

# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2016-2017**

**GENERAL FUND BUDGET**



**FINAL BUDGET**

**June 15, 2016**



Dear Employees, Parents, Community Members, and Students,

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 at the Workshop Meeting on May 4, 2016. As we finalize our budget for 2016-2017, 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 2016-2017 school year. **For the sixth consecutive year, the 2016-17 Proposed Final Budget was presented with no tax increase.** I am proud that our Board and employees continue to work together to ...**Educate, Challenge, and Inspire...Excellence through learning.**

The 2016-17 budget was developed as a collaborative effort of the Board, administration, and employees. Budget development began back in October of 2015. From November through April, budget meetings were held with administrators, teachers, and the Board to examine and refine the budget. Administrators met and determined appropriate staffing levels for classrooms and departments across all areas of instruction and operations.

Budget discussions were held in public meetings during Workshop and Regular Board Meetings in December, January, February, and April. The Proposed Final Budget is a result of months of planning and preparation. The Proposed Final Budget was presented in detail at the May 4<sup>th</sup> Workshop Meeting and was approved on May 11<sup>th</sup> at the Regular Board Meeting. Changes to the final budget will be presented to the Board at the Workshop Meeting on June 1<sup>st</sup> at 6:30 pm in preparation for adopting a Final Budget at the June 15<sup>th</sup> regular Board Meeting at 7:00 pm. Please join us at any or all of the Board meetings to hear discussions or to provide comment. All budget publicly presented documents can be found on our website <http://www.nwlehighsd.org/Departments.cfm?subpage=13416>. The budget years are listed along the left-side column.

You may remember that I sent an informational email about facilities projects that are scheduled over the next five years. We are also discussing a potential renovation to the high school. Those meetings will continue on May 12 at 10:00 am and May 19 at 6:00 pm. If you are not able to attend, you can find the videos on USTREAM, <http://www.ustream.tv/channel/nwlsd>. All of our meetings are archived there.

Our Board of School Directors work together with administration, employees, and the community to provide the best, affordable education possible. **Northwestern remains financially and educationally sound.** Our students demonstrate outstanding achievement as measured by PSSA and Keystone assessments, but they are much more than scores on state tests. Our high school ranked 55<sup>th</sup> out of more than 650 other high schools in the Commonwealth, according to *U. S. News & World Reports*. Our students, kindergarten through 12<sup>th</sup> grades, demonstrate significant growth and achievement in all aspects of our core curriculum; in performance based activities such as art, music, drama, health and wellness, business and technology education, family and consumer science and career and technical education; in athletic and scholastic competitions/events; and through community service. We are proud to deliver a budget that maintains excellent programs, experiences, and opportunities for our children without increasing property taxes for our residents.

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 community that will ...**Educate, Challenge, and Inspire....** our students! Thank you for your ongoing support of the Northwestern Lehigh School District and for helping Northwestern to demonstrate....**Excellence through learning!**

Sincerely,

A handwritten signature in cursive script that reads "Mary Anne Wright". The signature is written in black ink and is positioned above the typed name.

Dr. Mary Anne Wright  
Superintendent of Schools

# **Northwestern Lehigh School District**

## **MISSION STATEMENT**

*We empower, inspire, and lead our students to strive for excellence in and out of the classroom...We are future ready!*

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
6493 ROUTE 309, NEW TRIPOLI, PA 18066  
2016-2017**

**SCHOOL BOARD MEMBERS**

**Willard G. Dellicker, President  
Paul C. Fisher, Jr., Vice President  
Todd Hernandez, Secretary  
Phillip Toll, Treasurer  
John Casciano  
Joseph Fatzinger  
Todd Leiser  
Charlene D. Rauscher, Esq.  
Darryl S. Schafer  
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  
Andrea Edmonds, 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**

**William Dovico, Middle School Principal  
Amy Stauffenberg, 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**

**Andrea Madochick, Supervisor of Food Services  
Jason Zimmerman, Director of Student Athletics and Activities**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-17 FINAL BUDGET**

**TABLE OF CONTENTS**

<b>Budget Summary</b>	<b>1</b>
<b><u>Revenues and Other Financing Sources</u></b>	
<b>Summarized Variances from 2015-2016 Budget</b>	<b>2</b>
<b>Local, State and Federal Revenue Sources Detail</b>	<b>3-5</b>
<b>Revenue Summary</b>	<b>6-7</b>
<b>Chart of Tax Millage and Assessed Values</b>	<b>8</b>
<b>Tax Millage/Rate Chart</b>	<b>9</b>
<b>Act 1 Index</b>	<b>10</b>
<b>Real Estate Taxes</b>	<b>11</b>
<b>Homestead/Farmstead Property Tax Relief</b>	<b>12</b>
<b>Lehigh County Millage Rates</b>	<b>13</b>
<b>Proposed Use of Fund Balance</b>	<b>14</b>
<b><u>Expenditures and Other Financing Uses</u></b>	
<b>Explanation of Major Functions</b>	<b>15-17</b>
<b>Expenditures by Function and Object</b>	<b>18-25</b>
<b>Summarized Variances from 2015-2016 Budget</b>	<b>26</b>
<b>Expenditures by Object</b>	<b>27-29</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-2017 FINAL BUDGET SUMMARY  
June 15, 2016**

	Actual	Final	Dec 7, 2015	April 20, 2016	Proposed Final	Final	Change from	Change from	% Change from
	2014-15	2015-16	Budget	Budget	Budget	Budget	May	2015-16	2015-16
			2016-17	2016-17	2016-17	2016-17			
Northwestern Elementary	65,804	80,790	67,950	75,950	75,950	75,950	-	(4,840)	
Weisenberg Elementary	62,861	80,790	62,400	71,450	71,450	71,450	-	(9,340)	
Middle School	72,835	83,460	84,160	84,160	84,160	84,160	-	700	
High School	121,162	115,793	118,560	118,560	118,560	118,560	-	2,767	
Business Office	82,175	84,069	84,069	87,540	87,540	87,540	-	3,471	
Superintendent	10,927	18,465	18,465	18,465	18,465	18,465	-	-	
Curriculum	104,859	240,076	240,076	240,576	240,076	240,076	-	-	
Technology	493,921	698,481	748,481	819,366	819,366	819,366	-	120,885	
Special Education	16,719	17,855	22,855	22,855	22,855	22,855	-	5,000	
Assistant Superintendent	23,663	31,565	31,565	31,565	31,565	31,565	-	-	
Human Resources	23,893	29,925	29,925	28,760	28,760	28,760	-	(1,165)	
Buildings & Grounds	902,486	822,994	822,994	691,645	691,645	691,645	-	(131,349)	
Transportation	489,659	398,254	398,254	438,725	438,725	438,725	-	40,471	
Athletics & Activities	213,362	211,924	211,924	228,555	228,555	228,555	-	16,631	
<b>Total Building &amp; Departments</b>	<b>\$ 2,684,326</b>	<b>\$ 2,914,441</b>	<b>\$ 2,941,678</b>	<b>\$ 2,958,172</b>	<b>\$ 2,957,672</b>	<b>\$ 2,957,672</b>	<b>\$ -</b>	<b>\$ 43,231</b>	<b>1.48%</b>
District Wide:									
Salaries:									
Professionals	11,243,791	11,320,363	11,705,255	12,125,759	12,001,972	12,086,747	84,775	766,384	
Support Staff	4,061,997	4,334,494	4,481,867	4,443,291	4,433,990	4,428,990	(5,000)	94,496	
Administration	1,420,805	1,503,788	1,554,917	1,542,334	1,546,485	1,546,485	-	42,697	
<b>Total Salaries</b>	<b>16,726,593</b>	<b>17,158,645</b>	<b>17,742,039</b>	<b>18,111,384</b>	<b>17,982,447</b>	<b>18,062,222</b>	<b>79,775</b>	<b>903,577</b>	<b>5.27%</b>
Benefits-All Staff									
Medical	2,642,043	2,609,146	2,687,420	2,705,657	2,685,221	2,745,882	60,661	136,736	
Dental	137,851	144,338	144,338	138,519	138,945	139,271	326	(5,067)	
Life Insurance	34,477	31,341	32,281	31,647	31,402	31,574	172	233	
Long-Term Disability	25,475	33,190	34,186	35,058	34,739	34,961	222	1,771	
Vision	12,388	13,277	13,277	13,243	13,108	13,198	90	(79)	
Prescription	570,038	628,808	647,672	612,322	610,866	612,321	1,455	(16,487)	
Social Security	1,250,255	1,312,454	1,357,266	1,387,375	1,377,241	1,383,344	6,103	70,890	
PSERS	3,552,342	4,423,905	5,193,095	5,431,480	5,392,760	5,416,717	23,957	992,812	
Tuition	74,813	50,892	50,892	51,472	51,316	51,399	83	507	
Unemployment Compensation	16,880	25,249	25,249	24,905	24,710	24,813	103	(436)	
Workers' Compensation	245,080	177,787	177,787	181,067	179,682	174,187	(5,495)	(3,600)	
Other Benefits	105,948	68,175	68,175	68,586	68,634	68,634	-	459	
<b>Total Benefits-All Staff</b>	<b>8,667,590</b>	<b>9,518,562</b>	<b>10,431,638</b>	<b>10,681,331</b>	<b>10,608,624</b>	<b>10,696,301</b>	<b>87,677</b>	<b>1,177,739</b>	<b>12.37%</b>
District Wide & Grants	9,149,850	13,919,475	10,315,249	10,485,508	10,435,508	10,289,081	(146,427)	(3,630,394)	-26.08%
Total Expenditures	37,228,359	43,511,123	41,430,604	42,236,395	41,984,251	42,005,276	21,025	(1,505,847)	-3.46%
Total Revenue	38,515,324	39,599,749	39,517,118	40,413,800	40,608,800	40,632,695	23,895	1,032,946	2.61%
Surplus/(Shortfall) before FB	1,286,965	(3,911,374)	(1,913,486)	(1,822,595)	(1,375,451)	(1,372,581)	2,870		
NOTE: Shortfall in 2015-16 included a fund balance transfer for capital projects of \$2,850,000.									



