

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2023-2024

GENERAL FUND BUDGET



PROPOSED FINAL BUDGET

MAY 10, 2023

Northwestern Lehigh School District
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023

| | Actual Budget 2021-22 | Final Budget 2022-23 | Early Look 2023-2024 | March 2023-2024 | Proposed Final 2023-2024 | Change from 2022-203 |
|--------------------------------|-----------------------------|----------------------------|-------------------------|--------------------|--------------------------------|-------------------------|
| Northwestern Elementary | 49,481 | 65,835 | 69,300 | 69,300 | 66,133 | 298 |
| Weisenberg Elementary | 64,144 | 62,535 | 64,020 | 64,020 | 60,918 | (1,617) |
| Middle School | 71,939 | 78,870 | 76,890 | 76,890 | 65,505 | (13,365) |
| High School | 95,619 | 115,665 | 114,510 | 114,510 | 105,576 | (10,089) |
| Business Office | 102,259 | 101,693 | 98,000 | 98,000 | 98,000 | (3,693) |
| Superintendent | 12,526 | 17,950 | 18,500 | 18,500 | 18,500 | 550 |
| Curriculum | 63,733 | 234,712 | 230,000 | 234,682 | 234,692 | (20) |
| Technology | 349,376 | 600,000 | 600,000 | 679,021 | 710,824 | 110,824 |
| Student Services | 31,856 | 25,000 | 25,000 | 28,330 | 28,330 | 3,330 |
| Assistant Superintendent | 3,406 | 4,900 | 4,900 | 4,900 | 4,900 | - |
| Human Resources | 38,339 | 41,600 | 40,000 | 40,130 | 40,130 | (1,470) |
| Buildings & Grounds | 1,039,163 | 883,250 | 850,000 | 884,150 | 884,150 | 900 |
| Transportation | 361,990 | 519,375 | 510,000 | 569,275 | 569,275 | 49,900 |
| Athletics & Activities | 227,656 | 245,476 | 200,000 | 237,361 | 237,361 | (8,115) |
| Police | 13,343 | 18,795 | 20,000 | 20,000 | 20,000 | 1,205 |
| Building & Departments | 2,524,829 | 3,015,656 | 2,921,120 | 3,139,069 | 3,144,294 | 128,638 |
| District Wide: | | | | | | |
| Salaries: | | | | | | |
| Professionals | 13,153,315 | 13,551,840 | 13,992,275 | 13,765,527 | 13,799,938 | 248,098 |
| Support Staff | 5,037,654 | 5,232,753 | 5,389,736 | 5,453,593 | 5,413,334 | 180,581 |
| Administration | 1,857,172 | 1,921,886 | 1,984,347 | 1,960,906 | 1,965,643 | 43,757 |
| Salaries | 20,048,141 | 20,706,479 | 21,366,358 | 21,180,026 | 21,178,915 | 472,436 |
| Benefits-All Staff | | | | | | |
| Medical | 2,040,350 | 2,359,211 | 2,618,724 | 2,871,132 | 2,754,846 | 395,635 |
| Dental | 94,714 | 113,580 | 116,987 | 123,752 | 123,605 | 10,025 |
| Life Insurance | 36,988 | 32,896 | 32,896 | 34,659 | 34,588 | 1,692 |
| Long-Term Disability | 26,927 | 40,017 | 40,017 | 40,963 | 40,766 | 749 |
| Vision | 9,162 | 12,676 | 12,676 | 12,477 | 12,489 | (187) |
| Prescription | 562,134 | 594,835 | 660,267 | 684,265 | 784,007 | 189,172 |
| Social Security | 1,497,061 | 1,565,362 | 1,634,526 | 1,610,182 | 1,603,632 | 38,270 |
| PSERS | 6,821,836 | 7,167,967 | 7,533,778 | 7,146,069 | 7,116,959 | (51,008) |
| Tuition | 99,916 | 75,000 | 80,000 | 90,000 | 89,966 | 14,966 |
| Unemployment Compensation | 2,978 | 70,622 | 15,000 | 24,630 | 24,517 | (46,105) |
| Workers' Compensation | 133,442 | 151,525 | 151,525 | 171,321 | 170,618 | 19,093 |
| Other Benefits | 168,150 | 96,701 | 98,000 | 127,796 | 127,796 | 31,095 |
| Benefits | 11,493,658 | 12,280,392 | 12,994,397 | 12,937,246 | 12,883,789 | 603,397 |
| District Wide & Grants | 12,074,980 | 14,181,471 | 13,894,126 | 13,806,225 | 13,871,582 | (309,889) |
| Total Expenditures | 46,141,607 | 50,183,998 | 51,176,000 | 51,062,566 | 51,078,580 | 894,582 |
| Total Revenue | 47,579,479 | 48,335,296 | 47,236,466 | 47,725,522 | 48,041,547 | (293,749) |
| Surplus/(Shortfall) before FB | 1,437,872 | (1,848,702) | (3,939,534) | (3,337,044) | (3,037,033) | |
| Proposed Millage Increase 4.1% | | | 1,260,762 | 1,263,074 | 1,264,146 | |
| Revised Shortfall | | | (2,678,772) | (2,073,970) | (1,772,887) | |
| Use of fund balance | | | 1,600,000 | 1,600,000 | 1,772,887 | |
| | | | (1,078,772) | (473,970) | (0) | |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| Account | Description | 21-22 Actual | 22-23 Budget | Proposed Final Budget | Increase/ (Decrease) |
|--------------|---|---------------------|---------------------|--------------------------|-------------------------|
| 6111 | Current Real Estate Taxes | \$27,099,310 | \$27,701,258 | \$29,184,329 | \$1,483,071 |
| 6112 | Interim Real Estate Taxes | \$131,458 | \$127,881 | \$121,488 | (\$6,392) |
| 6113 | Public Utility Realty Tax | \$29,087 | \$30,000 | \$30,000 | \$0 |
| 6114 | Payments in Lieu of Current Taxes | \$5,733 | \$5,700 | \$5,800 | \$100 |
| 6143 | Local Services Tax (LST) | \$52,902 | \$50,000 | \$55,000 | \$5,000 |
| 6151 | Earned Income Taxes | \$2,943,198 | \$2,667,621 | \$3,000,000 | \$332,379 |
| 6153 | Real Estate Transfer Taxes | \$451,104 | \$450,000 | \$498,307 | \$48,307 |
| 6411 | Delinquent Real Estate Taxes | \$532,992 | \$812,952 | \$684,965 | (\$127,986) |
| 6412 | Delinquent Int. Real Estate Taxes | \$5,170 | \$10,000 | \$10,000 | \$0 |
| 6510 | Earnings on Investments | \$200,926 | \$250,000 | \$350,000 | \$100,000 |
| 6710 | Admissions - Student Activities | \$68,693 | \$75,000 | \$75,000 | \$0 |
| 6740 | Fees | \$21,161 | \$55,000 | \$40,000 | (\$15,000) |
| 6750 | Student Activities/Special Events | \$8,012 | \$0 | \$0 | \$0 |
| 6790 | Other Student Activity Income | \$4,945 | \$0 | \$0 | \$0 |
| 6831 | Intermediate Unit-Federal Pass Through | \$1,080 | \$0 | \$1,691 | \$1,691 |
| 6832 | Rev from Intermediate Sources-Federal | \$389,819 | \$380,000 | \$402,593 | \$22,593 |
| 6833 | ARRA-IDEA | \$91,634 | \$0 | \$0 | \$0 |
| 6910 | Rentals | \$8,360 | \$20,000 | \$15,000 | (\$5,000) |
| 6920 | Contributions/Donations Private Sources | \$125,234 | \$50,000 | \$50,000 | \$0 |
| 6921 | Capital Contributions | \$132,121 | \$100,000 | \$100,000 | \$0 |
| 6943 | Adult Education | \$1,440 | \$5,000 | \$3,000 | (\$2,000) |
| 6944 | Tuition - Other Districts | \$1,619 | \$10,000 | \$10,000 | \$0 |
| 6991 | Refund of a Prior Year Expenditure | \$14,332 | \$50,000 | \$45,000 | (\$5,000) |
| 6999 | Miscellaneous Revenue | \$33,434 | \$100,000 | \$75,000 | (\$25,000) |
| TOTAL | REVENUE FROM LOCAL SOURCES | \$32,353,766 | \$32,950,412 | \$34,757,173 | \$1,806,761 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| Account | Description | 21-22 Actual | 22-23 Budget | Proposed Final Budget | Increase/ (Decrease) |
|----------------|--|-------------------------|-------------------------|----------------------------------|---------------------------------|
| 7000 | REVENUE FROM STATE SOURCES | | | | |
| 7111 | Basic Education Funding-Formula | \$5,872,497 | \$5,985,462 | \$6,179,862 | \$194,400 |
| 7112 | Basic Education Funding-Social Security | \$749,243 | \$778,449 | \$803,303 | \$24,854 |
| 7160 | Tuition for Section 1305 & 1306 | \$17,548 | \$50,000 | \$50,000 | \$0 |
| 7271 | Special Education Of Exceptional Pupils | \$1,423,536 | \$1,396,090 | \$1,495,697 | \$99,607 |
| 7299 | Misc Program Revenue | \$0 | \$0 | \$0 | \$0 |
| 7311 | Pupil Transportation | \$969,668 | \$1,050,000 | \$900,000 | (\$150,000) |
| 7312 | Nonpublic Transportation | \$59,675 | \$75,000 | \$60,000 | (\$15,000) |
| 7320 | Rental And Sinking Fund Payments | \$410,039 | \$315,000 | \$390,000 | \$75,000 |
| 7330 | Health Services | \$36,839 | \$40,000 | \$37,000 | (\$3,000) |
| 7340 | State Property Tax Reduction Allocation | \$674,982 | \$848,259 | \$700,000 | (\$148,259) |
| 7505 | Ready to Learn | \$230,490 | \$0 | \$0 | \$0 |
| 7820 | Revenue For Retirement Payments | \$3,423,045 | \$3,631,045 | \$3,592,658 | (\$38,387) |
| TOTAL | REVENUE FROM STATE SOURCES | \$13,867,563 | \$14,169,305 | \$14,208,520 | \$39,215 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| Account | Description | 21-22 Actual | 22-23 Budget | Proposed Final Budget | Increase/ (Decrease) |
|----------------|---|-------------------------|-------------------------|----------------------------------|---------------------------------|
| 8000 | REVENUE FROM FEDERAL SOURCES | | | | |
| 8514 | Improving Basic Programs - Title I | \$205,463 | \$180,000 | \$275,000 | \$95,000 |
| 8515 | Improving Teacher Quality - Title II | \$45,492 | \$45,000 | \$50,000 | \$5,000 |
| 8517 | Title IV | \$13,223 | \$15,000 | \$15,000 | \$0 |
| 8560 | Federal Block Grant-PCCD | \$0 | \$0 | \$0 | \$0 |
| 8743 | ESSER II | \$381,023 | \$319,375 | \$0 | (\$319,375) |
| 8744 | ARP ESSER III | \$664,420 | \$656,204 | \$0 | (\$656,204) |
| 8751 | ARP ESSER 7% | \$29,272 | \$0 | \$0 | \$0 |
| 8752 | ARP ESSER 7% | \$14,582 | \$0 | \$0 | \$0 |
| 8753 | ARP ESSER 7% | \$4,675 | \$0 | \$0 | \$0 |
| 8000 | REVENUE FROM FEDERAL SOURCES | \$1,358,150 | \$1,215,579 | \$340,000 | (\$875,579) |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | \$47,579,479 | \$48,335,296 | \$49,305,693 | \$970,397 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 PROPOSED FINAL BUDGET
TAX MILLAGE/RATE CHART
MAY 10, 2023**

