

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2008-09

GENERAL FUND BUDGET



FINAL BUDGET

June 18, 2008

Northwestern Lehigh School District MISSION STATEMENT

Our mission is
to engage students,
employees,
and the community
in a partnership
to achieve excellence
through learning!

NORTHWESTERN LEHIGH SCHOOL DISTRICT



Superintendent's
BUDGET MESSAGE

PRESENTED TO: The Board of School Directors and
The Public of Northwestern Lehigh School District

The 2008-2009 Northwestern Lehigh School District Budget represents a responsible spending plan for our District. This budget has been developed during very challenging economic and political times centered on increasing fuel costs, economic recession and a stall in real estate values. This challenge has provided the administrative team with opportunities to creatively address a variety of educational and facility needs.

Several of the challenges addressed in this budget include an increase of \$521,320 to fund the debt for elementary school construction and other capital projects throughout the District; an increase of \$441,529 for heating oil, diesel and electricity; and charter school education expenses increased by \$143,490. This budget is supported through additional revenues from the growth in the District's tax base, an increase of 2.34 mills in real estate taxes, use of fund balance, and minimal increases in state funding of 2.0% and 2.38% for Basic and Special Education respectively. The result is a very conservative spending plan that positions the District to maintain the integrity of the many excellent programs and opportunities available to the students of Northwestern Lehigh.

In order to adequately address the issues associated with the implementation of approved programmatic changes and maintenance of responsible class sizes, this plan also includes an increase of \$179,718 in salary and benefit costs for new staff.

The 2008-2009 budget is presented to the Board with full confidence that this plan is fiscally responsible to the taxpayers and will support the educational programs necessary to provide a quality learning experience for our students.

Respectfully submitted,

A handwritten signature in cursive script, reading "Susanne H. Meixsell".

Susanne H. Meixsell
Superintendent

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
6493 ROUTE 309, NEW TRIPOLI, PA 18066
2008**

SCHOOL BOARD MEMBERS

Gregory W. Snyder, President
Sally L. Schoffstall, Esq., Vice President
Michael D. Ondra, Secretary
Willard G. Dellicker, Treasurer
Camille S. Bartlett
Paul C. Fisher, Jr.
Donald J. Link
Darryl S. Schafer
Kenneth K. Zellner
John E. Freund III, Esq., Solicitor

Administrators

Susanne H. Meixsell, Superintendent
Brian T. Uplinger, Assistant Superintendent
Catherine A. Linde, Business Administrator
LuAnn Matika, Director of Human Resources
Dr. Mark Scott, Director of Special Education
LeAnn M. Stitzel, Director of Curriculum and Technology
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066

Dennis F. Nemes, High School Principal
Kenneth W. Fisher, Assistant High School Principal
Amy Nickischer, Assistant High School Principal
Northwestern Lehigh High School
6493 Route 309, New Tripoli, PA 18066

Dr. Kathleen Kelley, Middle School Principal
Laurie Hoppes, Assistant Middle School Principal
Northwestern Lehigh Middle School
6636 Northwest Road, New Tripoli, PA 18066

Renee Cartier, Elementary Principal
Weisenberg Elementary Building
2665 Golden Key Road, Kutztown, PA 19530

Janet A. Bashore, Elementary Principal
Northwestern Elementary Building
6493 Route 309, New Tripoli, PA 18066

John R. Kennedy, Jr., Supervisor of Buildings and Grounds
Carl W. Lerch, Assistant Supervisor of Buildings and Grounds
Lawrence C. Morris, Supervisor of Transportation
Lori Seier, Supervisor of Food Services
Jason T. Zimmerman, Director of Student Activities

**Northwestern Lehigh School District
2008-09 Final Budget**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
REVENUES AND OTHER FINANCING SOURCES				
REVENUES				
6000 LOCAL SOURCES	\$22,227,320	\$22,951,400	\$22,396,234	-2.4%
MILLAGE INCREASE - 2.34 Mills			\$976,350	
7000 STATE SOURCES	\$9,662,027	\$9,690,781	\$10,561,495	9.0%
8000 FEDERAL SOURCES	\$209,705	\$221,010	\$230,637	4.4%
TOTAL REVENUES	\$32,099,051	\$32,863,191	\$34,164,716	4.0%
9000 OTHER FINANCING SOURCES	\$29,166	\$0	\$0	0.0%
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$32,128,217	\$32,863,191	\$34,164,716	4.0%
EXPENDITURES AND OTHER FINANCING USES				
EXPENDITURES				
1000 INSTRUCTION	\$18,115,895	\$18,187,854	\$18,885,066	3.8%
2000 SUPPORT SERVICES	\$9,657,660	\$10,299,113	\$10,760,941	4.5%
3000 OPER OF NONINSTRUCTIONAL SVCS	\$657,436	\$691,440	\$693,891	0.4%
4000 FACILITIES ACQ, CONST & IMPROVE SVCS	\$3,890	\$0	\$0	0.0%
TOTAL EXPENDITURES	\$28,434,881	\$29,178,407	\$30,339,898	4.0%
5000 OTHER FINANCING USES	\$2,957,138	\$4,405,287	\$4,594,604	4.3%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$31,392,019	\$33,583,694	\$34,934,502	4.0%
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$736,198	(\$720,503)	(\$769,786)	
ESTIMATED FAVORABLE VARIANCES		\$486,000		
DESIGNATED FOR PSERS/BENEFITS			(\$1,000,000)	
RESERVED FOR PREPAID EXPENSES				
FUND BALANCE - JULY 1	\$3,617,414	\$4,353,612	\$4,119,109	
FUND BALANCE - JUNE 30	\$4,353,612	\$4,119,109	\$2,349,323	6.725%

Value of a mill equals \$ 417,244

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**REVENUES
AND
OTHER FINANCING SOURCES**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES**

		2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
6000	REVENUE FROM LOCAL SOURCES				
6100	Taxes Levied/Assessed by the LEA	\$20,526,038	\$21,378,832	\$21,006,341	-1.7%
6400	Delinquencies on Taxes Levied/Assessed by the LEA	\$514,441	\$497,300	\$497,300	0.0%
6500	Earnings on Investments	\$584,932	\$515,000	\$350,000	-32.0%
6700	Revenue from Student Activities	\$87,960	\$75,000	\$80,000	6.7%
6800	Revenue from Intermediate Sources	\$425,312	\$430,587	\$409,993	-4.8%
6900	Other Revenue from Local Sources	\$88,636	\$54,681	\$52,600	-3.8%
6000	REVENUE FROM LOCAL SOURCES	\$22,227,319	\$22,951,400	\$22,396,234	-2.4%
7000	REVENUE FROM STATE SOURCES				
7100	Basic Instructional & Operating Subsidies	\$5,247,133	\$5,345,856	\$5,506,109	3.0%
7200	Subsidies for Specific Educational Programs	\$1,251,199	\$1,270,313	\$1,309,927	3.1%
7300	Subsidies for Noneducational Programs	\$1,412,774	\$1,548,000	\$2,255,156	45.7%
7500	Extra Grants	\$293,153	\$323,592	\$250,798	-22.5%
7800	Revenue for Soc. Sec./PSERS Payt's	\$1,086,465	\$1,203,020	\$1,239,505	3.0%
7900	Technology for Education	\$371,303	\$0	\$0	0.0%
7000	REVENUE FROM STATE SOURCES	\$9,662,027	\$9,690,781	\$10,561,495	9.0%
8000	REVENUE FROM FEDERAL SOURCES				
8500	Restricted Grants-In-Aid from the Federal Government Through the Commonwealth	\$209,704	\$221,010	\$230,637	4.4%
8000	REVENUE FROM FEDERAL SOURCES	\$209,704	\$221,010	\$230,637	4.4%
9000	OTHER FINANCING SOURCES				
9300	Interfund Transfers	\$0	\$0	\$0	0.0%
9400	Sale of or Compensation for Loss of Fixed Assets	\$0	\$0	\$0	0.0%
9600	Incoming Transfers	\$29,166	\$0	\$0	0.0%
9000	OTHER FINANCING SOURCES	\$29,166	\$0	\$0	0.0%
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$32,128,216	\$32,863,191	\$33,188,366	1.0%
	APPROPRIATION OF UNRESERVED FUND BALANCE	\$522,883	\$720,503	\$769,786	6.8%
	Millage Increase - 2.34 Mills			\$976,350	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES	\$32,651,099	\$33,583,694	\$34,934,502	4.0%

