

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2022-2023

GENERAL FUND BUDGET



FINAL BUDGET

JUNE 15, 2022



MISSION STATEMENT

Develop a community-minded learner who is prepared to grow and thrive in an ever-changing world.

NORTHWESTERN LEHIGH SCHOOL DISTRICT
6493 ROUTE 309, NEW TRIPOLI, PA 18066
2022-2023

SCHOOL BOARD MEMBERS

Willard G. Dellicker, President
Todd Hernandez, Vice President
John Casciano, Secretary
Todd Leiser, Treasurer
Joseph Fatzinger
Becky Hite
Lauren Hunsicker
Rachael Scheffler
Jennifer Senavaitis
John E. Freund III, Esq., Solicitor

Administrators

Jennifer Holman, Superintendent
Troy Sosnovik, Ed.D., Assistant Superintendent
Ryan Kish, Business Administrator
Luann Matika, Director of Human Resources
Andrea Edmonds, Director of Student Services
LeAnn Stitzel, Director of Curriculum and Instruction
Arthur Oakes, Director of Operations
Brian Tobin, Chief of Police
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066

Aileen Yadush, High School Principal
Matthew Givler, Assistant High School Principal
Jason Zimmerman, Director of Athletics and Student Activities
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

**REVENUES
AND
OTHER FINANCING SOURCES**



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| Account | Description | 20-21 Budget | 20-21 Actual | 21-22 Budget | Final Budget | Increase/ (Decrease) |
|--------------|---|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 6111 | Current Real Estate Taxes | \$25,409,587 | \$25,902,625 | \$26,742,078 | \$27,701,258 | \$959,180 |
| 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 |
| TOTAL | REVENUE FROM LOCAL SOURCES | \$30,648,787 | \$31,016,853 | \$32,082,778 | \$32,950,412 | \$867,633 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| Account | Description | 20-21 Budget | 20-21 Actual | 21-22 Budget | Final Budget | Increase/ (Decrease) |
|--------------|---|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 7000 | REVENUE FROM STATE SOURCES | | | | | |
| 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 | \$848,259 | \$173,277 |
| 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 |
| TOTAL | REVENUE FROM STATE SOURCES | \$13,911,799 | \$13,697,780 | \$13,864,468 | \$14,169,305 | \$304,838 |

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2022-2023 FINAL BUDGET
JUNE 15, 2022

| Account | Description | 20-21 Budget | 20-21 Actual | 21-22 Budget | Final Budget | Increase/ (Decrease) |
|-------------|---|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 8000 | REVENUE FROM FEDERAL SOURCES | | | | | |
| 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 |
| 8000 | REVENUE FROM FEDERAL SOURCES | \$646,183 | \$438,603 | \$1,326,127 | \$1,215,579 | (\$110,548) |
| 9000 | OTHER FINANCING SOURCES | | | | | |
| 9340 | Debt Service Fund Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9400 | Sale Of Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9000 | OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | \$45,206,769 | \$45,153,236 | \$47,273,373 | \$48,335,296 | \$1,061,923 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2022-2023 FINAL BUDGET
TAX MILLAGE/RATE CHART
JUNE 15, 2022**

| | Estimated Assessed Value | Change in Assessment | Percent |
|-----------|--------------------------------|-------------------------|---------|
| 2022-2023 | 1,673,349,600 | 9,235,700 | 0.55% |
| 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
USE OF FUND BALANCE
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| | | |
|------------------------------------|---|---------------------------|
| Operating Shortfall- Final Budget | | <u><u>(2,857,774)</u></u> |
| Restricted | | |
| Scholarships | | (15,000) |
| Committed | | |
| Emmaus Bond Pool Stabilization | * | (200,000) |
| OPEB | * | (50,000) |
| PSERS Stabilization | * | (365,000) |
| Energy Stabilization | * | (72,969) |
| Millage Stabilization (Tax rebate) | * | (30,000) |
| Assigned | | |
| Fleet Replacements | | (100,000) |
| Athletic Club Funds | | (5,000) |
| Capital Projects | | (500,000) |
| Curriculum | | (100,000) |
| Budget Appropriations | | (10,735) |
| Unassigned | | |
| Budgetary Reserve | | <u>(400,000)</u> |
| Grand Total | | <u>(1,848,704)</u> |
| Millage Increase | | <u>1,009,070</u> |
| Remaining Shortfall | | <u><u>-</u></u> |

* Amount requires board action for use in 2021-22 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 SOURCES**



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2022-2023 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 15, 2022**

