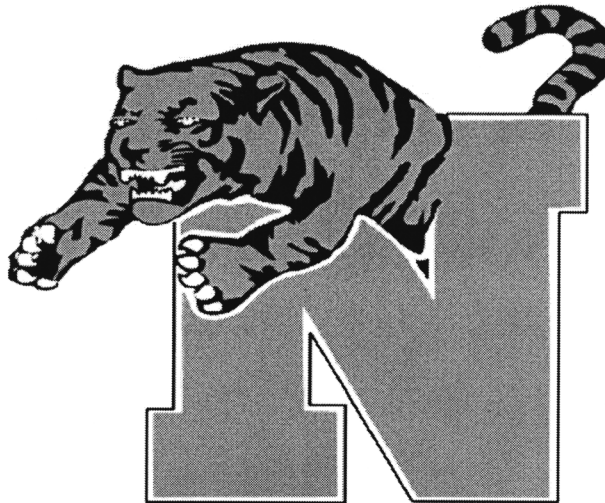


# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2010-11**

**GENERAL FUND BUDGET**



**PROPOSED FINAL BUDGET**

**May 12, 2010**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
6493 ROUTE 309, NEW TRIPOLI, PA 18066  
2010**

**SCHOOL BOARD MEMBERS**

**Gregory W. Snyder, President  
Sally L. Schoffstall, Esq., Vice President  
Paul C. Fisher, Jr., Secretary  
Willard G. Dellicker, Treasurer  
Camille S. Bartlett  
Todd Hernandez  
Donald J. Link  
Darryl S. Schafer  
William F. Towne  
John E. Freund III, Esq., Solicitor**

**Administrators**

**Dr. Mary Anne Wright, Superintendent  
Brian T. Uplinger, Assistant Superintendent  
Leslie P. Frisbie, 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**

**Laurie Hoppes, Middle School Principal  
Ara Hoderewski, 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**

**Jill Berlet, 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  
2010-11 Proposed Final Budget**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET SUMMARY  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

	2008-09 Actual	2009-10 Budget	2010-11 Proposed Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
<b>REVENUES</b>				
6000 LOCAL SOURCES	\$23,905,735	\$24,585,867	\$25,067,516	2.0%
MILLAGE INCREASE - 1.25 Mills			\$538,104	
7000 STATE SOURCES	\$10,298,922	\$10,650,780	\$10,369,215	-2.6%
8000 FEDERAL SOURCES	\$193,005	\$232,000	\$851,707	267.1%
<b>TOTAL REVENUES</b>	<b>\$34,397,662</b>	<b>\$35,468,647</b>	<b>\$36,826,542</b>	<b>3.8%</b>
9000 OTHER FINANCING SOURCES	\$6,917	\$0	\$0	0.0%
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$34,404,579</b>	<b>\$35,468,647</b>	<b>\$36,826,542</b>	<b>3.8%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<b>EXPENDITURES</b>				
1000 INSTRUCTION	\$17,901,835	\$18,741,124	\$19,498,721	4.0%
2000 SUPPORT SERVICES	\$10,594,531	\$10,878,426	\$11,568,989	6.3%
3000 OPER OF NONINSTRUCTIONAL SVCS	\$718,695	\$692,839	\$679,228	-2.0%
4000 FACILITIES ACQ, CONST & IMPROVE SVCS	\$0	\$0	\$0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$29,215,061</b>	<b>\$30,312,389</b>	<b>\$31,746,938</b>	<b>4.7%</b>
5000 OTHER FINANCING USES	\$4,379,950	\$5,156,258	\$5,217,378	1.2%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$33,595,011</b>	<b>\$35,468,647</b>	<b>\$36,964,316</b>	<b>4.2%</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$809,568</b>	<b>N/A</b>	<b>(\$137,774)</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>				
RESERVED FOR PREPAIDS	\$69,441	\$34,023	\$0	
RESERVED-NEXT YEAR APPROPRIATIONS	\$769,786	\$0	\$137,774	
RESERVED FUND BALANCE - OPEB	\$0	\$1,381,403	\$1,761,403	
DESIGNATED FUND BALANCE	\$1,985,000	\$1,755,000	\$2,171,000	
UNRESERVED/UNDESIGNATED FB	\$2,069,535	\$2,532,904	\$2,564,048	
<b>TOTAL FUND BALANCE</b>	<b>\$4,893,762</b>	<b>\$5,703,330</b>	<b>\$6,634,225</b>	
<b>NET BUDGET VARIANCES</b>	<b>N/A</b>	<b>\$930,895</b>	<b>N/A</b>	
<b>FUND BALANCE, END OF YEAR</b>				
RESERVED FOR PREPAIDS	\$34,023	\$0	\$0	
RESERVED-NEXT YEAR APPROPRIATIONS	\$0	\$137,774	\$0	
RESERVED FUND BALANCE - OPEB	\$1,381,403	\$1,761,403	\$1,761,403	
DESIGNATED FUND BALANCE	\$1,755,000	\$2,171,000	\$2,171,000	
UNRESERVED/UNDESIGNATED FB	\$2,532,904	\$2,564,048	\$2,564,048	
<b>TOTAL FUND BALANCE</b>	<b>\$5,703,330</b>	<b>\$6,634,225</b>	<b>\$6,496,451</b>	<b>6.94%</b>

Value of a mill equals \$ 430,483



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**REVENUES  
AND  
OTHER FINANCING SOURCES**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES**