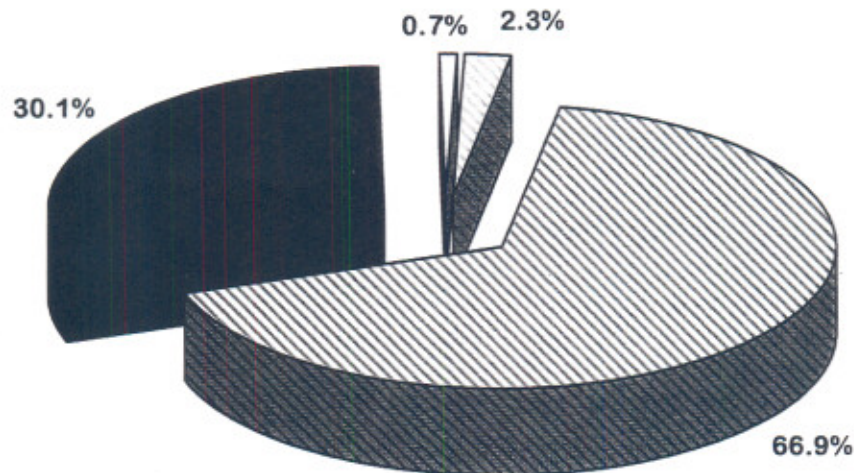
**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
REVENUES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2008-09</u>	<u>2007-08</u>
6000 LOCAL SOURCES*	66.9	68.3
7000 STATE SOURCES	30.1	28.9
8000 FEDERAL SOURCES	0.7	0.7
9000 OTHER FINANCING SOURCES	0.0	0.0
0000 APPROPRIATION OF FUND BALANCE	<u>2.3</u>	<u>2.1</u>
	<u>100.0</u>	<u>100.0</u>

*Includes proposed millage increase of 2.34 mills or \$ 976,350.

NORTHWESTERN LEHIGH SCHOOL DISTRICT

2008-09 FINAL BUDGET



- ▨ 6000 LOCAL SOURCES - 66.9%
- 7000 STATE - 30.1%
- 8000 FEDERAL (.7%) & 9000 OTHER (0.0%)
- ▨ 0000 APP FD BAL - 2.3%

REVENUES BY FUNCTION

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Budget Explanation 2008-09
REVENUE FROM LOCAL SOURCES

6111 REAL ESTATE TAXES(w/o proposed millage increase).....	\$18,143,020
Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the School District and is collected by the local elected tax collectors.	
This year's tax is based on an assessed valuation of \$433,500,000 and is estimated to be 96.25% collectable, resulting in a net budgetary value per mill of \$417,243. The total millage required for the 2008-09 Budget is 47.41 mills. This represents a 2.34 mill or 5.2% increase over the prior year's millage.	
6112 INTERIM REAL ESTATE TAXES.....	\$350,000
Interim Real Estate Tax is revenue from the increase in assessed valuations of local property as a result of improvements or construction to property after mailing of original tax notices. This year's estimate is based on historical collections as a percentage of the current year's assessed valuation and anticipated commercial/residential construction.	
6113 PUBLIC UTILITY REALTY TAX.....	\$28,000
Public Utility Realty Tax is revenue collected and distributed by the Commonwealth of Pennsylvania pursuant to Act 66 of 1970. The allocation is based on the District's total revenues as a ratio of the total revenues of all participants, and the real estate tax, which the District could have collected if the utilities were not exempt entities. This year's estimate is based on the previous year's receipt, the District's millage rate, and the anticipated percentage of the Commonwealth's total revenues.	
6114 PAYMENTS IN LIEU OF TAXES.....	\$6,000
Payments in Lieu of Taxes are revenues received in lieu of taxes for property withdrawn from the tax rolls for public housing, forest lands, game lands, water conservation, or flood control. This is computed at \$ 0.20 per acre.	
6120 CURRENT PER CAPITA TAX.....	\$0
Section 679 of the school code provides for a \$ 5.00 "head tax" on all inhabitants of the School District who are at least 18 years of age. Estimates are based upon this tax rate, appropriate census data, and historical collection rates. Per Capita taxes are collected by the elected tax collector in each municipality. Tax not levied in 2008-2009.	
6141 CURRENT PER CAPITA TAX.....	\$0
Act 511 of 1965 is a \$ 10.00 "head tax" on all inhabitants of the School District who are at least 18 years of age. Estimates are based upon this tax rate, appropriate census data, and historical collection rates. Per capita taxes are collected by the elected tax collector in each municipality. Tax not levied in 2008-2009.	
6143 LOCAL SERVICES TAX.....	\$57,000
Act 511 of 1965 allows a flat rate assessment of \$ 10.00 on resident and nonresident individuals employed within the School District boundaries for the privilege of engaging in an occupation. Estimates are made using historical collection data.	
6151 EARNED INCOME TAX.....	\$2,060,000
Earned income taxes are assessed at one percent (1%) of earned income pursuant of Act 511. Earned income tax revenues are shared equally with our component municipalities resulting in an effective rate equal to 0.5% for the School District. Estimates are made using historical collection and personal income data. Earned income taxes are collected by the tax collector appointed by the district and each municipality.	
6153 TRANSFER TAX.....	\$350,000
Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the district boundaries sold during the year. This tax is equal to 1/2% of the value of the property being sold and is paid at the time of title transfer. This year's estimate is based on historical collections and anticipated growth.	
6154 CURRENT AMUSEMENT TAX.....	\$12,321
Act 511 of 1965 allows a 10% assessment on admission prices to places of amusement, entertainment or recreation within the School District boundaries. Act 50 of 1998 froze amusement tax revenues at June 30, 1997 levels.	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
REVENUE AND OTHER FINANCING SOURCES**

Account	Description	Actual 06-07	Budget 07-08	Final 08-09	Increase/ (Decrease)
6111 - Heidelberg	Current Real Estate Taxes	\$2,988,365	\$3,146,616		
Lowhill		\$3,091,152	\$3,331,712		
Lynn		\$3,886,991	\$4,257,187		
Weisenberg		\$6,846,641	\$7,773,994		
6111	Sub - Total	\$16,813,149	\$18,509,509	\$18,143,020	(\$366,489)
6112 - Heidelberg	Interim Real Estate Taxes	\$55,383	\$50,000		
Lowhill		\$93,904	\$80,000		
Lynn		\$76,057	\$65,000		
Weisenberg		\$481,269	\$130,000		
6112	Sub - Total	\$706,613	\$325,000	\$350,000	\$25,000
6113	Public Utility Realty Tax	\$27,526	\$28,000	\$28,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,707	\$1,902	\$6,000	\$4,098
6120 - Heidelberg	Current Per Capita Taxes, Sec. 679	\$11,224	\$11,500		
Lowhill		\$7,620	\$7,700		
Lynn		\$13,960	\$13,700		
Weisenberg		\$16,770	\$17,200		
6120	Sub - Total	\$49,574	\$50,100	\$0	(\$50,100)
6141 - Heidelberg	Current Per Capita Taxes, Act 511	\$11,224	\$11,500		
Lowhill		\$15,241	\$15,400		
Lynn		\$13,960	\$13,700		
Weisenberg		\$33,540	\$34,400		
6141	Sub - Total	\$73,965	\$75,000	\$0	(\$75,000)
6143	Local Services Tax (OPT)	\$61,070	\$57,000	\$57,000	\$0
6151	Earned Income Taxes	\$1,950,740	\$2,000,000	\$2,060,000	\$60,000
6153 - Heidelberg	Real Estate Transfer Taxes	\$42,305	\$30,000		
Lowhill		\$62,276	\$50,000		
Lynn		\$165,467	\$85,000		
Weisenberg		\$555,325	\$155,000		
6153	Sub - Total	\$825,373	\$320,000	\$350,000	\$30,000
6154	Amusement Taxes	\$12,321	\$12,321	\$12,321	\$0

