



2011-2012

PROPOSED FINAL BUDGET

OVERVIEW

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-2012 PROPOSED FINAL BUDGET SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

		2009-10 Actual	2010-11 Budget	2011-12 Proposed Final	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
REVENUES AND OTHER FINANCING SOURCES					
<u>REVENUES</u>					
6000	LOCAL SOURCES	\$24,692,834	\$25,593,290	\$25,164,018	-1.7%
	MILLAGE INCREASE - 0 Mills			\$0	0.0%
7000	STATE SOURCES	\$10,154,175	\$10,236,964	\$9,840,606	-3.9%
8000	FEDERAL SOURCES	\$988,138	\$851,707	\$227,000	-73.3%
	TOTAL REVENUES	\$35,835,147	\$36,681,961	\$35,231,624	-4.0%
9000	OTHER FINANCING SOURCES	\$3,675	\$0	\$0	0.0%
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$35,838,822	\$36,681,961	\$35,231,624	-4.0%
EXPENDITURES AND OTHER FINANCING USES					
<u>EXPENDITURES</u>					
1000	INSTRUCTION	\$17,972,430	\$19,516,470	\$19,631,367	0.6%
2000	SUPPORT SERVICES	\$10,039,389	\$11,568,989	\$11,496,310	-0.6%
3000	OPER OF NONINSTRUCTIONAL SVCS	\$635,723	\$679,228	\$681,901	0.4%
4000	FACILITIES ACQ, CONST & IMPROVE SVCS	\$28,499	\$0	\$0	0.0%
	TOTAL EXPENDITURES	\$28,676,042	\$31,764,687	\$31,809,578	0.1%
5000	OTHER FINANCING USES	\$3,753,512	\$5,167,378	\$4,484,388	-13.2%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$32,429,554	\$36,932,065	\$36,293,966	-1.7%
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		N/A	(\$250,104)	(\$1,062,342)	

