

# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2024-2025**

**GENERAL FUND BUDGET**



**FINAL BUDGET**

**JUNE 19, 2024**

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
6493 ROUTE 309, NEW TRIPOLI, PA 18066  
2024-2025

SCHOOL BOARD MEMBERS

Todd Hernandez, President  
Todd Leiser, Vice President  
John Casciano, Secretary  
Joseph Fatzinger, Treasurer  
Willard 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  
Sean McKenna, 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

Krista Keys, 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



## MISSION STATEMENT

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

Northwestern Lehigh School District  
2024-2025 FINAL BUDGET  
JUNE 19, 2024

	Actual	Budget	Proposed	Final	Change from	
	2022-2023	2023-2024	Final	Budget	Proposed Final	% Change
			2024-2025	2024-2025	2024-2025	
Northwestern Elementary	61,087	66,133	66,133	66,133	-	0.0%
Weisenberg Elementary	61,498	60,918	66,582	66,582	-	0.0%
Middle School	75,415	65,505	68,205	68,205	-	0.0%
High School	101,508	105,576	105,576	105,576	-	0.0%
Business Office	89,383	98,000	108,407	108,407	-	0.0%
Superintendent	11,224	18,500	18,500	18,500	-	0.0%
Curriculum	112,679	234,692	234,692	234,692	-	0.0%
Technology	350,805	710,824	705,145	705,145	-	0.0%
Student Services	23,460	28,330	29,460	29,460	-	0.0%
Assistant Superintendent	4,827	4,900	4,900	4,900	-	0.0%
Human Resources	48,908	40,130	50,180	50,180	-	0.0%
Buildings & Grounds	1,309,256	891,150	891,720	891,720	-	0.0%
Transportation	536,190	569,275	576,575	576,575	-	0.0%
Athletics & Activities	248,319	237,361	252,867	252,867	-	0.0%
Police	16,954	20,000	20,000	20,000	-	0.0%
Building & Departments	3,051,516	3,151,294	3,198,942	3,198,942	-	0.0%
District Wide:						
Salaries:						
Professionals	13,695,692	13,799,938	13,989,499	13,984,020	(5,479)	0.0%
Support Staff	5,176,414	5,413,334	5,755,013	5,755,013	-	0.0%
Administration	1,898,399	1,965,643	1,991,115	1,991,115	-	0.0%
Salaries	20,770,504	21,178,915	21,735,627	21,730,148	(5,479)	0.0%
Benefits-All Staff					-	
Medical	2,465,751	2,764,846	2,829,249	2,824,803	(4,446)	-0.2%
Dental	112,758	123,605	131,039	130,551	(488)	-0.4%
Life Insurance	37,380	34,588	34,481	34,424	(57)	-0.2%
Long-Term Disability	26,614	40,766	41,589	41,524	(65)	-0.2%
Vision	12,262	12,489	12,502	12,479	(23)	-0.2%
Prescription	593,267	784,007	945,267	942,001	(3,266)	-0.4%
Social Security	1,550,046	1,603,632	1,646,634	1,646,215	(419)	0.0%
PSERS	7,129,908	7,116,959	7,286,402	7,284,545	(1,857)	0.0%
Tuition	117,992	89,966	91,363	91,350	(13)	0.0%
Unemployment Compensation	-	24,517	20,000	20,000	-	0.0%
Workers' Compensation	148,290	163,618	165,733	165,733	-	0.0%
Other Benefits	133,975	127,796	128,771	128,771	-	0.0%
Benefits	12,328,241	12,886,789	13,333,030	13,322,396	(10,634)	-0.1%
District Wide & Grants	13,302,759	13,641,760	14,777,789	14,564,364	(213,425)	-1.6%
<b>Total Expenditures</b>	<b>49,453,020</b>	<b>50,858,758</b>	<b>53,045,388</b>	<b>52,815,850</b>	(229,538)	-0.5%
<b>Total Revenue</b>	<b>49,282,065</b>	<b>49,340,236</b>	<b>50,052,756</b>	<b>51,780,967</b>	1,728,211	3.5%
Surplus/(Shortfall) before FB	(170,955)	(1,518,522)	(2,992,632)	(1,034,883)		
Proposed Millage Increase 5.3%			1,721,917			
Revised Shortfall						
Use of fund balance		(1,518,522)	(1,270,715)	(1,034,883)		

