

# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2022-2023**

**GENERAL FUND BUDGET**



**PROPOSED FINAL BUDGET**

**MAY 11, 2022**

Northwestern Lehigh School District  
2022-2023 Proposed Final Budget  
May 11, 2022

	Final Budget 2021-22	January Budget 2022-23	May Budget 2022-23	Change from January	Change from 2021-22
Northwestern Elementary	65,175	65,835	65,835	-	660
Weisenberg Elementary	62,205	62,535	62,535	-	330
Middle School	81,345	78,870	78,870	-	(2,475)
High School	116,490	115,665	115,665	-	(825)
Business Office	101,693	101,693	101,693	-	-
Superintendent	18,500	17,950	17,950	-	(550)
Curriculum	234,561	234,712	234,712	-	151
Technology	665,036	600,000	600,000	-	(65,036)
Student Services	28,795	25,000	25,000	-	(3,795)
Assistant Superintendent	5,870	4,900	4,900	-	(970)
Human Resources	41,050	41,600	41,600	-	550
Buildings & Grounds	846,250	883,250	883,250	-	37,000
Transportation	509,375	519,375	519,375	-	10,000
Athletics & Activities	239,698	245,476	245,476	-	5,778
Police	20,295	18,795	18,795	-	(1,500)
ESL				-	-
Building & Departments	3,036,338	3,015,656	3,015,656	-	(20,682)
					-
District Wide:					-
Salaries:					-
Professionals	13,114,139	13,540,349	13,551,840	11,491	437,701
Support Staff	5,094,851	5,247,697	5,232,753	(14,944)	137,902
Administration	1,867,900	1,928,607	1,921,886	(6,721)	53,986
Tax Collectors				-	-
Salaries	20,076,890	20,716,652	20,706,479	(10,173)	629,589
					-
Benefits-All Staff					-
Medical	2,168,590	2,428,821	2,359,211	(69,610)	190,621
Dental	125,493	115,611	113,580	(2,031)	(11,913)
Life Insurance	32,104	32,746	32,896	150	792
Long-Term Disability	38,467	40,430	40,017	(413)	1,550
Vision	12,475	12,475	12,676	201	201
Prescription	570,339	638,780	594,835	(43,945)	24,496
Social Security	1,517,293	1,584,824	1,565,362	(19,462)	48,069
PSERS	6,919,744	7,304,691	7,167,967	(136,724)	248,223
Tuition	38,433	75,000	75,000	-	36,567
Unemployment Compensation	74,317	74,317	70,622	(3,695)	(3,695)
Workers' Compensation	135,000	135,000	145,050	10,050	10,050
Other Benefits	82,820	84,776	96,701	11,925	13,881
Benefits	11,715,075	12,527,470	12,273,917	(253,553)	558,842
					-
District Wide & Grants	13,794,696	13,976,135	14,158,569	182,434	363,873
Grant Expenditures				-	-
					-
<b>Total Expenditures</b>	<b>48,622,999</b>	<b>50,235,913</b>	<b>50,154,621</b>	<b>(81,292)</b>	<b>1,531,622</b>
<b>Total Revenue</b>	<b>47,273,373</b>	<b>47,256,017</b>	<b>47,308,220</b>	<b>52,203</b>	<b>34,847</b>
Surplus/(Shortfall) before FB	(1,349,626)	(2,979,896)	(2,846,401)	133,495	
					-
Proposed Millage Increase 3.4%		1,006,341	1,008,432	2,091	
Revised Shortfall		(1,973,555)	(1,837,969)		

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

Account	Description	20-21 Budget	20-21 Actual	21-22 Budget	Proposed Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$25,409,587	\$25,902,625	\$26,742,078	\$27,855,891	\$1,113,813
6112	Interim Real Estate Taxes	\$200,000	\$126,409	\$200,000	\$127,881	(\$72,119)
6113	Public Utility Realty Tax	\$30,000	\$27,948	\$30,000	\$30,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,700	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$50,000	\$49,711	\$50,000	\$50,000	\$0
6151	Earned Income Taxes	\$2,260,000	\$2,744,225	\$2,500,000	\$2,667,621	\$167,621
6153	Real Estate Transfer Taxes	\$450,000	\$390,930	\$450,000	\$450,000	\$0
6411	Delinquent Real Estate Taxes	\$900,000	\$738,459	\$1,000,000	\$812,952	(\$187,048)
6412	Delinquent Int. Real Estate Taxes	\$10,000	\$6,600	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$433,000	\$267,182	\$250,000	\$250,000	\$0
6710	Admissions - Student Activities	\$75,000	\$0	\$75,000	\$75,000	\$0
6740	Fees	\$55,000	\$19,177	\$55,000	\$55,000	\$0
6831	Intermediate Unit-Federal Pass Through	\$0	\$1,558	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$380,000	\$370,429	\$380,000	\$380,000	\$0
6910	Rentals	\$20,000	\$4,801	\$20,000	\$20,000	\$0
6920	Contributions/Donations Private Sources	\$50,500	\$91,418	\$50,000	\$50,000	\$0
6921	Capital Contributions	\$150,000	\$92,850	\$100,000	\$100,000	\$0
6943	Adult Education	\$5,000	\$0	\$5,000	\$5,000	\$0
6944	Tuition - Other Districts	\$10,000	\$6,350	\$10,000	\$10,000	\$0
6991	Refund of a Prior Year Expenditure	\$50,000	\$144,843	\$50,000	\$50,000	\$0
6999	Miscellaneous Revenue	\$105,000	\$25,607	\$100,000	\$100,000	\$0
<b>TOTAL</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$30,648,787</b>	<b>\$31,016,853</b>	<b>\$32,082,778</b>	<b>\$33,105,045</b>	<b>\$1,022,266</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