Value of a mill equals \$ 432,692

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-2012 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2010-2011 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2010-2011
LOCAL REVENUE		
Current Real Estate Tax	Est. assessment growth of \$933K from 7/10 to 4/11	\$ 50,557
	Est. reduction in assessment appeals \$1.6M	\$ (81,975)
	Increase collection rate from 95.5% to 96%	\$ 108,999
Interim Real Estate Tax	Reduction based on actual experience in 0910 & 1011	\$ (50,000)
Real Estate Transfer Tax	Reduction based on actual experience in 0910 & 1011	\$ (50,000)
Earnings on Investments	Increase based on projected interest rates	\$ 50,000
IDEA	Reduction based on 1011 actual	\$ (29,000)
ARRA IDEA	Elimination of Federal Stimulus Funds	\$ (375,000)
Contributions	Reduction in estimated EITC funds	\$ (57,500)
All Other Local Sources (net)		\$ 4,647
	LOCAL REVENUE- TOTAL CHANGE	\$ (429,272)
STATE REVENUE		
Basic Education Funding	Estimate based on State Estimate	\$ 249,568
Cyber/Charter Reimbursement	Elimination of funding	\$ (180,000)
Rental & Sinking Fund Payments	Reduction based on debt payments	\$ (188,000)
PA Accountability Grant	Elimination of funding	\$ (232,733)
Social Security Reimbursement	Reduction in salaries and subsidy	\$ (56,908)
Retirement Reimbursement	Increase in Employer Contribution Rate	\$ 15,905
All Other State Sources (net)		\$ (4,190)
	STATE REVENUE- TOTAL CHANGE	\$ (396,358)
FEDERAL REVENUE		
ARRA SFSF	Elimination of Federal Stimulus Funds	\$ (624,707)
	FEDERAL REVENUE- TOTAL CHANGE	\$ (624,707)
	TOTAL REVENUE & OTHER FINANCING SOURCES	\$ (1,450,337)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-2012 PROPOSED FINAL BUDGET
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2010-2011 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2010-2011
SALARIES	Increases on existing staff	\$ 635,790
	Non-Replacements, Re-Organizations, Attritional Savings	\$ (733,480)
	Reclassification of budget dollars to professional services	\$ (57,364)
	SALARIES- TOTAL CHANGE	\$ (155,054)
BENEFITS		
Health Benefits (medical, dental, RX)	Estimated Increases to premiums	\$ 116,222
	Elimination of Transportation Driver health benefits	\$ (311,208)
	Stabilization of healthcare participation levels	\$ (135,521)
	Reclassification of budget dollars to professional services	\$ (48,533)
PSERS	Estimated rate increase from 8.22% to 9.50%	\$ 209,289
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 54,224
	Non-Replacements, Re-Organizations, Attritional Savings	\$ (357,274)
	BENEFITS- TOTAL CHANGE	\$ (472,801)
PURCHASED PROFESSIONAL & TECHNICAL SERVICES		
Tax Collection Services	Reduction based on historical costs	\$ (22,500)
Educational Services (IU, Other LEA's)	Reduction based on identified services	\$ (102,352)
Other Professional Services	Increase based on anticipated charges	\$ 12,771
	Reclassification of budget dollars from salaries & benefits	\$ 105,897
Other Services (net)		\$ 2,511
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ (3,673)
PURCHASED PROPERTY SERVICES		
Repairs & Maintenance	Transportation & B&G estimates	\$ 43,845
Technology	Reclassification of budget transfer funds/additional tech funds	\$ 99,350
Other Services (net)		\$ 26,067
	PURCH PTY SVCS- TOTAL CHANGE	\$ 169,262
OTHER PURCHASED SERVICES		
IU Transportation	Reduction based on estimated in-house transports	\$ (37,062)
Insurance	Increases based on quote	\$ 9,084
Tech Communications	Increases based on estimated costs	\$ 17,000
Tuition Other LEA's	Reduction based on student enrollment	\$ (70,000)
Cyber/Charter School	Increase based on student enrollment	\$ 100,000
Other Services (net)		\$ (718)
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 18,304
SUPPLIES		
General Supplies	Increase based on estimated needs district wide	\$ 37,767
	Reclassification of budget funds from property	\$ 49,371
Technology	Increase based on estimated needs	\$ 117,624
Oil /Diesel/Gasoline	Increase to price per gallon \$3.00 vs \$3.50	\$ 73,065
Non-Consumable Texts	Reclassification of budget funds to texts	\$ 150,000
Other Supplies (net)		\$ 15,138
	SUPPLIES- TOTAL CHANGE	\$ 442,965
PROPERTY		
Replacements	Increase based on planned capital purchases	\$ 49,371
OTHER FINANCING USES		
Debt	Reduction based on scheduled debt payments	\$ (391,490)
Fund Transfers	Reclassification and elimination transfers	\$ (273,000)
Other Financing Uses (net)		\$ (21,984)
	OTHER FINANCING USES- TOTAL CHANGE	\$ (686,474)
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ (638,099)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-2012 PROPOSED FINAL BUDGET
STAFFING CHANGES**

Administration

	Salary	Benefits	Total	% Reduction
High/Middle School	\$ (43,768)	\$ (19,328)	\$ (63,096)	
Elementary	(8,241)	(1,601)	(9,842)	
Operations	(93,241)	(34,923)	(128,164)	
	\$ (145,250)	\$ (55,852)	\$ (201,102)	-9.10%

Professionals

	Salary	Benefits	Total	
High School	\$ (292,353)	\$ (84,201)	\$ (376,554)	
Middle School	(115,160)	(54,888)	(170,048)	
Elementary	(106,680)	(33,955)	(140,635)	
	\$ (514,193)	\$ (173,044)	\$ (687,237)	-4.61%

Support

	Salary	Benefits	Total	
Operations	\$ (173,564)	\$ (110,069)	\$ (283,632)	
Middle School	3,163	(18,310)	(15,147)	
	\$ (170,401)	\$ (128,378)	\$ (298,779)	-4.69%