**REVENUES  
AND  
OTHER FINANCING SOURCES**



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

<b>Account</b>	<b>Description</b>	<b>22-23 Actual</b>	<b>23-24 Budget</b>	<b>24-25 Final Budget</b>	<b>Increase/ (Decrease)</b>
6111	Current Real Estate Taxes	\$27,888,610	\$29,069,584	\$30,884,144	\$1,814,560
6112	Interim Real Estate Taxes	\$151,024	\$121,488	\$122,000	\$512
6113	Public Utility Realty Tax	\$29,122	\$30,000	\$28,000	(\$2,000)
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,800	\$5,700	(\$100)
6143	Local Services Tax (LST)	\$60,845	\$55,000	\$55,000	\$0
6151	Earned Income Taxes	\$3,036,381	\$3,000,000	\$3,000,000	\$0
6153	Real Estate Transfer Taxes	\$494,300	\$498,307	\$495,000	(\$3,307)
6411	Delinquent Real Estate Taxes	\$679,941	\$684,965	\$680,000	(\$4,965)
6412	Delinquent Int. Real Estate Taxes	\$9,199	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$404,380	\$350,000	\$400,000	\$50,000
6710	Admissions - Student Activities	\$85,754	\$75,000	\$80,000	\$5,000
6740	Fees	\$19,631	\$40,000	\$20,000	(\$20,000)
6831	Intermediate Unit-Federal Pass Through	\$1,390	\$1,691	\$1,691	\$0
6832	Rev from Intermediate Sources-Federal	\$404,771	\$402,593	\$400,000	(\$2,593)
6833	ARRA-IDEA	\$0	\$0	\$0	\$0
6910	Rentals	\$22,402	\$15,000	\$20,000	\$5,000
6920	Contributions/Donations Private Sources	\$102,954	\$50,000	\$50,000	\$0
6921	Capital Contributions	\$107,344	\$100,000	\$100,000	\$0
6943	Adult Education	\$2,357	\$3,000	\$3,000	\$0
6944	Tuition - Other Districts	\$805	\$10,000	\$2,000	(\$8,000)
6991	Refund of a Prior Year Expenditure	\$12,455	\$45,000	\$30,000	(\$15,000)
6999	Miscellaneous Revenue	\$15,310	\$75,000	\$70,000	(\$5,000)
<b>TOTAL</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$33,534,708</b>	<b>\$34,642,428</b>	<b>\$36,456,535</b>	<b>\$1,814,108</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

<b>Account</b>	<b>Description</b>	<b>22-23 Actual</b>	<b>23-24 Budget</b>	<b>24-25 Final Budget</b>	<b>Increase/ (Decrease)</b>
<b>7000</b>	<b>REVENUE FROM STATE SOURCES</b>				
<b>7111</b>	<b>Basic Education Funding-Formula</b>	\$6,179,411	\$6,179,862	\$6,556,083	\$376,221
<b>7112</b>	<b>Basic Education Funding-Social Security</b>	\$774,426	\$803,303	\$0	(\$803,303)
<b>7160</b>	<b>Tuition for Section 1305 &amp; 1306</b>	\$2,914	\$50,000	\$5,000	(\$45,000)
<b>7271</b>	<b>Special Education Of Exceptional Pupils</b>	\$1,495,667	\$1,495,697	\$1,543,274	\$47,577
<b>7299</b>	<b>Misc Program Revenue</b>	\$0	\$0	\$0	\$0
<b>7311</b>	<b>Pupil Transportation</b>	\$821,013	\$900,000	\$950,000	\$50,000
<b>7312</b>	<b>Nonpublic Transportation</b>	\$47,355	\$60,000	\$50,000	(\$10,000)
<b>7320</b>	<b>Rental And Sinking Fund Payments</b>	\$420,423	\$390,000	\$315,000	(\$75,000)
<b>7330</b>	<b>Health Services</b>	\$35,565	\$37,000	\$37,000	\$0
<b>7340</b>	<b>State Property Tax Reduction Allocation</b>	\$848,259	\$849,288	\$1,020,569	\$171,281
<b>7362</b>	<b>School Mental Health &amp; Safety</b>	\$24,579	\$0	\$0	\$0
<b>7505</b>	<b>Ready to Learn</b>	\$230,490	\$0	\$0	\$0
<b>7810</b>	<b>Revenue For Social Security Payments</b>	\$0	\$0	\$823,317	\$823,317
<b>7820</b>	<b>Revenue For Retirement Payments</b>	\$3,561,555	\$3,592,658	\$3,684,189	\$91,530
<b>TOTAL</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,441,657</b>	<b>\$14,357,808</b>	<b>\$14,984,432</b>	<b>\$626,624</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