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
|------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| OBJ | Description | Actual | Actual | Budget | Final Budget | Change from 2021-22 |
| 100 | SALARIES | | | | | |
| 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 | - |
| | TOTAL 1XX- SALARIES | 19,641,704 | 19,243,380 | 20,076,890 | 20,706,479 | 629,589 |
| | | | | | | |
| | | | | | | |
| 200 | BENEFITS | | | | | |
| 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 | 151,525 | 16,525 |
| 299 | OTHER BENEFITS | 78,286 | 112,359 | 82,820 | 96,701 | 13,881 |
| | TOTAL 2XX- BENEFITS | 10,941,409 | 10,989,638 | 11,715,075 | 12,280,392 | 565,317 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2022-2023 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 15, 2022**

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Change from |
|------------|---|------------------|------------------|------------------|------------------|------------------|
| OBJ | Description | Actual | Actual | Budget | Final Budget | 2021-22 |
| 300 | CONTRACTED PROFESSIONAL SERVICES | | | | | |
| 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 |
| | TOTAL 3XX-PROF SERVICES | 1,767,260 | 1,844,483 | 2,112,899 | 2,253,124 | 140,225 |
| 400 | PURCHASED TECHNICAL SERVICES | | | | | |
| 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 | - |
| | TOTAL 4XX-TECHNICAL SERVICES | 628,145 | 515,776 | 650,660 | 648,875 | (1,785) |
| 500 | OTHER PURCHASED SERVICES | | | | | |
| 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 | 53,172 | (482) |
| 523 | GEN. PROP/LIAB. INSURANCE | 117,741 | 121,137 | 135,539 | 151,391 | 15,852 |
| 525 | BONDING INSURANCE | 4,989 | 4,914 | 5,279 | 5,279 | - |
| 529 | OTHER INSURANCE | 75,823 | 75,290 | 67,103 | 74,635 | 7,532 |
| 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 | - |
| | TOTAL 5XX-OTHER SERVICES | 4,040,304 | 4,317,988 | 4,892,379 | 4,721,309 | (171,070) |

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2022-2023 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 15, 2022

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
|-----|----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| OBJ | Description | Actual | Actual | Budget | Final Budget | Change from 2021-22 |
| | 600 SUPPLIES | | | | | |
| 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) |
| | TOTAL 6XX-SUPPLIES | 2,794,202 | 2,402,919 | 3,442,500 | 3,435,619 | (6,881) |
| | | | | | | |
| | 700 PROPERTY | | | | | |
| 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) |
| | TOTAL 7XX-PROPERTY | 405,507 | 540,404 | 446,966 | 441,354 | (5,612) |
| | | | | | | |
| | 800 OTHER | | | | | |
| 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 | - |
| | TOTAL 8XX-OTHER | 1,370,431 | 1,266,900 | 1,775,122 | 2,041,846 | 266,724 |
| | | | | | | |
| | 900 OTHER FINANCING USES | | | | | |
| 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 | - | - | - |
| | TOTAL 9XX-OTHER FIN. USES | 3,180,877 | 3,741,000 | 3,510,508 | 3,655,000 | 144,492 |
| | | | | | | |
| | GRAND TOTAL | 44,769,839 | 44,862,488 | 48,622,999 | 50,183,998 | 1,560,999 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| # | Object | 20-21 | 21-22 | 22-23 | Increase (Decrease) | % Change |
|--|---|------------------------|---------------------|---------------------|------------------------|--------------|
| | | Actual | Budget | Final Budget | | |
| INSTRUCTION - REGULAR PROGRAMS | | | | | | |
| 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 | \$5,944,308 | \$80,326 | 1.4% |
| 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% |
| | Total | \$18,037,407.71 | \$19,651,084 | \$18,834,139 | (\$816,945) | -4.2% |
| INSTRUCTION - SPECIAL PROGRAMS | | | | | | |
| 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% |
| | Total | \$6,201,051.15 | \$6,352,094 | \$7,004,535 | \$652,441 | 10.3% |
| INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS | | | | | | |
| Function 1300 | | | | | | |
| 500 | Other Purchased Services | \$1,165,765.80 | \$1,275,000 | \$1,595,175 | \$320,175 | 25.1% |
| | Total | \$1,165,765.80 | \$1,275,000 | \$1,595,175 | \$320,175 | 25.1% |
| ADULT EDUCATION PROGRAMS | | | | | | |
| 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% |
| | Total | \$238,385.00 | \$262,171 | \$262,187 | \$16 | 0.0% |
| COMMUNITY/JR. COLLEGE EDUC. PROGRAMS | | | | | | |
| Function 1700 | | | | | | |
| 500 | Other Purchased Services | \$6,705.00 | \$0 | \$0 | \$0 | 0.0% |
| | Total | \$6,705.00 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL 1000 | INSTRUCTION | \$25,649,314.66 | \$27,540,349 | \$27,696,036 | \$155,687 | 0.6% |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| # | Object | 20-21 | 21-22 | 22-23 | Increase (Decrease) | % Change |
|---|---|-----------------------|--------------------|--------------------|------------------------|--------------|
| | | Actual | Budget | Final Budget | | |
| SUPPORT SERVICES - PUPIL PERSONNEL | | | | | | |
| 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% |
| | Total | \$1,434,332.38 | \$1,483,060 | \$1,775,475 | \$292,415 | 19.7% |
| SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | |
| 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% |
| | Total | \$1,027,259.68 | \$1,057,736 | \$1,032,926 | (\$24,810) | -2.3% |
| SUPPORT SERVICES - ADMINISTRATION | | | | | | |
| 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 | \$73,544 | \$7,375 | 11.1% |
| 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% |
| | Total | \$2,578,828.32 | \$2,724,635 | \$2,834,748 | \$110,113 | 4.0% |
| SUPPORT SERVICES - PUPIL HEALTH | | | | | | |
| 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% |
| | Total | \$383,498.41 | \$483,836 | \$473,992 | (\$9,844) | -2.0% |
| SUPPORT SERVICES - BUSINESS | | | | | | |
| 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% |
| | Total | \$775,070.34 | \$795,616 | \$808,328 | \$12,712 | 1.6% |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| | | 20-21 | 21-22 | 22-23 | | |
|---|---|------------------------|---------------------|---------------------|---------------------|-------------|
| # | Object | Actual | Budget | Final Budget | Increase (Decrease) | % Change |
| OPERATION & MAINT. OF PLANT SERVICES | | | | | | |
| Function 2600 | | | | | | |
| 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 | \$279,205 | \$15,174 | 5.7% |
| 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% |
| | Total | \$4,181,585.39 | \$4,278,116 | \$4,589,146 | \$311,030 | 7.3% |
| STUDENT TRANSPORTATION SERVICES | | | | | | |
| Function 2700 | | | | | | |
| 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 | \$158,972 | (\$482) | -0.3% |
| 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% |
| | Total | \$2,158,090.63 | \$3,043,339 | \$3,269,718 | \$226,379 | 7.4% |
| OTHER SUPPORT SERVICES | | | | | | |
| Function 2800 | | | | | | |
| 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% |
| | Total | \$808,659.94 | \$945,604 | \$1,000,569 | \$54,965 | 5.8% |
| OTHER SUPPORT SERVICES | | | | | | |
| Function 2900 | | | | | | |
| 500 | Other Purchased Services | \$42,716.16 | \$40,000 | \$40,000 | \$0 | 0.0% |
| | Total | \$42,716.16 | \$40,000 | \$40,000 | \$0 | 0.0% |
| TOTAL 2000 | SUPPORT SERVICES | \$13,390,041.25 | \$14,851,942 | \$15,824,902 | \$972,960 | 6.6% |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2022-2023 FINAL BUDGET
JUNE 15, 2022**

