

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2023-2024

GENERAL FUND BUDGET



FINAL BUDGET

JUNE 21, 2023



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
2023-2024

SCHOOL BOARD MEMBERS

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

Administrators

Jennifer Holman, Superintendent
Troy Sosnovik, Ed.D., Assistant Superintendent
Christie Steigerwalt, Business Administrator
Luann Matika, Director of Human Resources
Andrea Edmonds, Director of Student Services
LeAnn Stitzel, Director of Curriculum and Instruction
Director of Operations
Kevin Birocik, 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 Wahl, Assistant Middle School Principal
Northwestern Lehigh Middle School
6636 Northwest Road, New Tripoli, PA 18066

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

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

**REVENUES
AND
OTHER FINANCING SOURCES**



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2023-2024 FINAL BUDGET
JUNE 21, 2023**

Account	Description	21-22 Actual	22-23 Budget	Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$27,099,310	\$27,701,258	\$29,069,584	\$1,368,326
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	\$34,642,428	\$1,692,017

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2023-2024 FINAL BUDGET
JUNE 21, 2023**

Account	Description	21-22 Actual	22-23 Budget	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	\$849,288	\$1,029
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	\$14,357,808	\$188,503

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2023-2024 FINAL BUDGET
JUNE 21, 2023**

Account	Description	21-22 Actual	22-23 Budget	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	\$49,340,236	\$1,004,940

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 FINAL BUDGET
TAX MILLAGE/RATE CHART
JUNE 21, 2023**

	Estimated Assessed Value	Change in Assessment	Percent
2023-2024	1,683,376,400	10,026,800	0.60%
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
 USE OF FUND BALANCE
 2023-2024 FINAL BUDGET
 JUNE 21, 2023

Operating Shortfall- Proposed Final Budget		<u><u>2,784,083</u></u>
Restricted		
Scholarships		(21,000)
Committed		
Emmaus Bond Pool Stabilization	*	(200,000)
Healthcare Stabilization	*	(200,000)
OPEB	*	(50,000)
Assigned		
Fleet Replacements		(250,000)
Curriculum change to State & Federal Uncertainty		(397,522)
Unassigned		
Budgetary Reserve		<u>(400,000)</u>
Grand Total		<u>(1,518,522)</u>
Millage Increase		<u>1,265,561</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.

**EXPENDITURES
AND
OTHER FINANCING SOURCES**



NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 21, 2023

Account	Description	2022-2023 Budget	2023-2024 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 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 21, 2023

Account	Description	2022-2023 Budget	2023-2024 Final Budget	Change from 2022-2023
200	EMPLOYEE BENEFITS			
211	MEDICAL INS.	2,359,211.00	2,764,845.00	405,634.00
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	163,619.00	12,094.00
299	OTHR EMP BENEFIT	96,701.00	127,796.00	31,095.00
Totals for 200s		12,280,392.00	12,886,789.00	606,397.00
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	30,500.00	6,500.00
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	656,060.00	7,185.00

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 21, 2023

Account	Description	2022-2023 Budget	2023-2024 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	53,403.00	231.00
523	GEN. PROP/LIAB. INS.	151,391.00	148,371.00	(3,020.00)
525	BONDING INS.	5,279.00	5,279.00	0.00
529	OTHER INSURANCE	74,635.00	69,376.00	(5,259.00)
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/CCA/VTS	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	4,512,718.00	(208,591.00)
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	272,297.00	(87,703.00)
626	GASOLINE	289,460.00	310,780.00	21,320.00
627	DIESEL FUEL	180,000.00	140,290.00	(39,710.00)
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	2,955,110.00	(480,509.00)

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2023-2024 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 21, 2023

Account	Description	2022-2023 Budget	2023-2024 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	50,858,758.00	674,760.00

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 FINAL BUDGET
JUNE 21, 2023**

#	Object	2023-24			Increase (Decrease)	% Change
		21-22 Actual	22-23 Budget	Final Budget		
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	\$6,316,279	\$371,971	6.3%
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	\$18,956,827	\$122,688	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	\$28,135,671	\$439,635	1.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 FINAL BUDGET
JUNE 21, 2023**

#	Object	2023-24			Increase (Decrease)	% Change
		21-22 Actual	22-23 Budget	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	\$962,149	\$42,791	4.7%
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	\$66,238	(\$7,306)	-9.9%
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	\$2,897,241	\$62,493	2.2%
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 FINAL BUDGET
JUNE 21, 2023**

#	Object	21-22	22-23	2023-24	Increase (Decrease)	% Change
		Actual	Budget	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	\$450,300	\$7,900	1.8%
500	Other Purchased Services	\$239,567	\$279,205	\$252,872	(\$26,333)	-9.4%
600	Supplies	\$1,074,459	\$1,106,900	\$1,069,047	(\$37,853)	-3.4%
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	\$4,529,898	(\$59,248)	-1.3%
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	\$159,203	\$231	0.1%
600	Supplies	\$419,055	\$631,560	\$613,170	(\$18,390)	-2.9%
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	\$3,540,420	\$270,702	8.3%
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	\$16,099,900	\$274,998	1.7%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2023-2024 FINAL BUDGET
JUNE 21, 2023**

#	Object	2023-24			Increase (Decrease)	% Change
		21-22 Actual	22-23 Budget	Final Budget		
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	\$51,043	\$0	0.0%
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	\$1,063,466	\$35,381	3.4%
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	\$1,089,466	\$6,381	0.6%
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	\$50,858,758	\$674,760	1.3%