REVENUES

AND

OTHER FINANCING SOURCES

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
SUMMARIZED VARIANCES FROM 2015-2016 BUDGET  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2015-2016
<b>LOCAL REVENUE</b>		
<i>Local Real Estate Taxes</i>	<i>Variance based on adjustments for TIF remittances</i>	\$ (69,000)
<i>Interim Real Estate Taxes</i>	<i>Variance based on collection history &amp; anticipated TIF revenue</i>	\$ 275,000
<i>Real Estate Transfer Taxes</i>	<i>Variance based on collection history</i>	\$ 100,000
<i>Delinquent Real Estate Taxes</i>	<i>Variance based on collection history</i>	\$ 50,000
<i>Interest Earnings</i>	<i>Variance based on estimated interest</i>	\$ 125,000
<i>Fees</i>	<i>Variance due to 1:1 Computer Insurance Fund</i>	\$ 36,000
<i>Capital Contributions</i>	<i>Variance due to increased EITC funding from Foundation</i>	\$ 50,000
<i>All Other Local Sources (net)</i>		\$ 15,000
<b>LOCAL REVENUE- TOTAL CHANGE</b>		<b>\$ 582,000</b>
<b>STATE REVENUE</b>		
<i>Basic Education Funding</i>	<i>Variance based on Governor's budget</i>	\$ (117,000)
<i>Transportation</i>	<i>Variance based on historical trends</i>	\$ 72,000
<i>Rental &amp; Sinking Payments</i>	<i>Variance based on scheduled debt payments</i>	\$ (20,000)
<i>Social Security Reimbursement</i>	<i>Variance based on estimated salaries</i>	\$ 34,000
<i>Retirement Reimbursement</i>	<i>Variance in Employer Contribution Rate to 30.03%</i>	\$ 493,000
<i>All Other State Sources (net)</i>		\$ (9,000)
<b>STATE REVENUE- TOTAL CHANGE</b>		<b>\$ 453,000</b>
<b>FEDERAL REVENUE</b>		
	<i>Variance based on estimated allocation for 2016-17</i>	\$ (2,000)
<b>FEDERAL REVENUE- TOTAL CHANGE</b>		<b>\$ (2,000)</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>\$ 1,033,000</b>

NOTE: Highlighted items reflect changes from May 11th Proposed Final Budget.



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2015-16 FINAL BUDGET EXPLANATION  
REVENUE FROM LOCAL SOURCES**

6111	<b>REAL ESTATE TAXES (includes 0 millage increase)</b> .....	<b>\$22,595,372</b>
	<i>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.</i>	
	<i>This year's tax is based on an assessed valuation of 1,565,955,600 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,503,317. The total millage required for the 2016-17 Budget is 15.9631 mills. This represents a 0 mill increase over the prior year's millage.</i>	
6112	<b>INTERIM REAL ESTATE TAXES</b> .....	<b>\$445,000</b>
	<i>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.</i>	
6113	<b>PUBLIC UTILITY REALTY TAX</b> .....	<b>\$33,000</b>
	<i>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.</i>	
6114	<b>PAYMENTS IN LIEU OF TAXES</b> .....	<b>\$5,700</b>
	<i>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 <b>\$0.20</b> per acre.</i>	
6143	<b>LOCAL SERVICES TAX</b> .....	<b>\$50,000</b>
	<i>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.</i>	
6151	<b>EARNED INCOME TAX</b> .....	<b>\$2,500,000</b>
	<i>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.</i>	
6153	<b>TRANSFER TAX</b> .....	<b>\$350,000</b>
	<i>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.</i>	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-17 FINAL BUDGET  
EXPLANATION REVENUE FROM LOCAL SOURCES (cont'd)**

6411	<b>DELINQUENT REAL ESTATE TAX</b> ..... <i>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.</i>	\$850,000
6412	<b>DELINQUENT INTERIM REAL ESTATE TAX</b> ..... <i>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.</i>	\$10,000
6510	<b>INTEREST EARNINGS</b> ..... <i>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.</i>	\$325,000
6710	<b>ADMISSIONS</b> ..... <i>Admissions revenue represents anticipated gate receipts for athletic events, band concerts, and school plays.</i>	\$60,000
6740	<b>FEES</b> ..... <i>Revenue from students for fees such as locker fees, parking fees, &amp; activity participation fees.</i>	\$40,500
6790	<b>OTHER STUDENT ACTIVITY INCOME</b> ..... <i>Other Student Activity Income represents amounts charged for use of School District vehicles by school-related organizations or groups.</i>	\$1,500
6832	<b>REVENUE FROM INTERMEDIATE SOURCES-FEDERAL</b> ..... <i>Funds received by the School District for reimbursement of expenses incurred during participation the Individuals with Disabilities Education Act (IDEA) consortium programs.</i>	\$346,238
6910	<b>RENTALS</b> ..... <i>Rentals represents revenue received from various government bodies, organizations, and civic groups for the rental of the School District's buildings and facilities.</i>	\$15,000
6920	<b>CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES</b> ..... <i>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.</i>	\$160,000
6943	<b>ADULT EDUCATION</b> ..... <i>Adult Education represents revenues received for adult education programs provided by the School District.</i>	\$10,000
6944	<b>TUITION - OTHER DISTRICT</b> ..... <i>Tuition - Other District represents monies received from other districts in Pennsylvania for education provided to pupils from the paying district.</i>	\$10,000
6961	<b>TRANSPORTATION FEES</b> ..... <i>Funds received by other LEAs for transportation of pupils.</i>	\$7,500
6999	<b>MISCELLANEOUS REVENUE</b> ..... <i>Miscellaneous Revenue represents those items of revenue received during the year that cannot be classified as one of the previously identified sources.</i>	\$25,000

<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,839,810</b>
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-17 FINAL BUDGET EXPLANATION  
REVENUE FROM STATE AND FEDERAL SOURCES**

7110	<b>BASIC EDUCATION FUNDING</b> ..... <i>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.</i>	\$5,733,738
7160	<b>TUITION FOR SECTION 1305 AND 1306</b> ..... <i>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.</i>	\$20,000
7271	<b>SPECIAL EDUCATION</b> ..... <i>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.</i>	\$1,390,779
7310	<b>TRANSPORTATION</b> ..... <i>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.</i>	\$1,000,000
7320	<b>RENTAL AND SINKING FUND PAYMENTS</b> ..... <i>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.</i>	\$330,000
7330	<b>HEALTH SERVICES</b> ..... <i>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).</i>	\$41,000
7340	<b>STATE PROPERTY TAX REDUCTION ALLOCATION</b> ..... <i>Designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.</i>	\$674,898
7501	<b>PA ACCOUNTABILITY BLOCK GRANTS</b> ..... <i>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.</i>	\$0
7810	<b>STATE SOCIAL SECURITY PAYMENTS</b> ..... <i>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.</i>	\$688,500
7820	<b>STATE RETIREMENT PAYMENTS</b> ..... <i>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.</i>	\$2,702,700
<b>REVENUE FROM STATE SOURCES</b>		<b>\$12,581,615</b>
8514	<b>IMPROVING BASIC PROGRAMS-TITLE I</b> ..... <i>Revenue received for the education of disadvantaged children under NCLB, Title I.</i>	\$168,786
8515	<b>IMPROVING TEACHER QUALITY-TITLE II</b> ..... <i>Revenue received for the education of children under NCLB, Title II.</i>	\$38,984
8820	<b>MEDICAL ASSISTANCE REIMBURSEMENT</b> ..... <i>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.</i>	\$3,500
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>\$211,270</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