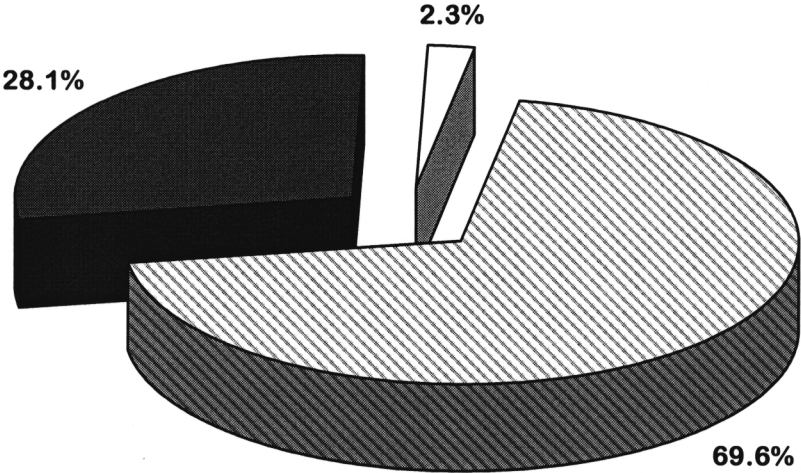
Code	Description	2008-09	2009-10	2010-11	Increase
		Actual	Budget	Proposed Final	(Decrease)
		Amount	Amount	Amount	Percent
<b>6000</b>	<b>REVENUE FROM LOCAL SOURCES</b>				
6100	Taxes Levied/Assessed by the LEA	\$22,095,862	\$23,189,194	\$23,240,477	0.2%
6400	Delinquencies on Taxes Levied/Assessed by the LEA	\$814,712	\$625,000	\$725,000	16.0%
6500	Earnings on Investments	\$388,014	\$200,000	\$150,000	-25.0%
6700	Revenue from Student Activities	\$72,697	\$76,000	\$65,000	-14.5%
6800	Revenue from Intermediate Sources	\$432,470	\$400,000	\$784,000	96.0%
6900	Other Revenue from Local Sources	\$101,980	\$95,673	\$103,039	7.7%
<b>6000</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,905,735</b>	<b>\$24,585,867</b>	<b>\$25,067,516</b>	<b>2.0%</b>
<b>7000</b>	<b>REVENUE FROM STATE SOURCES</b>				
7100	Basic Instructional & Operating Subsidies	\$5,534,576	\$5,772,800	\$5,236,220	-9.3%
7200	Subsidies for Specific Educational Programs	\$1,343,843	\$1,325,376	\$1,270,533	-4.1%
7300	Subsidies for Noneducational Programs	\$2,170,468	\$2,248,953	\$2,322,002	3.2%
7500	Extra Grants	\$228,900	\$247,733	\$232,733	-6.1%
7800	Revenue for Soc. Sec./PSERS Payt's	\$1,021,135	\$1,055,918	\$1,307,727	23.8%
7900	Technology for Education	\$0	\$0	\$0	0.0%
<b>7000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,298,922</b>	<b>\$10,650,780</b>	<b>\$10,369,215</b>	<b>-2.6%</b>
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>				
8500	Restricted Grants-In-Aid from the Federal Government Through the Commonwealth	\$193,005	\$232,000	\$227,000	-2.2%
8708	American Recovery & Reinvestment Act of 2009	\$0	\$0	\$624,707	100.0%
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$193,005</b>	<b>\$232,000</b>	<b>\$851,707</b>	<b>267.1%</b>
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>				
9300	Interfund Transfers	\$6,917	\$0	\$0	0.0%
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$6,917</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$34,404,579</b>	<b>\$35,468,647</b>	<b>\$36,288,438</b>	<b>2.3%</b>
	<b>APPROPRIATION OF UNRESERVED FUND BALANCE</b>			<b>\$137,774</b>	<b>0.0%</b>
	<b>Millage Increase - 1.25 Mills</b>			<b>\$538,104</b>	
	<b>TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$34,404,579</b>	<b>\$35,468,647</b>	<b>\$36,964,316</b>	<b>4.2%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
REVENUES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2010-11</u>	<u>2009-10</u>
6000 LOCAL SOURCES*	69.6	69.3
7000 STATE SOURCES	28.1	30.0
8000 FEDERAL SOURCES	2.3	0.7
9000 OTHER FINANCING SOURCES	0.0	0.0
0000 APPROPRIATION OF FUND BALANCE	<u>0.0</u>	<u>0.0</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

\*Includes proposed millage increase of 1.25 mills or \$ 538,104

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2010-11 PROPOSED FINAL BUDGET



- ▨ 6000 LOCAL SOURCES - 69.6%
- 7000 STATE - 28.1%
- 8000 FEDERAL (2.3%) & 9000 OTHER (0.0%)

## REVENUES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
Proposed Final Budget Explanation 2010-11  
REVENUE FROM LOCAL SOURCES**

<b>6111 REAL ESTATE TAXES (w/o proposed millage increase).....</b>	<b>\$20,604,156</b>
<p>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.</p> <p>This year's tax is based on an assessed valuation of \$450,767,400 and is estimated to be 95.5% collectable, resulting in a net budgetary value per mill of \$430,483. The total millage required for the 2010-11 Budget is 50.66 mills. This represents a 1.25 mill or 2.53% increase over the prior year's millage.</p>	
<b>6112 INTERIM REAL ESTATE TAXES.....</b>	<b>\$300,000</b>
<p>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.</p>	
<b>6113 PUBLIC UTILITY REALTY TAX.....</b>	<b>\$28,000</b>
<p>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.</p>	
<b>6114 PAYMENTS IN LIEU OF TAXES.....</b>	<b>\$6,000</b>
<p>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.</p>	
<b>6143 LOCAL SERVICES TAX.....</b>	<b>\$40,000</b>
<p>Act 511 of 1965 allows a flat rate assessment on resident and nonresident individuals employed within the School District boundaries for the privilege of engaging in an occupation. Flat rate assessment is \$10.00 for Heidelberg, Lowhill and Lynn Townships, and \$5.00 for Weisenberg Township. Estimates are made using historical collection data.</p>	
<b>6151 EARNED INCOME TAX.....</b>	<b>\$2,000,000</b>
<p>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 School District and each municipality.</p>	
<b>6153 TRANSFER TAX.....</b>	<b>\$250,000</b>
<p>Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the School 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.</p>	
<b>6154 CURRENT AMUSEMENT TAX.....</b>	<b>\$12,321</b>
<p>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.</p>	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	Actual 08-09	Budget 09-10	Proposed Final 10-11	Increase/ (Decrease)
6111 - Heidelberg	Current Real Estate Taxes	\$3,226,753			
Lowhill		\$3,413,543			
Lynn		\$4,259,879			
Weisenberg		\$8,033,559			
6111	Sub - Total	\$18,933,734	\$20,307,873	\$20,604,156	\$296,283
6112 - Heidelberg	Interim Real Estate Taxes	\$35,197			
Lowhill		\$38,921			
Lynn		\$48,436			
Weisenberg		\$639,892			
6112	Sub - Total	\$762,446	\$350,000	\$300,000	(\$50,000)
6113	Public Utility Realty Tax	\$28,061	\$28,000	\$28,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,707	\$6,000	\$6,000	\$0
6143	Local Services Tax (LST)	\$58,290	\$60,000	\$40,000	(\$20,000)
6151	Earned Income Taxes	\$2,092,914	\$2,175,000	\$2,000,000	(\$175,000)
6153 - Heidelberg	Real Estate Transfer Taxes	\$31,988			
Lowhill		\$35,157			
Lynn		\$59,057			
Weisenberg		\$76,187			
6153	Sub - Total	\$202,389	\$250,000	\$250,000	\$0
6154	Amusement Taxes	\$12,321	\$12,321	\$12,321	\$0



NORTHWESTERN LEHIGH SCHOOL DISTRICT  
Proposed Final Budget Explanation 2010-11  
REVENUE FROM LOCAL SOURCES (cont'd)

