	-8.6%
500	Other Purchased Services	\$301,379	\$366,494	\$225,710	\$295,774	\$70,064	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%
	Total	\$4,629,505	\$4,304,403	\$4,624,334	\$5,069,468	\$445,134	9.6%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS							
Function 1300							
500	Other Purchased Services	\$942,843	\$1,039,506	\$1,079,454	\$1,065,063	(\$14,391)	-1.3%
	Total	\$942,843	\$1,039,506	\$1,079,454	\$1,065,063	(\$14,391)	-1.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
OTHER INSTRUCTIONAL PROGRAMS							
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%
	Total	\$9,353	\$11,341	\$5,015	\$5,106	\$91	1.8%
NON PUBLIC SCHOOL PROGRAM							
Function 1500							
600	Supplies	\$7,412	\$1,376	\$0	\$0	\$0	0.0%
	Total	\$7,412	\$1,376	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS							
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%
	Total	\$5,912	\$4,024	\$7,515	\$11,516	\$4,001	53.2%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS							
Function 1700							
500	Other Purchased Services	\$282,698	\$279,638	\$275,565	\$254,497	(\$21,068)	-7.6%
	Total	\$282,698	\$279,638	\$275,565	\$254,497	(\$21,068)	-7.6%
TOTAL 1000	INSTRUCTION	\$18,589,218	\$19,502,944	\$20,297,161	\$21,618,644	\$1,321,483	6.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL							
Function 2100							
100	Salaries	\$803,669	\$767,041	\$774,226	\$800,389	\$26,163	3.4%
200	Employee Benefits	\$288,896	\$319,829	\$387,376	\$431,536	\$44,160	11.4%
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%
	Total	\$1,110,015	\$1,104,875	\$1,172,457	\$1,247,949	\$75,492	6.4%
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Function 2200							
100	Salaries	\$540,500	\$563,042	\$489,385	\$497,212	\$7,827	1.6%
200	Employee Benefits	\$232,225	\$253,060	\$282,696	\$332,034	\$49,338	17.5%
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%
	Total	\$857,360	\$933,954	\$883,791	\$935,990	\$52,199	5.9%
SUPPORT SERVICES - ADMINISTRATION							
Function 2300							
100	Salaries	\$1,136,259	\$1,080,781	\$1,130,612	\$1,118,988	(\$11,624)	-1.0%
200	Employee Benefits	\$463,757	\$437,067	\$664,235	\$741,193	\$76,958	11.6%
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%
	Total	\$1,918,641	\$1,791,540	\$2,050,741	\$2,153,446	\$102,705	5.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL HEALTH							
Function 2400							
100	Salaries	\$167,860	\$172,960	\$173,929	\$147,044	(\$26,885)	-15.5%
200	Employee Benefits	\$61,348	\$87,937	\$109,984	\$122,976	\$12,992	11.8%
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%
	Total	\$236,285	\$264,857	\$296,513	\$283,470	(\$13,043)	-4.4%
SUPPORT SERVICES - BUSINESS							
Function 2500							
100	Salaries	\$360,962	\$366,282	\$380,019	\$363,402	(\$16,617)	-4.4%
200	Employee Benefits	\$155,810	\$186,324	\$233,912	\$231,285	(\$2,627)	-1.1%
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	\$4,756	(\$31,869)	-87.0%
700	Property	\$1,332	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$7,723	\$7,659	\$8,895	\$8,495	(\$400)	-4.5%
	Total	\$597,684	\$631,785	\$731,241	\$680,878	(\$50,363)	-6.9%
OPERATION & MAINT. OF PLANT SERVICES							
Function 2600							
100	Salaries	\$1,158,283	\$1,162,812	\$1,264,091	\$1,136,766	(\$127,325)	-10.1%
200	Employee Benefits	\$508,537	\$547,955	\$743,420	\$697,642	(\$45,778)	-6.2%
300	Purchased Professional & Technical Services	\$133,495	\$126,003	\$135,005	\$216,205	\$81,200	60.1%
400	Purchased Property Services	\$659,518	\$620,034	\$717,327	\$727,551	\$10,224	1.4%
500	Other Purchased Services	\$159,610	\$161,683	\$200,398	\$217,905	\$17,507	8.7%
600	Supplies	\$553,848	\$603,809	\$821,157	\$644,532	(\$176,625)	-21.5%
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%
	Total	\$3,205,340	\$3,268,505	\$3,914,473	\$3,727,601	(\$186,872)	-4.8%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES							
Function 2700							
100	Salaries	\$1,015,635	\$1,070,588	\$1,133,454	\$1,107,935	(\$25,519)	-2.3%
200	Employee Benefits	\$228,217	\$283,510	\$351,238	\$394,488	\$43,250	12.3%
300	Purchased Professional & Technical Services	\$14,374	\$7,118	\$7,991	\$5,618	(\$2,373)	-29.7%
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	\$285,805	\$209,651	275.3%
600	Supplies	\$363,308	\$381,630	\$435,284	\$382,226	(\$53,058)	-12.2%
700	Property	\$216,099	\$207,928	\$180,000	\$180,000	\$0	0.0%
800	Other Objects	\$0	\$40	\$100	\$100	\$0	0.0%
	Total	\$1,957,942	\$2,115,194	\$2,250,595	\$2,425,063	\$174,468	7.8%
OTHER SUPPORT SERVICES							
Function 2800							
100	Salaries	\$286,625	\$273,327	\$295,445	\$304,133	\$8,688	2.9%
200	Employee Benefits	\$97,004	\$102,831	\$137,062	\$159,803	\$22,741	16.6%
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%
	Total	\$618,849	\$498,556	\$506,662	\$541,511	\$34,849	6.9%
OTHER SUPPORT SERVICES							
Function 2900							
500	Other Purchased Services	\$37,684	\$37,311	\$38,000	\$38,000	\$0	0.0%
	Total	\$37,684	\$37,311	\$38,000	\$38,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$10,539,800	\$10,646,577	\$11,844,473	\$12,033,908	\$189,435	1.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES							
Function 3200							
100	Salaries	\$391,079	\$385,780	\$419,316	\$410,605	(\$8,711)	-2.1%
200	Employee Benefits	\$83,544	\$96,412	\$127,265	\$151,125	\$23,860	18.7%
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	\$113,850	\$82,550	263.7%
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	\$873,830	\$99,926	12.9%
COMMUNITY SERVICES							
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%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$630,568	\$763,427	\$778,904	\$878,830	\$99,926	12.8%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-15 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	11-12 Actual	12-13 Actual	13-14 Budget	14-15 Final	Increase (Decrease)	% Change
DEBT SERVICE							
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	\$2,250,000	\$245,000	12.2%
	Total	\$3,587,568	\$3,190,110	\$3,590,181	\$3,543,364	(\$46,817)	-1.3%
FUND TRANSFERS							
Function 5200							
900	Other Financing Uses	\$0	\$326,257	\$388,196	\$856,846	\$468,650	120.7%
	Total	\$0	\$326,257	\$388,196	\$856,846	\$468,650	120.7%
BUDGETARY RESERVE							
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	\$4,800,210	\$421,833	9.6%
TOTAL EXPENDITURES & OTHER FINANCING USES							
		\$33,347,154	\$34,429,315	\$37,298,915	\$39,331,592	\$2,032,677	5.4%