Account	Description	22-23 Actual	23-24 Budget	24-25 Final Budget	Increase/ (Decrease)
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>				
8514	Improving Basic Programs - Title I	\$281,228	\$275,000	\$275,000	\$0
8515	Improving Teacher Quality - Title II	\$54,180	\$50,000	\$50,000	\$0
8517	Title IV	\$16,070	\$15,000	\$15,000	\$0
8560	Federal Block Grant-PCCD	\$0	\$0	\$0	\$0
690	Other State Grants	\$10,295	\$0	\$0	\$0
8743	ESSER II	\$242,177	\$0	\$0	\$0
8744	ARP ESSER III	\$644,968	\$0	\$0	\$0
8751	ARP ESSER 7%	\$42,688	\$0	\$0	\$0
8752	ARP ESSER 7%	\$9,907	\$0	\$0	\$0
8753	ARP ESSER 7%	\$0	\$0	\$0	\$0
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,301,513</b>	<b>\$340,000</b>	<b>\$340,000</b>	<b>\$0</b>
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>				
9359	Other Enterprise Fund Transfers	\$4,187	\$0	\$0	\$0
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$4,187</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>\$4,187</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$49,282,065</b>	<b>\$49,340,236</b>	<b>\$51,780,967</b>	<b>\$2,440,731</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
TAX MILLAGE/RATE CHART  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

	Estimated Assessed Value	Change in Assessment	Percent
2024-2025	1,702,308,300	18,417,200	1.09%
2023-2024	1,683,891,100		
		2024-2025	
	% Increase	5.30%	
	Millage Increase	1.0117	
	Total Millage	20.1025	
	Property Assessment	Tax Bill	
	1,000	\$20.10	
	50,000	\$1,005.13	
	100,000	\$2,010.25	
	110,000	\$2,211.28	
	120,000	\$2,412.30	
	130,000	\$2,613.33	
	140,000	\$2,814.35	
	150,000	\$3,015.38	
	160,000	\$3,216.40	
	170,000	\$3,417.43	
	180,000	\$3,618.45	
	190,000	\$3,819.48	
	210,000	\$4,221.53	
	216,000	\$4,342.14	
Average	220,000	\$4,422.55	
	230,000	\$4,623.58	
	240,000	\$4,824.60	
	250,000	\$5,025.63	
	260,000	\$5,226.65	
	270,000	\$5,427.68	
	280,000	\$5,628.70	
	290,000	\$5,829.73	
	300,000	\$6,030.75	
	350,000	\$7,035.88	
	400,000	\$8,041.00	
	450,000	\$9,046.13	
	500,000	\$10,051.25	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
USE OF FUND BALANCE  
2024-25 FINAL BUDGET  
JUNE 19, 2024**

Operating Shortfall- Proposed Final Budget		<u><u>2,757,129</u></u>
<b>Restricted</b>		
Scholarships		(24,000)
<b>Committed</b>		
Emmaus Bond Pool Stabilization	*	(150,000)
Healthcare Stabilization	*	(80,883)
OPEB	*	(70,000)
Energy Stabilization	*	
<b>Assigned</b>		
Fleet Replacements		(310,000)
<b>Unassigned</b>		
Budgetary Reserve		<u>(400,000)</u>
<b>Grand Total</b>		<u><b>(1,034,883)</b></u>
<b>Millage Increase</b>		<u>1,722,246</u>
<b>Remaining Shortfall</b>		<u><u>-</u></u>

\* Amount requires board action for use in 2024-25 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  
EXPENDITURES BY OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