6411 DELINQUENT REAL ESTATE TAX.....	\$715,000
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.....	\$10,000
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.....	\$0
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.....	\$0
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.....	\$150,000
Interest earnings are revenues received from investing the School District's resources as they become available, and include earnings on various forms of cash and cash equivalents.	
6710 ADMISSIONS.....	\$55,000
Admissions revenue represents anticipated gate receipts for athletic events, band concerts, and school plays.	
6740 FEES.....	\$0
Revenue from student fees on co-curricular and extra-curricular activities administered by the LEA.	
6790 OTHER STUDENT ACTIVITY INCOME.....	\$10,000
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.....	\$409,000
Funds received by the School District for reimbursement of expenses incurred during participation the Individuals with Disabilities Education Act (IDEA) consortium programs.	
6833 FEDERAL ARRA IDEA REVENUE RECEIVED AS PASS THROUGH.....	\$375,000
American Recovery Reinvestment Act (ARRA) IDEA revenue received by a school entity passed through from a primary recipient.	
6910 RENTALS.....	\$14,000
Rentals represents revenue received from various government bodies, organizations, and civic groups for the rental of the School District's buildings and facilities.	
6920 CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES.....	\$72,500
Revenues received from private sources for which no repayment is expected. The School District uses this account primarily for revenues received through the Pennsylvania Earned Income Tax Credit and Foundation.	
6943 ADULT EDUCATION.....	\$6,000
Adult Education represents revenues received for adult education programs provided by the School District.	
6944 TUITION - OTHER DISTRICT.....	\$0
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.....	\$10,539
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** **\$25,067,516**  
(w/o proposed millage increase)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	Actual 08-09	Budget 09-10	Proposed Final 10-11	Increase/ (Decrease)
6411 - Heidelberg Lowhill Lynn Weisenberg	Delinquent Real Estate Taxes	\$183,475			
		\$159,471			
		\$211,629			
		\$222,513			
6411	Sub - Total	\$777,088	\$615,000	\$715,000	\$100,000
6412 - Heidelberg Lowhill Lynn Weisenberg	Delinquent Int. Real Estate Taxes	\$1,597			
		\$11,577			
		\$8,022			
		\$15,910			
6412	Sub - Total	\$37,106	\$10,000	\$10,000	\$0
6420 - Heidelberg Lowhill Lynn Weisenberg	Delinquent Per Capita Taxes, Sec.679	\$127			
		\$39			
		\$0			
		\$49			
6420	Sub - Total	\$215	\$0	\$0	\$0
6441 - Heidelberg Lowhill Lynn Weisenberg	Delinquent Per Capita Taxes, Act 511	\$127			
		\$77			
		\$0			
		\$99			
6441	Sub - Total	\$303	\$0	\$0	\$0
6510	Earnings on Investments	\$388,014	\$200,000	\$150,000	(\$50,000)
6710 - Football Basketball Wrestling Soccer School Play	Admissions - Student Activities	\$23,166			
		\$10,074			
		\$3,329			
		\$3,109			
		\$15,748			
6710	Sub - Total	\$55,426	\$66,000	\$55,000	(\$11,000)
6740	Fees	\$0	\$0	\$0	\$0
6790 - Misc. Transportation		\$17,271	\$10,000	\$10,000	\$0
6821	Revenue from Other LEA's - State	\$30,000	\$0	\$0	\$0
6829	Revenue from Intermediate Sources-State	\$1,550	\$0	\$0	\$0
6832	Revenue from Intermediate Sources-Federal	\$400,920	\$400,000	\$409,000	\$9,000
6833	ARRA-IDEA, Part B	\$0	\$0	\$375,000	\$375,000
6910	Rentals	\$20,709	\$16,000	\$14,000	(\$2,000)
6920	Contributions/Donations from Private Sources	\$29,475	\$67,500	\$72,500	\$5,000
6943	Adult Education	\$8,537	\$4,000	\$6,000	\$2,000
6944	Tuition - Other Districts	\$7,125	\$0	\$0	\$0
6949	Other Tuition From Patrons	\$500	\$0	\$0	\$0
6991	Refund of a Prior Year Expenditure	\$16,976	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$18,658	\$8,173	\$10,539	\$2,366
6000	REVENUE FROM LOCAL SOURCES	\$23,905,735	\$24,585,867	\$25,067,516	\$481,649

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**Proposed Final Budget Explanation 2010-11**  
**REVENUE FROM STATE SOURCES**

7110	BASIC EDUCATION FUNDING..... 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.	\$4,986,220
7144	CHARTER/CYBER SCHOOL REIMBURSEMENT..... Revenue received as partial reimbursement of district payments made to Charter/Cyber Schools.	\$180,000
7160	TUITION FOR SECTION 1305 AND 1306..... 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.	\$70,000
7210	HOMEBOUND INSTRUCTION..... 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.	\$500
7271	SPECIAL EDUCATION ..... 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.	\$1,270,033
7310	TRANSPORTATION..... 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.	\$1,040,000
7320	RENTAL AND SINKING FUND PAYMENTS..... 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.	\$573,000
7330	HEALTH SERVICES..... 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).	\$43,000
7340	STATE PROPERTY TAX REDUCTION ALLOCATION..... Designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.	\$666,002
7501	PA ACCOUNTABILITY GRANTS..... 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.	\$232,733
7502	DUAL ENROLLMENT GRANTS..... Revenue received from the Commonwealth of PA to allow high school students to earn college credits while completing high school.	\$0
7810	STATE SOCIAL SECURITY PAYMENTS..... 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.	\$631,632
7820	STATE RETIREMENT PAYMENTS..... 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.	\$676,095

**REVENUE FROM STATE SOURCES** \$10,369,215

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	Actual 08-09	Budget 09-10	Proposed Final 10-11	Increase/ (Decrease)
7000	<b>REVENUE FROM STATE SOURCES</b>				
7110 - ESBE	Basic Education Funding	\$5,317,738	\$5,478,676	\$4,986,220	(\$492,456)
7144	Charter/Cyber School Reimbursement	\$150,633	\$184,124	\$180,000	(\$4,124)
7160	Tuition for Section 1305 & 1306	\$66,205	\$110,000	\$70,000	(\$40,000)
7210	Homebound Instruction	\$180	\$500	\$500	\$0
7271	Special Education Of Exceptional Pupils	\$1,343,663	\$1,324,876	\$1,270,033	(\$54,843)
7310	Transportation	\$1,046,051	\$1,040,000	\$1,040,000	\$0
7320	Rental And Sinking Fund Payments	\$419,384	\$500,000	\$573,000	\$73,000
7330	Health Services	\$42,877	\$43,000	\$43,000	\$0
7340	State Property Tax Reduction Allocation	\$662,156	\$665,953	\$666,002	\$49
7501	PA Accountability Grants	\$218,260	\$232,733	\$232,733	\$0
7502	Dual Enrollment Program	\$10,640	\$15,000	\$0	(\$15,000)
7800	Revenue For Social Security Payments				
7810	Revenue For Social Security Payments	\$630,793	\$649,636	\$631,632	(\$18,004)
7820	Revenue For Retirement Payments	\$390,342	\$406,282	\$676,095	\$269,813
7000	<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,298,922</b>	<b>\$10,650,780</b>	<b>\$10,369,215</b>	<b>(\$281,565)</b>

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
Proposed Final Budget Explanation 2010-11  
REVENUE FROM FEDERAL SOURCES AND OTHER FINANCING SOURCES

**FEDERAL SOURCES**

8514	IMPROVING BASIC PROGRAMS-TITLE I.....	\$180,000
	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.	
8708	ARRA- STATE FISCAL STABILIZATION FUND.....	\$624,707
	American Recovery Reinvestment Act (ARRA) revenue received under the State Fiscal Stabilization Fund as part of the District's Basic Education Funding.	