| | Estimated Assessed Value | Change in Assessment | Percent |
|-----------|--------------------------------|-------------------------|---------|
| 2023-2024 | 1,681,494,800 | 8,145,200 | 0.49% |
| 2022-2023 | 1,673,349,600 | | |
| | | | |
| | | 2023-2024 | |
| | % Increase | 4.10% | |
| | Millage Increase | 0.7518 | |
| | Total Millage | 19.0908 | |
| | | | |
| | Property Assessment | Tax Bill | |
| | | | |
| | 1,000 | \$19.09 | |
| | | | |
| | 50,000 | \$954.54 | |
| | 100,000 | \$1,909.08 | |
| | 110,000 | \$2,099.99 | |
| | 120,000 | \$2,290.90 | |
| | 130,000 | \$2,481.80 | |
| | 140,000 | \$2,672.71 | |
| | 150,000 | \$2,863.62 | |
| | 160,000 | \$3,054.53 | |
| | 170,000 | \$3,245.44 | |
| | 180,000 | \$3,436.34 | |
| | 190,000 | \$3,627.25 | |
| | 210,000 | \$4,009.07 | |
| | 216,000 | \$4,123.61 | |
| Average | 220,000 | \$4,199.98 | |
| | 230,000 | \$4,390.88 | |
| | 240,000 | \$4,581.79 | |
| | 250,000 | \$4,772.70 | |
| | 260,000 | \$4,963.61 | |
| | 270,000 | \$5,154.52 | |
| | 280,000 | \$5,345.42 | |
| | 290,000 | \$5,536.33 | |
| | 300,000 | \$5,727.24 | |
| | 350,000 | \$6,681.78 | |
| | 400,000 | \$7,636.32 | |
| | 450,000 | \$8,590.86 | |
| | 500,000 | \$9,545.40 | |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMMARY
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| 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 | \$ - |
| 2022-23 | \$ 109,421,300 | \$ 1,966,544 | \$ (975,837) | \$ 990,707 | \$ - |
| Est 2023-24 | \$ 109,421,300 | \$ 2,087,758 | \$ (1,030,935) | \$ 1,056,823 | \$ - |
| | | | | \$ 8,486,824 | \$ 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
USE OF FUND BALANCE
2023-24 PROPOSED BUDGET
MAY 10, 2023**