Account	Description	2023-2024 Budget	2024-2025 Final Budget	Change from 2023- 2024
<b>100</b>	<b>SALARIES</b>			
111	ADMIN-REG SALARY	1,947,644.00	1,980,315.00	32,671.00
116	EMPLOYEE INS OPT OUT	18,000.00	10,800.00	(7,200.00)
121	PROF REG SALARIES	12,506,397.00	12,659,915.00	153,518.00
122	PROF SUBSTITUTE	315,000.00	315,000.00	0.00
123	PROF OVERTIME	96,290.00	95,701.00	(589.00)
126	EMPLOYEE INS OPT OUT	126,000.00	126,000.00	0.00
131	PROF OTHER REGULAR	746,948.00	774,504.00	27,556.00
132	PROF OTHER SUBSTITUTE	700.00	700.00	0.00
136	EMPLOYEE INS OPT OUT	3,600.00	7,200.00	3,600.00
141	TECHNICAL REG SALARIES	5,000.00	5,000.00	0.00
151	OFFICE REG SALARIES	1,191,625.00	1,213,954.00	22,329.00
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	14,400.00	(7,200.00)
161	TRADE REGULAR SALARIES	690,119.00	721,413.00	31,294.00
162	TRADE SUBSTITUTES	16,229.00	16,229.00	0.00
163	TRADE OVERTIME	13,831.00	14,097.00	266.00
166	EMPLOYEE INS OPT OUT	10,800.00	10,800.00	0.00
171	OPERATIVE REG SALARIES	1,139,688.00	1,185,622.00	45,934.00
172	OPERATIVE SUBSTITUTES	55,888.00	55,888.00	0.00
178	SPORT TRIPS	0.00	30,000.00	30,000.00
181	SERVICE/CUST REGULAR	1,122,146.00	1,118,465.00	(3,681.00)
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	3,600.00	7,200.00	3,600.00
187	CUST SUMMER MAINT	20,000.00	20,000.00	0.00
191	INST ASST REG SALARY	1,069,310.00	1,286,645.00	217,335.00
192	INST ASST SUBSTITUTES	23,900.00	23,900.00	0.00
196	EMPLOYEE INS OPT OUT	3,600.00	5,400.00	1,800.00
<b>Totals for 100s</b>		<b>21,178,915.00</b>	<b>21,730,148.00</b>	<b>551,233.00</b>
<b>200</b>	<b>EMPLOYEE BENEFITS</b>			
211	MEDICAL INS.	2,764,845.00	2,824,803.00	59,958.00
212	DENTAL INS.	123,605.00	130,551.00	6,946.00
213	LIFE INS.	34,588.00	34,424.00	(164.00)
214	DISABILITY INS.	40,766.00	41,524.00	758.00
215	EYE CARE INSURANCE	12,489.00	12,479.00	(10.00)
216	PRESCRIPTION INS	784,007.00	942,001.00	157,994.00
221	Y/E ACCRD FICA	1,603,632.00	1,646,215.00	42,583.00
230	RETIREMENT	7,116,959.00	7,284,545.00	167,586.00
240	TUITION REIMBURSE	89,966.00	91,350.00	1,384.00
250	UNEMP. COMPENSATION	24,517.00	20,000.00	(4,517.00)
260	WORK. COMPENSATION	163,619.00	165,733.00	2,114.00
299	OTHR EMP BENEFIT	127,796.00	128,771.00	975.00
<b>Totals for 200s</b>		<b>12,886,789.00</b>	<b>13,322,396.00</b>	<b>435,607.00</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

Account	Description	2023-2024 Budget	2024-2025 Final Budget	Change from 2023- 2024
<b>300</b>	<b>PURCHASED PROF &amp; TECH SERVICES</b>			
313	TAX COLL SVCS DEL R.E.	2,000.00	2,000.00	0.00
322	PROF ED SVCS/IU'S	1,440,835.00	1,844,462.00	403,627.00
329	PROF ED SVCS-OTHER	545,700.00	545,850.00	150.00
330	OTHER PROF. SERVICES	314,799.00	230,125.00	(84,674.00)
340	TECHNICAL SERVICES	8,500.00	10,500.00	2,000.00
348	CONTR TECH SVCS	500.00	500.00	0.00
360	EMPLOYEE TRAINING/DEV	19,535.00	80,605.00	61,070.00
390	OTHER PROF/TECH SER.	57,706.00	58,562.00	856.00
<b>Totals for 300s</b>		<b>2,389,575.00</b>	<b>2,772,604.00</b>	<b>383,029.00</b>
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
411	DISPOSAL SERVICES	30,500.00	49,750.00	19,250.00
415	LAUNDRY/LINEN/DRY CLEAN	23,100.00	24,900.00	1,800.00
424	SEWAGE	130,000.00	105,000.00	(25,000.00)
430	REPAIR/MAINT. SER.	348,000.00	352,000.00	4,000.00
432	R&M EQUIPMENT	16,350.00	15,317.00	(1,033.00)
441	RENTALS	10,500.00	11,500.00	1,000.00
442	RENTAL/EQUIP/VEHICLES	49,410.00	61,408.00	11,998.00
444	RENTAL OF VEHICLES	2,500.00	0.00	(2,500.00)
460	EXTERMINATION SER.	5,700.00	7,500.00	1,800.00
490	OTHER PUR. PROP. SER.	40,000.00	40,000.00	0.00
<b>Totals for 400s</b>		<b>656,060.00</b>	<b>667,375.00</b>	<b>11,315.00</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
513	CONTRACTED CARRIERS	70,000.00	35,000.00	(35,000.00)
516	IU TRANSPORTATION	40,000.00	55,000.00	15,000.00
522	AUTO LIABILITY INS.	53,403.00	53,082.00	(321.00)
523	GEN. PROP/LIAB. INS.	148,371.00	163,420.00	15,049.00
525	BONDING INS.	5,279.00	6,300.00	1,021.00
529	OTHER INSURANCE	69,376.00	71,730.00	2,354.00
530	PHONE/POSTAGE/METER	18,600.00	17,600.00	(1,000.00)
538	TECH COMMUNICATIONS	101,446.00	108,168.00	6,722.00
549	ADVERTISING NON FED GR	28,222.00	39,000.00	10,778.00
550	PRINTING/BINDING	18,521.00	18,281.00	(240.00)
561	TUITION/PA. LEA'S	5,000.00	6,500.00	1,500.00
562	TUITION PA CHARTER SCH	1,843,374.00	2,151,706.00	308,332.00
564	VO TECH/CCA/VTS	1,791,728.00	1,898,950.00	107,222.00
566	TUITION INST HIGHER ED	231,423.00	226,531.00	(4,892.00)
580	TRAVEL/IN DIST	46,475.00	45,150.00	(1,325.00)
590	MISC. PUR. SVCS.	1,500.00	1,500.00	0.00
595	I.U. PAY BY WITHHOLDING	40,000.00	45,000.00	5,000.00
<b>Totals for 500s</b>		<b>4,512,718.00</b>	<b>4,942,918.00</b>	<b>430,200.00</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