**REVENUE FROM FEDERAL SOURCES**           \$851,707

**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**           \$0

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	Actual 08-09	Budget 09-10	Proposed Final 10-11	Increase/ (Decrease)
8000	<b>REVENUE FROM FEDERAL SOURCES</b>				
8514	Improving Basic Programs - Title I	\$181,587	\$185,000	\$180,000	(\$5,000)
8515	Improving Teacher Quality - Title II	\$6,641	\$47,000	\$47,000	\$0
8517	Title IV - Drug Free Schools	\$4,777	\$0	\$0	\$0
8708	ARRA-State Fiscal Stabilization Fund	\$0	\$0	\$624,707	\$624,707
8000	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$193,005</b>	<b>\$232,000</b>	<b>\$851,707</b>	<b>(\$5,000)</b>
9000	<b>OTHER FINANCING SOURCES</b>				
9359	Other Enterprise Fund Transfers	\$6,917	\$0	\$0	\$0
9000	<b>OTHER FINANCING SOURCES</b>	<b>\$6,917</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$34,404,579</b>	<b>\$35,468,647</b>	<b>\$36,288,438</b>	<b>\$195,084</b>
	<b>APPROPRIATION OF UNRESERVED FUND BALANCE</b>			<b>\$137,774</b>	
	<b>Millage Increase - 1.25 Mills</b>			<b>\$538,104</b>	
	<b>TOTAL APPROPRIATION OF FUND BALANCE, REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$34,404,579</b>	<b>\$35,468,647</b>	<b>\$36,964,316</b>	<b>\$1,495,669</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
CHART OF TAX MILLAGE AND ASSESSED VALUES**

<b>SCHOOL YEAR</b>	<b>MILLAGE LEVEL</b>	<b>% CHANGE PRIOR YEAR</b>	<b>ASSESSED VALUE</b>	<b>NET ASSESSED VALUE*</b>	<b>EST GROSS VALUE OF 1 MILL</b>	<b>COLLECTIONS</b>	<b>% OF DUPLICATE COLLECTED</b>
2010-11	50.66	2.53%	450,767,400	437,285,642	\$430,483.00 Gaming Funds	\$21,808,262 (\$666,002)	95.50%
2009-10	49.41	4.22%	446,075,975	432,594,217	\$427,624.00 Gaming Funds	\$20,462,961 (\$665,953)	95.74%
2008-09	47.41	5.19%	434,234,800	420,270,101	\$412,631.00 Gaming Funds	\$18,933,734 (\$662,156)	95.02%
2007-08	45.07	5.01%	427,085,300		\$408,824.45	\$18,425,718	95.72%
2006-07	42.92	5.40%	406,930,196		\$391,732.25	\$16,813,148	96.27%
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%

\* Net assessed value after offset associated with State property tax reduction allocation (gaming).

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
TAX MILLAGE/RATE CHART**

	Estimated Assessed Value	Change in Assessment	Percent
2010-11	450,767,400	6,280,025	1.41%
2009-10	444,487,375		

2009-10 Millage	2010-11 Tax Increase	2010-11 Millage	Percent Increase
49.41	1.25	50.66	2.53%

Property Assessment	2009-10 Tax Bill	Tax Bill Proposed Increase	2010-11 Proposed Tax Bill
1,000	\$49.41	\$1.25	\$50.66
10,000	\$494.10	\$12.50	\$506.60
15,000	\$741.15	\$18.75	\$759.90
20,000	\$988.20	\$25.00	\$1,013.20
25,000	\$1,235.25	\$31.25	\$1,266.50
30,000	\$1,482.30	\$37.50	\$1,519.80
35,000	\$1,729.35	\$43.75	\$1,773.10
40,000	\$1,976.40	\$50.00	\$2,026.40
45,000	\$2,223.45	\$56.25	\$2,279.70
50,000	\$2,470.50	\$62.50	\$2,533.00
55,000	\$2,717.55	\$68.75	\$2,786.30
60,000	\$2,964.60	\$75.00	\$3,039.60
65,000	\$3,211.65	\$81.25	\$3,292.90
68,991	\$3,408.85	\$86.24	\$3,495.08
70,000	\$3,458.70	\$87.50	\$3,546.20
75,000	\$3,705.75	\$93.75	\$3,799.50
80,000	\$3,952.80	\$100.00	\$4,052.80
85,000	\$4,199.85	\$106.25	\$4,306.10
90,000	\$4,446.90	\$112.50	\$4,559.40
95,000	\$4,693.95	\$118.75	\$4,812.70
100,000	\$4,941.00	\$125.00	\$5,066.00
105,000	\$5,188.05	\$131.25	\$5,319.30
110,000	\$5,435.10	\$137.50	\$5,572.60
115,000	\$5,682.15	\$143.75	\$5,825.90
120,000	\$5,929.20	\$150.00	\$6,079.20
125,000	\$6,176.25	\$156.25	\$6,332.50



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**EXPENDITURES  
AND  
OTHER FINANCING USES**

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NORTHWESTERN LEHIGH SCHOOL DISTRICT  
 2010-11 Proposed Final Budget  
 Explanation of Major Objects

100 SALARIES.....	Monies budgeted for gross salaries paid to all district employees, including substitutes, overtime, and sabbatical leaves. Salaries are estimated based on the terms of the pending collective bargaining offer.	\$16,557,134
200 EMPLOYEE BENEFITS.....	Monies budgeted for the School District's contribution to the Public School Employees Retirement System (PSERS) Fund (at 8.22%), 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.	\$7,224,969
300 PROFESSIONAL SERVICES.....	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.	\$1,931,757
400 PROPERTY SERVICES.....	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.	\$1,011,884
500 OTHER SERVICES.....	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.	\$2,695,123
600 SUPPLIES.....	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.	\$2,013,404
700 PROPERTY.....	Monies budgeted for the acquisition of fixed assets. This category would include purchases of computer/audio-visual equipment, furniture and buses.	\$261,613
800 OTHER OBJECTS.....	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.	\$2,866,432
900 OTHER FINANCING USES.....	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).	\$2,402,000