Account	Description	20-21 Budget	20-21 Actual	21-22 Budget	Proposed Final Budget	Increase/ (Decrease)
<b>7000</b>	<b>REVENUE FROM STATE SOURCES</b>					
7111	Basic Education Funding-Formula	\$5,985,462	\$5,754,950	\$5,985,462	\$5,985,462	\$0
7112	Basic Education Funding-Social Security	\$765,000	\$720,370	\$783,934	\$778,449	(\$5,485)
7160	Tuition for Section 1305 & 1306	\$50,000	\$69,081	\$50,000	\$50,000	\$0
7271	Special Education Of Exceptional Pupils	\$1,396,090	\$1,390,671	\$1,396,090	\$1,396,090	\$0
7299	Misc Program Revenue	\$0	\$120	\$0	\$0	\$0
7311	Pupil Transportation	\$1,050,000	\$1,033,708	\$1,050,000	\$1,050,000	\$0
7312	Nonpublic Transportation	\$75,000	\$68,530	\$75,000	\$75,000	\$0
7320	Rental And Sinking Fund Payments	\$385,000	\$385,548	\$315,000	\$315,000	\$0
7330	Health Services	\$40,000	\$36,997	\$40,000	\$40,000	\$0
7340	State Property Tax Reduction Allocation	\$674,247	\$674,247	\$674,982	\$674,982	\$0
7360	Safe Schools Grant	\$40,000	\$101,823	\$0	\$0	\$0
7505	Ready to Learn	\$0	\$230,490	\$0	\$0	\$0
7810	Revenue For Social Security Payments	\$0	\$0	\$0	\$0	\$0
7820	Revenue For Retirement Payments	\$3,451,000	\$3,231,245	\$3,494,000	\$3,631,045	\$137,045
<b>TOTAL</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,911,799</b>	<b>\$13,697,780</b>	<b>\$13,864,468</b>	<b>\$13,996,028</b>	<b>\$131,561</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

Account	Description	20-21 Budget	20-21 Actual	21-22 Budget	Proposed Final Budget	Increase/ (Decrease)
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>					
8514	Improving Basic Programs - Title I	\$177,932	\$176,489	\$180,000	\$180,000	\$0
8515	Improving Teacher Quality - Title II	\$44,855	\$43,790	\$45,000	\$45,000	\$0
8517	Title IV	\$14,948	\$12,969	\$15,000	\$15,000	\$0
8560	Federal Block Grant-PCCD	\$268,448	\$0	\$100,000	\$0	(\$100,000)
8741	Elementary & Secondary School Emergency Relief	\$140,000	\$205,355	\$0	\$0	\$0
8743	ESSER II	\$0	\$40,098	\$329,923	\$319,375	(\$10,548)
8744	ARP ESSER III	\$0	\$0	\$656,204	\$656,204	\$0
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$646,183</b>	<b>\$438,603</b>	<b>\$1,326,127</b>	<b>\$1,215,579</b>	<b>(\$110,548)</b>
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>					
9340	Debt Service Fund Transfers	\$0	\$0	\$0	\$0	\$0
9400	Sale Of Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$45,206,769</b>	<b>\$45,153,236</b>	<b>\$47,273,373</b>	<b>\$48,316,652</b>	<b>\$1,043,279</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2022-2023 PROPOSED FINAL BUDGET  
TAX MILLAGE/RATE CHART  
MAY 11, 2022**

	Estimated Assessed Value	Change in Assessment	Percent
2022-2023	1,672,292,100	8,178,200	0.49%
2021-2022	1,664,113,900		
		2022-2023	
	% Increase	3.40%	
	Millage Increase	0.603	
	Total Millage	18.3390	
	Property Assessment	Tax Bill	
	1,000	\$18.34	
	50,000	\$916.95	
	100,000	\$1,833.90	
	110,000	\$2,017.29	
	120,000	\$2,200.68	
	130,000	\$2,384.07	
	140,000	\$2,567.46	
	150,000	\$2,750.85	
	160,000	\$2,934.24	
	170,000	\$3,117.63	
	180,000	\$3,301.02	
	190,000	\$3,484.41	
	210,000	\$3,851.19	
	216,000	\$3,961.22	
Average	220,000	\$4,034.58	
	230,000	\$4,217.97	
	240,000	\$4,401.36	
	250,000	\$4,584.75	
	260,000	\$4,768.14	
	270,000	\$4,951.53	
	280,000	\$5,134.92	
	290,000	\$5,318.31	
	300,000	\$5,501.70	
	350,000	\$6,418.65	
	400,000	\$7,335.60	
	450,000	\$8,252.55	
	500,000	\$9,169.50	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
TAX INCREMENTAL FINANCING (TIF) SUMMARY  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

Year	Assessed Value	Real Estate Taxes Collected	TIF Pledged Amount	Net District Real Estate Taxes	Transfer Taxes
Base	\$ 827,400	\$ 12,944	n/a	\$ 12,944	\$ 8,143
2013-14	\$ 14,639,600	\$ 229,027	\$ (120,986)	\$ 108,042	\$ 359,487
2014-15	\$ 53,556,800	\$ 837,834	\$ (412,744)	\$ 425,090	\$ 34,194
2015-16	\$ 74,679,900	\$ 1,060,602	\$ (523,559)	\$ 537,043	\$ 368,915
2016-17	\$ 92,340,800	\$ 1,640,584	\$ (813,820)	\$ 826,764	\$ 19,561
2017-18	\$ 109,643,400	\$ 1,715,244	\$ (850,437)	\$ 864,806	\$ 108,422
2018-19	\$ 109,643,400	\$ 1,744,754	\$ (865,793)	\$ 878,737	\$ 209,108
2019-20	\$ 109,421,300	\$ 1,781,546	\$ (884,037)	\$ 897,508	\$ -
2020-21	\$ 109,421,300	\$ 1,846,496	\$ (916,267)	\$ 930,229	\$ -
2021-22	\$ 109,421,300	\$ 1,901,882	\$ (943,750)	\$ 958,132	\$ -
Est 2022-23	\$ 109,421,300	\$ 2,006,677	\$ (990,395)	\$ 1,016,283	\$ -
				\$ 7,455,577	\$ 1,107,829