<b>Account</b>	<b>Description</b>	<b>14-15 Actual</b>	<b>15-16 Budget</b>	<b>16-17 Final</b>	<b>Increase/ (Decrease)</b>
6111	Current Real Estate Taxes	\$21,863,968	\$22,664,862	\$22,595,372	(\$69,490)
6112	Interim Real Estate Taxes	\$269,660	\$170,000	\$445,000	\$275,000
6113	Public Utility Realty Tax	\$31,173	\$33,000	\$33,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$49,069	\$47,000	\$50,000	\$3,000
6151	Earned Income Taxes	\$2,481,351	\$2,500,000	\$2,500,000	\$0
6153	Real Estate Transfer Taxes	\$433,594	\$250,000	\$350,000	\$100,000
6411	Delinquent Real Estate Taxes	\$834,354	\$800,000	\$850,000	\$50,000
6412	Delinquent Int. Real Estate Taxes	\$9,469	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$314,818	\$200,000	\$325,000	\$125,000
6710	Admissions - Student Activities	\$60,492	\$60,000	\$60,000	\$0
6740	Fees	\$14,033	\$5,000	\$40,500	\$35,500
6790	Misc Transportation	\$1,455	\$10,000	\$1,500	(\$8,500)
6832	Rev from Intermediate Sources-Federal	\$355,277	\$332,578	\$346,238	\$13,660
6910	Rentals	\$25,749	\$15,000	\$15,000	\$0
6920	Contributions/Donations Private Sources	\$145,353	\$10,000	\$10,000	\$0
6921	Capital Contributions	\$0	\$100,000	\$150,000	\$50,000
6943	Adult Education	\$15,558	\$5,000	\$10,000	\$5,000
6944	Tuition - Other Districts	\$8,077	\$10,000	\$10,000	\$0
6961	Transportation Fees	\$0	\$5,000	\$7,500	\$2,500
6999	Miscellaneous Revenue	\$45,297	\$25,000	\$25,000	\$0
<b>TOTAL</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,964,480</b>	<b>\$27,258,140</b>	<b>\$27,839,810</b>	<b>\$581,670</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

Account	Description	14-15 Actual	15-16 Budget	16-17 Final	Increase/ (Decrease)
<b>7000</b>	<b><u>REVENUE FROM STATE SOURCES</u></b>				
7110	Basic Education Funding	\$5,418,348	\$5,851,223	\$5,733,738	(\$117,485)
7160	Tuition for Section 1305 & 1306	\$39,807	\$20,000	\$20,000	\$0
7271	Special Education Of Exceptional Pupils	\$1,296,951	\$1,396,441	\$1,390,779	(\$5,662)
7310	Transportation	\$1,001,372	\$928,448	\$1,000,000	\$71,552
7320	Rental And Sinking Fund Payments	\$302,160	\$350,000	\$330,000	(\$20,000)
7330	Health Services	\$41,167	\$41,000	\$41,000	\$0
7340	State Property Tax Reduction Allocation	\$672,236	\$677,622	\$674,898	(\$2,724)
7501	PA Accountability Block Grants	\$179,523	\$0	\$0	\$0
7810	Revenue For Social Security Payments	\$625,422	\$654,113	\$688,500	\$34,387
7820	Revenue For Retirement Payments	\$1,763,895	\$2,209,449	\$2,702,700	\$493,251
<b>TOTAL</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,340,881</b>	<b>\$12,128,296</b>	<b>\$12,581,615</b>	<b>(\$12,128,296)</b>
<b>8000</b>	<b><u>REVENUE FROM FEDERAL SOURCES</u></b>				
8514	Improving Basic Programs - Title I	\$167,526	\$176,345	\$168,786	(\$7,559)
8515	Improving Teacher Quality - Title II	\$38,984	\$34,968	\$38,984	\$4,016
8820	Medical Assistance Reimbursement	\$3,453	\$2,000	\$3,500	\$1,500
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$209,963</b>	<b>\$213,313</b>	<b>\$211,270</b>	<b>(\$2,043)</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$38,515,324</b>	<b>\$39,599,749</b>	<b>\$40,632,695</b>	<b>\$1,032,945</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
CHART OF TAX MILLAGE AND ASSESSED VALUES  
2016-17 FINAL BUDGET  
JUNE 15, 2016**

SCHOOL YEAR	MILLAGE LEVEL	% CHANGE PRIOR YEAR	ASSESSED VALUE	NET ASSESSED VALUE*	EST GROSS VALUE OF 1 MILL	COLLECTIONS	% OF DUPLICATE COLLECTED
2016-17 Budget	15.96	0.00%	1,565,955,600	1,523,677,640	\$1,503,317 Gaming Funds	\$23,997,606 <b>(674,898)</b>	** 96.00%
2015-16 Actual	15.96	0.00%	1,526,077,700	1,483,629,313	\$1,498,438 Gaming Funds	\$23,919,709 <b>(677,622)</b>	** 96.00%
2014-15 Actual	15.96	0.00%	1,508,679,800	1,466,482,212	\$1,453,559 Gaming Funds	\$23,203,457 <b>(672,236)</b>	** 94.50%
2013-14 Actual	15.96	Reassessment	1,455,289,500	1,413,610,809	\$1,385,373 Gaming Funds	\$22,114,979 <b>(666,586)</b>	95.20%
2012-13 Actual	50.66	0.00%	452,432,450	439,287,360	\$446,151 Gaming Funds	\$21,936,115 <b>(665,883)</b>	95.58%
2011-12 Actual	50.66	0.00%	451,702,650	438,557,560	\$444,369 Gaming Funds	\$21,845,771 <b>(665,966)</b>	95.33%
2010-11 Actual	50.66	2.53%	450,926,550	437,778,870	\$431,599 Gaming Funds	\$21,864,817 <b>(666,002)</b>	95.59%
2009-10 Actual	49.41	4.22%	446,075,975	432,594,217	\$427,533 Gaming Funds	\$21,124,423 <b>(665,953)</b>	95.71%
2008-09 Actual	47.41	5.19%	434,234,800	420,270,101	\$413,328 Gaming Funds	\$19,595,890 <b>(662,156)</b>	95.02%
2007-08 Actual	45.07	5.01%	427,085,300	n/a	\$408,824	\$18,425,718	95.72%

\* Net assessed value after offset associated with State property tax reduction allocation (gaming).

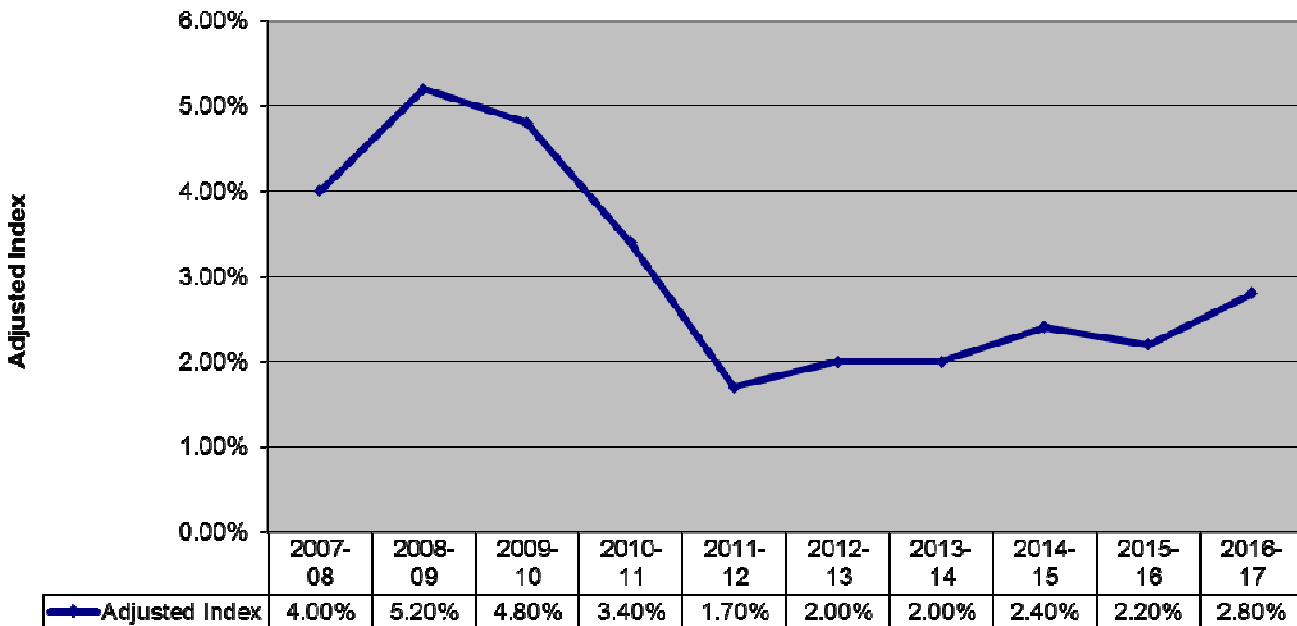
\*\* Collections for Tax Incremental Financing (TIF) revenue are included, however are required to be sent to Trustee.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-2017 FINAL BUDGET  
TAX MILLAGE/RATE CHART**