**TOTAL EXPENDITURES AND OTHER FINANCING USES** \$36,964,316

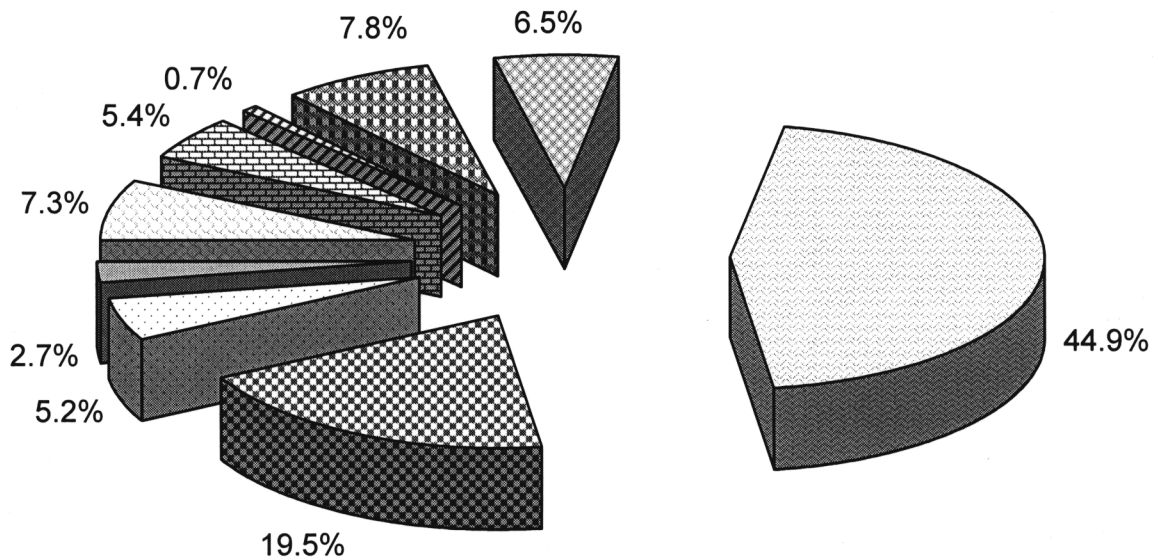
**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY BY OBJECT EXPENDITURES AND OTHER FINANCING USES**

		2008-09 Actual	2009-10 Budget	2010-11 Proposed Final	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
100	Salaries	\$16,667,585	\$16,631,746	\$16,557,134	-0.4%
200	Employee Benefits	\$5,321,711	\$6,092,411	\$7,224,969	18.6%
300	Purchased Prof & Tech Services	\$1,512,067	\$1,911,293	\$1,931,757	1.1%
400	Purchased Property Services	\$891,747	\$895,411	\$1,011,884	13.0%
500	Other Purchased Services	\$2,393,627	\$2,615,565	\$2,695,123	3.0%
600	Supplies	\$2,004,234	\$2,038,990	\$2,013,404	-1.3%
700	Property	\$374,500	\$68,210	\$261,613	283.5%
800	Other Objects	\$1,561,910	\$2,769,021	\$2,866,432	3.5%
900	Other Financing Uses	\$2,867,630	\$2,446,000	\$2,402,000	-1.8%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$33,595,011</b>	<b>\$35,468,647</b>	<b>\$36,964,316</b>	<b>4.2%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
EXPENDITURES BY OBJECT COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2010-2011</u>	<u>2009-10</u>
100 SALARIES	44.9	46.9
200 BENEFITS	19.5	17.2
300 PROF/TECH SVCS	5.2	5.4
400 PROPERTY SVCS	2.7	2.5
500 OTHER PURC SVCS	7.3	7.4
600 SUPPLIES	5.4	5.7
700 PROPERTY	0.7	0.2
800 OTHER OBJECTS	7.8	7.8
900 OTHER FINANCING USES	<u>6.5</u>	<u>6.9</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2010-11 PROPOSED FINAL BUDGET



<p>□ 100 SALARIES - 44.9%</p>	<p>▣ 200 BENEFITS - 19.5%</p>
<p>□ 300 PRO/TECH - 5.2%</p>	<p>▣ 400 PROP SVCS - 2.7%</p>
<p>□ 500 OTHER SVCS - 7.3%</p>	<p>▣ 600 SUPPLIES - 5.4%</p>
<p>▣ 700 PROPERTY - 0.7%</p>	<p>▣ 800 OTHER - 7.8%</p>
<p>▣ 900 FINANCING - 6.5%</p>	

## EXPENDITURES BY OBJECT



NORTHWESTERN LEHIGH SCHOOL DISTRICT  
 2010-11 Proposed Final Budget  
 Explanation of Major Functions

**INSTRUCTION**

1100 REGULAR PROGRAMS..... Providing learning activities to students in grades K-12.	\$13,347,667
1200 SPECIAL EDUCATION PROGRAMS..... Providing learning activities to students in grades K-12 with special needs.	\$4,808,149
1300 VOCATIONAL EDUCATION PROGRAMS..... Payments to Lehigh Career & Technical Institute for programs.	\$1,041,563
1400 OTHER INSTRUCTIONAL PROGRAMS..... Summer school, homebound instruction, and other instructional grant programs.	\$14,179
1600 ADULT EDUCATION PROGRAMS..... Providing educational opportunities to the adult community on a self-supporting basis.	\$7,971
1700 COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS..... The School District's sponsorship of students attending programs at local community colleges.	\$279,192
<b>TOTAL INSTRUCTION</b>	<b>\$19,498,721</b>

**SUPPORT SERVICES**

2100 PUPIL PERSONNEL..... 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.	\$1,248,431
2200 INSTRUCTIONAL STAFF..... Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.	\$756,713

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 Proposed Final Budget  
Explanation of Major Functions

**SUPPORT SERVICES (cont'd)**

2300 ADMINISTRATION.....	Establishing and administering policy in connection with operating the School District. These areas include School Board/Treasurer, tax collection, legal, superintendent and principal services.	\$2,176,740
2400 PUPIL HEALTH.....	Services associated with providing appropriate medical, dental and nursing services, including verification of required immunizations.	\$267,108
2500 BUSINESS.....	Activities concerned with the fiscal and internal services of the School District.	\$609,577
2600 OPERATIONAL AND MAINTENANCE OF PLANT.....	Activities concerned with physical plant facilities (buildings and grounds) of the School District.-	\$3,894,163
2700 STUDENT TRANSPORTATION SERVICES.....	Activities concerned with transporting students to and from school.	\$2,117,040
2800 SUPPORT SERVICES - CENTRAL.....	Activities which support other instructional and supporting services programs.	\$461,217
2900 OTHER SUPPORT SERVICES.....	Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.	\$38,000
<b>TOTAL SUPPORT SERVICES</b>		<b>\$11,568,989</b>

**OPERATION OF NON-INSTRUCTIONAL STAFF**

3200 STUDENT ACTIVITIES.....	School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.	\$673,144
3300 COMMUNITY SERVICES.....	Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.	\$6,084
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF</b>		<b>\$679,228</b>

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 Proposed Final Budget  
Explanation of Major Functions

**OTHER FINANCING USES**

5100 DEBT SERVICE.....	\$4,435,378
Payments on general long-term debt/obligations paid directly by the General Fund.	
5200 FUND TRANSFERS.....	\$482,000
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.....	\$300,000
Amount set aside for unexpected expenditures that could not be reasonably anticipated at the time of budget preparation.	