Account	Description	2023-2024 Budget	2024-2025 Final Budget	Change from 2023- 2024
<b>600</b>	<b>SUPPLIES</b>			
610	GENERAL SUPPLIES	5,000.00	5,000.00	0.00
612	TESTING	11,900.00	6,625.00	(5,275.00)
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	800.00	900.00	100.00
619	GENERAL SUPPLIES/MAT'LS	835,230.00	849,127.00	13,897.00
622	ELECTRICITY	380,000.00	368,838.00	(11,162.00)
623	BOTTLED GAS	400.00	200.00	(200.00)
624	OIL	272,297.00	293,288.00	20,991.00
626	GASOLINE	310,780.00	146,250.00	(164,530.00)
627	DIESEL FUEL	140,290.00	160,386.00	20,096.00
635	MEALS/REFRESHMENTS	7,400.00	7,600.00	200.00
641	CONSUMABLES/PERIODICALS	33,030.00	21,863.00	(11,167.00)
649	NON-CONSUMABLES/TEXTS	242,705.00	241,525.00	(1,180.00)
650	TECH SUPPLIES & FEES	708,078.00	848,502.00	140,424.00
<b>Totals for 600s</b>		<b>2,955,110.00</b>	<b>2,957,304.00</b>	<b>2,194.00</b>
<b>700</b>	<b>PROPERTY</b>			
752	OTHR ORIG/CAPITAL	65,000.00	50,000.00	(15,000.00)
762	OTHR REPLC/CAPITAL	470,000.00	625,000.00	155,000.00
768	TECH-REPLAC-CAPITAL	109,992.00	0.00	(109,992.00)
788	TECHNOLOGY INFRASTRUC	14,534.00	14,534.00	0.00
<b>Totals for 700s</b>		<b>659,526.00</b>	<b>689,534.00</b>	<b>30,008.00</b>
<b>800</b>	<b>OTHER OBJECTS</b>			
810	DUES & FEES	60,344.00	76,698.00	16,354.00
820	CLAIMS/JUDGEMENTS	0.00	30,000.00	30,000.00
831	INT/IMPROVE LOAN	545,991.00	537,280.00	(8,711.00)
832	INT/SERIAL BONDS	801,730.00	783,593.00	(18,137.00)
860	DONATION- COMM SERVICES	5,000.00	5,000.00	0.00
880	REFUND/PRIOR RECEIPTS	5,000.00	10,000.00	5,000.00
891	OTHER MISC EXPENDITURES	400,000.00	400,000.00	0.00
893	SCHOLARSHIP	21,000.00	24,000.00	3,000.00
<b>Totals for 800s</b>		<b>1,839,065.00</b>	<b>1,866,571.00</b>	<b>27,506.00</b>
<b>900</b>	<b>OTHER FINANCING USES</b>			
911	LOAN PRINCIPAL PAY	1,662,000.00	713,000.00	(949,000.00)
912	SERIAL BONDS/PRIN PAY	1,455,000.00	2,440,000.00	985,000.00
932	CAP RES FUND TRANSFERS	664,000.00	714,000.00	50,000.00
<b>Totals for 900s</b>		<b>3,781,000.00</b>	<b>3,867,000.00</b>	<b>86,000.00</b>
<b>Expenditure Totals</b>		<b>50,858,758.00</b>	<b>52,815,850.00</b>	<b>1,957,092.00</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