**TAX INCREMENTAL FINANCING (TIF)**

The District approved the Tax Incremental Financing (TIF) in August 2011 to partner with Hillwood Investment Properties, Lehigh County, Weisenberg Township and the Lehigh County Industrial Development Authority to form the West Hill Business Center TIF. As part of the TIF, the three taxing authorities pledged 50% of new tax revenues generated by the project to pay for debt service over a 20 year period starting in 2013 through 2032. By pledging the tax revenue, the district in conjunction with the county and township will assist in paying for infrastructure upgrades to the Lehigh County Authority Wastewater Treatment Plant, and traffic improvements including replacement of the bridge and ramps over I-78 at the New Smithville interchange. These infrastructure upgrades allow for the commercial development of West Hill Business Center. The land West Hills Business Center developed was previously farmland in the PA Clean & Green Act 319/515 which generated approximately \$13,000 of tax revenue annually. Now that the project is completed, it has a total assessed value of \$109,421,300 and generates approximately \$2 million in annual real estate taxes. After the 20 year TIF is complete, the district will realize 100% of the real estate taxes in 2032.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2022-2023 PROPOSED FINAL BUDGET  
EXPENDITURES BY OBJECT  
MAY 11, 2022**

		2019-20	2020-21	2021-22	2022-23	Change from
OBJ	Description	Actual	Actual	Budget	Proposed Final Budget	2021-22
<b>100</b>	<b>SALARIES</b>					
111	ADMIN-REG SALARY	1,733,722	1,762,432	1,842,700	1,896,686	53,986
116	EMPLOYEE INS OPT OUT	21,300	24,000	25,200	25,200	-
121	PROFESSIONAL SALARIES	11,760,746	11,783,951	11,876,970	12,219,213	342,243
122	PROFESSIONAL SUBSTITUTE	195,462	164,715	315,000	255,000	(60,000)
123	PROFESSIONAL OVERTIME	82,488	84,923	72,409	133,625	61,216
126	EMPLOYEE INS OPT OUT	129,600	140,550	133,200	132,228	(972)
131	PROFESSIONAL OTHER	718,231	638,085	708,660	800,274	91,614
132	PROFESSIONAL OTHER SUBSTITUTE	1,864	322	700	700	-
133	PROFESSIONAL OTHER OVERTIME	240	115	-	-	-
136	EMPLOYEE INS OPT OUT	7,200	7,200	7,200	10,800	3,600
141	ADULT EDUCATION SALARIES	-	-	5,000	5,000	-
151	OFFICE SALARIES	1,100,332	1,099,610	1,084,809	1,127,377	42,568
152	OFFICE SUBSTITUTE	4,029	-	1,000	1,000	-
153	OFFICE OVERTIME	6,350	3,582	5,000	5,000	-
156	EMPLOYEE INS OPT OUT	17,700	15,600	18,000	21,600	3,600
161	TRADE SALARIES	635,359	663,737	714,269	735,035	20,766
162	TRADE SUBSTITUTES	7,541	19,977	16,229	16,229	-
163	TRADE OVERTIME	21,478	11,486	14,020	14,270	250
166	EMPLOYEE INS OPT OUT	16,200	17,700	18,000	14,400	(3,600)
171	OPERATIVE REG SALARIES	992,080	730,929	1,014,844	983,675	(31,169)
172	OPERATIVE SUBSTITUTES	39,695	33,845	55,888	55,888	-
173	OVERTIME	446	-	-	-	-
174	DIST PAID/MISC/LAYOVER	55	-	-	-	-
177	PRIVATE PAID	2,867	348	-	-	-
178	SPORT TRIPS	27,379	22,808	30,000	30,000	-
181	SERVICE WORK SALARIES	1,047,914	958,358	1,023,427	1,083,108	59,681
182	SERVICE WORK SUBSTITUE	19,329	48,389	15,000	15,000	-
183	SERVICE WORK OVERTIME	23,188	21,293	10,000	10,000	-
186	EMPLOYEE INS OPT OUT	10,800	6,300	3,600	7,200	3,600
187	CUSTODIAN SUMMER MAINT	16,798	6,797	20,000	20,000	-
191	INST ASST REG SALARY	975,448	953,197	1,018,265	1,060,471	42,206
192	INST ASST SUBSTITUTES	22,205	19,532	23,900	23,900	-
193	INST ASST OVERTIME	58	-	-	-	-
196	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	3,600	-
	<b>TOTAL 1XX- SALARIES</b>	<b>19,641,704</b>	<b>19,243,380</b>	<b>20,076,890</b>	<b>20,706,479</b>	<b>629,589</b>
<b>200</b>	<b>BENEFITS</b>					
211	MEDICAL INSURANCE	1,868,081	1,848,482	2,168,590	2,359,211	190,621
212	DENTAL INSURANCE	115,070	100,500	125,493	113,580	(11,913)
213	LIFE INSURANCE	37,614	37,102	32,104	32,896	792
214	DISABILITY INSURANCE	27,496	27,421	38,467	40,017	1,550
215	EYE CARE INSURANCE	16,939	12,984	12,475	12,676	201
216	PRESCRIPTION INSURANCE	624,952	634,210	570,339	594,835	24,496
219	OTHER GROUP INSURANCE	2,418	4,874	-	-	-
221	SOCIAL SECURITY	1,471,068	1,441,382	1,517,293	1,565,362	48,069
230	RETIREMENT (PSERS)	6,502,918	6,480,943	6,919,744	7,167,967	248,223
240	TUITION REIMBURSEMENT	60,396	81,411	38,433	75,000	36,567
250	UNEMPLOYMENT COMPENSATION	6,483	67,260	74,317	70,622	(3,695)
260	WORKERS COMPENSATION	129,688	140,710	135,000	145,050	10,050
299	OTHER BENEFITS	78,286	112,359	82,820	96,701	13,881
	<b>TOTAL 2XX- BENEFITS</b>	<b>10,941,409</b>	<b>10,989,638</b>	<b>11,715,075</b>	<b>12,273,917</b>	<b>558,842</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2022-2023 PROPOSED FINAL BUDGET  
EXPENDITURES BY OBJECT  
MAY 11, 2022**