**TOTAL OTHER FINANCING USES \$5,217,378**

**GRAND TOTAL OF EXPENDITURES AND OTHER  
FINANCING USES \$36,964,316**

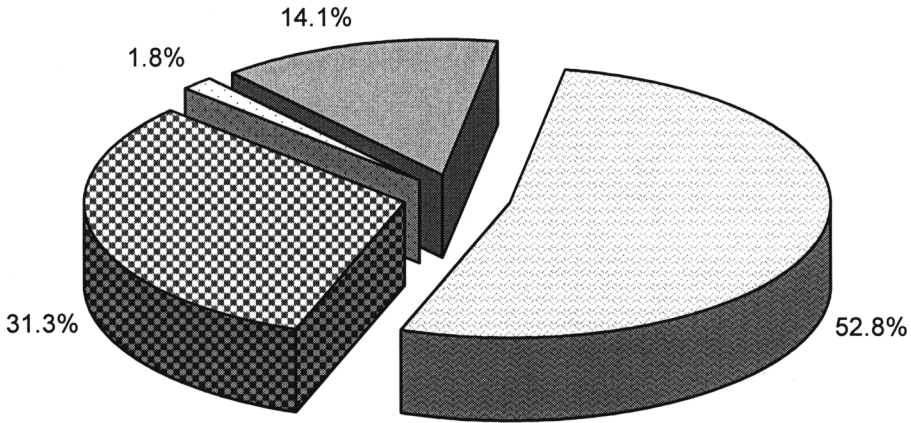
**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION**

	2008-09 Actual	2009-10 Budget	2010-11 Proposed Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
<b>1000 INSTRUCTION</b>				
1100 Regular Programs	\$12,640,829	\$12,964,002	\$13,347,667	3.0%
1200 Special Programs	\$4,111,249	\$4,475,161	\$4,808,149	7.4%
1300 Vocational Education Programs	\$867,258	\$996,339	\$1,041,563	4.5%
1400 Other Instructional Programs	\$2,501	\$14,150	\$14,179	0.2%
1600 Adult Education Programs	\$6,066	\$6,810	\$7,971	17.0%
1700 Comm/Junior College Ed Programs	\$273,932	\$284,662	\$279,192	-1.9%
<b>1000 INSTRUCTION</b>	<b>\$17,901,835</b>	<b>\$18,741,124</b>	<b>\$19,498,721</b>	<b>4.0%</b>
<b>2000 SUPPORT SERVICES</b>				
2100 Pupil Personnel	\$1,116,141	\$1,232,770	\$1,248,431	1.3%
2200 Instructional Staff	\$974,089	\$800,057	\$756,713	-5.4%
2300 Administration	\$1,711,717	\$1,857,194	\$2,176,740	17.2%
2400 Pupil Health	\$240,139	\$258,172	\$267,108	3.5%
2500 Business	\$520,376	\$557,675	\$609,577	9.3%
2600 Oper & Maint of Plant Services	\$3,461,400	\$3,642,152	\$3,894,163	6.9%
2700 Student Transportation Services	\$2,050,135	\$2,059,079	\$2,117,040	2.8%
2800 Support Services-Central	\$486,614	\$436,327	\$461,217	5.7%
2900 Other Support Services	\$33,920	\$35,000	\$38,000	8.6%
<b>2000 SUPPORT SERVICES</b>	<b>\$10,594,531</b>	<b>\$10,878,426</b>	<b>\$11,568,989</b>	<b>6.3%</b>
<b>3000 OPER OF NONINSTRUCTIONAL SVCS</b>				
3200 Student Activities	\$712,968	\$686,755	\$673,144	-2.0%
3300 Community Services	\$5,727	\$6,084	\$6,084	0.0%
<b>3000 OPER OF NONINSTRUCTIONAL SVCS</b>	<b>\$718,695</b>	<b>\$692,839</b>	<b>\$679,228</b>	<b>-2.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,215,061</b>	<b>\$30,312,389</b>	<b>\$31,746,938</b>	<b>4.7%</b>
<b>5000 OTHER FINANCING USES</b>				
5100 Debt Services	\$3,742,814	\$3,865,258	\$4,435,378	14.7%
5200 Fund Transfers	\$637,136	\$821,000	\$482,000	-41.3%
5900 Budgetary Reserve	\$0	\$470,000	\$300,000	-36.2%
<b>5000 OTHER FINANCING USES</b>	<b>\$4,379,950</b>	<b>\$5,156,258</b>	<b>\$5,217,378</b>	<b>1.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$33,595,011</b>	<b>\$35,468,647</b>	<b>\$36,964,316</b>	<b>4.2%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
EXPENDITURES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2010-11</u>	<u>2009-10</u>
1000 INSTRUCTION	52.8	52.8
2000 SUPPORT	31.3	30.7
3000 NON-INSTRUCTIONAL	1.8	2.0
5000 OTHER FINANCING USES	<u>14.1</u>	<u>14.5</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2010-11 PROPOSED FINAL BUDGET