| | | 20-21 | 21-22 | 22-23 | Increase | % |
|--|---|-----------------|--------------|--------------|-------------|--------|
| # | Object | Actual | Budget | Final Budget | (Decrease) | Change |
| STUDENT ACTIVITIES | | | | | | |
| 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% |
| | Total | \$920,672.19 | \$1,003,174 | \$1,028,085 | \$24,911 | 2.5% |
| COMMUNITY SERVICES | | | | | | |
| Function 3300 | | | | | | |
| 600 | Supplies | \$0.00 | \$0 | \$0 | \$0 | 0.0% |
| 800 | Other Objects | \$30,028.75 | \$35,000 | \$35,000 | \$0 | 0.0% |
| | Total | \$30,028.75 | \$35,000 | \$35,000 | \$0 | 0.0% |
| SCHOLARSHIPS AND AWARDS | | | | | | |
| Function 3400 | | | | | | |
| 800 | Other Objects | \$2,582.76 | \$20,000 | \$20,000 | \$0 | 0.0% |
| | Total | \$2,582.76 | \$20,000 | \$20,000 | \$0 | 0.0% |
| TOTAL 3000 | OPER OF NONINSTRUCTIONAL SVC | \$953,283.70 | \$1,058,174 | \$1,083,085 | \$24,911 | 2.4% |
| DEBT SERVICE | | | | | | |
| 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% |
| | Total | \$3,752,848.03 | \$4,152,026 | \$4,515,975 | \$363,949 | 8.8% |
| FUND TRANSFERS | | | | | | |
| Function 5200 | | | | | | |
| 900 | Other Financing Uses | \$1,117,000.00 | \$620,508 | \$664,000 | \$43,492 | 7.0% |
| | Total | \$1,117,000.00 | \$620,508 | \$664,000 | \$43,492 | 7.0% |
| BUDGETARY RESERVE | | | | | | |
| 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% |
| TOTAL EXPENDITURES & OTHER FINANCING USES | | | | | | |
| | | \$44,862,487.64 | \$48,622,999 | \$50,183,998 | \$1,560,999 | 3.2% |