	<i>Estimated Assessed Value</i>	<i>Change in Assessment</i>	<i>Percent</i>
<i>2016-17</i>	<i>1,565,955,600</i>	<i>39,877,900</i>	<i>2.61%</i>
<i>2015-16</i>	<i>1,526,077,700</i>		
		<i>2016-17 Millage</i>	
		<i>15.9631</i>	
	<i>Property Assessment</i>	<i>2106-17 Tax Bill</i>	
	<i>1,000</i>	<i>\$15.96</i>	
	<i>50,000</i>	<i>\$798.16</i>	
	<i>100,000</i>	<i>\$1,596.31</i>	
	<i>110,000</i>	<i>\$1,755.94</i>	
	<i>120,000</i>	<i>\$1,915.57</i>	
	<i>130,000</i>	<i>\$2,075.20</i>	
	<i>140,000</i>	<i>\$2,234.83</i>	
	<i>150,000</i>	<i>\$2,394.47</i>	
	<i>160,000</i>	<i>\$2,554.10</i>	
	<i>170,000</i>	<i>\$2,713.73</i>	
	<i>180,000</i>	<i>\$2,873.36</i>	
<i>Average</i>	<i>198,967</i>	<i>\$3,176.13</i>	
	<i>200,000</i>	<i>\$3,192.62</i>	
	<i>210,000</i>	<i>\$3,352.25</i>	
	<i>220,000</i>	<i>\$3,511.88</i>	
	<i>230,000</i>	<i>\$3,671.51</i>	
	<i>240,000</i>	<i>\$3,831.14</i>	
	<i>250,000</i>	<i>\$3,990.78</i>	
	<i>260,000</i>	<i>\$4,150.41</i>	
	<i>270,000</i>	<i>\$4,310.04</i>	
	<i>280,000</i>	<i>\$4,469.67</i>	
	<i>290,000</i>	<i>\$4,629.30</i>	
	<i>300,000</i>	<i>\$4,788.93</i>	
	<i>350,000</i>	<i>\$5,587.09</i>	
	<i>400,000</i>	<i>\$6,385.24</i>	
	<i>450,000</i>	<i>\$7,183.40</i>	
	<i>500,000</i>	<i>\$7,981.55</i>	

## 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 2016-17, the base index is 2.4%. For school district with a market value/income aid ratio greater than 0.4000, an upward adjustment is made to the index. For 2016-17, the adjusted index is 2.8%.



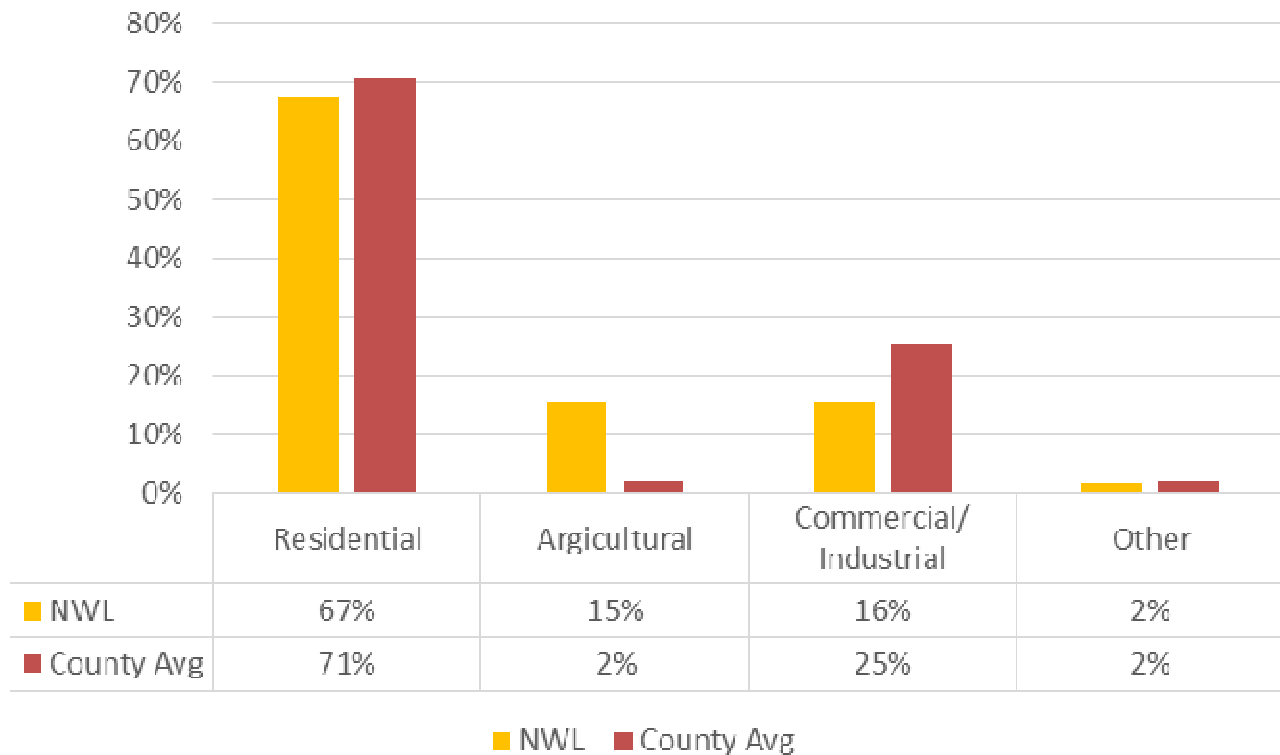
Source: Adjusted Index History obtained from the Pennsylvania Department of Education (PDE)  
[http://www.portal.state.pa.us/portal/server.pt/community/property\\_tax\\_relief/7452/act\\_1\\_index/510332](http://www.portal.state.pa.us/portal/server.pt/community/property_tax_relief/7452/act_1_index/510332)



## 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 2016-17 General Fund budget is based on an assessed valuation of \$1,565,955,600 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,503,317. The total millage required for the 2016-17 budget is 15.9631 mills. This represents a 0.00 mill increase over the prior year's millage rate.*

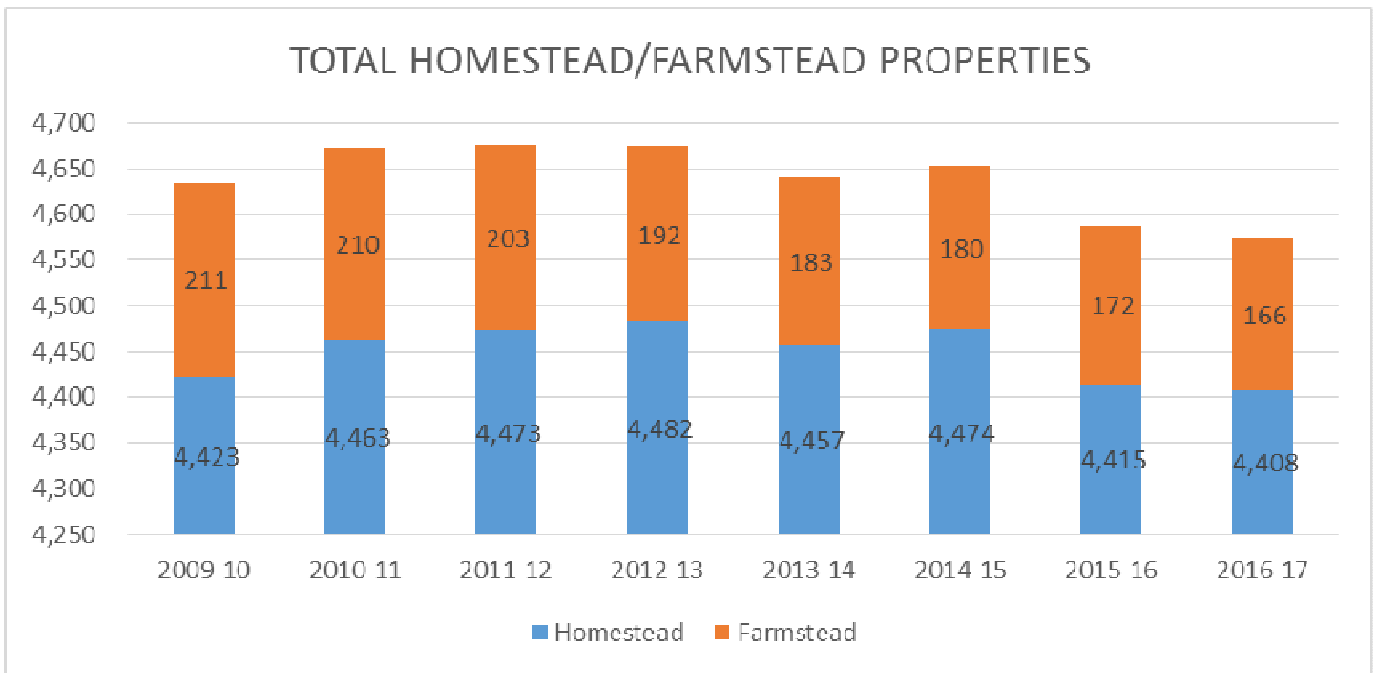


*Source: Assessment data obtained from Lehigh County Property Classification Totals report as of 1/26/2016.*

## 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 2016-17 fiscal year is \$674,898, a decrease of \$2,724 compared to 2015-16. The 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 2016-17 tax bills, homesteads will receive a reduction of \$152.96 and farmsteads will receive a reduction of \$3.89. Since inception of the program, the district's revenues have remained relatively flat.*



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

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
LEHIGH COUNTY MILLAGE RATES  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

District	2014-15 Millage	2015-16 Millage	Change	% Change
1 Northern Lehigh	20.7644	21.1475	0.3831	1.84%
2 Allentown	18.3287	18.3287	-	0.00%
3 Salisbury Township	17.4956	17.7055	0.2099	1.20%
4 East Penn	16.6490	17.2150	0.5660	3.40%
5 Catasauqua	16.3100	16.3100	-	0.00%
<b>6 Northwestern Lehigh</b>	<b>15.9631</b>	<b>15.9631</b>	<b>-</b>	<b>0.00%</b>
7 Whitehall Coplay	15.4186	15.8523	0.4337	2.81%
8 Southern Lehigh	15.3700	15.3700	-	0.00%
9 Parkland	14.1900	14.4500	0.2600	1.83%
Average	16.7210	16.9269	0.2059	1.23%

Source: Millage rate data obtained from Lehigh County Assessment Office.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
 PROPOSED USE OF FUND BALANCE  
 2016-2017 FINAL BUDGET  
 JUNE 15, 2016**

<i>Estimated Shortfall- June 15th</i>		<u><u>(1,372,581)</u></u>
<b>Committed</b>		
<i>Emmaus Bond Pool Stabilization</i>	*	(150,000)
<i>OPEB</i>	*	(92,537)
<i>PSERS Stabilization</i>	*	(365,044)
<i>Millage Stabilization</i>	*	(125,000)
<b>Assigned</b>		
<i>Curriculum Textbooks/Materials</i>		(100,000)
<i>Technology</i>		(50,000)
<i>Buses</i>		(90,000)
<b>Unassigned</b>		
<i>Budgetary Reserve</i>		(400,000)
<b>Grand Total</b>		<u><u>(1,372,581)</u></u>

\* Amount requires board action for use in 2016-17 in accordance with Board Policy 620.