■	1000 INSTRUCTION - 52.8%
▣	2000 SUPPORT SERVICES - 31.3%
□	3000 NON-INSTRUCTIONAL - 1.8%
■	5000 FINANCING USES - 14.1%

## EXPENDITURES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>						
<b>Function 1100</b>						
100	Salaries	\$8,468,608	\$8,404,040	\$8,373,231	(\$30,809)	-0.4%
200	Employee Benefits	\$2,706,096	\$3,121,729	\$3,670,025	\$548,296	17.6%
300	Purchased Professional & Technical Services	\$7,546	\$36,750	\$47,450	\$10,700	29.1%
400	Purchased Property Services	\$158,387	\$163,588	\$162,100	(\$1,488)	-0.9%
500	Other Purchased Services	\$517,178	\$647,667	\$519,560	(\$128,107)	-19.8%
600	Supplies	\$545,012	\$546,033	\$485,096	(\$60,937)	-11.2%
700	Property	\$234,562	\$34,145	\$85,880	\$51,735	151.5%
800	Other Objects	\$3,440	\$10,050	\$4,325	(\$5,725)	-57.0%
	Total	\$12,640,829	\$12,964,002	\$13,347,667	\$383,665	3.0%
<b>INSTRUCTION - SPECIAL PROGRAMS</b>						
<b>Function 1200</b>						
100	Salaries	\$2,106,427	\$2,111,650	\$2,048,715	(\$62,935)	-3.0%
200	Employee Benefits	\$642,315	\$732,636	\$750,591	\$17,955	2.5%
300	Purchased Professional & Technical Services	\$1,095,412	\$1,475,977	\$1,492,117	\$16,140	1.1%
400	Purchased Property Services	\$408	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$253,712	\$139,328	\$337,233	\$197,905	142.0%
600	Supplies	\$12,675	\$14,770	\$10,730	(\$4,040)	-27.4%
700	Property	\$0	\$0	\$167,963	\$167,963	0.0%
800	Other Objects	\$300	\$300	\$300	\$0	0.0%
	Total	\$4,111,249	\$4,475,161	\$4,808,149	\$332,988	7.4%
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>						
<b>Function 1300</b>						
500	Other Purchased Services	\$867,258	\$996,339	\$1,041,563	\$45,224	4.5%
	Total	\$867,258	\$996,339	\$1,041,563	\$45,224	4.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>OTHER INSTRUCTIONAL PROGRAMS</b>						
<b>Function 1400</b>						
100	Salaries	\$357	\$10,000	\$10,000	\$0	0.0%
200	Employee Benefits	\$44	\$1,550	\$1,679	\$129	8.3%
300	Purchased Professional & Technical Services	\$2,100	\$2,600	\$2,500	(\$100)	-3.8%
500	Other Purchased Services	\$0	\$0	\$0	\$0	0.0%
600	Supplies	\$0	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$2,501</b>	<b>\$14,150</b>	<b>\$14,179</b>	<b>\$29</b>	<b>0.2%</b>
<b>ADULT EDUCATION PROGRAMS</b>						
<b>Function 1600</b>						
100	Salaries	\$789	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$37	\$310	\$331	\$21	6.8%
300	Purchased Professional & Technical Services	\$5,012	\$4,500	\$5,500	\$1,000	22.2%
500	Other Purchased Services	\$0	\$0	\$140	\$140	0.0%
600	Supplies	\$228	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$6,066</b>	<b>\$6,810</b>	<b>\$7,971</b>	<b>\$1,161</b>	<b>17.0%</b>
<b>COMMUNITY/JR. COLLEGE EDUC. PROGRAMS</b>						
<b>Function 1700</b>						
500	Other Purchased Services	\$273,932	\$284,662	\$279,192	(\$5,470)	-1.9%
600	Supplies	\$0	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$273,932</b>	<b>\$284,662</b>	<b>\$279,192</b>	<b>(\$5,470)</b>	<b>-1.9%</b>
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$17,901,835</b>	<b>\$18,741,124</b>	<b>\$19,498,721</b>	<b>\$757,597</b>	<b>4.0%</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>						
<b>Function 2100</b>						
100	Salaries	\$821,967	\$890,086	\$872,211	(\$17,875)	-2.0%
200	Employee Benefits	\$266,037	\$316,254	\$357,154	\$40,900	12.9%
300	Purchased Professional & Technical Services	\$3,676	\$950	\$1,025	\$75	7.9%
400	Purchased Property Services	\$394	\$700	\$500	(\$200)	-28.6%
500	Other Purchased Services	\$8,177	\$10,725	\$9,341	(\$1,384)	-12.9%
600	Supplies	\$12,128	\$12,905	\$7,800	(\$5,105)	-39.6%
700	Property	\$3,070	\$0	\$0	\$0	0.0%
800	Other Objects	\$692	\$1,150	\$400	(\$750)	-65.2%
	<b>Total</b>	<b>\$1,116,141</b>	<b>\$1,232,770</b>	<b>\$1,248,431</b>	<b>\$15,661</b>	<b>1.3%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
<b>Function 2200</b>						
100	Salaries	\$614,636	\$532,768	\$489,358	(\$43,410)	-8.1%
200	Employee Benefits	\$177,450	\$196,304	\$205,700	\$9,396	4.8%
300	Purchased Professional & Technical Services	\$36,252	\$10,110	\$8,050	(\$2,060)	-20.4%
400	Purchased Property Services	\$0	\$1,008	\$1,008	\$0	0.0%
500	Other Purchased Services	\$25,313	\$10,050	\$15,075	\$5,025	50.0%
600	Supplies	\$80,521	\$49,417	\$37,113	(\$12,304)	-24.9%
700	Property	\$39,429	\$0	\$0	\$0	0.0%
800	Other Objects	\$488	\$400	\$409	\$9	2.3%
	<b>Total</b>	<b>\$974,089</b>	<b>\$800,057</b>	<b>\$756,713</b>	<b>(\$43,344)</b>	<b>-5.4%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
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SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - ADMINISTRATION</b>						
<b>Function 2300</b>						
100	Salaries	\$1,085,004	\$1,159,520	\$1,194,480	\$34,960	3.0%
200	Employee Benefits	\$323,583	\$377,067	\$690,419	\$313,352	83.1%
300	Purchased Professional & Technical Services	\$147,018	\$171,750	\$170,000	(\$1,750)	-1.0%
400	Purchased Property Services	\$197	\$1,150	\$650	(\$500)	-43.5%
500	Other Purchased Services	\$75,909	\$99,434	\$77,750	(\$21,684)	-21.8%
600	Supplies	\$38,607	\$31,330	\$26,296	(\$5,034)	-16.1%
700	Property	\$23,363	\$4,700	\$2,700	(\$2,000)	-42.6%
800	Other Objects	\$18,036	\$12,243	\$14,445	\$2,202	18.0%
	<b>Total</b>	<b>\$1,711,717</b>	<b>\$1,857,194</b>	<b>\$2,176,740</b>	<b>\$319,546</b>	<b>17.2%</b>
<b>SUPPORT SERVICES - PUPIL HEALTH</b>						
<b>Function 2400</b>						
100	Salaries	\$173,839	\$176,902	\$180,356	\$3,454	2.0%
200	Employee Benefits	\$58,855	\$75,040	\$81,972	\$6,932	9.2%
300	Purchased Professional & Technical Services	\$388	\$1,600	\$500	(\$1,100)	-68.8%
400	Purchased Property Services	\$176	\$250	\$200	(\$50)	-20.0%
600	Supplies	\$5,110	\$4,380	\$4,080	(\$300)	-6.8%
700	Property	\$1,771	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$240,139</b>	<b>\$258,172</b>	<b>\$267,108</b>	<b>\$8,936</b>	<b>3.5%</b>
<b>SUPPORT SERVICES - BUSINESS</b>						
<b>Function 2500</b>						