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Budget Explanation 2008-09
REVENUE FROM LOCAL SOURCES (cont'd)

6411 DELINQUENT REAL ESTATE TAX.....	\$475,000
Delinquent Real Estate Taxes are collected by Portnoff Law Associates. It represents regular real estate taxes not paid during the original year of levy. These taxes also include revenue from roll-back taxes on Act 319/515 properties. Unpaid taxes for bills issued prior to July 1, 2004, have been collected by the County Tax Claims Bureau.	
6412 DELINQUENT INTERIM REAL ESTATE TAX.....	\$15,000
Delinquent Interim Real Estate Taxes are collected by Portnoff Law Associates. It represents interim real estate taxes not paid during the original year of levy. Estimates are based on historical collections. Unpaid taxes for bills issued prior to July 1, 2004, have been collected by the County Tax Claims Bureau.	
6420 DELINQUENT PER CAPITA TAX, SECTION 679.....	\$3,000
Estimates are based on the total amount outstanding with the appointed delinquent tax collector (segregated by tax year) as well as historical collection trends.	
6441 DELINQUENT PER CAPITA TAX, ACT 511.....	\$4,300
Estimates are based on the total amount outstanding with the appointed delinquent tax collector (segregated by tax year) as well as historical collection trends.	
6510 INTEREST EARNINGS.....	\$350,000
Interest earnings are revenues received from investing the District's resources as they become available, and include earnings on various forms of cash and cash equivalents.	
6710 ADMISSIONS.....	\$65,000
Admissions revenue represents anticipated gate receipts for athletic events, band concerts, and school plays.	
6790 OTHER STUDENT ACTIVITY INCOME.....	\$15,000
Other Student Activity Income represents amounts charged for use of School District vehicles by school-related organizations or groups.	
6821 REVENUE FROM OTHER LEA'S - STATE.....	\$0
Funds received by the District from other districts, AVTS, or Intermediate Units as agents of the Commonwealth.	
6829 REVENUE FROM INTERMEDIATE SOURCES-STATE.....	\$0
State revenue received from other intermediary sources as an agent of the Commonwealth.	
6832 REVENUE FROM INTERMEDIATE SOURCES-FEDERAL.....	\$409,993
Funds received by the District for reimbursement of expenses incurred during participation the IDEA consortium programs.	
6910 RENTALS.....	\$16,000
Rentals represents revenue received from various government bodies, organizations, and civic groups for the rental of the District's buildings and facilities.	
6920 CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES.....	\$2,500
Revenues received from private sources for which no repayment is expected. The District uses this account primarily for revenues received through the Pennsylvania Earned Income Tax Credit.	
6943 ADULT EDUCATION.....	\$4,000
Adult Education represents revenues received for adult education programs provided by the District.	
6944 TUITION - OTHER DISTRICT.....	\$20,000
Tuition - Other District represents monies received from other districts in Pennsylvania for education provided to pupils from the paying district.	
6991 REFUND OF A PRIOR YEAR EXPENDITURE.....	\$0
Receipts of cash returning all or part of a prior period(s) expenditure.	
6999 MISCELLANEOUS REVENUE.....	\$10,100
Miscellaneous Revenue represents those items of revenue received during the year that cannot be classified as one of the previously identified sources.	

REVENUE FROM LOCAL SOURCES **\$22,396,234**
(w/o proposed millage increase)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
REVENUE AND OTHER FINANCING SOURCES**

Account	Description	Actual 06-07	Budget 07-08	Final 08-09	Increase/ (Decrease)
6411 - Heidelberg	Delinquent Real Estate Taxes	\$117,488	\$115,000		
Lowhill		\$55,310	\$55,000		
Lynn		\$173,154	\$175,000		
Weisenberg		\$134,228	\$130,000		
6411	Sub - Total	\$480,180	\$475,000	\$475,000	\$0
6412 - Heidelberg	Delinquent Int. Real Estate Taxes	\$4,338	\$4,000		
Lowhill		\$3,819	\$4,000		
Lynn		\$204	\$500		
Weisenberg		\$17,910	\$6,500		
6412	Sub - Total	\$26,271	\$15,000	\$15,000	\$0
6420 - Heidelberg	Delinquent Per Capita Taxes, Sec.679	\$1,061	\$875		
Lowhill		\$440	\$475		
Lynn		\$1,017	\$825		
Weisenberg		\$836	\$825		
6420	Sub - Total	\$3,354	\$3,000	\$3,000	\$0
6441 - Heidelberg	Delinquent Per Capita Taxes, Act 511	\$1,061	\$875		
Lowhill		\$880	\$950		
Lynn		\$1,023	\$825		
Weisenberg		\$1,672	\$1,650		
6441	Sub - Total	\$4,636	\$4,300	\$4,300	\$0
6510	Earnings on Investments	\$584,932	\$515,000	\$350,000	(\$165,000)
6710 - Football	Admissions - Student Activities	\$36,691	\$29,000		
Basketball		\$14,605	\$14,000		
Wrestling		\$5,454	\$6,000		
Soccer		\$3,524	\$3,000		
School Play		\$6,603	\$8,000		
6710	Sub - Total	\$66,877	\$60,000	\$65,000	\$5,000
6790 - Misc.		\$0	\$500		
Transportation		\$21,083	\$14,500		
6790	Sub - Total	\$21,083	\$15,000	\$15,000	\$0
6821	Revenue from Other LEA's - State	\$30,785	\$0	\$0	\$0
6829	Revenue from Intermediate Sources-State	\$2,250	\$0	\$0	\$0
6832	Revenue from Intermediate Sources-Federal	\$392,277	\$430,587	\$409,993	(\$20,594)
6910	Rentals	\$14,450	\$16,000	\$16,000	\$0
6920	Contributions/Donations from Private Sources	\$2,918	\$2,500	\$2,500	\$0
6943	Adult Education	\$4,340	\$3,000	\$4,000	\$1,000
6944	Tuition - Other Districts	\$41,729	\$25,000	\$20,000	(\$5,000)
6949	Other Tuition From Patrons	\$0	\$0	\$0	\$0
6991	Refund of a Prior Year Expenditure	\$10,293	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$14,906	\$8,181	\$10,100	\$1,919
6000	REVENUE FROM LOCAL SOURCES	\$22,227,319	\$22,951,400	\$22,396,234	(\$555,166)