**Committed fund balance** is the portion of fund balance that represents resources whose use is constrained by limitations that the district imposes upon itself by formal board action. Commitments remain binding unless removed through formal board action.

**Assigned fund balance** is the portion of fund balance that represents the district intended use of the resources. Formal board action is not required to assign fund balance.

**Unassigned fund balance** is the portion of fund balance that represents the district surplus that is not reserved for other purposes.



**EXPENDITURES  
AND  
OTHER FINANCING USES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-17 FINAL BUDGET  
EXPLANATION OF MAJOR FUNCTIONS**

**INSTRUCTION**

1100	REGULAR PROGRAMS..... <i>Providing learning activities to students in grades K-12.</i>	\$16,587,224
1200	SPECIAL EDUCATION PROGRAMS..... <i>Providing learning activities to students in grades K-12 with special needs.</i>	\$5,675,343
1300	VOCATIONAL EDUCATION PROGRAMS..... <i>Payments to Lehigh Career &amp; Technical Institute for programs.</i>	\$1,054,184
1400	OTHER INSTRUCTIONAL PROGRAMS..... <i>Summer school, homebound instruction, and other instructional grant programs.</i>	\$5,274
1600	ADULT EDUCATION PROGRAMS..... <i>Providing educational opportunities to the adult community on a self-supporting basis.</i>	\$11,936
1700	COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS..... <i>The School District's sponsorship of students attending programs at local community colleges.</i>	\$246,746
<b>TOTAL INSTRUCTION</b>		<b>\$23,580,707</b>

**SUPPORT SERVICES**

2100	PUPIL PERSONNEL..... <i>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.</i>	\$1,369,394
2200	INSTRUCTIONAL STAFF..... <i>Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.</i>	\$1,001,804

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-17 FINAL BUDGET  
EXPLANATION OF MAJOR FUNCTIONS**

**SUPPORT SERVICES (cont'd)**

<b>2300</b>	<b>ADMINISTRATION</b> ..... <i>Establishing and administering policy in connection with operating the School District. These areas include School Board/Treasurer, tax collection, legal, superintendent and principal services.</i>	<b>\$2,142,437</b>
<b>2400</b>	<b>PUPIL HEALTH</b> ..... <i>Services associated with providing appropriate medical, dental and nursing services, including verification of required immunizations.</i>	<b>\$354,571</b>
<b>2500</b>	<b>BUSINESS</b> ..... <i>Activities concerned with the fiscal and internal services of the School District.</i>	<b>\$759,833</b>
<b>2600</b>	<b>OPERATIONAL AND MAINTENANCE OF PLANT</b> ..... <i>Activities concerned with physical plant facilities (buildings and grounds) of the School District.</i>	<b>\$3,638,483</b>
<b>2700</b>	<b>STUDENT TRANSPORTATION SERVICES</b> ..... <i>Activities concerned with transporting students to and from school.</i>	<b>\$2,720,207</b>
<b>2800</b>	<b>SUPPORT SERVICES - CENTRAL</b> ..... <i>Activities which support other instructional and supporting services programs.</i>	<b>\$684,581</b>
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b> ..... <i>Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.</i>	<b>\$38,000</b>
<b>TOTAL SUPPORT SERVICES</b>		<b>\$12,709,310</b>

**OPERATION OF NON-INSTRUCTIONAL STAFF**

<b>3200</b>	<b>STUDENT ACTIVITIES</b> ..... <i>School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.</i>	<b>\$895,761</b>
<b>3300</b>	<b>COMMUNITY SERVICES</b> ..... <i>Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.</i>	<b>\$130,000</b>
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF</b>		<b>\$1,025,761</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2016-17 FINAL BUDGET  
EXPLANATION OF MAJOR FUNCTIONS**

**BUILDING ACQUISITION AND  
CONSTRUCTION SERVICES**

4200	<b>EXISTING SITE IMPROVEMENT SERVICES.....</b>	<b>\$0</b>
	<i>Costs incurred to improve existing land and land improvements.</i>	
4600	<b>EXISTING BUILDING IMPROVEMENT SERVICES.....</b>	<b>\$0</b>
	<i>Capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment.</i>	
<b>TOTAL BLDG ACQ &amp; CONSTRUCT SVCS</b>		<b>\$0</b>

**OTHER FINANCING USES**

5100	<b>DEBT SERVICE.....</b>	<b>\$3,230,472</b>
	<i>Payments on general long-term debt/obligations paid directly by the General Fund.</i>	
5200	<b>FUND TRANSFERS.....</b>	<b>\$1,059,026</b>
	<i>Transfers of monies from the General Fund to other funds including debt service payments through transfers to the Debt Service Fund when applicable.</i>	
5900	<b>BUDGETARY RESERVE.....</b>	<b>\$400,000</b>
	<i>Amount set aside for unexpected expenditures that could not be reasonably anticipated at the time of budget preparation.</i>	
<b>TOTAL OTHER FINANCING USES</b>		<b>\$4,689,498</b>