		22-23	2023-24	2024-2025		
#	Object	Actual	Budget	Final Budget	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>						
<b>Function 1100</b>						
100	Salaries	\$10,026,016	\$10,227,971	\$10,369,964	\$141,993	1.4%
200	Employee Benefits	\$6,208,369	\$6,316,279	\$6,346,331	\$30,052	0.5%
300	Purchased Professional & Technical Services	\$159,829	\$93,400	\$93,400	\$0	0.0%
400	Purchased Property Services	\$26,491	\$44,550	\$61,827	\$17,277	38.8%
500	Other Purchased Services	\$1,298,345	\$1,306,187	\$1,590,346	\$284,159	21.8%
600	Supplies	\$957,796	\$838,056	\$940,979	\$102,923	12.3%
700	Property	\$107,419	\$124,526	\$14,534	(\$109,992)	-88.3%
800	Other Objects	\$13,012	\$5,858	\$6,507	\$649	11.1%
	<b>Total</b>	<b>\$18,797,277</b>	<b>\$18,956,827</b>	<b>\$19,423,888</b>	<b>\$467,061</b>	<b>2.5%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>						
<b>Function 1200</b>						
100	Salaries	\$2,791,011	\$2,853,570	\$3,069,060	\$215,490	7.6%
200	Employee Benefits	\$1,680,989	\$1,837,883	\$1,935,147	\$97,264	5.3%
300	Purchased Professional & Technical Services	\$1,726,877	\$1,884,135	\$2,287,762	\$403,627	21.4%
400	Purchased Property Services	\$496,656	\$0	\$0	\$0	0.0%
500	Other Purchased Services	\$0	\$558,378	\$583,410	\$25,032	4.5%
600	Supplies	\$11,998	\$9,603	\$7,200	(\$2,403)	-25.0%
	<b>Total</b>	<b>\$6,707,531</b>	<b>\$7,143,569</b>	<b>\$7,882,579</b>	<b>\$739,010</b>	<b>10.3%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>						
<b>Function 1300</b>						
500	Other Purchased Services	\$1,560,001	\$1,791,728	\$1,898,950	\$107,222	6.0%
	<b>Total</b>	<b>\$1,560,001</b>	<b>\$1,791,728</b>	<b>\$1,898,950</b>	<b>\$107,222</b>	<b>6.0%</b>
<b>ADULT EDUCATION PROGRAMS</b>						
<b>Function 1600</b>						
100	Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0	\$2,124	\$2,122	(\$2)	-0.1%
300	Purchased Professional & Technical Services	\$2,130	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$232,901	\$231,423	\$226,531	(\$4,892)	-2.1%
	<b>Total</b>	<b>\$235,031</b>	<b>\$243,547</b>	<b>\$238,653</b>	<b>(\$4,894)</b>	<b>-2.0%</b>
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$27,299,840</b>	<b>\$28,135,671</b>	<b>\$29,444,070</b>	<b>\$1,308,399</b>	<b>4.7%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