NORTHWESTERN LEHIGH SCHOOL DISTRICT

Budget Explanation 2008-09

REVENUE FROM STATE SOURCES

7110 BASIC EDUCATION FUNDING.....	\$5,266,109
Basic Education Funding (BEF) is the primary source of state funding provided to local school districts. Each school district's share of this subsidy is based on a formula that takes into account the district's previous level of subsidy adjusted for various components evaluated by using such information as Average Daily Membership (weighted) and Market Value Personal Income Aid Ratio.	
7144 CHARTER/CYBER SCHOOL REIMBURSEMENT.....	\$130,000
Revenue received as partial reimbursement of district payments made to Charter/Cyber Schools.	
7160 TUITION FOR SECTION 1305 AND 1306.....	\$110,000
This revenue represents tuition received from the Commonwealth of children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.	
7210 HOMEBOUND INSTRUCTION.....	\$500
Homebound Instruction is a reimbursement to school districts for instruction given to pupils unable to attend the public school because of temporary mental or physical handicaps.	
7271 SPECIAL EDUCATION	\$1,309,427
Special Education is a subsidy to school districts for the costs associated with instructing exceptional children in mandated special education programs. Payments are made in accordance with Sections 2509 and 1373.1 of the Public School Code. As of 2004-2005, this amount also includes special education contingency funding.	
7310 TRANSPORTATION.....	\$1,045,000
Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. It is not required that each school district operate a busing program, but if operated, it must comply with the state laws and regulations and is then eligible for reimbursement based on the number of student transported, miles driven, and other approved factors.	
7320 RENTAL AND SINKING FUND PAYMENTS.....	\$505,000
Rental and Sinking Fund reimbursement is available to school districts to reimburse approved debt service charges. To be eligible, building plans must have been approved by the Department of Education in conformance with the District's Long-Range Plan. Reimbursement for the LCTI borrowing is reflected in this amount.	
7330 HEALTH SERVICES.....	\$43,000
Health Services is a reimbursement available to each school district providing the required health examinations in certain grade levels of the district and nursing services to pupils (both public and non-public).	
7340 STATE PROPERTY TAX REDUCTION ALLOCATION.....	\$662,156
Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with Section 505 of Special Session Act 1 of 2006.	
7501 PA ACCOUNTABILITY GRANTS.....	\$235,798
Revenue received from the Commonwealth of PA authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.	
7502 DUAL ENROLLMENT GRANTS.....	\$15,000
Revenue received from the Commonwealth of PA to allow high school students to earn college credits while completing high school.	
7503 PROJECT 720/HIGH SCHOOL REFORM.....	\$0
Revenue received from the Commonwealth of PA for school districts for high school reform projects.	
7599 OTHER STATE REVENUE.....	\$0
Revenue received from the Commonwealth of PA, Department of Community and Economic Development.	
7810 STATE SOCIAL SECURITY PAYMENTS.....	\$640,654
Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of the social security taxes for covered employees which are not federally funded.	
7820 STATE RETIREMENT PAYMENTS.....	\$598,851
Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of retirement for eligible employees, which are not federally funded.	
7920 CLASSROOMS FOR THE FUTURE.....	\$0
Revenue received from the state to provide laptops for high school classroom desks in English, Mathematics, Science and Social Studies.	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
REVENUE AND OTHER FINANCING SOURCES**

Account	Description	Actual 06-07	Budget 07-08	Final 08-09	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
7110 - ESBE	Basic Education Funding	\$5,061,620	\$5,162,852	\$5,266,109	\$103,257
7144	Charter/Cyber School Reimbursement	\$79,163	\$108,004	\$130,000	\$21,996
7160	Tuition for Section 1305 & 1306	\$106,350	\$75,000	\$110,000	\$35,000
7210	Homebound Instruction	\$405	\$500	\$500	\$0
7220	Vocational Education	\$25	\$0	\$0	\$0
7271	Special Education Of Exceptional Pupils	\$1,250,769	\$1,269,813	\$1,309,427	\$39,614
7310	Transportation	\$957,021	\$1,000,000	\$1,045,000	\$45,000
7320	Rental And Sinking Fund Payments	\$412,774	\$505,000	\$505,000	\$0
7330	Health Services	\$42,979	\$43,000	\$43,000	\$0
7340	State Property Tax Reduction Allocation	\$0	\$0	\$662,156	\$0
7501	PA Accountability Grants	\$231,026	\$251,592	\$235,798	(\$15,794)
7502	Dual Enrollment Program	\$13,627	\$27,000	\$15,000	(\$12,000)
7503	Project 720/High School Reform	\$38,500	\$45,000	\$0	(\$45,000)
7599	Other State Revenue	\$10,000	\$0	\$0	\$0
7800	Revenue For Social Security Payments				
7810	Revenue For Social Security Payments	\$599,183	\$623,528	\$640,654	\$17,126
7820	Revenue For Retirement Payments	\$487,282	\$579,492	\$598,851	\$19,359
7920	Classrooms for the Future	\$371,303	\$0	\$0	\$0
7000	REVENUE FROM STATE SOURCES	<u>\$9,662,027</u>	<u>\$9,690,781</u>	<u>\$10,561,495</u>	<u>\$208,558</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Budget Explanation 2008-09
REVENUE FROM FEDERAL SOURCES AND OTHER FINANCING SOURCES

FEDERAL SOURCES

8514	IMPROVING BASIC PROGRAMS-TITLE I.....	\$183,637
	Revenue received for the education of disadvantaged children under NCLB, Title I.	
8515	IMPROVING TEACHER QUALITY-TITLE II.....	\$47,000
	Revenue received for the education of children under NCLB, Title II.	
8517	DRUG FREE SCHOOLS.....	\$0
	Revenue received for the education of children under NCLB, Title IV, previously included in 8670.	
8518	TITLE V INNOVATIVE EDUCATION.....	\$0
	Revenue received for the education of children under NCLB, Title V.	
8540	NUTRITION EDUCATION AND TRAINING.....	\$0
	Revenue received to administer Nutrition Education and Training Grants.	

REVENUE FROM FEDERAL SOURCES	<u>\$230,637</u>
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OTHER FINANCING SOURCES

9400	SALE OF FIXED ASSETS.....	\$0
	Monies received from the sale of or compensation for the loss of fixed assets.	

OTHER FINANCING SOURCES	<u>\$0</u>
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
REVENUE AND OTHER FINANCING SOURCES**

Account	Description	Actual 06-07	Budget 07-08	Final 08-09	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$155,233	\$166,123	\$183,637	\$17,514
8515	Improving Teacher Quality - Title II	\$46,623	\$46,662	\$47,000	\$338
8517	Title IV - Drug Free Schools	\$5,646	\$6,023	\$0	(\$6,023)
8518	Title V Innovative Education	\$2,202	\$2,202	\$0	(\$2,202)
8540	Nutrition Education and Training	\$0	\$0	\$0	\$0
8000	REVENUE FROM FEDERAL SOURCES	<u>\$209,704</u>	<u>\$221,010</u>	<u>\$230,637</u>	<u>\$9,627</u>
9000	OTHER FINANCING SOURCES				
9359	Other Enterprise Fund Transfers	\$0	\$0	\$0	\$0
9400	Sale Of Fixed Assets	\$0	\$0	\$0	\$0
9600	Extraordinary Items	<u>\$29,166</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9000	OTHER FINANCING SOURCES	<u>\$29,166</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$32,128,216</u>	<u>\$32,863,191</u>	<u>\$33,188,366</u>	<u>(\$336,981)</u>
	APPROPRIATION OF UNRESERVED FUND BALANCE		<u>\$720,503</u>	<u>\$769,786</u>	
	Millage Increase - 2.34 Mills			<u>\$976,350</u>	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	<u>\$32,128,216</u>	<u>\$33,583,694</u>	<u>\$34,934,502</u>	<u>\$1,350,808</u>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
ANALYSIS OF TAX MILLAGE**