<b>GRAND TOTAL OF EXPENDITURES AND OTHER</b>	
<b>FINANCING USES</b>	<b>\$42,005,276</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>						
<b>Function 1100</b>						
100	Salaries	\$8,824,640	\$8,678,840	\$9,212,778	\$533,938	6.2%
200	Employee Benefits	\$4,545,987	\$4,819,889	\$5,386,310	\$566,421	11.8%
300	Purchased Professional & Technical Services	\$21,105	\$35,600	\$15,800	(\$19,800)	-55.6%
400	Purchased Property Services	\$50,408	\$80,100	\$52,650	(\$27,450)	-34.3%
500	Other Purchased Services	\$562,391	\$633,137	\$679,755	\$46,618	7.4%
600	Supplies	\$490,763	\$644,002	\$687,627	\$43,625	6.8%
700	Property	\$421,982	\$459,802	\$547,328	\$87,526	19.0%
800	Other Objects	\$4,286	\$4,876	\$4,976	\$100	2.1%
	<b>Total</b>	<b>\$14,921,562</b>	<b>\$15,356,246</b>	<b>\$16,587,224</b>	<b>\$1,230,978</b>	<b>8.0%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>						
<b>Function 1200</b>						
100	Salaries	\$1,925,780	\$2,269,513	\$2,476,204	\$206,691	9.1%
200	Employee Benefits	\$1,135,926	\$1,283,287	\$1,526,872	\$243,585	19.0%
300	Purchased Professional & Technical Services	\$1,326,339	\$1,236,095	\$1,272,605	\$36,510	3.0%
500	Other Purchased Services	\$298,612	\$276,560	\$379,232	\$102,672	37.1%
600	Supplies	\$13,024	\$20,075	\$19,815	(\$260)	-1.3%
700	Property	\$869	\$500	\$500	\$0	0.0%
800	Other Objects	\$0	\$0	\$115	\$115	0.0%
	<b>Total</b>	<b>\$4,700,550</b>	<b>\$5,086,030</b>	<b>\$5,675,343</b>	<b>\$589,313</b>	<b>11.6%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>						
<b>Function 1300</b>						
500	Other Purchased Services	\$1,059,876	\$1,032,432	\$1,054,184	\$21,752	2.1%
	<b>Total</b>	<b>\$1,059,876</b>	<b>\$1,032,432</b>	<b>\$1,054,184</b>	<b>\$21,752</b>	<b>2.1%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>OTHER INSTRUCTIONAL PROGRAMS</b>						
<i>Function 1400</i>						
100	Salaries	\$1,465	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$444	\$695	\$774	\$79	11.4%
	<i>Total</i>	\$1,909	\$5,195	\$5,274	\$79	1.5%
<b>ADULT EDUCATION PROGRAMS</b>						
<i>Function 1600</i>						
100	Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0	\$1,738	\$1,936	\$198	11.4%
300	Purchased Professional & Technical Services	\$5,070	\$5,000	\$5,000	\$0	0.0%
	<i>Total</i>	\$5,070	\$11,738	\$11,936	\$198	1.7%
<b>COMMUNITY/JR. COLLEGE EDUC. PROGRAMS</b>						
<i>Function 1700</i>						
500	Other Purchased Services	\$254,497	\$246,746	\$246,746	\$0	0.0%
	<i>Total</i>	\$254,497	\$246,746	\$246,746	\$0	0.0%
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$20,943,463</b>	<b>\$21,738,387</b>	<b>\$23,580,707</b>	<b>\$1,842,320</b>	<b>8.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>						
<b>Function 2100</b>						
100	Salaries	\$783,688	\$805,513	\$831,031	\$25,518	3.2%
200	Employee Benefits	\$383,649	\$480,502	\$519,986	\$39,484	8.2%
300	Purchased Professional & Technical Services	\$0	\$1,000	\$1,000	\$0	0.0%
400	Purchased Property Services	\$150	\$500	\$200	(\$300)	-60.0%
500	Other Purchased Services	\$4,082	\$4,150	\$5,500	\$1,350	32.5%
600	Supplies	\$18,432	\$9,200	\$9,050	(\$150)	-1.6%
700	Property	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,750	\$2,295	\$2,627	\$332	14.5%
	<b>Total</b>	<b>\$1,191,751</b>	<b>\$1,303,160</b>	<b>\$1,369,394</b>	<b>\$66,234</b>	<b>5.1%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
<b>Function 2200</b>						
100	Salaries	\$562,865	\$503,084	\$531,632	\$28,548	5.7%
200	Employee Benefits	\$322,160	\$343,896	\$361,706	\$17,810	5.2%
300	Purchased Professional & Technical Services	\$29,552	\$20,868	\$58,694	\$37,826	181.3%
400	Purchased Property Services	\$595	\$0	\$0	\$0	0.0%
500	Other Purchased Services	\$3,123	\$42,364	\$5,411	(\$36,953)	-87.2%
600	Supplies	\$41,318	\$42,940	\$43,611	\$671	1.6%
700	Property	\$639	\$0	\$0	\$0	0.0%
800	Other Objects	\$404	\$800	\$750	(\$50)	-6.3%
	<b>Total</b>	<b>\$960,656</b>	<b>\$953,952</b>	<b>\$1,001,804</b>	<b>\$47,852</b>	<b>5.0%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - ADMINISTRATION</b>						
<i>Function 2300</i>						
100	Salaries	\$1,072,123	\$1,124,559	\$1,168,038	\$43,479	3.9%
200	Employee Benefits	\$600,351	\$692,966	\$710,187	\$17,221	2.5%
300	Purchased Professional & Technical Services	\$154,990	\$243,000	\$135,500	(\$107,500)	-44.2%
400	Purchased Property Services	\$329	\$1,000	\$500	(\$500)	-50.0%
500	Other Purchased Services	\$49,320	\$60,520	\$69,972	\$9,452	15.6%
600	Supplies	\$25,675	\$22,240	\$27,025	\$4,785	21.5%
700	Property	\$7,045	\$0	\$0	\$0	0.0%
800	Other Objects	\$34,596	\$30,700	\$31,215	\$515	1.7%
	<b>Total</b>	<b>\$1,944,429</b>	<b>\$2,174,985</b>	<b>\$2,142,437</b>	<b>(\$32,548)</b>	<b>-1.5%</b>
<b>SUPPORT SERVICES - PUPIL HEALTH</b>						
<i>Function 2400</i>						
100	Salaries	\$166,344	\$183,779	\$199,345	\$15,566	8.5%
200	Employee Benefits	\$131,543	\$137,119	\$148,326	\$11,207	8.2%
300	Purchased Professional & Technical Services	\$2,138	\$500	\$1,000	\$500	100.0%
600	Supplies	\$5,774	\$5,500	\$5,900	\$400	7.3%
700	Property	\$1,869	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$307,668</b>	<b>\$326,898</b>	<b>\$354,571</b>	<b>\$27,673</b>	<b>8.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - BUSINESS</b>						
<i>Function 2500</i>						
100	Salaries	\$360,578	\$377,522	\$401,351	\$23,829	6.3%
200	Employee Benefits	\$205,182	\$223,195	\$246,158	\$22,963	10.3%
300	Purchased Professional & Technical Services	\$54,475	\$53,100	\$57,230	\$4,130	7.8%
400	Purchased Property Services	\$3,216	\$4,910	\$3,910	(\$1,000)	-20.4%
500	Other Purchased Services	\$5,010	\$6,300	\$4,900	(\$1,400)	-22.2%
600	Supplies	\$8,088	\$6,394	\$40,789	\$34,395	537.9%
700	Property	\$3,630	\$0	\$0	\$0	0.0%
800	Other Objects	\$8,085	\$8,520	\$5,495	(\$3,025)	-35.5%
	<i>Total</i>	\$648,264	\$679,941	\$759,833	\$79,892	11.7%
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>						
<i>Function 2600</i>						
100	Salaries	\$1,180,612	\$1,248,523	\$1,262,835	\$14,312	1.1%
200	Employee Benefits	\$677,461	\$749,900	\$740,017	(\$9,883)	-1.3%
300	Purchased Professional & Technical Services	\$212,080	\$222,196	\$242,613	\$20,417	9.2%
400	Purchased Property Services	\$671,226	\$567,344	\$544,745	(\$22,599)	-4.0%
500	Other Purchased Services	\$185,717	\$222,705	\$233,640	\$10,935	4.9%
600	Supplies	\$799,288	\$544,955	\$520,933	(\$24,022)	-4.4%
700	Property	\$43,594	\$86,000	\$92,000	\$6,000	7.0%
800	Other Objects	\$1,323	\$1,000	\$1,700	\$700	70.0%
	<i>Total</i>	\$3,771,301	\$3,642,623	\$3,638,483	(\$4,140)	-0.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>STUDENT TRANSPORTATION SERVICES</b>						
<b>Function 2700</b>						
100	Salaries	\$1,134,921	\$1,190,437	\$1,325,600	\$135,163	11.4%
200	Employee Benefits	\$365,588	\$434,096	\$533,580	\$99,484	22.9%
300	Purchased Professional & Technical Services	\$7,628	\$5,618	\$4,725	(\$893)	-15.9%
400	Purchased Property Services	\$70,609	\$68,891	\$68,775	(\$116)	-0.2%
500	Other Purchased Services	\$277,209	\$248,235	\$249,724	\$1,489	0.6%
600	Supplies	\$386,898	\$302,165	\$267,628	(\$34,537)	-11.4%
700	Property	\$209,227	\$180,000	\$270,000	\$90,000	50.0%
800	Other Objects	\$1,631	\$100	\$175	\$75	75.0%
	<b>Total</b>	<b>\$2,453,711</b>	<b>\$2,429,542</b>	<b>\$2,720,207</b>	<b>\$290,665</b>	<b>12.0%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2800</b>						
100	Salaries	\$303,154	\$354,546	\$372,761	\$18,215	5.1%
200	Employee Benefits	\$151,351	\$182,798	\$194,330	\$11,532	6.3%
300	Purchased Professional & Technical Services	\$35,785	\$60,422	\$32,505	(\$27,917)	-46.2%
500	Other Purchased Services	\$21,445	\$30,025	\$32,575	\$2,550	8.5%
600	Supplies	\$50,684	\$13,125	\$51,600	\$38,475	293.1%
700	Other Purchased Services	\$19,664	\$12,000	\$0	(\$12,000)	-100.0%
800	Other Objects	\$860	\$12,100	\$810	(\$11,290)	-93.3%
	<b>Total</b>	<b>\$582,943</b>	<b>\$665,016</b>	<b>\$684,581</b>	<b>\$19,565</b>	<b>2.9%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2900</b>						
500	Other Purchased Services	\$37,362	\$38,000	\$38,000	\$0	0.0%
	<b>Total</b>	<b>\$37,362</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>\$11,898,086</b>	<b>\$12,214,117</b>	<b>\$12,709,310</b>	<b>\$495,193</b>	<b>4.1%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>						
<i>Function 3200</i>						
100	Salaries	\$410,422	\$415,329	\$430,247	\$14,918	3.6%
200	Employee Benefits	\$147,947	\$168,481	\$169,519	\$1,038	0.6%
300	Purchased Professional & Technical Services	\$76,192	\$76,347	\$81,630	\$5,283	6.9%
400	Purchased Property Services	\$22,077	\$22,750	\$22,750	\$0	0.0%
500	Other Purchased Services	\$101,066	\$88,650	\$88,040	(\$610)	-0.7%
600	Supplies	\$54,819	\$51,017	\$54,435	\$3,418	6.7%
700	Property	\$18,555	\$37,590	\$33,020	(\$4,570)	-12.2%
800	Other Objects	\$23,352	\$16,120	\$16,120	\$0	0.0%
	<i>Total</i>	\$854,430	\$876,284	\$895,761	\$19,477	2.2%
<b>COMMUNITY SERVICES</b>						
<i>Function 3300</i>						
800	Other Objects	\$7,500	\$5,000	\$130,000	\$125,000	2500.0%
	<i>Total</i>	\$7,500	\$5,000	\$130,000	\$125,000	2500.0%
<b>TOTAL 3000</b>	<b>OPER OF NONINSTRUCTIONAL SVC</b>	<b>\$861,930</b>	<b>\$881,284</b>	<b>\$1,025,761</b>	<b>\$144,477</b>	<b>16.4%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