		2019-20	2020-21	2021-22	2022-23	Change from
OBJ	Description	Actual	Actual	Budget	Proposed Final Budget	2021-22
<b>300</b>	<b>CONTRACTED PROFESSIONAL SERVICES</b>					
313	TAX COLL SVCS	33,584	-	35,000	35,000	-
322	PROF EDUCATION SVCS/IU'S	907,971	1,043,664	1,145,000	1,145,000	-
323	PROF EDUCATION SVCS/EDUC AGENCIES	-	5,500	-	-	-
329	PROF EDUCATION SVCS-OTHER	349,302	534,102	520,350	570,300	49,950
330	OTHER PROF. SERVICES	229,103	169,054	314,129	414,343	100,214
340	TECHNICAL SERVICES	7,885	21,671	9,100	9,100	-
348	CONTRACTED TECHNICAL SVCS	158,261	6,711	10,200	1,500	(8,700)
350	SECURITY/SAFETY SVCS	197	-	-	-	-
360	PROFESSIONAL DEVELOPMENT	28,628	26,606	25,332	23,535	(1,797)
390	OTHER PROF/TECH SER.	52,329	37,175	53,788	54,346	558
	<b>TOTAL 3XX-PROF SERVICES</b>	<b>1,767,260</b>	<b>1,844,483</b>	<b>2,112,899</b>	<b>2,253,124</b>	<b>140,225</b>
<b>400</b>	<b>PURCHASED TECHNICAL SERVICES</b>					
411	DISPOSAL SERVICES	20,064	22,163	24,000	24,000	-
415	LAUNDRY/LINEN/DRY CLEAN	20,816	8,787	23,100	23,100	-
424	SEWAGE	106,807	89,304	130,000	130,000	-
430	REPAIR/MAINT. SER.	373,938	262,128	348,000	348,000	-
432	R&M EQUIPMENT	10,755	24,422	15,350	16,050	700
441	RENTALS	3,325	5,518	9,000	11,215	2,215
442	RENTAL/EQUIP/VEHICLES	44,421	35,249	53,910	49,210	(4,700)
444	RENTAL OF VEHICLES	-	-	2,500	2,500	-
460	EXTERMINATION SER.	4,608	5,743	4,800	4,800	-
490	OTHER PUR. PROP. SER.	43,411	62,462	40,000	40,000	-
	<b>TOTAL 4XX-TECHNICAL SERVICES</b>	<b>628,145</b>	<b>515,776</b>	<b>650,660</b>	<b>648,875</b>	<b>(1,785)</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>					
513	CONTRACTED CARRIERS	62,206	45,204	70,000	70,000	-
516	IU TRANSPORTATION	47,583	51,435	40,000	40,000	-
522	AUTO LIABILITY INSURANCE	52,425	52,095	53,654	53,654	-
523	GEN. PROP/LIAB. INSURANCE	117,741	121,137	135,539	135,539	-
525	BONDING INSURANCE	4,989	4,914	5,279	5,279	-
529	OTHER INSURANCE	75,823	75,290	67,103	67,103	-
530	PHONE/POSTAGE/METER	15,722	15,688	19,350	19,350	-
538	TECH COMMUNICATIONS	118,236	153,133	133,958	133,669	(289)
549	ADVERTISING	14,372	20,773	28,222	28,222	-
550	PRINTING/BINDING	13,454	11,453	18,006	17,956	(50)
561	TUITION/PA. LEA'S	7,043	-	5,000	5,000	-
562	TUITION PA CHARTER SCHOOL	1,947,036	2,308,367	2,700,000	2,186,597	(513,403)
564	VO TECH/CCA VTS (LCTI)	1,250,246	1,165,766	1,275,000	1,595,175	320,175
566	TUITION INSTITUTE HIGHER ED (LCCC)	248,195	245,090	250,000	250,000	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	23,139	4,550	49,768	49,363	(405)
590	MISC. PUR. SVCS.	-	-	1,500	1,500	-
594	I.U. PAY BY WITHHOLDING INSTIT.	-	378	-	-	-
595	I.U. PAY BY WITHHOLDING	42,094	42,716	40,000	40,000	-
	<b>TOTAL 5XX-OTHER SERVICES</b>	<b>4,040,304</b>	<b>4,317,988</b>	<b>4,892,379</b>	<b>4,698,407</b>	<b>(193,972)</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2022-2023 PROPOSED FINAL BUDGET  
EXPENDITURES BY OBJECT  
MAY 11, 2022**