SCHOOL YEAR	MILLAGE LEVEL	% CHANGE PRIOR YEAR	ASSESSED VALUE	VALUE OF 1 MILL (NET)-EST	COLLECTIONS	% OF DUPLICATE COLLECTED
2008-09	47.41	5.19%	433,500,000	\$417,243.00 Gambling Funds	\$19,781,526 (\$662,156)	96.25%
2007-08	45.07	5.01%	426,684,250	\$410,683.59	\$18,509,509	96.25%
2006-07	42.92	5.40%	406,930,196	\$391,780.13	\$16,815,203	96.28%
2005-06	40.72	10.74%	392,761,397	\$377,765.00	\$15,382,591	96.18%
2004-05	36.77	7.11%	381,012,509	\$365,527.01	\$13,440,428	95.94%
2003-04	34.33	2.91%	370,444,663	\$353,724.53	\$12,143,363	95.49%
2002-03	33.36	3.67%	350,591,051	\$332,842.75	\$11,103,634	94.94%
2001-02	32.18	0.00%	342,234,181	\$324,472.23	\$10,440,981	94.81%
2000-01	32.18	1.58%	329,660,578	\$311,364.42	\$10,019,939	94.45%
1999-00	31.68	0.00%	320,803,054	\$299,950.86	\$9,600,514	94.46%
1998-99	31.68	2.42%	310,210,963	\$290,047.25	\$9,185,248	93.46%
1997-98	30.93	3.34%	301,069,558	\$283,005.38	\$8,711,754	93.55%
1996-97	29.93	4.54%	291,591,449	\$271,296.68	\$8,120,167	93.04%
1995-96	28.63	1.06%	281,095,508	\$267,040.73	\$7,538,944	93.68%
1994-95	28.33	3.66%	273,717,043	\$260,031.19	\$7,261,759	93.65%
1993-94	27.33	5.81%	263,854,527	\$250,661.80	\$6,768,672	93.86%
1992-93	25.83	11.38%	257,356,210	\$244,488.40	\$6,155,806	92.60%
1991-92	23.19	Reassessment	250,432,735	\$237,911.10	\$5,415,141	93.24%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
TAX MILLAGE/RATE CHART**

	Estimated Assessed Value	Change in Assessment	Percent
2008-09	433,500,000	6,815,750	1.60%
2007-08	426,684,250		

2007-08 Millage	2008-09 Tax Increase	2008-09 Millage	Percent Increase
45.07	2.34	47.41	5.19%

Property Assessment	2007-08 Assessment	Tax Bill Proposed Increase	2008-09 Proposed Tax Bill
1,000	45.07	\$2.34	\$47.41
10,000	\$450.70	\$23.40	\$474.10
15,000	\$676.05	\$35.10	\$711.15
20,000	\$901.40	\$46.80	\$948.20
25,000	\$1,126.75	\$58.50	\$1,185.25
30,000	\$1,352.10	\$70.20	\$1,422.30
35,000	\$1,577.45	\$81.90	\$1,659.35
40,000	\$1,802.80	\$93.60	\$1,896.40
45,000	\$2,028.15	\$105.30	\$2,133.45
50,000	\$2,253.50	\$117.00	\$2,370.50
55,000	\$2,478.85	\$128.70	\$2,607.55
60,000	\$2,704.20	\$140.40	\$2,844.60
65,000	\$2,929.55	\$152.10	\$3,081.65
70,000	\$3,154.90	\$163.80	\$3,318.70
75,000	\$3,380.25	\$175.50	\$3,555.75
80,000	\$3,605.60	\$187.20	\$3,792.80
85,000	\$3,830.95	\$198.90	\$4,029.85
90,000	\$4,056.30	\$210.60	\$4,266.90
95,000	\$4,281.65	\$222.30	\$4,503.95
100,000	\$4,507.00	\$234.00	\$4,741.00
105,000	\$4,732.35	\$245.70	\$4,978.05
110,000	\$4,957.70	\$257.40	\$5,215.10
115,000	\$5,183.05	\$269.10	\$5,452.15
120,000	\$5,408.40	\$280.80	\$5,689.20
125,000	\$5,633.75	\$292.50	\$5,926.25

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**EXPENDITURES
AND
OTHER FINANCING USES**

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NORTHWESTERN LEHIGH SCHOOL DISTRICT
Explanation of Major Objects
2008-09

100 SALARIES.....	\$16,794,119
Monies budgeted for gross salaries paid to all district employees, including substitutes, overtime, and sabbatical leaves. Salaries are based on the existing collective bargaining agreement and salary projections.	
200 EMPLOYEE BENEFITS.....	\$6,044,362
Monies budgeted for the School District's contribution to the Public School Employees Retirement System (PSERS) Fund (at 7.13%), the Social Security Fund (at 6.2%), and Medicare (at 1.45%) on the above salaries. Also provided in this account are the projected costs to provide medical, life, dental, vision, prescription, income protection, tuition reimbursement, unemployment compensation, and workers' compensation insurance for eligible staff.	
300 PROFESSIONAL SERVICES.....	\$1,603,497
Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services with other institutions that provide services for students with special needs and the Carbon-Lehigh Intermediate Unit #21. Also included are computer consulting services, tax collection services, the School District solicitor, contracted physicians, dentists, athletic trainer service and game officials, and security patrol and monitoring.	
400 PROPERTY SERVICES.....	\$809,008
Those services provided by an outside agency, firm, or individual to operate, repair or maintain equipment of the District. The majority of these services are provided on a contractual basis. Contracts are for service and repair of equipment such as computers, copiers and classroom equipment. This category also includes the costs of disposal services, snow plowing, electric, water and sewer. Also included are the costs to repair or maintain buildings and/or equipment, and rental of vehicles or equipment.	
500 OTHER SERVICES.....	\$2,493,694
Monies budgeted for insurances, phone, postage, advertising, printing/binding, tuition payments made to other school districts, the Lehigh Career & Technical Institute and Lehigh Carbon Community College, and travel costs incurred by District employees while traveling on District business.	
600 SUPPLIES.....	\$2,207,763
Monies budgeted for items of an expendable nature. These include general supplies, books and periodicals, electricity for heating and air conditioning, fuel oil, gasoline and diesel fuel.	
700 PROPERTY.....	\$324,010
Monies budgeted for the acquisition of fixed assets. This category would include purchases of computer/audio-visual equipment, furniture and buses.	
800 OTHER OBJECTS.....	\$1,320,511
Monies budgeted are primarily for dues and fees for professional organizations, paying agent fees on outstanding bond issues, and interest on outstanding bonds, notes, or other obligations. Budgetary Reserve is coded here.	
900 OTHER FINANCING USES.....	\$3,337,538
Monies budgeted for: the transfer of funds from the general fund to other funds and principal payments on outstanding bonds, notes, or other obligations (not paid through debt service funds).	

TOTAL EXPENDITURES AND OTHER FINANCING USES \$34,934,502

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
SUMMARY BY OBJECT
EXPENDITURES AND OTHER FINANCING USES**

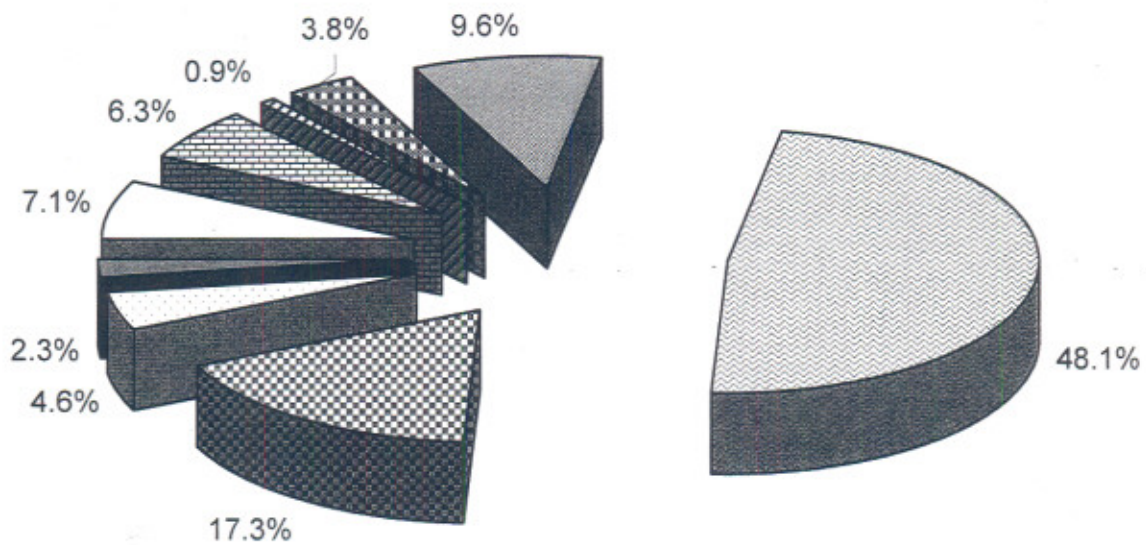
		2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
100	Salaries	\$15,777,906	\$16,341,870	\$16,794,119	2.8%
200	Employee Benefits	\$5,680,500	\$6,188,635	\$6,044,362	-2.3%
300	Purchased Prof & Tech Services	\$1,422,996	\$1,568,155	\$1,603,497	2.3%
400	Purchased Property Services	\$759,410	\$750,062	\$809,008	7.9%
500	Other Purchased Services	\$2,149,063	\$2,264,400	\$2,493,694	10.1%
600	Supplies	\$1,750,110	\$1,696,370	\$2,207,763	30.1%
700	Property	\$846,487	\$313,633	\$324,010	3.3%
800	Other Objects	\$759,119	\$1,718,883	\$1,320,511	-23.2%
900	Other Financing Uses	\$2,246,428	\$2,741,686	\$3,337,538	21.7%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$31,392,019	\$33,583,694	\$34,934,502	4.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
EXPENDITURES BY OBJECT COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2008-09</u>	<u>2007-08</u>
100 SALARIES	48.1	48.7
200 BENEFITS	17.3	18.4
300 PROF/TECH SVCS	4.6	4.7
400 PROPERTY SVCS	2.3	2.2
500 OTHER PURC SVCS	7.1	6.7
600 SUPPLIES	6.3	5.1
700 PROPERTY	0.9	0.9
800 OTHER OBJECTS	3.8	5.1
900 OTHER FINANCING USES	<u>9.6</u>	<u>8.2</u>
	<u>100.0</u>	<u>100.0</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT

2008-09 FINAL BUDGET



100 SALARIES - 48.1%	200 BENEFITS - 17.3%
300 PRO/TECH - 4.6%	400 PROP SVCS - 2.3%
500 OTHER SVCS - 7.1%	600 SUPPLIES - 6.3%
700 PROPERTY - 0.9%	800 OTHER - 3.8%
900 FINANCING - 9.6%	

EXPENDITURES BY OBJECT

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Explanation of Major Functions
2008-09

INSTRUCTION

1100 REGULAR PROGRAMS.....	\$13,280,595
Providing learning activities to students in grades K-12.	
1200 SPECIAL EDUCATION PROGRAMS.....	\$4,385,913
Providing learning activities to students in grades K-12 with special needs.	
1300 VOCATIONAL EDUCATION PROGRAMS.....	\$924,456
Payments to Lehigh Career & Technical Institute for programs.	
1400 OTHER INSTRUCTIONAL PROGRAMS.....	\$14,748
Summer school, homebound instruction, and other instructional grant programs.	
1600 ADULT EDUCATION PROGRAMS.....	\$4,810
Providing educational opportunities to the adult community on a self-supporting basis.	
1700 COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS.....	\$274,544
The School District's sponsorship of students attending programs at local community colleges.	

TOTAL INSTRUCTION \$18,885,066

SUPPORT SERVICES

2100 PUPIL PERSONNEL.....	\$1,024,030
Services to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code and Chapter 7 of the State Board of Education Regulations. Programs include Counseling, Psychological Services, and Pupil Personnel Services.	
2200 INSTRUCTIONAL STAFF.....	\$902,778
Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.	

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Explanation of Major Functions
2008-09

SUPPORT SERVICES (cont'd)

2300 ADMINISTRATION.....	\$1,811,537
Establishing and administering policy in connection with operating the School District. These areas include School Board/Treasurer, tax collection, legal, superintendent and principal services.	
2400 PUPIL HEALTH.....	\$254,654
Services associated with providing appropriate medical, dental, and nursing services, including verification of required immunizations.	
2500 BUSINESS.....	\$592,815
Activities concerned with the fiscal and internal services of the School District.	
2600 OPERATIONAL AND MAINTENANCE OF PLANT.....	\$3,598,408
Activities concerned with physical plant facilities (buildings and grounds) of the School District.	
2700 STUDENT TRANSPORTATION SERVICES.....	\$2,108,283
Activities concerned with transporting students to and from school.	
2800 SUPPORT SERVICES - CENTRAL.....	\$434,749
Activities which support other instructional and supporting services programs.	
2900 OTHER SUPPORT SERVICES.....	\$33,687
Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.	
TOTAL SUPPORT SERVICES	<u>\$10,760,941</u>

OPERATION OF NON-INSTRUCTIONAL STAFF

3200 STUDENT ACTIVITIES.....	\$687,807
School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.	
3300 COMMUNITY SERVICES.....	\$6,084
Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.	
TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF	<u>\$693,891</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Explanation of Major Functions
2008-09

**BUILDING ACQUISITION AND
CONSTRUCTION SERVICES**

4200 EXISTING SITE IMPROVEMENT SERVICES.....	\$0
Costs incurred to improve existing land and land improvements.	
4500 BUILDING ACQUISITION AND CONSTRUCTION SERVICES.....	\$0
Costs incurred to purchase or construct buildings or additions and install or extend service systems and build-in equipment.	
4600 EXISTING BUILDING IMPROVEMENT SERVICES.....	\$0
Capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment.	
TOTAL BLDG ACQ & CONSTRUCT SVCS	<u>\$0</u>

OTHER FINANCING USES

5100 DEBT SERVICE.....	\$3,557,604
Payments on general long-term debt/obligations paid directly by the General Fund.	
5200 FUND TRANSFERS.....	\$787,000
Transfers of monies from the General Fund to other funds including debt service payments through transfers to the Debt Service Fund when applicable.	
5900 BUDGETARY RESERVE.....	\$250,000
Amount set aside for unexpected expenditures that could not be reasonably anticipated at the time of budget preparation.	
TOTAL OTHER FINANCING USES	<u>\$4,594,604</u>

GRAND TOTAL OF EXPENDITURES AND OTHER FINANCING USES	<u>\$34,934,502</u>
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION**