100	Salaries	\$341,539	\$339,712	\$342,061	\$2,349	0.7%
200	Employee Benefits	\$107,355	\$121,663	\$157,016	\$35,353	29.1%
300	Purchased Professional & Technical Services	\$45,192	\$56,850	\$73,750	\$16,900	29.7%
400	Purchased Property Services	\$5,303	\$8,200	\$6,600	(\$1,600)	-19.5%
500	Other Purchased Services	\$6,773	\$8,750	\$8,150	(\$600)	-6.9%
600	Supplies	\$6,366	\$13,500	\$13,000	(\$500)	-3.7%
700	Property	\$1,667	\$0	\$0	\$0	0.0%
800	Other Objects	\$6,181	\$9,000	\$9,000	\$0	0.0%
	<b>Total</b>	<b>\$520,376</b>	<b>\$557,675</b>	<b>\$609,577</b>	<b>\$51,902</b>	<b>9.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>						
<b>Function 2600</b>						
100	Salaries	\$1,331,703	\$1,319,134	\$1,349,798	\$30,664	2.3%
200	Employee Benefits	\$471,447	\$511,002	\$593,260	\$82,258	16.1%
300	Purchased Professional & Technical Services	\$67,619	\$51,170	\$35,350	(\$15,820)	-30.9%
400	Purchased Property Services	\$635,984	\$647,855	\$771,060	\$123,205	19.0%
500	Other Purchased Services	\$144,921	\$181,176	\$166,849	(\$14,327)	-7.9%
600	Supplies	\$794,913	\$928,785	\$975,871	\$47,086	5.1%
700	Property	\$12,793	\$2,400	\$1,050	(\$1,350)	-56.3%
800	Other Objects	\$2,020	\$630	\$925	\$295	46.8%
	<b>Total</b>	<b>\$3,461,400</b>	<b>\$3,642,152</b>	<b>\$3,894,163</b>	<b>\$252,011</b>	<b>6.9%</b>
<b>STUDENT TRANSPORTATION SERVICES</b>						
<b>Function 2700</b>						
100	Salaries	\$1,032,003	\$1,025,038	\$996,477	(\$28,561)	-2.8%
200	Employee Benefits	\$409,319	\$461,417	\$512,349	\$50,932	11.0%
300	Purchased Professional & Technical Services	\$8,131	\$7,980	\$7,334	(\$646)	-8.1%
400	Purchased Property Services	\$61,838	\$46,090	\$46,976	\$886	1.9%
500	Other Purchased Services	\$122,679	\$146,684	\$157,104	\$10,420	7.1%
600	Supplies	\$406,729	\$368,070	\$396,700	\$28,630	7.8%
700	Property	\$8,938	\$3,800	\$0	(\$3,800)	-100.0%
800	Other Objects	\$498	\$0	\$100	\$100	0.0%
	<b>Total</b>	<b>\$2,050,135</b>	<b>\$2,059,079</b>	<b>\$2,117,040</b>	<b>\$57,961</b>	<b>2.8%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2800</b>						
	100 Salaries	\$272,812	\$272,475	\$289,839	\$17,364	6.4%
	200 Employee Benefits	\$89,416	\$100,706	\$117,462	\$16,756	16.6%
	300 Purchased Professional & Technical Services	\$24,708	\$14,600	\$13,750	(\$850)	-5.8%
	500 Other Purchased Services	\$41,647	\$32,020	\$24,566	(\$7,454)	-23.3%
	600 Supplies	\$26,485	\$15,526	\$15,600	\$74	0.5%
	700 Other Purchased Services	\$31,107	\$0	\$0	\$0	0.0%
	800 Other Objects	\$439	\$1,000	\$0	(\$1,000)	-100.0%
	<b>Total</b>	<b>\$486,614</b>	<b>\$436,327</b>	<b>\$461,217</b>	<b>\$24,890</b>	<b>5.7%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2900</b>						
	500 Other Purchased Services	\$33,920	\$35,000	\$38,000	\$3,000	8.6%
	<b>Total</b>	<b>\$33,920</b>	<b>\$35,000</b>	<b>\$38,000</b>	<b>\$3,000</b>	<b>8.6%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$10,594,531</b>	<b>\$10,878,426</b>	<b>\$11,568,989</b>	<b>\$690,563</b>	<b>6.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2010-11 PROPOSED FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>						
<b>Function 3200</b>						
100	Salaries	\$417,901	\$387,421	\$407,608	\$20,187	5.2%
200	Employee Benefits	\$69,757	\$76,649	\$86,927	\$10,278	13.4%
300	Purchased Professional & Technical Services	\$68,286	\$76,456	\$74,431	(\$2,025)	-2.6%
400	Purchased Property Services	\$29,060	\$26,070	\$22,290	(\$3,780)	-14.5%
500	Other Purchased Services	\$22,208	\$23,730	\$20,600	(\$3,130)	-13.2%
600	Supplies	\$75,460	\$54,274	\$41,118	(\$13,156)	-24.2%
700	Property	\$17,800	\$23,165	\$4,020	(\$19,145)	-82.6%
800	Other Objects	\$12,496	\$18,990	\$16,150	(\$2,840)	-15.0%
	<b>Total</b>	<b>\$712,968</b>	<b>\$686,755</b>	<b>\$673,144</b>	<b>(\$13,611)</b>	<b>-2.0%</b>
<b>COMMUNITY SERVICES</b>						
<b>Function 3300</b>						
100	Salaries	\$0	\$1,000	\$1,000	\$0	0.0%
200	Employee Benefits	\$0	\$84	\$84	\$0	0.0%
300	Purchased Professional & Technical Services	\$727	\$0	\$0	\$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%
	<b>Total</b>	<b>\$5,727</b>	<b>\$6,084</b>	<b>\$6,084</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 3000</b>	<b>OPER OF NONINSTRUCTIONAL SVC</b>	<b>\$718,695</b>	<b>\$692,839</b>	<b>\$679,228</b>	<b>(\$13,611)</b>	<b>-2.0%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
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#	Object	2008-09 Actual	2009-10 Budget	2010-2011 Proposed Final	Increase (Decrease)	% Change
<b>SITE IMPROVEMENT SERVICES</b>						
<b>Function 4200</b>						
	400 Purchased Property Services	\$0	\$0	\$0	\$0	0.0%
	Total	\$0	\$0	\$0	\$0	0.0%
<b>BUILDING ACQUISITION &amp; CONSTRUCTION SVC</b>						
<b>Function 4500</b>						
	400 Purchased Property Services	\$0	\$0	\$0	\$0	0.0%
	Total	\$0	\$0	\$0	\$0	0.0%
<b>BUILDING IMPROVEMENT SERVICES</b>						
<b>Function 4600</b>						
	700 Property	\$0	\$0	\$0	\$0	0.0%
	Total	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL 4000</b>	<b>FACILITIES ACQ, CONSTR &amp; IMPRV</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>DEBT SERVICE</b>						
<b>Function 5100</b>						
	800 Other Objects	\$1,512,320	\$2,240,258	\$2,515,378	\$275,120	12.3%
	900 Other Financing Uses	\$2,230,494	\$1,625,000	\$1,920,000	\$295,000	18.2%
	Total	\$3,742,814	\$3,865,258	\$4,435,378	\$570,120	14.7%
<b>FUND TRANSFERS</b>						
<b>Function 5200</b>						
	900 Other Financing Uses	\$637,136	\$821,000	\$482,000	(\$339,000)	-41.3%
	Total	\$637,136	\$821,000	\$482,000	(\$339,000)	-41.3%
<b>BUDGETARY RESERVE</b>						
<b>Function 5900</b>						
	800 Other Objects	\$0	\$470,000	\$300,000	(\$170,000)	-36.2%
<b>TOTAL 5000</b>	<b>OTHER FINANCING USES</b>	<b>\$4,379,950</b>	<b>\$5,156,258</b>	<b>\$5,217,378</b>	<b>\$61,120</b>	<b>1.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$33,595,011</b>	<b>\$35,468,647</b>	<b>\$36,964,316</b>	<b>\$1,495,669</b>	<b>4.2%</b>