		2019-20	2020-21	2021-22	2022-23	
OBJ	Description	Actual	Actual	Budget	Proposed Final Budget	Change from 2021-22
	<b>600 SUPPLIES</b>					
610	GENERAL SUPPLIES/MAT'LS	-	3,328	-	-	-
612	TESTING	18,651	19,337	10,650	4,650	(6,000)
613	MUSIC	2,064	3,523	1,800	1,800	-
614	ART	4,477	5,380	4,000	4,000	-
615	PHYS ED/HEALTH	1,176	1,440	1,400	1,400	-
616	SCIENCE	361	-	1,400	1,000	(400)
619	GENERAL SUPPLIES/MAT'LS	786,233	867,042	837,339	843,815	6,476
622	ELECTRICITY	278,943	249,381	330,000	330,000	-
623	BOTTLED GAS	185	120	400	400	-
624	OIL	266,450	130,606	244,800	360,000	115,200
626	GASOLINE	44,684	43,273	95,000	289,460	194,460
627	DIESEL FUEL	118,842	73,661	122,400	180,000	57,600
635	MEALS/REFRESHMENTS	4,070	1,992	7,400	7,400	-
641	CONSUMABLES/PERIODICALS	37,353	28,035	36,486	34,885	(1,601)
649	NON-CONSUMABLES/TEXTS	169,627	111,986	243,995	242,905	(1,090)
650	TECH SUPPLIES & FEES	1,061,086	863,817	1,505,430	1,133,904	(371,526)
	<b>TOTAL 6XX-SUPPLIES</b>	<b>2,794,202</b>	<b>2,402,919</b>	<b>3,442,500</b>	<b>3,435,619</b>	<b>(6,881)</b>
	<b>700 PROPERTY</b>					
752	OTHR ORIG/CAPITAL	22,298	125,063	65,000	65,000	-
756	CAPITALIZED TECH NEW	52,007	60,217	10,000	14,534	4,534
762	OTHR REPLC/CAPITAL	273,107	115,148	298,000	345,000	47,000
766	CAP TECH EQUIP REPLACE	58,095	163,175	-	-	-
768	TECH-REPLAC-CAPITAL	-	76,801	73,966	16,820	(57,146)
	<b>TOTAL 7XX-PROPERTY</b>	<b>405,507</b>	<b>540,404</b>	<b>446,966</b>	<b>441,354</b>	<b>(5,612)</b>
	<b>800 OTHER</b>					
810	DUES & FEES	72,689	63,933	58,096	61,871	3,775
820	CLAIMS/JUDGEMENTS	-	41,507	-	-	-
831	INTEREST/IMPROVE LOAN	187,104	65,795	108,863	177,032	68,169
832	INTEREST/SERIAL BONDS	1,055,114	1,062,996	1,148,163	1,342,943	194,780
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	34,524	24,108	35,000	35,000	-
890	MISC. EXPENDITURES	2,550	979	400,000	400,000	-
893	SCHOLARSHIP	13,450	2,583	20,000	20,000	-
	<b>TOTAL 8XX-OTHER</b>	<b>1,370,431</b>	<b>1,266,900</b>	<b>1,775,122</b>	<b>2,041,846</b>	<b>266,724</b>
	<b>900 OTHER FINANCING USES</b>					
911	LOAN PRINCIPAL PAYMENTS	900,000	1,319,000	1,535,000	1,596,000	61,000
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,380,000	1,305,000	1,355,000	1,395,000	40,000
932	CAPITAL RESERVE FUND TRANSFERS	900,877	-	620,508	664,000	43,492
939	OTHER FUND TRANSFERS	-	1,117,000	-	-	-
	<b>TOTAL 9XX-OTHER FIN. USES</b>	<b>3,180,877</b>	<b>3,741,000</b>	<b>3,510,508</b>	<b>3,655,000</b>	<b>144,492</b>
	<b>GRAND TOTAL</b>	<b>44,769,839</b>	<b>44,862,488</b>	<b>48,622,999</b>	<b>50,154,621</b>	<b>1,531,622</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
USE OF FUND BALANCE  
2022-23 PROPOSED FINAL BUDGET  
MAY 11, 2022**

Operating Shortfall- Final Budget		<u><u>(2,846,401)</u></u>
<b>Restricted</b>		
Scholarships		(15,000)
<b>Committed</b>		
Emmaus Bond Pool Stabilization	*	(200,000)
OPEB	*	(50,000)
PSERS Stabilization	*	(365,000)
Millage Stabilization (Tax rebate)	*	(30,000)
Energy Stabilization	*	(72,969)
<b>Assigned</b>		
Fleet Replacements		(100,000)
Athletic Club Funds		(5,000)
Capital Projects		(500,000)
Curriculum		(100,000)
<b>Unassigned</b>		
Budgetary Reserve		<u>(400,000)</u>
<b>Grand Total</b>		<u><u>(1,837,969)</u></u>
<b>Millage Increase</b>		<u>1,008,432</u>
<b>Remaining Shortfall</b>		<u><u>-</u></u>

\* Amount requires board action for use in 2022-23 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.