| | | |
|--|---|---------------------------|
| Operating Shortfall- Proposed Final Budget | | <u><u>3,037,033</u></u> |
| Restricted | | |
| Scholarships | | (21,000) |
| Committed | | |
| Emmaus Bond Pool Stabilization | * | (200,000) |
| Healthcare Stabilization | * | (200,000) |
| OPEB | * | (50,000) |
| Energy Stabilization | * | (179,000) |
| Assigned | | |
| Fleet Replacements | | (250,000) |
| Curriculum change to State & Federal Uncertainty | | (472,887) |
| Unassigned | | |
| Budgetary Reserve | | <u>(400,000)</u> |
| Grand Total | | <u>(1,772,887)</u> |
| Millage Increase | | <u>1,264,146</u> |
| Remaining Shortfall | | <u><u>-</u></u> |

* Amount requires board action for use in 2023-24 in accordance with Board Policy 620.

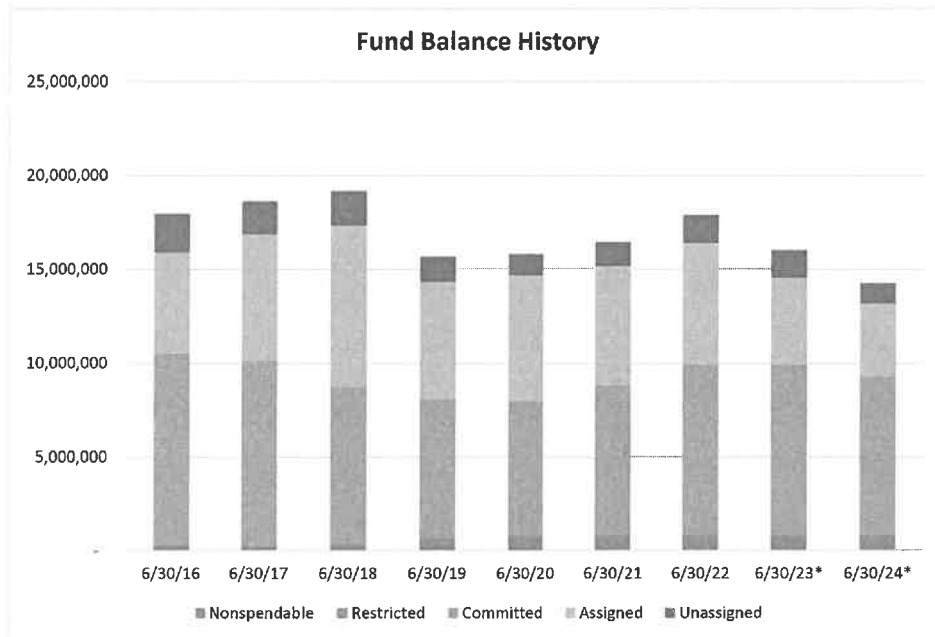
Committed fund balance is the portion of fund balance that represents resources whose use is constrained by limitations that the district imposes upon itself by formal board action. Commitments remain binding unless removed through formal board action.

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
 2023-2024 PROPOSED FINAL BUDGET
 MAY 10, 2023

| | Audited 6/30/16 | Audited 6/30/17 | Audited 6/30/18 | Audited 6/30/19 | Audited 6/30/20 | Audited 6/30/21 | Audited 6/30/22 | Budget 6/30/23* | Estimated 6/30/24* |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Nonspendable | 299,475 | 229,889 | 311,272 | 623,664 | 690,862 | 690,862 | 690,862 | 690,862 | 690,862 |
| Restricted | 19,525 | 73,484 | 69,027 | 36,513 | 183,897 | 183,897 | 183,897 | 183,897 | 162,897 |
| Committed | 10,172,664 | 9,818,142 | 8,342,659 | 7,436,178 | 7,094,293 | 7,955,533 | 9,037,190 | 9,037,190 | 8,408,190 |
| Assigned | 5,421,609 | 6,756,915 | 8,613,999 | 6,223,980 | 6,712,540 | 6,357,625 | 6,495,968 | 4,647,266 | 3,924,379 |
| Unassigned | 2,070,423 | 1,769,748 | 1,841,412 | 1,372,942 | 1,161,703 | 1,264,537 | 1,482,409 | 1,482,409 | 1,082,409 |
| Total Fund Balance | 17,983,696 | 18,648,178 | 19,178,369 | 15,693,277 | 15,843,295 | 16,452,454 | 17,890,326 | 16,041,624 | 14,268,737 |
| Change Over PY | (1,616,034) | 664,482 | 530,191 | (3,485,092) | 150,018 | 609,159 | 1,437,872 | (1,848,702) | (1,772,887) |



NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 10, 2023

| Account | Description | 2022-2023 Budget | 2023-2024 Proposed Final Budget | Change from 2022-2023 |
|------------------------|-------------------------|----------------------|---------------------------------------|--------------------------|
| 100 | SALARIES | | | |
| 111 | ADMIN-REG SALARY | 1,896,686.00 | 1,947,644.00 | 50,958.00 |
| 116 | EMPLOYEE INS OPT OUT | 25,200.00 | 18,000.00 | (7,200.00) |
| 121 | PROF REG SALARIES | 12,219,213.00 | 12,506,397.00 | 287,184.00 |
| 122 | PROF SUBSTITUTE | 255,000.00 | 315,000.00 | 60,000.00 |
| 123 | PROF OVERTIME | 133,625.00 | 96,290.00 | (37,335.00) |
| 126 | EMPLOYEE INS OPT OUT | 132,228.00 | 126,000.00 | (6,228.00) |
| 131 | PROF OTHER REGULAR | 800,274.00 | 746,948.00 | (53,326.00) |
| 132 | PROF OTHER SUBSTITUTE | 700.00 | 700.00 | 0.00 |
| 136 | EMPLOYEE INS OPT OUT | 10,800.00 | 3,600.00 | (7,200.00) |
| 141 | TECHNICAL REG SALARIES | 5,000.00 | 5,000.00 | 0.00 |
| 151 | OFFICE REG SALARIES | 1,127,377.00 | 1,191,625.00 | 64,248.00 |
| 152 | OFFICE SUBSTITUTE | 1,000.00 | 1,000.00 | 0.00 |
| 153 | OFFICE OVERTIME | 5,000.00 | 5,000.00 | 0.00 |
| 156 | EMPLOYEE INS OPT OUT | 21,600.00 | 21,600.00 | 0.00 |
| 161 | TRADE REGULAR SALARIES | 735,035.00 | 690,119.00 | (44,916.00) |
| 162 | TRADE SUBSTITUTES | 16,229.00 | 16,229.00 | 0.00 |
| 163 | TRADE OVERTIME | 14,270.00 | 13,831.00 | (439.00) |
| 166 | EMPLOYEE INS OPT OUT | 14,400.00 | 10,800.00 | (3,600.00) |
| 171 | OPERATIVE REG SALARIES | 983,675.00 | 1,139,688.00 | 156,013.00 |
| 172 | OPERATIVE SUBSTITUTES | 55,888.00 | 55,888.00 | 0.00 |
| 178 | SPORT TRIPS | 30,000.00 | 0.00 | (30,000.00) |
| 181 | SERVICE/CUST REGULAR | 1,083,108.00 | 1,122,146.00 | 39,038.00 |
| 182 | SERVICE/CUST SUBSTITUTE | 15,000.00 | 15,000.00 | 0.00 |
| 183 | SERVICE/CUST OVERTIME | 10,000.00 | 10,000.00 | 0.00 |
| 186 | EMPLOYEE INS OPT OUT | 7,200.00 | 3,600.00 | (3,600.00) |
| 187 | CUST SUMMER MAINT | 20,000.00 | 20,000.00 | 0.00 |
| 191 | INST ASST REG SALARY | 1,060,471.00 | 1,069,310.00 | 8,839.00 |
| 192 | INST ASST SUBSTITUTES | 23,900.00 | 23,900.00 | 0.00 |
| 196 | EMPLOYEE INS OPT OUT | 3,600.00 | 3,600.00 | 0.00 |
| Totals for 100s | | 20,706,479.00 | 21,178,915.00 | 472,436.00 |

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 10, 2023

| Account | Description | 2022-2023 Budget | 2023-2024 Proposed Final Budget | Change from 2022-2023 |
|------------------------|---|----------------------|---------------------------------------|--------------------------|
| 200 | EMPLOYEE BENEFITS | | | |
| 211 | MEDICAL INS. | 2,359,211.00 | 2,754,845.00 | 395,634.00 |
| 212 | DENTAL INS. | 113,580.00 | 123,605.00 | 10,025.00 |
| 213 | LIFE INS. | 32,896.00 | 34,588.00 | 1,692.00 |
| 214 | DISABILITY INS. | 40,017.00 | 40,766.00 | 749.00 |
| 215 | EYE CARE INSURANCE | 12,676.00 | 12,489.00 | (187.00) |
| 216 | PRESCRIPTION INS | 594,835.00 | 784,007.00 | 189,172.00 |
| 221 | Y/E ACCRD FICA | 1,565,362.00 | 1,603,632.00 | 38,270.00 |
| 230 | RETIREMENT | 7,167,967.00 | 7,116,959.00 | (51,008.00) |
| 240 | TUITION REIMBURSE | 75,000.00 | 89,966.00 | 14,966.00 |
| 250 | UNEMP. COMPENSATION | 70,622.00 | 24,517.00 | (46,105.00) |
| 260 | WORK. COMPENSATION | 151,525.00 | 170,619.00 | 19,094.00 |
| 299 | OTHR EMP BENEFIT | 96,701.00 | 127,796.00 | 31,095.00 |
| Totals for 200s | | 12,280,392.00 | 12,883,789.00 | 603,397.00 |
| 300 | PURCHASED PROF & TECH SERVICES | | | |
| 313 | TAX COLL SVCS DEL R.E. | 35,000.00 | 2,000.00 | (33,000.00) |
| 322 | PROF ED SVCS/IU'S | 1,145,000.00 | 1,440,835.00 | 295,835.00 |
| 329 | PROF ED SVCS-OTHER | 570,300.00 | 545,700.00 | (24,600.00) |
| 330 | OTHER PROF. SERVICES | 414,343.00 | 314,799.00 | (99,544.00) |
| 340 | TECHNICAL SERVICES | 9,100.00 | 8,500.00 | (600.00) |
| 348 | CONTR TECH SVCS | 1,500.00 | 500.00 | (1,000.00) |
| 360 | EMPLOYEE TRAINING/DEV | 23,535.00 | 19,535.00 | (4,000.00) |
| 390 | OTHER PROF/TECH SER. | 54,346.00 | 57,706.00 | 3,360.00 |
| Totals for 300s | | 2,253,124.00 | 2,389,575.00 | 136,451.00 |
| 400 | PURCHASED PROPERTY SERVICES | | | |
| 411 | DISPOSAL SERVICES | 24,000.00 | 23,500.00 | (500.00) |
| 415 | LAUNDRY/LINEN/DRY CLEAN | 23,100.00 | 23,100.00 | 0.00 |
| 424 | SEWAGE | 130,000.00 | 130,000.00 | 0.00 |
| 430 | REPAIR/MAINT. SER. | 348,000.00 | 348,000.00 | 0.00 |
| 432 | R&M EQUIPMENT | 16,050.00 | 16,350.00 | 300.00 |
| 441 | RENTALS | 11,215.00 | 10,500.00 | (715.00) |
| 442 | RENTAL/EQUIP/VEHICLES | 49,210.00 | 49,410.00 | 200.00 |
| 444 | RENTAL OF VEHICLES | 2,500.00 | 2,500.00 | 0.00 |
| 460 | EXTERMINATION SER. | 4,800.00 | 5,700.00 | 900.00 |
| 490 | OTHER PUR. PROP. SER. | 40,000.00 | 40,000.00 | 0.00 |
| Totals for 400s | | 648,875.00 | 649,060.00 | 185.00 |