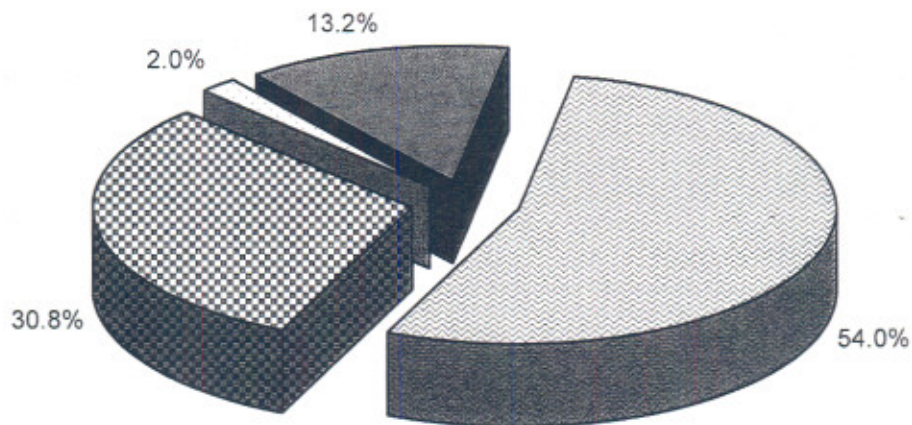
	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
1000 INSTRUCTION				
1100 Regular Programs	\$12,708,132	\$12,873,177	\$13,280,595	3.2%
1200 Special Programs	\$4,116,758	\$4,067,315	\$4,385,913	7.8%
1300 Vocational Education Programs	\$831,399	\$891,061	\$924,456	3.7%
1400 Other Instructional Programs	\$205,790	\$77,153	\$14,748	-80.9%
1600 Adult Education Programs	\$3,290	\$4,809	\$4,810	0.0%
1700 Comm/Junior College Ed Programs	\$250,526	\$274,339	\$274,544	0.1%
1000 INSTRUCTION	\$18,115,895	\$18,187,854	\$18,885,066	3.8%
2000 SUPPORT SERVICES				
2100 Pupil Personnel	\$919,913	\$1,048,751	\$1,024,030	-2.4%
2200 Instructional Staff	\$874,391	\$906,764	\$902,778	-0.4%
2300 Administration	\$1,686,132	\$1,952,915	\$1,811,537	-7.2%
2400 Pupil Health	\$242,557	\$247,349	\$254,654	3.0%
2500 Business	\$524,695	\$574,065	\$592,815	3.3%
2600 Oper & Maint of Plant Services	\$2,933,430	\$3,109,585	\$3,598,408	15.7%
2700 Student Transportation Services	\$1,993,573	\$2,021,730	\$2,108,283	4.3%
2800 Support Services—Central	\$451,821	\$406,245	\$434,749	7.0%
2900 Other Support Services	\$31,148	\$31,709	\$33,687	6.2%
2000 SUPPORT SERVICES	\$9,657,660	\$10,299,113	\$10,760,941	4.5%
3000 OPER OF NONINSTRUCTIONAL SVCS				
3200 Student Activities	\$652,436	\$685,356	\$687,807	0.4%
3300 Community Services	\$5,000	\$6,084	\$6,084	0.0%
3000 OPER OF NONINSTRUCTIONAL SVCS	\$657,436	\$691,440	\$693,891	0.4%
4000 FACILITIES ACQ, CONST & IMPROVE SVCS				
4200 Site Improvement Services	\$0	\$0	\$0	0.0%
4500 Building Acq./Const. Svcs.	\$3,890	\$0	\$0	0.0%
4600 Building Improvement Svcs-Replacement	\$0	\$0	\$0	0.0%
4000 FACILITIES ACQ, CONST & IMPROVE SVCS	\$3,890	\$0	\$0	0.0%
TOTAL EXPENDITURES	\$28,434,881	\$29,178,407	\$30,339,898	4.0%
5000 OTHER FINANCING USES				
5100 Debt Services	\$2,215,638	\$3,036,284	\$3,557,604	17.2%
5200 Fund Transfers	\$741,500	\$1,169,003	\$787,000	-32.7%
5900 Budgetary Reserve	\$0	\$200,000	\$250,000	25.0%
5000 OTHER FINANCING USES	\$2,957,138	\$4,405,287	\$4,594,604	4.3%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$31,392,019	\$33,583,694	\$34,934,502	4.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET
EXPENDITURES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2008-09</u>	<u>2007-08</u>
1000 INSTRUCTION	54.0	54.1
2000 SUPPORT	30.8	30.7
3000 NON-INSTRUCTIONAL	2.0	2.1
5000 OTHER FINANCING USES	<u>13.2</u>	<u>13.1</u>
	<u>100.0</u>	<u>100.0</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT