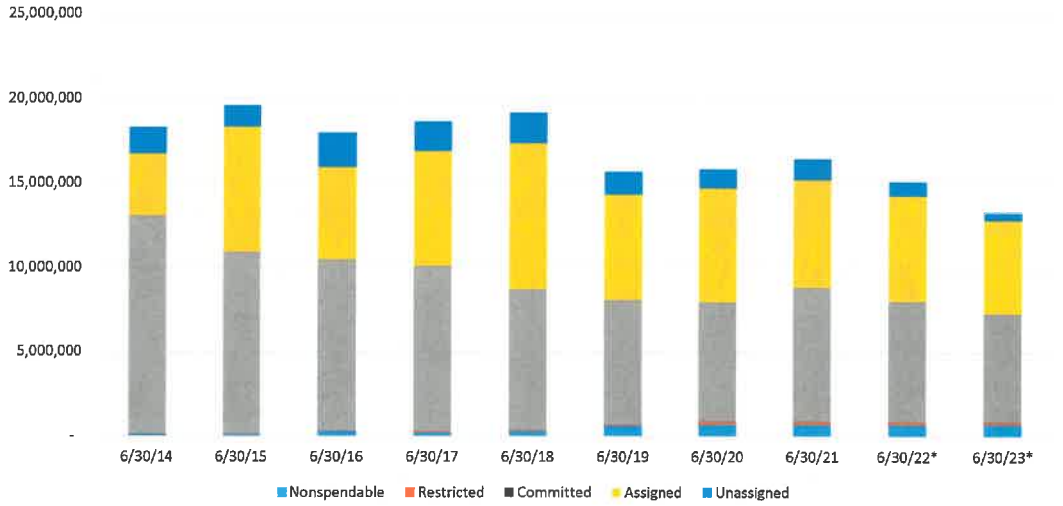
**Assigned fund balance** is the portion of fund balance that represents the district intended use of the resources. Formal board action is not required to assign fund balance.

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

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
 FUND BALANCE HISTORY  
 2022-2023 PROPOSED FINAL BUDGET  
 MAY 11, 2022

	Audited 6/30/14	Audited 6/30/15	Audited 6/30/16	Audited 6/30/17	Audited 6/30/18	Audited 6/30/19	Audited 6/30/20	Audited 6/30/21	Budget 6/30/22*	Estimated 6/30/23*
Nonspendable	121,720	121,720	299,475	229,889	311,272	623,664	690,862	690,862	690,862	690,862
Restricted	17,954	17,954	19,525	73,484	69,027	36,513	183,897	183,897	168,897	153,897
Committed	12,941,937	10,772,245	10,172,664	9,818,142	8,342,659	7,436,178	7,094,293	7,955,533	7,175,907	6,457,938
Assigned	3,643,199	7,399,891	5,421,609	6,756,915	8,613,999	6,223,980	6,712,540	6,357,625	6,202,625	5,497,625
Unassigned	1,587,956	1,287,920	2,070,423	1,769,748	1,841,412	1,372,942	1,161,703	1,264,537	864,537	464,537
<b>Total Fund Balance</b>	<b>18,312,766</b>	<b>19,599,730</b>	<b>17,983,696</b>	<b>18,648,178</b>	<b>19,178,369</b>	<b>15,693,277</b>	<b>15,843,295</b>	<b>16,452,454</b>	<b>15,102,828</b>	<b>13,264,859</b>
Change Over PY	1,383,977	1,286,964	(1,616,034)	664,482	530,191	(3,485,092)	150,018	609,159	(1,349,626)	(1,837,969)

**Fund Balance History**



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

#	Object	20-21 Actual	21-22 Budget	22-23	Increase (Decrease)	% Change
				Proposed Final Budget		
<b>INSTRUCTION - REGULAR PROGRAMS</b>						
Function 1100						
100	Salaries	\$9,601,566.19	\$9,953,854	\$9,722,661	(\$231,193)	-2.3%
200	Employee Benefits	\$5,597,390.62	\$5,863,982	\$5,937,833	\$73,851	1.3%
300	Purchased Professional & Technical Services	\$159,245.35	\$142,800	\$193,000	\$50,200	35.2%
400	Purchased Property Services	\$17,062.24	\$43,550	\$44,050	\$500	1.1%
500	Other Purchased Services	\$1,637,160.58	\$2,020,663	\$1,637,575	(\$383,088)	-19.0%
600	Supplies	\$777,836.94	\$1,535,639	\$1,255,211	(\$280,428)	-18.3%
700	Property	\$242,078.19	\$83,966	\$31,354	(\$52,612)	-62.7%
800	Other Objects	\$5,067.60	\$6,630	\$5,980	(\$650)	-9.8%
	<b>Total</b>	<b>\$18,037,407.71</b>	<b>\$19,651,084</b>	<b>\$18,827,664</b>	<b>(\$823,420)</b>	<b>-4.2%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>						
Function 1200						
100	Salaries	\$2,566,957.31	\$2,538,224	\$3,111,450	\$573,226	22.6%
200	Employee Benefits	\$1,504,641.12	\$1,575,284	\$1,786,079	\$210,795	13.4%
300	Purchased Professional & Technical Services	\$1,422,197.01	\$1,513,300	\$1,513,300	\$0	0.0%
500	Other Purchased Services	\$691,172.05	\$706,900	\$577,221	(\$129,679)	-18.3%
600	Supplies	\$16,083.66	\$18,386	\$16,485	(\$1,901)	-10.3%
800	Other Objects	\$0.00	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$6,201,051.15</b>	<b>\$6,352,094</b>	<b>\$7,004,535</b>	<b>\$652,441</b>	<b>10.3%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>						
Function 1300						
500	Other Purchased Services	\$1,165,765.80	\$1,275,000	\$1,595,175	\$320,175	25.1%
	<b>Total</b>	<b>\$1,165,765.80</b>	<b>\$1,275,000</b>	<b>\$1,595,175</b>	<b>\$320,175</b>	<b>25.1%</b>
<b>ADULT EDUCATION PROGRAMS</b>						
Function 1600						
100	Salaries	\$0.00	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0.00	\$2,171	\$2,187	\$16	0.7%
300	Purchased Professional & Technical Services	\$0.00	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$238,385.00	\$250,000	\$250,000	\$0	0.0%
	<b>Total</b>	<b>\$238,385.00</b>	<b>\$262,171</b>	<b>\$262,187</b>	<b>\$16</b>	<b>0.0%</b>
<b>COMMUNITY/JR. COLLEGE EDUC. PROGRAMS</b>						
Function 1700						
500	Other Purchased Services	\$6,705.00	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$6,705.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$25,649,314.66</b>	<b>\$27,540,349</b>	<b>\$27,689,561</b>	<b>\$149,212</b>	<b>0.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

