

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2010-11

GENERAL FUND BUDGET



FINAL BUDGET

June 16, 2010

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
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 Final Budget**

TABLE OF CONTENTS

Budget Summary	1
<u>Revenues and Other Financing Sources</u>	
Summary of Revenues and Other Financing Sources	2
Revenues by Function Comparison	3
Pie Chart: 2010-11 Revenues by Function	4
Local Revenue Sources Detail	5 – 8
State Revenue Sources Detail	9 – 10
Federal Revenue/Other Financing Sources Detail	11 – 12
Table of Assessed Value and Tax Millage	13
Impact of Tax Millage/Rate Chart	14
<u>Expenditures and Other Financing Uses</u>	
Summary by Object	15 – 16
Expenditures by Object Comparison	17
Pie Chart: 2010-11 Expenditures by Object	18
Summary by Function	19 – 22
Expenditures by Function Comparison	23
Pie Chart: 2010-11 Expenditures by Function	24
Expenditures and Other Financing Uses Detail	25 – 32

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

Code	Description	2008-09 Actual Amount	2009-10 Budget Amount	2010-11 Final Amount	Increase (Decrease) Percent
REVENUES AND OTHER FINANCING SOURCES					
REVENUES					
6000	LOCAL SOURCES	\$23,905,735	\$24,585,867	\$25,054,996	1.9%
	MILLAGE INCREASE - 1.25 Mills			\$538,294	
7000	STATE SOURCES	\$10,298,922	\$10,650,780	\$10,236,964	-3.9%
8000	FEDERAL SOURCES	\$193,005	\$232,000	\$851,707	267.1%
	TOTAL REVENUES	\$34,397,662	\$35,468,647	\$36,681,961	3.4%
9000	OTHER FINANCING SOURCES	\$6,917	\$0	\$0	0.0%
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$34,404,579	\$35,468,647	\$36,681,961	3.4%
EXPENDITURES AND OTHER FINANCING USES					
EXPENDITURES					
1000	INSTRUCTION	\$17,901,835	\$18,741,124	\$19,516,470	4.1%
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%
	TOTAL EXPENDITURES	\$29,215,061	\$30,312,389	\$31,764,687	4.8%
5000	OTHER FINANCING USES	\$4,379,950	\$5,156,258	\$5,167,378	0.2%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$33,595,011	\$35,468,647	\$36,932,065	4.1%
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
		\$809,568	N/A	(\$250,104)	
FUND BALANCE, BEGINNING OF YEAR					
	RESERVED FOR PREPAIDS	\$69,441	\$34,023	\$0	
	RESERVED-NEXT YEAR APPROPRIATIONS	\$769,786	\$0	\$250,104	
	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	\$2,470,420	
	TOTAL FUND BALANCE	\$4,893,762	\$5,703,330	\$6,652,927	
NET BUDGET VARIANCES					
		N/A	\$949,597	N/A	
FUND BALANCE, END OF YEAR					
	RESERVED FOR PREPAIDS	\$34,023	\$0	\$0	
	RESERVED-NEXT YEAR APPROPRIATIONS	\$0	\$250,104	\$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	\$2,470,420	\$2,470,420	
	TOTAL FUND BALANCE	\$5,703,330	\$6,652,927	\$6,402,823	6.69%