		22-23	2023-24	2024-2025		
#	Object	Actual	Budget	Final Budget	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>						
<b>Function 2100</b>						
100	Salaries	\$1,075,802	\$1,016,235	\$1,044,301	\$28,066	2.8%
200	Employee Benefits	\$624,272	\$640,023	\$677,704	\$37,681	5.9%
300	Purchased Professional & Technical Services	\$0	\$0	\$0	\$0	0.0%
400	Purchased Property Services	\$74	\$200	\$315	\$115	57.5%
500	Other Purchased Services	\$1,168	\$2,200	\$2,050	(\$150)	-6.8%
600	Supplies	\$29,923	\$13,850	\$9,450	(\$4,400)	-31.8%
800	Other Objects	\$1,275	\$1,330	\$1,560	\$230	17.3%
	<b>Total</b>	<b>\$1,732,514</b>	<b>\$1,673,838</b>	<b>\$1,735,380</b>	<b>\$61,542</b>	<b>3.7%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
<b>Function 2200</b>						
100	Salaries	\$571,665	\$599,284	\$620,513	\$21,229	3.5%
200	Employee Benefits	\$420,974	\$432,774	\$450,000	\$17,226	4.0%
300	Purchased Professional & Technical Services	\$44,750	\$7,500	\$68,100	\$60,600	808.0%
500	Other Purchased Services	\$4,335	\$4,231	\$4,656	\$425	10.0%
600	Supplies	\$58,256	\$47,365	\$45,153	(\$2,212)	-4.7%
800	Other Objects	\$935	\$491	\$981	\$490	99.8%
	<b>Total</b>	<b>\$1,100,915</b>	<b>\$1,091,645</b>	<b>\$1,189,403</b>	<b>\$97,758</b>	<b>9.0%</b>
<b>SUPPORT SERVICES - ADMINISTRATION</b>						
<b>Function 2300</b>						
100	Salaries	\$1,591,040	\$1,635,943	\$1,674,426	\$38,483	2.4%
200	Employee Benefits	\$976,336	\$962,149	\$1,048,173	\$86,024	8.9%
300	Purchased Professional & Technical Services	\$113,927	\$170,544	\$172,490	\$1,946	1.1%
400	Purchased Property Services	\$8,092	\$11,000	\$12,577	\$1,577	14.3%
500	Other Purchased Services	\$64,385	\$66,238	\$67,829	\$1,591	2.4%
600	Supplies	\$32,473	\$26,652	\$28,215	\$1,563	5.9%
800	Other Objects	\$33,397	\$24,715	\$64,130	\$39,415	159.5%
	<b>Total</b>	<b>\$2,819,650</b>	<b>\$2,897,241</b>	<b>\$3,067,840</b>	<b>\$170,599</b>	<b>5.9%</b>
<b>SUPPORT SERVICES - PUPIL HEALTH</b>						
<b>Function 2400</b>						
100	Salaries	\$223,078	\$228,281	\$236,308	\$8,027	3.5%
200	Employee Benefits	\$140,787	\$151,178	\$189,740	\$38,562	25.5%
300	Purchased Professional & Technical Services	\$601	\$101,600	\$250	(\$101,350)	-99.8%
600	Supplies	\$8,509	\$8,725	\$8,925	\$200	2.3%
	<b>Total</b>	<b>\$372,975</b>	<b>\$489,784</b>	<b>\$435,223</b>	<b>(\$54,561)</b>	<b>-11.1%</b>
<b>SUPPORT SERVICES - BUSINESS</b>						
<b>Function 2500</b>						
100	Salaries	\$382,315	\$437,523	\$476,555	\$39,032	8.9%
200	Employee Benefits	\$217,248	\$267,425	\$318,121	\$50,696	19.0%
300	Purchased Professional & Technical Services	\$20,496	\$30,000	\$27,000	(\$3,000)	-10.0%
400	Purchased Property Services	\$3,330	\$3,660	\$4,487	\$827	22.6%
500	Other Purchased Services	\$10,705	\$10,865	\$12,000	\$1,135	10.4%
600	Supplies	\$48,430	\$52,477	\$59,730	\$7,253	13.8%
800	Other Objects	\$15,054	\$2,850	\$8,750	\$5,900	207.0%
	<b>Total</b>	<b>\$697,578</b>	<b>\$804,800</b>	<b>\$906,643</b>	<b>\$101,843</b>	<b>12.7%</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

		22-23	2023-24	2024-2025		
#	Object	Actual	Budget	Final Budget	Increase (Decrease)	% Change
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>						
<b>Function 2600</b>						
100	Salaries	\$1,695,629	\$1,654,740	\$1,654,759	\$19	0.0%
200	Employee Benefits	\$908,157	\$1,013,939	\$1,019,387	\$5,448	0.5%
300	Purchased Professional & Technical Services	\$51,543	\$15,000	\$25,000	\$10,000	66.7%
400	Purchased Property Services	\$593,729	\$450,300	\$443,258	(\$7,042)	-1.6%
500	Other Purchased Services	\$227,165	\$252,872	\$274,446	\$21,574	8.5%
600	Supplies	\$1,277,285	\$1,069,047	\$1,077,176	\$8,129	0.8%
700	Property	\$204,533	\$70,000	\$70,000	\$0	0.0%
800	Other Objects	\$1,563	\$4,000	\$3,670	(\$330)	-8.3%
	<b>Total</b>	<b>\$4,959,604</b>	<b>\$4,529,898</b>	<b>\$4,567,696</b>	<b>\$37,798</b>	<b>0.8%</b>
<b>STUDENT TRANSPORTATION SERVICES</b>						
<b>Function 2700</b>						
100	Salaries	\$1,408,394	\$1,502,042	\$1,530,832	\$28,790	1.9%
200	Employee Benefits	\$641,143	\$689,480	\$731,961	\$42,481	6.2%
300	Purchased Professional & Technical Services	\$83,965	\$5,275	\$5,275	\$0	0.0%
400	Purchased Property Services	\$119,740	\$105,750	\$105,137	(\$613)	-0.6%
500	Other Purchased Services	\$112,135	\$159,203	\$138,682	(\$20,521)	-12.9%
600	Supplies	\$615,569	\$613,170	\$476,936	(\$136,234)	-22.2%
700	Property	\$114,708	\$465,000	\$605,000	\$140,000	30.1%
800	Other Objects	\$715	\$500	\$500	\$0	0.0%
	<b>Total</b>	<b>\$3,096,369</b>	<b>\$3,540,420</b>	<b>\$3,594,323</b>	<b>\$53,903</b>	<b>1.5%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2800</b>						
100	Salaries	\$458,455	\$468,391	\$479,682	\$11,291	2.4%
200	Employee Benefits	\$271,673	\$334,858	\$356,962	\$22,104	6.6%
300	Purchased Professional & Technical Services	\$39,316	\$15,535	\$25,105	\$9,570	61.6%
400	Purchased Property Services	\$8,510	\$18,000	\$18,000	\$0	0.0%
500	Other Purchased Services	\$41,783	\$38,350	\$47,975	\$9,625	25.1%
600	Supplies	\$140,511	\$155,660	\$168,165	\$12,505	8.0%
800	Other Objects	\$1,174	\$1,480	\$1,480	\$0	0.0%
	<b>Total</b>	<b>\$961,422</b>	<b>\$1,032,274</b>	<b>\$1,097,369</b>	<b>\$65,095</b>	<b>6.3%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2900</b>						
500	Other Purchased Services	\$42,016	\$40,000	\$45,000	\$5,000	12.5%
	<b>Total</b>	<b>\$42,016</b>	<b>\$40,000</b>	<b>\$45,000</b>	<b>\$5,000</b>	<b>12.5%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$15,783,043</b>	<b>\$16,099,900</b>	<b>\$16,638,877</b>	<b>\$538,977</b>	<b>3.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2024-2025 FINAL BUDGET  
JUNE 19, 2024**