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 10, 2023

| Account | Description | 2022-2023 Budget | 2023-2024 Proposed Final Budget | Change from 2022-2023 |
|------------------------|---------------------------------|---------------------|---------------------------------------|--------------------------|
| 500 | OTHER PURCHASED SERVICES | | | |
| 513 | CONTRACTED CARRIERS | 70,000.00 | 70,000.00 | 0.00 |
| 516 | IU TRANSPORTATION | 40,000.00 | 40,000.00 | 0.00 |
| 522 | AUTO LIABILITY INS. | 53,172.00 | 58,489.00 | 5,317.00 |
| 523 | GEN. PROP/LIAB. INS. | 151,391.00 | 168,294.00 | 16,903.00 |
| 525 | BONDING INS. | 5,279.00 | 5,279.00 | 0.00 |
| 529 | OTHER INSURANCE | 74,635.00 | 83,026.00 | 8,391.00 |
| 530 | PHONE/POSTAGE/METER | 19,350.00 | 18,600.00 | (750.00) |
| 538 | TECH COMMUNICATIONS | 133,669.00 | 101,446.00 | (32,223.00) |
| 549 | ADVERTISING NON FED GR | 28,222.00 | 28,222.00 | 0.00 |
| 550 | PRINTING/BINDING | 17,956.00 | 18,521.00 | 565.00 |
| 561 | TUITION/PA. LEA'S | 5,000.00 | 5,000.00 | 0.00 |
| 562 | TUITION PA CHARTER SCH | 2,186,597.00 | 1,843,374.00 | (343,223.00) |
| 564 | VO TECH/CAVTS | 1,595,175.00 | 1,791,728.00 | 196,553.00 |
| 566 | TUITION INST HIGHER ED | 250,000.00 | 231,423.00 | (18,577.00) |
| 580 | TRAVEL/IN DIST | 49,363.00 | 46,475.00 | (2,888.00) |
| 590 | MISC. PUR. SVCS. | 1,500.00 | 1,500.00 | 0.00 |
| 595 | I.U. PAY BY WITHHOLDING | 40,000.00 | 40,000.00 | 0.00 |
| Totals for 500s | | 4,721,309.00 | 4,551,377.00 | (169,932.00) |
| 600 | SUPPLIES | | | |
| 610 | GENERAL SUPPLIES | 0.00 | 5,000.00 | 5,000.00 |
| 612 | TESTING | 4,650.00 | 11,900.00 | 7,250.00 |
| 613 | MUSIC | 1,800.00 | 1,800.00 | 0.00 |
| 614 | ART | 4,000.00 | 4,000.00 | 0.00 |
| 615 | PHYS ED/HEALTH | 1,400.00 | 1,400.00 | 0.00 |
| 616 | SCIENCE | 1,000.00 | 800.00 | (200.00) |
| 619 | GENERAL SUPPLIES/MAT'LS | 843,815.00 | 835,230.00 | (8,585.00) |
| 622 | ELECTRICITY | 330,000.00 | 380,000.00 | 50,000.00 |
| 623 | BOTTLED GAS | 400.00 | 400.00 | 0.00 |
| 624 | OIL | 360,000.00 | 367,500.00 | 7,500.00 |
| 626 | GASOLINE | 289,460.00 | 310,780.00 | 21,320.00 |
| 627 | DIESEL FUEL | 180,000.00 | 236,250.00 | 56,250.00 |
| 635 | MEALS/REFRESHMENTS | 7,400.00 | 7,400.00 | 0.00 |
| 641 | CONSUMABLES/PERIODICALS | 34,885.00 | 33,030.00 | (1,855.00) |
| 649 | NON-CONSUMABLES/TEXTS | 242,905.00 | 242,705.00 | (200.00) |
| 650 | TECH SUPPLIES & FEES | 1,133,904.00 | 708,078.00 | (425,826.00) |
| Totals for 600s | | 3,435,619.00 | 3,146,273.00 | (289,346.00) |