#	Object	14-15 Actual	15-16 Budget	16-17 Final	Increase (Decrease)	% Change
<b>SITE IMPROVEMENT SERVICES</b>						
<b>Function 4200</b>						
400	Purchased Property Services	\$0	\$30,000	\$0	(\$30,000)	-100.0%
	<b>Total</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>(\$30,000)</b>	<b>-100.0%</b>
<b>ARCHITECTURE/ENGINEERING SERVICES</b>						
<b>Function 4300</b>						
300	Purchased Professional	\$23,607	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$23,607</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>BUILDING IMPROVEMENT SERVICES</b>						
<b>Function 4600</b>						
400	Purchased Property Services	\$0	\$92,000	\$0	(\$92,000)	-100.0%
	<b>Total</b>	<b>\$0</b>	<b>\$92,000</b>	<b>\$0</b>	<b>(\$92,000)</b>	<b>-100.0%</b>
<b>TOTAL 4000</b>	<b>FACILITIES ACQ, CONSTR &amp; IMPRV</b>	<b>\$23,607</b>	<b>\$122,000</b>	<b>\$0</b>	<b>(\$122,000)</b>	<b>-100.0%</b>
<b>DEBT SERVICE</b>						
<b>Function 5100</b>						
800	Other Objects	\$1,098,022	\$1,352,579	\$977,571	(\$375,008)	-27.7%
900	Other Financing Uses	\$2,045,000	\$2,085,000	\$2,252,901	\$167,901	8.1%
	<b>Total</b>	<b>\$3,143,022</b>	<b>\$3,437,579</b>	<b>\$3,230,472</b>	<b>(\$207,107)</b>	<b>-6.0%</b>
<b>FUND TRANSFERS</b>						
<b>Function 5200</b>						
900	Other Financing Uses	\$358,250	\$4,717,756	\$1,059,026	(\$3,658,730)	-77.6%
	<b>Total</b>	<b>\$358,250</b>	<b>\$4,717,756</b>	<b>\$1,059,026</b>	<b>(\$3,658,730)</b>	<b>-77.6%</b>
<b>BUDGETARY RESERVE</b>						
<b>Function 5900</b>						
800	Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
<b>TOTAL 5000</b>	<b>OTHER FINANCING USES</b>	<b>\$3,501,272</b>	<b>\$8,555,335</b>	<b>\$4,689,498</b>	<b>(\$3,865,837)</b>	<b>-45.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$37,228,358</b>	<b>\$43,511,123</b>	<b>\$42,005,276</b>	<b>(\$1,505,847)</b>	<b>-3.5%</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES  
SUMMARIZED VARIANCES FROM 2015-2016 BUDGET  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2015-2016	%
<b>SALARIES</b>			
	Settlement of Collective Bargaining Agreement	\$ 675,000	
	Changes on existing staffing-Admin & Support	\$ 165,000	
	Leaves & additional staffing needs	\$ 218,000	
	Attritional savings on replacements	\$ (35,000)	
	Net additional staffing changes	\$ 37,000	
	<b>SALARIES- TOTAL CHANGE</b>	<b>\$ 1,060,000</b>	<b>6.18%</b>
<b>BENEFITS</b>			
Health Benefits (medical, dental, RX)	Premium rate increase 1.5% net of employee contributions	\$ 49,000	
Health Benefits (medical, dental, RX)	Employee/Retiree open enrollment plan changes & opt-out	\$ (109,000)	
PSERS	Estimated rate increase from 25.84% to 30.03%	\$ 969,000	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 61,000	
	Net additional staffing, leaves and attritional savings	\$ 51,000	
	<b>BENEFITS- TOTAL CHANGE</b>	<b>\$ 1,021,000</b>	<b>10.73%</b>
<b>PURCHASED PROFESSIONAL &amp; TECHNICAL SERVICES</b>			
Educational Services (IU, Other LEA's)	Variance based on anticipated special education services	\$ 45,000	
Professional Services	Variance based on anticipated costs for negotiations	\$ (100,000)	
Professional Services	Variance based on prior year expenditures for staffing study	\$ (25,000)	
Other Services (net)		\$ 28,000	
	<b>PURCH PROF &amp; TECH SVCS- TOTAL CHANGE</b>	<b>\$ (52,000)</b>	<b>-2.65%</b>
<b>PURCHASED PROPERTY SERVICES</b>			
Snow Plowing	Elimination of contracted services	\$ (21,000)	
Electricity	Variance based on decreased utilization	\$ (32,000)	
Sewage	Increase based on usage	\$ 17,000	
Construction Services	Variance based on one-time expenditures in prior year	\$ (122,000)	
Other Services (net)		\$ (16,000)	
	<b>PURCH PTY SVCS- TOTAL CHANGE</b>	<b>\$ (174,000)</b>	<b>-20.06%</b>
<b>OTHER PURCHASED SERVICES</b>			
Contracted Carriers	Variance based on Brandywine contracted services	\$ (10,000)	
Insurance	Variance based on renewal & additional coverage	\$ (5,000)	
Cyber/Charter School	Variance based on projected enrollment	\$ 140,000	
Tuition to Other LEA's	Variance based on historical expenditures	\$ 40,000	
LCTI	Variance based on budget projections from LCTI	\$ 22,000	
Travel	Variance based on historical spending	\$ (19,000)	
Other Services (net)		\$ (10,000)	
	<b>OTHER PURCH SVCS- TOTAL CHANGE</b>	<b>\$ 158,000</b>	<b>5.39%</b>
<b>SUPPLIES</b>			
Admin Software/Maintenance	Variance based on increased pricing	\$ 68,000	
Oil /Diesel	Variance in price per gallon & usage	\$ (137,000)	
Instructional Supplies & Technology	Variance due to budget plan	\$ 124,000	
Other Supplies (net)		\$ 12,000	
	<b>SUPPLIES- TOTAL CHANGE</b>	<b>\$ 67,000</b>	<b>4.03%</b>
<b>PROPERTY</b>			
Equipment	Variance based on additional EITC funding from Foundation	\$ 50,000	
Technology Equipment	New equipment	\$ (253,000)	
Technology Equipment	Replacement equipment	\$ 364,000	
Replacements	Variance based on planned capital purchases	\$ 6,000	
	<b>PROPERTY- TOTAL CHANGE</b>	<b>\$ 167,000</b>	<b>21.52%</b>
<b>OTHER FINANCING USES</b>			
Debt	Variance based on scheduled debt payments	\$ (207,000)	
Community Services	Variance due to implementation of Tax Rebate Program	\$ 125,000	
Fund Transfers	Variance due to implmentation of Roof Replacement Plan	\$ 100,000	
Fund Transfers	Variance based on estimated Strategic plan initiatives	\$ 65,000	
Fund Transfers	Variance due to scheduled Technology plan initiative	\$ (330,000)	
Fund Transfers	Variance due to Energy Savings Contract from prior year	\$ (2,900,000)	
Other Financing Uses (net)	Variance due to planned budget transfers from prior year	\$ (606,000)	
	<b>OTHER FINANCING USES- TOTAL CHANGE</b>	<b>\$ (3,753,000)</b>	<b>-75.31%</b>
	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ (1,506,000)</b>	<b>-3.46%</b>

NOTE: Highlighted items reflect changes from May 11th Proposed Final Budget.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