#	Object	20-21 Actual	21-22 Budget	22-23	Increase (Decrease)	% Change
				Proposed Final Budget		
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>						
Function 2100						
100	Salaries	\$869,238.67	\$875,131	\$1,055,597	\$180,466	20.6%
200	Employee Benefits	\$535,659.28	\$585,049	\$703,548	\$118,499	20.3%
300	Purchased Professional & Technical Services	\$0.00	\$700	\$700	\$0	0.0%
400	Purchased Property Services	\$34.65	\$200	\$200	\$0	0.0%
500	Other Purchased Services	\$294.00	\$4,350	\$4,350	\$0	0.0%
600	Supplies	\$28,035.78	\$16,100	\$9,750	(\$6,350)	-39.4%
800	Other Objects	\$1,070.00	\$1,530	\$1,330	(\$200)	-13.1%
	<b>Total</b>	<b>\$1,434,332.38</b>	<b>\$1,483,060</b>	<b>\$1,775,475</b>	<b>\$292,415</b>	<b>19.7%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
Function 2200						
100	Salaries	\$552,728.00	\$605,671	\$566,516	(\$39,155)	-6.5%
200	Employee Benefits	\$397,119.13	\$390,739	\$406,878	\$16,139	4.1%
300	Purchased Professional & Technical Services	\$18,352.69	\$8,900	\$8,650	(\$250)	-2.8%
500	Other Purchased Services	\$523.83	\$3,906	\$3,106	(\$800)	-20.5%
600	Supplies	\$57,775.69	\$47,699	\$47,015	(\$684)	-1.4%
800	Other Objects	\$760.34	\$821	\$761	(\$60)	-7.3%
	<b>Total</b>	<b>\$1,027,259.68</b>	<b>\$1,057,736</b>	<b>\$1,032,926</b>	<b>(\$24,810)</b>	<b>-2.3%</b>
<b>SUPPORT SERVICES - ADMINISTRATION</b>						
Function 2300						
100	Salaries	\$1,438,851.57	\$1,514,738	\$1,576,379	\$61,641	4.1%
200	Employee Benefits	\$861,271.31	\$877,925	\$919,358	\$41,433	4.7%
300	Purchased Professional & Technical Services	\$120,551.94	\$204,110	\$204,324	\$214	0.1%
400	Purchased Property Services	\$6,556.27	\$14,000	\$11,715	(\$2,285)	-16.3%
500	Other Purchased Services	\$52,810.18	\$66,169	\$65,969	(\$200)	-0.3%
600	Supplies	\$32,845.06	\$23,443	\$24,943	\$1,500	6.4%
700	Property	\$0.00	\$0	\$0	\$0	0.0%
800	Other Objects	\$65,941.99	\$24,250	\$24,485	\$235	1.0%
	<b>Total</b>	<b>\$2,578,828.32</b>	<b>\$2,724,635</b>	<b>\$2,827,173</b>	<b>\$102,538</b>	<b>3.8%</b>
<b>SUPPORT SERVICES - PUPIL HEALTH</b>						
Function 2400						
100	Salaries	\$231,531.02	\$215,263	\$217,114	\$1,851	0.9%
200	Employee Benefits	\$140,027.79	\$160,773	\$146,673	(\$14,100)	-8.8%
300	Purchased Professional & Technical Services	\$1,255.00	\$101,600	\$101,600	\$0	0.0%
600	Supplies	\$10,684.60	\$6,200	\$8,605	\$2,405	38.8%
	<b>Total</b>	<b>\$383,498.41</b>	<b>\$483,836</b>	<b>\$473,992</b>	<b>(\$9,844)</b>	<b>-2.0%</b>
<b>SUPPORT SERVICES - BUSINESS</b>						
Function 2500						
100	Salaries	\$437,687.14	\$438,701	\$439,805	\$1,104	0.3%
200	Employee Benefits	\$237,134.60	\$254,422	\$266,030	\$11,608	4.6%
300	Purchased Professional & Technical Services	\$32,021.56	\$32,344	\$32,344	\$0	0.0%
400	Purchased Property Services	\$2,757.27	\$4,160	\$4,160	\$0	0.0%
500	Other Purchased Services	\$10,093.97	\$12,183	\$12,183	\$0	0.0%
600	Supplies	\$40,769.52	\$49,706	\$49,706	\$0	0.0%
800	Other Objects	\$14,606.28	\$4,100	\$4,100	\$0	0.0%
	<b>Total</b>	<b>\$775,070.34</b>	<b>\$795,616</b>	<b>\$808,328</b>	<b>\$12,712</b>	<b>1.6%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