		22-23	2023-24	2024-2025		
#	Object	Actual	Budget	Final Budget	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>						
<b>Function 3200</b>						
100	Salaries	\$547,099	\$549,935	\$568,748	\$18,813	3.4%
200	Employee Benefits	\$238,295	\$238,677	\$246,748	\$8,071	3.4%
300	Purchased Professional & Technical Services	\$52,788	\$61,586	\$63,222	\$1,636	2.7%
400	Purchased Property Services	\$46,970	\$22,600	\$21,774	(\$826)	-3.7%
500	Other Purchased Services	\$35,114	\$51,043	\$51,043	\$0	0.0%
600	Supplies	\$108,820	\$120,505	\$135,375	\$14,870	12.3%
700	Property	\$19,945	\$0	\$0	\$0	0.0%
800	Other Objects	\$24,613	\$19,120	\$19,120	\$0	0.0%
	<b>Total</b>	<b>\$1,073,644</b>	<b>\$1,063,466</b>	<b>\$1,106,030</b>	<b>\$42,564</b>	<b>4.0%</b>
<b>COMMUNITY SERVICES</b>						
<b>Function 3300</b>						
800	Other Objects	\$29,248	\$5,000	\$5,000	\$0	0.0%
	<b>Total</b>	<b>\$29,248</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SCHOLARSHIPS AND AWARDS</b>						
<b>Function 3400</b>						
800	Other Objects	\$22,146	\$21,000	\$24,000	\$3,000	14.3%
	<b>Total</b>	<b>\$22,146</b>	<b>\$21,000</b>	<b>\$24,000</b>	<b>\$3,000</b>	<b>14.3%</b>
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$1,125,038	\$1,089,466	\$1,135,030	\$45,564	4.2%
<b>DEBT SERVICE</b>						
<b>Function 5100</b>						
800	Other Objects	\$1,395,116	\$1,352,721	\$1,330,873	(\$21,848)	-1.6%
900	Other Financing Uses	\$2,996,000	\$3,117,000	\$3,153,000	\$36,000	1.2%
	<b>Total</b>	<b>\$4,391,116</b>	<b>\$4,469,721</b>	<b>\$4,483,873</b>	<b>\$14,152</b>	<b>0.3%</b>
<b>FUND TRANSFERS</b>						
<b>Function 5200</b>						
900	Other Financing Uses	\$853,983	\$664,000	\$714,000	\$50,000	7.5%
	<b>Total</b>	<b>\$853,983</b>	<b>\$664,000</b>	<b>\$714,000</b>	<b>\$50,000</b>	<b>7.5%</b>
<b>BUDGETARY RESERVE</b>						
<b>Function 5900</b>						
800	Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$5,245,099	\$5,533,721	\$5,597,873	\$64,152	1.2%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>						
		\$49,453,020	\$50,858,758	\$52,815,850	\$1,957,092	3.8%