Value of a mill equals \$ 431,226

THIS PAGE IS INTENTIONALLY BLANK



**REVENUES
AND
OTHER FINANCING SOURCES**

THIS PAGE IS INTENTIONALLY BLANK

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

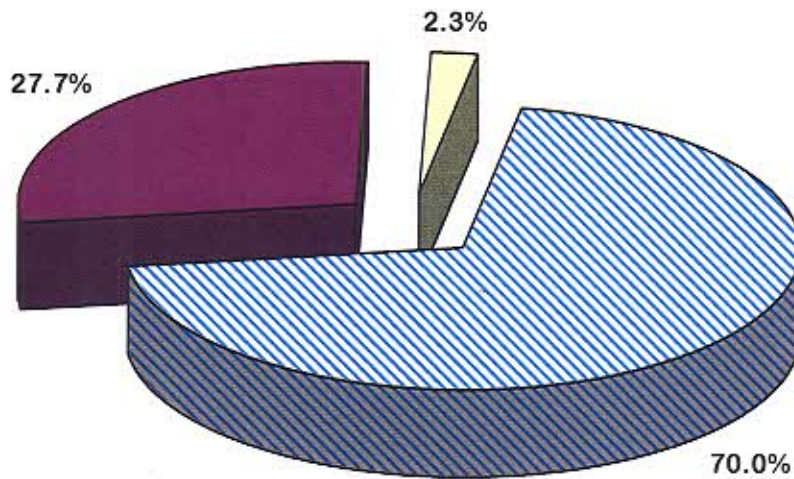
Code	Description	2008-09 Actual Amount	2009-10 Budget Amount	2010-11 Final Amount	Increase (Decrease) Percent
6000	REVENUE FROM LOCAL SOURCES				
6100	Taxes Levied/Assessed by the LEA	\$22,095,862	\$23,189,194	\$23,227,957	0.2%
6400	Delinquencies on Taxes Levied/Assessed by the LEA	\$814,712	\$625,000	\$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%
6000	REVENUE FROM LOCAL SOURCES	\$23,905,735	\$24,585,867	\$25,054,996	1.9%
7000	REVENUE FROM STATE SOURCES				
7100	Basic Instructional & Operating Subsidies	\$5,534,576	\$5,772,800	\$5,103,969	-11.6%
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%
7000	REVENUE FROM STATE SOURCES	\$10,298,922	\$10,650,780	\$10,236,964	-3.9%
8000	REVENUE FROM FEDERAL SOURCES				
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%
8000	REVENUE FROM FEDERAL SOURCES	\$193,005	\$232,000	\$851,707	267.1%
9000	OTHER FINANCING SOURCES				
9300	Interfund Transfers	\$6,917	\$0	\$0	0.0%
9000	OTHER FINANCING SOURCES	\$6,917	\$0	\$0	0.0%
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$34,404,579	\$35,468,647	\$36,143,667	1.9%
	APPROPRIATION OF UNRESERVED FUND BALANCE			\$250,104	
	Millage Increase - 1.25 Mills			\$538,294	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES	\$34,404,579	\$35,468,647	\$36,932,065	4.1%

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

	<u>% OF TOTAL</u>	
	<u>2010-11</u>	<u>2009-10</u>
6000 LOCAL SOURCES*	70.0	69.3
7000 STATE SOURCES	27.7	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 \$ 538,294 .

NORTHWESTERN LEHIGH SCHOOL DISTRICT 2010-11 FINAL BUDGET



▣ 6000 LOCAL SOURCES - 70.0%

■ 7000 STATE - 27.7%

□ 8000 FEDERAL (2.3%) & 9000 OTHER (0.0%)

REVENUES BY FUNCTION

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

<p>6111 REAL ESTATE TAXES (w/o proposed millage increase).....</p> <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 450,926,550 and is estimated to be 95.5% collectable, resulting in a net budgetary value per mill of \$431,226. 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>	<p>\$20,641,636</p>
<p>6112 INTERIM REAL ESTATE TAXES.....</p> <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>	<p>\$250,000</p>
<p>6113 PUBLIC UTILITY REALTY TAX.....</p> <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>	<p>\$28,000</p>
<p>6114 PAYMENTS IN LIEU OF TAXES.....</p> <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>	<p>\$6,000</p>
<p>6143 LOCAL SERVICES TAX.....</p> <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, Lynn and Weisenberg Townships. Estimates are made using historical collection data.</p>	<p>\$40,000</p>
<p>6151 EARNED INCOME TAX.....</p> <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>	<p>\$2,000,000</p>
<p>6153 TRANSFER TAX.....</p> <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>	<p>\$250,000</p>
<p>6154 CURRENT AMUSEMENT TAX.....</p> <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>	<p>\$12,321</p>

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

Account	Description	Actual 08-09	Budget 09-10	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	\$20,641,636	\$333,763
6112 - Heidelberg	Interim Real Estate Taxes	\$35,197			
Lowhill		\$38,921			
Lynn		\$48,436			
Weisenberg		\$639,892			
6112	Sub - Total	\$762,446	\$350,000	\$250,000	(\$100,000)
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