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 10, 2023

| Account | Description | 2022-2023 Budget | 2023-2024 Proposed Final Budget | Change from 2022-2023 |
|---------------------------|-----------------------------|----------------------|---------------------------------------|--------------------------|
| 700 | PROPERTY | | | |
| 752 | OTHR ORIG/CAPITAL | 65,000.00 | 65,000.00 | 0.00 |
| 756 | CAPITALIZED TECH NEW | 14,534.00 | 0.00 | (14,534.00) |
| 762 | OTHR REPLC/CAPITAL | 345,000.00 | 470,000.00 | 125,000.00 |
| 768 | TECH-REPLAC-CAPITAL | 16,820.00 | 109,992.00 | 93,172.00 |
| 788 | TECHNOLOGY INFRASTRUC | 0.00 | 14,534.00 | 14,534.00 |
| Totals for 700s | | 441,354.00 | 659,526.00 | 218,172.00 |
| 800 | OTHER OBJECTS | | | |
| 810 | DUES & FEES | 61,871.00 | 60,344.00 | (1,527.00) |
| 831 | INT/IMPROVE LOAN | 177,032.00 | 545,991.00 | 368,959.00 |
| 832 | INT/SERIAL BONDS | 1,342,943.00 | 801,730.00 | (541,213.00) |
| 860 | DONATION- COMM SERVICES | 5,000.00 | 5,000.00 | 0.00 |
| 880 | REFUND/PRIOR RECEIPTS | 35,000.00 | 5,000.00 | (30,000.00) |
| 891 | OTHER MISC EXPENDITURES | 400,000.00 | 400,000.00 | 0.00 |
| 893 | SCHOLARSHIP | 20,000.00 | 21,000.00 | 1,000.00 |
| Totals for 800s | | 2,041,846.00 | 1,839,065.00 | (202,781.00) |
| 900 | OTHER FINANCING USES | | | |
| 911 | LOAN PRINCIPAL PAY | 1,596,000.00 | 1,662,000.00 | 66,000.00 |
| 912 | SERIAL BONDS/PRIN PAY | 1,395,000.00 | 1,455,000.00 | 60,000.00 |
| 932 | CAP RES FUND TRANSFERS | 664,000.00 | 664,000.00 | 0.00 |
| Totals for 900s | | 3,655,000.00 | 3,781,000.00 | 126,000.00 |
| Expenditure Totals | | 50,183,998.00 | 51,078,580.00 | 894,582.00 |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| # | Object | 21-22 Actual | 22-23 Budget | 2023-24 | | % Change |
|--|---|---------------------|---------------------|--------------------------|------------------------|--------------|
| | | | | Proposed Final Budget | Increase (Decrease) | |
| INSTRUCTION - REGULAR PROGRAMS | | | | | | |
| Function 1100 | | | | | | |
| 100 | Salaries | \$9,736,610 | \$9,722,661 | \$10,227,971 | \$505,310 | 5.2% |
| 200 | Employee Benefits | \$5,739,190 | \$5,944,308 | \$6,323,279 | \$378,971 | 6.4% |
| 300 | Purchased Professional & Technical Services | \$323,397 | \$193,000 | \$93,400 | (\$99,600) | -51.6% |
| 400 | Purchased Property Services | \$24,773 | \$44,050 | \$44,550 | \$500 | 1.1% |
| 500 | Other Purchased Services | \$1,439,949 | \$1,637,575 | \$1,306,187 | (\$331,388) | -20.2% |
| 600 | Supplies | \$793,069 | \$1,255,211 | \$838,056 | (\$417,155) | -33.2% |
| 700 | Property | \$66,483 | \$31,354 | \$124,526 | \$93,172 | 297.2% |
| 800 | Other Objects | \$4,945 | \$5,980 | \$5,858 | (\$122) | -2.0% |
| | Total | \$18,128,416 | \$18,834,139 | \$18,963,827 | \$129,688 | 0.7% |
| INSTRUCTION - SPECIAL PROGRAMS | | | | | | |
| Function 1200 | | | | | | |
| 100 | Salaries | \$2,734,054 | \$3,111,450 | \$2,853,570 | (\$257,880) | -8.3% |
| 200 | Employee Benefits | \$1,608,956 | \$1,786,079 | \$1,837,883 | \$51,804 | 2.9% |
| 300 | Purchased Professional & Technical Services | \$1,408,066 | \$1,513,300 | \$1,884,135 | \$370,835 | 24.5% |
| 500 | Other Purchased Services | \$565,544 | \$577,221 | \$558,378 | (\$18,843) | -3.3% |
| 600 | Supplies | \$25,822 | \$16,485 | \$9,603 | (\$6,882) | -41.7% |
| 800 | Other Objects | \$0 | \$0 | \$0 | \$0 | 0.0% |
| | Total | \$6,342,442 | \$7,004,535 | \$7,143,569 | \$139,034 | 2.0% |
| INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS | | | | | | |
| Function 1300 | | | | | | |
| 500 | Other Purchased Services | \$1,356,096 | \$1,595,175 | \$1,791,728 | \$196,553 | 12.3% |
| | Total | \$1,356,096 | \$1,595,175 | \$1,791,728 | \$196,553 | 12.3% |
| ADULT EDUCATION PROGRAMS | | | | | | |
| Function 1600 | | | | | | |
| 100 | Salaries | \$0 | \$5,000 | \$5,000 | \$0 | 0.0% |
| 200 | Employee Benefits | \$0 | \$2,187 | \$2,124 | (\$63) | -2.9% |
| 300 | Purchased Professional & Technical Services | \$1,050 | \$5,000 | \$5,000 | \$0 | 0.0% |
| 500 | Other Purchased Services | \$234,643 | \$250,000 | \$231,423 | (\$18,577) | -7.4% |
| | Total | \$235,693 | \$262,187 | \$243,547 | (\$18,640) | -7.1% |
| COMMUNITY/JR. COLLEGE EDUC. PROGRAMS | | | | | | |
| Function 1700 | | | | | | |
| 500 | Other Purchased Services | \$90 | \$0 | \$0 | \$0 | 0.0% |
| | Total | \$90 | \$0 | \$0 | \$0 | 0.0% |
| TOTAL 1000 | INSTRUCTION | \$26,062,737 | \$27,696,036 | \$28,142,671 | \$446,635 | 1.6% |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| # | Object | 21-22 Actual | 22-23 Budget | 2023-24 | Increase (Decrease) | % Change |
|---|---|--------------------|--------------------|--------------------------|------------------------|--------------|
| | | | | Proposed Final Budget | | |
| SUPPORT SERVICES - PUPIL PERSONNEL | | | | | | |
| Function 2100 | | | | | | |
| 100 | Salaries | \$870,745 | \$1,055,597 | \$1,016,235 | (\$39,362) | -3.7% |
| 200 | Employee Benefits | \$570,487 | \$703,548 | \$640,023 | (\$63,525) | -9.0% |
| 300 | Purchased Professional & Technical Services | \$82,059 | \$700 | \$0 | (\$700) | -100.0% |
| 400 | Purchased Property Services | \$123 | \$200 | \$200 | \$0 | 0.0% |
| 500 | Other Purchased Services | \$556 | \$4,350 | \$2,200 | (\$2,150) | -49.4% |
| 600 | Supplies | \$27,029 | \$9,750 | \$13,850 | \$4,100 | 42.1% |
| 800 | Other Objects | \$1,095 | \$1,330 | \$1,330 | \$0 | 0.0% |
| | Total | \$1,552,094 | \$1,775,475 | \$1,673,838 | (\$101,637) | -5.7% |
| SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | |
| Function 2200 | | | | | | |