2008-09 FINAL BUDGET



- 1000 INSTRUCTION - 54.0%
- 2000 SUPPORT SERVICES - 30.8%
- 3000 NON-INSTRUCTIONAL - 2.0%
- 5000 FINANCING USES - 13.2%

EXPENDITURES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$8,082,301	\$8,478,403	\$8,714,537	\$236,134	2.8%
200	Employee Benefits	\$2,944,229	\$3,188,126	\$3,107,049	(\$81,077)	-2.5%
300	Purchased Professional & Technical Services	\$6,703	\$14,820	\$15,500	\$680	4.6%
400	Purchased Property Services	\$150,263	\$155,756	\$158,800	\$3,044	2.0%
500	Other Purchased Services	\$321,009	\$397,277	\$531,308	\$134,031	33.7%
600	Supplies	\$646,963	\$590,635	\$693,126	\$102,491	17.4%
700	Property	\$549,443	\$40,770	\$49,575	\$8,805	21.6%
800	Other Objects	\$7,221	\$7,390	\$10,700	\$3,310	44.8%
	Total	\$12,708,132	\$12,873,177	\$13,280,595	\$407,418	3.2%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,004,140	\$2,006,537	\$2,216,139	\$209,602	10.4%
200	Employee Benefits	\$693,313	\$695,209	\$745,319	\$50,110	7.2%
300	Purchased Professional & Technical Services	\$1,126,200	\$1,201,133	\$1,187,701	(\$13,432)	-1.1%
400	Purchased Property Services	\$255	\$250	\$260	\$10	4.0%
500	Other Purchased Services	\$278,413	\$128,040	\$214,173	\$86,133	67.3%
600	Supplies	\$12,993	\$34,146	\$19,771	(\$14,375)	-42.1%
700	Property	\$1,094	\$2,000	\$2,550	\$550	27.5%
800	Other Objects	\$350	\$0	\$0	\$0	0.0%
	Total	\$4,116,758	\$4,067,315	\$4,385,913	\$318,598	7.8%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$831,399	\$891,061	\$924,456	\$33,395	3.7%
	Total	\$831,399	\$891,061	\$924,456	\$33,395	3.7%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
100	Salaries	\$170,097	\$10,000	\$10,000	\$0	0.0%
200	Employee Benefits	\$504	\$1,543	\$1,548	\$5	0.3%
300	Purchased Professional & Technical Services	\$2,100	\$4,100	\$2,600	(\$1,500)	-36.6%
500	Other Purchased Services	\$524	\$0	\$600	\$600	0.0%
600	Supplies	\$32,565	\$61,510	\$0	(\$61,510)	-100.0%
	Total	\$205,790	\$77,153	\$14,748	(\$62,405)	-80.9%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$1,114	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$163	\$309	\$310	\$1	0.3%
300	Purchased Professional & Technical Services	\$2,013	\$2,500	\$2,500	\$0	0.0%
	Total	\$3,290	\$4,809	\$4,810	\$1	0.0%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS						
Function 1700						
500	Other Purchased Services	\$249,665	\$274,339	\$274,544	\$205	0.1%
600	Supplies	\$861	\$0	\$0	\$0	0.0%
	Total	\$250,526	\$274,339	\$274,544	\$205	0.1%
TOTAL 1000	INSTRUCTION	\$18,115,895	\$18,187,854	\$18,885,066	\$697,212	3.8%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$666,702	\$752,794	\$738,497	(\$14,297)	-1.9%
200	Employee Benefits	\$231,648	\$270,508	\$257,314	(\$13,194)	-4.9%
300	Purchased Professional & Technical Services	\$44	\$1,950	\$1,950	\$0	0.0%
400	Purchased Property Services	\$611	\$600	\$700	\$100	16.7%
500	Other Purchased Services	\$4,869	\$7,100	\$7,050	(\$50)	-0.7%
600	Supplies	\$14,775	\$14,975	\$17,295	\$2,320	15.5%
700	Property	\$786	\$0	\$0	\$0	0.0%
800	Other Objects	\$478	\$824	\$1,224	\$400	48.5%
	Total	\$919,913	\$1,048,751	\$1,024,030	(\$24,721)	-2.4%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$543,601	\$570,651	\$558,676	(\$11,975)	-2.1%
200	Employee Benefits	\$173,508	\$213,458	\$207,874	(\$5,584)	-2.6%
300	Purchased Professional & Technical Services	\$9,127	\$18,960	\$18,960	\$0	0.0%
400	Purchased Property Services	\$10,800	\$1,008	\$1,008	\$0	0.0%
500	Other Purchased Services	\$46,306	\$44,452	\$45,401	\$949	2.1%
600	Supplies	\$76,793	\$55,286	\$69,480	\$14,194	25.7%
700	Property	\$13,164	\$1,600	\$0	(\$1,600)	-100.0%
800	Other Objects	\$1,092	\$1,349	\$1,379	\$30	2.2%
	Total	\$874,391	\$906,764	\$902,778	(\$3,986)	-0.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,064,325	\$1,220,769	\$1,130,855	(\$89,914)	-7.4%
200	Employee Benefits	\$337,097	\$418,992	\$364,663	(\$54,329)	-13.0%
300	Purchased Professional & Technical Services	\$132,335	\$125,100	\$145,800	\$20,700	16.5%
400	Purchased Property Services	\$0	\$1,000	\$1,000	\$0	0.0%
500	Other Purchased Services	\$80,865	\$133,145	\$112,295	(\$20,850)	-15.7%
600	Supplies	\$38,828	\$31,110	\$33,845	\$2,735	8.8%
700	Property	\$15,558	\$6,200	\$4,800	(\$1,400)	-22.6%
800	Other Objects	\$17,124	\$16,599	\$18,279	\$1,680	10.1%
	Total	\$1,686,132	\$1,952,915	\$1,811,537	(\$141,378)	-7.2%
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$162,278	\$167,412	\$173,666	\$6,254	3.7%
200	Employee Benefits	\$67,985	\$73,427	\$74,218	\$791	1.1%
300	Purchased Professional & Technical Services	\$613	\$1,600	\$1,600	\$0	0.0%
400	Purchased Property Services	\$0	\$450	\$450	\$0	0.0%
600	Supplies	\$5,552	\$4,460	\$4,720	\$260	5.8%
700	Property	\$6,129	\$0	\$0	\$0	0.0%
	Total	\$242,557	\$247,349	\$254,654	\$7,305	3.0%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$347,794	\$355,862	\$369,950	\$14,088	4.0%
200	Employee Benefits	\$118,662	\$130,798	\$132,465	\$1,667	1.3%
300	Purchased Professional & Technical Services	\$35,575	\$52,750	\$53,250	\$500	0.9%
400	Purchased Property Services	\$5,257	\$7,740	\$8,000	\$260	3.4%
500	Other Purchased Services	\$5,077	\$8,725	\$8,950	\$225	2.6%
600	Supplies	\$8,057	\$9,690	\$10,200	\$510	5.3%
700	Property	\$325	\$2,000	\$2,000	\$0	0.0%
800	Other Objects	\$3,948	\$6,500	\$8,000	\$1,500	23.1%
	Total	\$524,695	\$574,065	\$592,815	\$18,750	3.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,226,523	\$1,291,469	\$1,319,411	\$27,942	2.2%
200	Employee Benefits	\$501,701	\$563,248	\$532,815	(\$30,433)	-5.4%
300	Purchased Professional & Technical Services	\$24,113	\$48,216	\$81,930	\$33,714	69.9%
400	Purchased Property Services	\$527,225	\$526,415	\$569,980	\$43,565	8.3%
500	Other Purchased Services	\$110,366	\$122,999	\$144,004	\$21,005	17.1%
600	Supplies	\$524,380	\$553,868	\$946,850	\$392,982	71.0%
700	Property	\$18,469	\$2,400	\$2,400	\$0	0.0%
800	Other Objects	\$653	\$970	\$1,018	\$48	4.9%
	Total	\$2,933,430	\$3,109,585	\$3,598,408	\$488,823	15.7%
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$866,027	\$881,227	\$918,614	\$37,387	4.2%
200	Employee Benefits	\$417,016	\$447,775	\$446,890	(\$885)	-0.2%
300	Purchased Professional & Technical Services	\$4,536	\$5,166	\$5,573	\$407	7.9%
400	Purchased Property Services	\$45,157	\$33,473	\$46,265	\$12,792	38.2%
500	Other Purchased Services	\$108,657	\$144,873	\$116,671	(\$28,202)	-19.5%
600	Supplies	\$333,375	\$275,848	\$338,870	\$63,022	22.8%
700	Property	\$218,091	\$232,968	\$235,000	\$2,032	0.9%
800	Other Objects	\$714	\$400	\$400	\$0	0.0%
	Total	\$1,993,573	\$2,021,730	\$2,108,283	\$86,553	4.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$277,090	\$237,487	\$260,476	\$22,989	9.7%
200	Employee Benefits	\$105,661	\$97,078	\$98,448	\$1,370	1.4%
300	Purchased Professional & Technical Services	\$10,189	\$10,000	\$10,000	\$0	0.0%
500	Other Purchased Services	\$52,669	\$54,000	\$56,125	\$2,125	3.9%
600	Supplies	\$5,420	\$7,125	\$8,700	\$1,575	22.1%
700	Other Purchased Services	\$464	\$0	\$0	\$0	0.0%
800	Other Objects	\$328	\$555	\$1,000	\$445	80.2%
	Total	\$451,821	\$406,245	\$434,749	\$28,504	7.0%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$31,148	\$31,709	\$33,687	\$1,978	6.2%
	Total	\$31,148	\$31,709	\$33,687	\$1,978	6.2%
TOTAL 2000	SUPPORT SERVICES	\$9,657,660	\$10,299,113	\$10,760,941	\$461,828	4.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$365,916	\$366,259	\$380,298	\$14,039	3.8%
200	Employee Benefits	\$89,011	\$88,080	\$75,365	(\$12,715)	-14.4%
300	Purchased Professional & Technical Services	\$69,448	\$81,860	\$76,133	(\$5,727)	-7.0%
400	Purchased Property Services	\$19,842	\$23,370	\$22,545	(\$825)	-3.5%
500	Other Purchased Services	\$28,096	\$26,680	\$24,430	(\$2,250)	-8.4%
600	Supplies	\$49,547	\$57,717	\$64,906	\$7,189	12.5%
700	Property	\$19,073	\$25,695	\$27,685	\$1,990	7.7%
800	Other Objects	\$11,503	\$15,695	\$16,445	\$750	4.8%
	Total	\$652,436	\$685,356	\$687,807	\$2,451	0.4%
COMMUNITY SERVICES						
Function 3300						
100	Salaries	\$0	\$1,000	\$1,000	\$0	0.0%
200	Employee Benefits	\$0	\$84	\$84	\$0	0.0%
500	Other Purchased Services	\$0	\$0	\$0	\$0	0.0%
600	Supplies	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$5,000	\$5,000	\$5,000	\$0	0.0%
	Total	\$5,000	\$6,084	\$6,084	\$0	0.0%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$657,436	\$691,440	\$693,891	\$2,451	0.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2008-09 FINAL BUDGET SUMMARY
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2006-07 Actual	2007-08 Budget	2008-09 Final	Increase (Decrease)	% Change
SITE IMPROVEMENT SERVICES						
Function 4200						
400	Purchased Property Services	\$0	\$0	\$0	\$0	0.0%
	Total	\$0	\$0	\$0	\$0	0.0%
BUILDING ACQUISITION & CONSTRUCTION SVC						
Function 4500						
400	Purchased Property Services	\$0	\$0	\$0	\$0	0.0%
	Total	\$0	\$0	\$0	\$0	0.0%
BUILDING IMPROVEMENT SERVICES						
Function 4600						
700	Property	\$3,890	\$0	\$0	\$0	0.0%
	Total	\$3,890	\$0	\$0	\$0	0.0%
TOTAL 4000	FACILITIES ACQ, CONSTR & IMPRV	\$3,890	\$0	\$0	\$0	0.0%
DEBT SERVICE						
Function 5100						
800	Other Objects	\$710,710	\$1,463,601	\$1,007,066	(\$456,535)	-31.2%
900	Other Financing Uses	\$1,504,928	\$1,572,683	\$2,550,538	\$977,855	62.2%
	Total	\$2,215,638	\$3,036,284	\$3,557,604	\$521,320	17.2%
FUND TRANSFERS						
Function 5200						
900	Other Financing Uses	\$741,500	\$1,169,003	\$787,000	(\$382,003)	-32.7%
	Total	\$741,500	\$1,169,003	\$787,000	(\$382,003)	-32.7%
BUDGETARY RESERVE						
Function 5900						
800	Other Objects	\$0	\$200,000	\$250,000	\$50,000	25.0%
TOTAL 5000	OTHER FINANCING USES	\$2,957,138	\$4,405,287	\$4,594,604	\$189,317	4.3%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$31,392,019	\$33,583,694	\$34,934,502	\$1,350,808	4.0%