#	Object	20-21	21-22	22-23	Increase (Decrease)	% Change
		Actual	Budget	Proposed Final Budget		
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>						
<b>Function 2600</b>						
100	Salaries	\$1,518,844.79	\$1,569,513	\$1,657,188	\$87,675	5.6%
200	Employee Benefits	\$756,274.02	\$856,827	\$914,308	\$57,481	6.7%
300	Purchased Professional & Technical Services	\$30,708.21	\$15,000	\$115,000	\$100,000	666.7%
400	Purchased Property Services	\$400,647.98	\$442,400	\$442,400	\$0	0.0%
500	Other Purchased Services	\$270,925.04	\$264,031	\$263,396	(\$635)	-0.2%
600	Supplies	\$1,016,982.37	\$1,093,200	\$1,106,900	\$13,700	1.3%
700	Property	\$183,177.96	\$33,000	\$70,000	\$37,000	112.1%
800	Other Objects	\$4,025.02	\$4,145	\$4,145	\$0	0.0%
	<b>Total</b>	<b>\$4,181,585.39</b>	<b>\$4,278,116</b>	<b>\$4,573,337</b>	<b>\$295,221</b>	<b>6.9%</b>
<b>STUDENT TRANSPORTATION SERVICES</b>						
<b>Function 2700</b>						
100	Salaries	\$1,095,376.66	\$1,411,076	\$1,380,062	(\$31,014)	-2.2%
200	Employee Benefits	\$507,901.79	\$651,684	\$647,499	(\$4,185)	-0.6%
300	Purchased Professional & Technical Services	\$2,983.11	\$5,375	\$5,375	\$0	0.0%
400	Purchased Property Services	\$54,399.46	\$105,750	\$105,750	\$0	0.0%
500	Other Purchased Services	\$149,181.25	\$159,454	\$159,454	\$0	0.0%
600	Supplies	\$232,991.11	\$379,500	\$631,560	\$252,060	66.4%
700	Property	\$115,148.00	\$330,000	\$340,000	\$10,000	3.0%
800	Other Objects	\$109.25	\$500	\$500	\$0	0.0%
	<b>Total</b>	<b>\$2,158,090.63</b>	<b>\$3,043,339</b>	<b>\$3,270,200</b>	<b>\$226,861</b>	<b>7.5%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2800</b>						
100	Salaries	\$430,425.62	\$446,210	\$459,723	\$13,513	3.0%
200	Employee Benefits	\$235,667.37	\$274,245	\$313,392	\$39,147	14.3%
300	Purchased Professional & Technical Services	\$20,660.34	\$29,882	\$19,385	(\$10,497)	-35.1%
400	Purchased Property Services	\$915.75	\$18,000	\$18,000	\$0	0.0%
500	Other Purchased Services	\$16,933.21	\$38,680	\$38,935	\$255	0.7%
600	Supplies	\$102,742.47	\$138,587	\$149,684	\$11,097	8.0%
700	Other Purchased Services	\$0.00	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,315.18	\$0	\$1,450	\$1,450	0.0%
	<b>Total</b>	<b>\$808,659.94</b>	<b>\$945,604</b>	<b>\$1,000,569</b>	<b>\$54,965</b>	<b>5.8%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2900</b>						
500	Other Purchased Services	\$42,716.16	\$40,000	\$40,000	\$0	0.0%
	<b>Total</b>	<b>\$42,716.16</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$13,390,041.25</b>	<b>\$14,851,942</b>	<b>\$15,802,000</b>	<b>\$950,058</b>	<b>6.4%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2022-2023 PROPOSED FINAL BUDGET  
MAY 11, 2022**

#	Object	20-21	21-22	22-23	Increase (Decrease)	% Change
		Actual	Budget	Proposed Final Budget		
<b>STUDENT ACTIVITIES</b>						
Function 3200						
100	Salaries	\$500,173.17	\$503,509	\$514,984	\$11,475	2.3%
200	Employee Benefits	\$216,550.72	\$221,974	\$230,132	\$8,158	3.7%
300	Purchased Professional & Technical Services	\$36,508.21	\$53,888	\$54,446	\$558	1.0%
400	Purchased Property Services	\$33,401.89	\$22,600	\$22,600	\$0	0.0%
500	Other Purchased Services	\$35,322.00	\$51,043	\$51,043	\$0	0.0%
600	Supplies	\$86,171.70	\$134,040	\$135,760	\$1,720	1.3%
800	Other Objects	\$12,544.50	\$16,120	\$19,120	\$3,000	18.6%
	<b>Total</b>	<b>\$920,672.19</b>	<b>\$1,003,174</b>	<b>\$1,028,085</b>	<b>\$24,911</b>	<b>2.5%</b>
<b>COMMUNITY SERVICES</b>						
Function 3300						
600	Supplies	\$0.00	\$0	\$0	\$0	0.0%
800	Other Objects	\$30,028.75	\$35,000	\$35,000	\$0	0.0%
	<b>Total</b>	<b>\$30,028.75</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SCHOLARSHIPS AND AWARDS</b>						
Function 3400						
800	Other Objects	\$2,582.76	\$20,000	\$20,000	\$0	0.0%
	<b>Total</b>	<b>\$2,582.76</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.0%</b>
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$953,283.70	\$1,058,174	\$1,083,085	\$24,911	2.4%
<b>DEBT SERVICE</b>						
Function 5100						
800	Other Objects	\$1,128,848.03	\$1,262,026	\$1,524,975	\$262,949	20.8%
900	Other Financing Uses	\$2,624,000.00	\$2,890,000	\$2,991,000	\$101,000	3.5%
	<b>Total</b>	<b>\$3,752,848.03</b>	<b>\$4,152,026</b>	<b>\$4,515,975</b>	<b>\$363,949</b>	<b>8.8%</b>
<b>FUND TRANSFERS</b>						
Function 5200						
900	Other Financing Uses	\$1,117,000.00	\$620,508	\$664,000	\$43,492	7.0%
	<b>Total</b>	<b>\$1,117,000.00</b>	<b>\$620,508</b>	<b>\$664,000</b>	<b>\$43,492</b>	<b>7.0%</b>
<b>BUDGETARY RESERVE</b>						
Function 5900						
800	Other Objects	\$0.00	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$4,869,848.03	\$5,172,534	\$5,579,975	\$407,441	7.9%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>						
		<b>\$44,862,487.64</b>	<b>\$48,622,999</b>	<b>\$50,154,621</b>	<b>\$1,531,622</b>	<b>3.1%</b>