| 100 | Salaries | \$546,924 | \$566,516 | \$599,284 | \$32,768 | 5.8% |
| 200 | Employee Benefits | \$401,603 | \$406,878 | \$432,774 | \$25,896 | 6.4% |
| 300 | Purchased Professional & Technical Services | \$40,388 | \$8,650 | \$7,500 | (\$1,150) | -13.3% |
| 500 | Other Purchased Services | \$5,003 | \$3,106 | \$4,231 | \$1,125 | 36.2% |
| 600 | Supplies | \$55,215 | \$47,015 | \$47,365 | \$350 | 0.7% |
| 800 | Other Objects | \$815 | \$761 | \$491 | (\$270) | -35.5% |
| | Total | \$1,049,948 | \$1,032,926 | \$1,091,645 | \$58,719 | 5.7% |
| SUPPORT SERVICES - ADMINISTRATION | | | | | | |
| Function 2300 | | | | | | |
| 100 | Salaries | \$1,544,468 | \$1,576,379 | \$1,635,943 | \$59,564 | 3.8% |
| 200 | Employee Benefits | \$920,596 | \$919,358 | \$952,149 | \$32,791 | 3.6% |
| 300 | Purchased Professional & Technical Services | \$116,689 | \$204,324 | \$170,544 | (\$33,780) | -16.5% |
| 400 | Purchased Property Services | \$9,161 | \$11,715 | \$11,000 | (\$715) | -6.1% |
| 500 | Other Purchased Services | \$50,380 | \$73,544 | \$78,028 | \$4,484 | 6.1% |
| 600 | Supplies | \$33,486 | \$24,943 | \$26,652 | \$1,709 | 6.9% |
| 700 | Property | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 | Other Objects | \$40,951 | \$24,485 | \$24,715 | \$230 | 0.9% |
| | Total | \$2,715,731 | \$2,834,748 | \$2,899,031 | \$64,283 | 2.3% |
| SUPPORT SERVICES - PUPIL HEALTH | | | | | | |
| Function 2400 | | | | | | |
| 100 | Salaries | \$209,032 | \$217,114 | \$228,281 | \$11,167 | 5.1% |
| 200 | Employee Benefits | \$122,454 | \$146,673 | \$151,178 | \$4,505 | 3.1% |
| 300 | Purchased Professional & Technical Services | \$388 | \$101,600 | \$101,600 | \$0 | 0.0% |
| 600 | Supplies | \$6,104 | \$8,605 | \$8,725 | \$120 | 1.4% |
| | Total | \$337,978 | \$473,992 | \$489,784 | \$15,792 | 3.3% |
| SUPPORT SERVICES - BUSINESS | | | | | | |
| Function 2500 | | | | | | |
| 100 | Salaries | \$434,842 | \$439,805 | \$437,523 | (\$2,282) | -0.5% |
| 200 | Employee Benefits | \$223,264 | \$266,030 | \$267,425 | \$1,395 | 0.5% |
| 300 | Purchased Professional & Technical Services | \$34,918 | \$32,344 | \$30,000 | (\$2,344) | -7.2% |
| 400 | Purchased Property Services | \$3,452 | \$4,160 | \$3,660 | (\$500) | -12.0% |
| 500 | Other Purchased Services | \$8,377 | \$12,183 | \$10,865 | (\$1,318) | -10.8% |
| 600 | Supplies | \$41,564 | \$49,706 | \$52,477 | \$2,771 | 5.6% |
| 800 | Other Objects | \$13,745 | \$4,100 | \$2,850 | (\$1,250) | -30.5% |
| | Total | \$760,162 | \$808,328 | \$804,800 | (\$3,528) | -0.4% |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| # | Object | 21-22 Actual | 22-23 Budget | 2023-24 | Increase (Decrease) | % Change |
|---|---|---------------------|---------------------|--------------------------|------------------------|--------------|
| | | | | Proposed Final Budget | | |
| OPERATION & MAINT. OF PLANT SERVICES | | | | | | |
| Function 2600 | | | | | | |
| 100 | Salaries | \$1,682,678 | \$1,657,188 | \$1,654,740 | (\$2,448) | -0.1% |
| 200 | Employee Benefits | \$836,341 | \$914,308 | \$1,013,939 | \$99,631 | 10.9% |
| 300 | Purchased Professional & Technical Services | \$43,533 | \$115,000 | \$15,000 | (\$100,000) | -87.0% |
| 400 | Purchased Property Services | \$444,574 | \$442,400 | \$443,300 | \$900 | 0.2% |
| 500 | Other Purchased Services | \$239,567 | \$279,205 | \$272,898 | (\$6,307) | -2.3% |
| 600 | Supplies | \$1,074,459 | \$1,106,900 | \$1,164,250 | \$57,350 | 5.2% |
| 700 | Property | \$82,667 | \$70,000 | \$70,000 | \$0 | 0.0% |
| 800 | Other Objects | \$4,160 | \$4,145 | \$4,000 | (\$145) | -3.5% |
| | Total | \$4,407,979 | \$4,589,146 | \$4,638,127 | \$48,981 | 1.1% |
| STUDENT TRANSPORTATION SERVICES | | | | | | |
| Function 2700 | | | | | | |
| 100 | Salaries | \$1,316,038 | \$1,380,062 | \$1,502,042 | \$121,980 | 8.8% |
| 200 | Employee Benefits | \$582,041 | \$647,499 | \$689,480 | \$41,981 | 6.5% |
| 300 | Purchased Professional & Technical Services | \$6,103 | \$5,375 | \$5,275 | (\$100) | -1.9% |
| 400 | Purchased Property Services | \$73,262 | \$105,750 | \$105,750 | \$0 | 0.0% |
| 500 | Other Purchased Services | \$171,702 | \$158,972 | \$164,289 | \$5,317 | 3.3% |
| 600 | Supplies | \$419,055 | \$631,560 | \$709,130 | \$77,570 | 12.3% |
| 700 | Property | \$91,772 | \$340,000 | \$465,000 | \$125,000 | 36.8% |
| 800 | Other Objects | \$1,993 | \$500 | \$500 | \$0 | 0.0% |
| | Total | \$2,661,966 | \$3,269,718 | \$3,641,466 | \$371,748 | 11.4% |
| OTHER SUPPORT SERVICES | | | | | | |
| Function 2800 | | | | | | |
| 100 | Salaries | \$450,576 | \$459,723 | \$468,391 | \$8,668 | 1.9% |
| 200 | Employee Benefits | \$262,044 | \$313,392 | \$334,858 | \$21,466 | 6.8% |
| 300 | Purchased Professional & Technical Services | \$15,627 | \$19,385 | \$15,535 | (\$3,850) | -19.9% |
| 400 | Purchased Property Services | \$0 | \$18,000 | \$18,000 | \$0 | 0.0% |
| 500 | Other Purchased Services | \$26,845 | \$38,935 | \$38,350 | (\$585) | -1.5% |
| 600 | Supplies | \$146,924 | \$149,684 | \$155,660 | \$5,976 | 4.0% |
| 700 | Other Purchased Services | \$0 | \$0 | \$0 | \$0 | 0.0% |
| 800 | Other Objects | \$2,183 | \$1,450 | \$1,480 | \$30 | 2.1% |
| | Total | \$904,199 | \$1,000,569 | \$1,032,274 | \$31,705 | 3.2% |
| OTHER SUPPORT SERVICES | | | | | | |
| Function 2900 | | | | | | |
| 500 | Other Purchased Services | \$42,811 | \$40,000 | \$40,000 | \$0 | 0.0% |
| | Total | \$42,811 | \$40,000 | \$40,000 | \$0 | 0.0% |
| TOTAL 2000 | SUPPORT SERVICES | \$14,432,868 | \$15,824,902 | \$16,310,965 | \$486,063 | 3.1% |