		2014-15	2015-16	2016-17	Compared
OBJ	Description	Actual	Budget	Final	to 15-16
111	ADMIN-REG SALARY	1,419,905	1,503,788	1,546,485	42,697
116	EMPLOYEE INS OPT OUT	900	900	10,800	9,900
121	PROFESSIONAL SALARIES	10,295,711	10,348,461	11,144,904	796,443
122	PROFESSIONAL SUBSTITUTE	246,855	251,000	241,000	(10,000)
123	PROFESSIONAL OVERTIME	79,515	92,033	82,453	(9,580)
126	EMPLOYEE INS OPT OUT	24,150	20,700	104,400	83,700
131	PROFESSIONAL OTHER	593,583	573,317	612,690	39,373
132	PROFESSIONAL OTHER SUBSTITUTE	1,480	700	700	-
133	PROFESSIONAL OTHER OVERTIME	698	-	-	-
136	EMPLOYEE INS OPT OUT	1,800	1,800	-	(1,800)
141	ADULT EDUCATION SALARIES	-	5,000	5,000	-
151	OFFICE SALARIES	907,325	921,980	941,095	19,115
152	OFFICE SUBSTITUTE	3,891	5,400	5,400	-
153	OFFICE OVERTIME	4,194	7,650	7,650	-
156	EMPLOYEE INS OPT OUT	4,125	3,600	18,000	14,400
161	TRADE SALARIES	567,142	614,507	630,658	16,151
162	TRADE SUBSTITUTES	13,839	17,627	15,627	(2,000)
163	TRADE OVERTIME	33,225	42,401	32,653	(9,748)
166	EMPLOYEE INS OPT OUT	-	-	19,800	19,800
171	OPERATIVE REG SALARIES	763,464	853,307	976,496	123,189
172	OPERATIVE SUBSTITUTES	97,413	90,888	95,888	5,000
173	OVERTIME	468	-	-	-
174	DIST PAID/MISC/LAYOVER	23,561	-	-	-
178	SPORT TRIPS	-	30,000	30,000	-
181	CUSTODIAN SALARIES	688,384	717,308	716,113	(1,195)
182	CUSTODIAN SUBSTITUE	13,843	10,000	10,000	-
183	CUSTODIAN OVERTIME	31,050	35,000	30,000	(5,000)
186	EMPLOYEE INS OPT OUT	1,800	2,700	-	(2,700)
187	CUSTODIAN SUMMER MAINT	6,727	-	-	-
191	INST ASST REG SALARY	871,938	981,878	912,510	(69,368)
192	INST ASST SUBSTITUTES	28,116	24,900	24,900	-
193	INST ASST OVERTIME	293	-	-	-
196	EMPLOYEE INS OPT OUT	1,200	1,800	3,600	1,800
	TOTAL 100	16,726,593	17,158,645	18,218,822	1,060,177
211	MEDICAL INSURANCE	2,642,043	2,609,146	2,589,282	(19,864)
212	DENTAL INSURANCE	137,851	144,338	139,271	(5,067)
213	LIFE INSURANCE	34,477	31,341	31,574	233
214	DISABILITY INSURANCE	25,475	33,190	34,961	1,771
215	EYE CARE INSURANCE	12,388	13,277	13,198	(79)
216	PRESCRIPTION INSURANCE	570,038	628,808	612,321	(16,487)
219	OTHER GROUP INSURANCE	-	-	-	-
220	SOCIAL SECURITY	1,250,255	1,312,454	1,383,344	70,890
230	RETIREMENT (PSERS)	3,552,342	4,423,905	5,416,717	992,812
240	TUITION REIMBURSEMENT	74,813	50,892	51,399	507
250	UNEMPLOYMENT COMPENSATION	16,880	25,249	24,813	(436)
260	WORKERS COMPENSATION	245,080	177,787	174,187	(3,600)
281	OPEB RETIREE HEALTH BENEFITS	-	-	-	-
290	OTHER BENEFITS	105,948	68,175	68,634	459
	TOTAL 200	8,667,591	9,518,562	10,539,701	1,021,139

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

OBJ	Description	2014-15 Actual	2015-16 Budget	2016-17 Final	Compared to 15-16
313	TAX COLL SVCS	33,035	40,000	35,000	(5,000)
322	PROF EDUCATION SVCS/IU'S	1,105,228	960,922	1,025,105	64,183
324	PROF EDUCATION SVCS	23,444	38,997	67,694	28,697
329	PROF EDUCATION SVCS-OTHER	270,180	328,848	280,905	(47,943)
330	OTHER PROF. SERVICES	406,248	490,156	396,378	(93,778)
340	TECHNICAL SERVICES	33,320	27,598	29,630	2,032
348	CONTRACTED TECHNICAL SVCS	18,292	14,818	15,000	182
350	SECURITY/SAFETY SVCS	18,586	23,460	22,960	(500)
390	OTHER PROF/TECH SER.	40,627	37,447	38,130	683
	TOTAL 300	1,948,959	1,962,246	1,910,802	(51,444)
411	DISPOSAL SERVICES	20,584	29,000	21,250	(7,750)
412	SNOW PLOWING SERVICES	-	21,050	-	(21,050)
415	LAUNDRY/LINEN/DRY CLEAN	16,740	21,591	22,300	709
422	ELECTRICITY	219,638	201,000	169,000	(32,000)
423	BOTTLED GAS	430	1,031	1,030	(1)
424	SEWAGE	121,193	105,000	122,000	17,000
430	REPAIR/MAINT. SER.	330,581	223,098	222,550	(548)
432	R&M EQUIPMENT	14,144	9,325	9,875	550
438	TECH REPAIRS	1,404	-	500	500
441	RENTALS	7,000	11,125	8,500	(2,625)
442	RENTAL/EQUIP/VEHICLES	56,279	73,410	66,660	(6,750)
444	RENTAL OF VEHICLES	-	500	500	-
450	CONSTRUCTION SER.	-	122,000	-	(122,000)
460	EXTERMINATION SER.	4,425	5,480	5,480	-
490	OTHER PUR. PROP. SER.	26,193	43,885	43,885	-
	TOTAL 400	818,611	867,495	693,530	(173,965)
513	CONTRACTED CARRIERS	207,204	175,000	165,409	(9,591)
516	IU TRANSPORTATION	69,555	70,000	70,000	-
522	AUTO LIABILITY INSURANCE	56,023	53,000	48,315	(4,685)
523	GEN. PROP/LIAB. INSURANCE	102,547	103,000	93,253	(9,747)
525	BONDING INSURANCE	3,368	3,200	500	(2,700)
529	OTHER INSURANCE	45,672	57,500	69,449	11,949
530	PHONE/POSTAGE/METER	21,127	25,755	23,650	(2,105)
538	TECH COMMUNICATIONS	82,907	124,386	131,100	6,714
540	ADVERTISING	21,794	26,000	26,000	-
550	PRINTING/BINDING	11,946	16,026	21,386	5,360
561	TUITION/PA. LEA'S	46,958	5,000	45,000	40,000
562	TUITION PA CHARTER SCHOOL	778,746	840,251	980,457	140,206
564	VO TECH/CCAVTS (LCTI)	1,059,876	1,032,432	1,054,184	21,752
566	TUITION INSTITUTE HIGHER ED (LCCC)	254,497	246,746	246,746	-
567	TUITION TO APS	18,207	40,000	20,000	(20,000)
568	TUITION-PRIVATE INSTITUTES	173	-	-	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	39,743	72,028	52,730	(19,298)
590	MISC. PUR. SVCS.	-	1,500	1,500	-
594	SVCS/IU	2,004	-	-	-
595	I.U. PAY BY WITHHOLDING	37,362	38,000	38,000	-
	TOTAL 500	2,859,710	2,929,824	3,087,679	157,855

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2016-2017 FINAL BUDGET  
JUNE 15, 2016**

OBJ	Description	2014-15 Actual	2015-16 Budget	2016-17 Final	Compared to 15-16
612	TESTING	16,347	12,100	11,750	(350)
613	MUSIC	1,445	2,100	2,000	(100)
614	ART	847	4,400	4,200	(200)
615	PHYS ED/HEALTH	1,770	1,800	1,600	(200)
616	SCIENCE	811	2,500	2,250	(250)
618	ADMIN SOFTWARE/MAINTENA	70,211	25,324	93,412	68,088
619	GENERAL SUPPLIES/MAT'LS	510,857	421,127	467,288	46,161
622	ELECTRICITY	111,311	134,000	146,000	12,000
624	OIL	482,877	272,350	170,750	(101,600)
626	GASOLINE	45,286	45,000	45,000	-
627	DIESEL FUEL	227,296	167,625	132,378	(35,247)
631	FOOD	1,219	550	-	(550)
635	MEALS/REFRESHMENTS	4,886	2,300	3,135	835
641	CONSUMABLES/PERIODICALS	31,700	34,800	54,520	19,720
649	NON-CONSUMABLES/TEXTS	77,194	251,800	252,850	1,050
650	TECH SUPPLIES & FEES	310,707	283,837	341,280	57,443
	TOTAL 600	1,894,763	1,661,613	1,728,413	66,800
751	OTHR ORIG/NON-CAPITAL	13,084	106,100	155,000	48,900
752	OTHR ORIG/CAPITAL	16,503	54,000	60,000	6,000
757	TECH-ORIG-NON CAPITAL	185,228	321,250	68,598	(252,652)
758	TECH - ORIG CAPITAL	47,478	-	-	-
759	GENERAL EQUIPMENT-NEW	-	-	-	-
761	OTHR REPLC/NON-CAPITAL	23,212	43,190	43,520	330
762	OTHR REPLC/CAPITAL	186,682	209,052	290,000	80,948
767	TECH-REPL-NON CAPITAL	234,215	2,300	285,730	283,430
768	TECH-REPLAC-CAPITAL	-	-	-	-
788	TECHNOLOGY INFRASTRUC	20,672	40,000	40,000	-
	TOTAL 700	727,074	775,892	942,848	166,956
810	DUES & FEES	62,787	66,511	53,983	(12,528)
820	CLAIMS/JUDGEMENTS	13,499	10,000	10,000	-
831	INTEREST/IMPROVE LOAN	250,350	220,750	197,001	(23,749)
832	INTEREST/SERIAL BONDS	845,526	1,129,329	778,070	(351,259)
860	DONATION- COMMUNITY SERVICES	7,500	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	2,146	2,500	127,500	125,000
890	MISC. EXPENDITURES	-	400,000	400,000	-
	TOTAL 800	1,181,808	1,834,090	1,571,554	(262,536)
911	LOAN PRINCIPAL PAYMENTS	100,000	700,000	800,000	100,000
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,945,000	1,385,000	1,452,901	67,901
932	CAPITAL RESERVE FUND TRANSFERS	-	1,867,756	1,059,026	(808,730)
939	OTHER FUND TRANSFERS	358,250	2,850,000	-	(2,850,000)
	TOTAL 900	2,403,250	6,802,756	3,311,927	(3,490,829)
	GRAND TOTAL	37,228,358	43,511,123	42,005,276	(1,505,847)