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 PROPOSED FINAL BUDGET
MAY 10, 2023**

| # | Object | 21-22 | 22-23 | 2023-24 | Increase | % |
|--|---|--------------------|--------------------|-----------------------|-------------------|---------------|
| | | Actual | Budget | Proposed Final Budget | (Decrease) | Change |
| STUDENT ACTIVITIES | | | | | | |
| Function 3200 | | | | | | |
| 100 | Salaries | \$522,174 | \$514,984 | \$549,935 | \$34,951 | 6.8% |
| 200 | Employee Benefits | \$226,681 | \$230,132 | \$238,677 | \$8,545 | 3.7% |
| 300 | Purchased Professional & Technical Services | \$49,328 | \$54,446 | \$61,586 | \$7,140 | 13.1% |
| 400 | Purchased Property Services | \$27,570 | \$22,600 | \$22,600 | \$0 | 0.0% |
| 500 | Other Purchased Services | \$33,094 | \$51,043 | \$52,800 | \$1,757 | 3.4% |
| 600 | Supplies | \$134,430 | \$135,760 | \$120,505 | (\$15,255) | -11.2% |
| 800 | Other Objects | \$30,281 | \$19,120 | \$19,120 | \$0 | 0.0% |
| | Total | \$1,023,558 | \$1,028,085 | \$1,065,223 | \$37,138 | 3.6% |
| COMMUNITY SERVICES | | | | | | |
| Function 3300 | | | | | | |
| 800 | Other Objects | \$24,827 | \$35,000 | \$5,000 | (\$30,000) | -85.7% |
| | Total | \$24,827 | \$35,000 | \$5,000 | (\$30,000) | -85.7% |
| SCHOLARSHIPS AND AWARDS | | | | | | |
| Function 3400 | | | | | | |
| 800 | Other Objects | \$20,375 | \$20,000 | \$21,000 | \$1,000 | 5.0% |
| | Total | \$20,375 | \$20,000 | \$21,000 | \$1,000 | 5.0% |
| TOTAL 3000 | OPER OF NONINSTRUCTIONAL SVC | \$1,068,760 | \$1,083,085 | \$1,091,223 | \$8,138 | 0.8% |
| DEBT SERVICE | | | | | | |
| Function 5100 | | | | | | |
| 800 | Other Objects | \$1,008,538 | \$1,524,975 | \$1,352,721 | (\$172,254) | -11.3% |
| 900 | Other Financing Uses | \$2,885,000 | \$2,991,000 | \$3,117,000 | \$126,000 | 4.2% |
| | Total | \$3,893,538 | \$4,515,975 | \$4,469,721 | (\$46,254) | -1.0% |
| FUND TRANSFERS | | | | | | |
| Function 5200 | | | | | | |
| 900 | Other Financing Uses | \$683,704 | \$664,000 | \$664,000 | \$0 | 0.0% |
| | Total | \$683,704 | \$664,000 | \$664,000 | \$0 | 0.0% |
| BUDGETARY RESERVE | | | | | | |
| Function 5900 | | | | | | |
| 800 | Other Objects | \$0 | \$400,000 | \$400,000 | \$0 | 0.0% |
| TOTAL 5000 | OTHER FINANCING USES | \$4,577,242 | \$5,579,975 | \$5,533,721 | (\$46,254) | -0.8% |
| TOTAL EXPENDITURES & OTHER FINANCING USES | | | | | | |
| | | \$46,141,607 | \$50,183,998 | \$51,078,580 | \$894,582 | 1.8% |