Grand Total **\$ (829,844)** **\$ (357,274)** **\$ (1,187,118)**

Note: Post retirement benefits are not included in these amounts.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-2012 PROPOSED FINAL BUDGET
CHART OF TAX MILLAGE AND ASSESSED VALUES**

<u>SCHOOL YEAR</u>	<u>MILLAGE LEVEL</u>	<u>% CHANGE PRIOR YEAR</u>	<u>ASSESSED VALUE</u>	<u>NET ASSESSED VALUE*</u>	<u>EST GROSS VALUE OF 1 MILL</u>	<u>COLLECTIONS</u>	<u>% OF DUPLICATE COLLECTED</u>
2011-12	50.66	0.00%	450,240,950	437,093,270	\$432,692.00 Gaming Funds	\$21,923,513 (\$666,002)	96.00%
2010-11	50.66	2.53%	450,926,550	437,778,870	\$431,226.00 Gaming Funds	\$21,866,119 (\$666,002)	98.59%
2009-10	49.41	4.22%	446,075,975	432,594,217	\$427,553.84 Gaming Funds	\$21,124,423 (\$665,953)	98.83%
2008-09	47.41	5.19%	434,234,800	420,270,101	\$413,328.20 Gaming Funds	\$19,595,890 (\$662,156)	98.35%
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
2011-12 PROPOSED FINAL BUDGET
TAX MILLAGE/RATE CHART**

	Estimated Assessed Value	Change in Assessment	Percent
2011-12	450,240,950	(685,600)	-0.15%
2010-11	450,926,550		

2010-11 Millage	2011-12 Tax Increase	2011-12 Millage	Percent Increase
50.66	0.00	50.66	0.00%

Property Assessment	2010-11 Tax Bill	Tax Bill Proposed Increase	2011-12 Proposed Tax Bill
1,000	\$50.66	\$0.00	\$50.66
10,000	\$506.60	\$0.00	\$506.60
15,000	\$759.90	\$0.00	\$759.90
20,000	\$1,013.20	\$0.00	\$1,013.20
25,000	\$1,266.50	\$0.00	\$1,266.50
30,000	\$1,519.80	\$0.00	\$1,519.80
35,000	\$1,773.10	\$0.00	\$1,773.10
40,000	\$2,026.40	\$0.00	\$2,026.40
45,000	\$2,279.70	\$0.00	\$2,279.70
50,000	\$2,533.00	\$0.00	\$2,533.00
55,000	\$2,786.30	\$0.00	\$2,786.30
60,000	\$3,039.60	\$0.00	\$3,039.60
65,000	\$3,292.90	\$0.00	\$3,292.90
70,000	\$3,546.20	\$0.00	\$3,546.20
75,000	\$3,799.50	\$0.00	\$3,799.50
80,000	\$4,052.80	\$0.00	\$4,052.80
85,000	\$4,306.10	\$0.00	\$4,306.10
90,000	\$4,559.40	\$0.00	\$4,559.40
95,000	\$4,812.70	\$0.00	\$4,812.70
100,000	\$5,066.00	\$0.00	\$5,066.00
105,000	\$5,319.30	\$0.00	\$5,319.30
110,000	\$5,572.60	\$0.00	\$5,572.60
115,000	\$5,825.90	\$0.00	\$5,825.90
120,000	\$6,079.20	\$0.00	\$6,079.20
125,000	\$6,332.50	\$0.00	\$6,332.50

**Northwestern Lehigh School District
2010-11 Fund Balance Composition
Projected at May 11, 2011**

Composition of Fund Balance	6/30/2010	Additions 2010-11	Appropriations 2011-12	Estimated Balance 6/30/2011
Unreserved/Undesignated	\$2,854,725	\$382,302	(\$400,000)	\$2,837,027
Reserved	\$2,141,403	\$380,000	(\$75,000)	\$2,446,403
Reservation for Prepays	\$84,691	(\$84,691)	\$0	\$0
Unreserved/Designated	\$4,030,104	\$2,199,896	(\$587,342)	\$5,642,658
Total Fund Balance	\$9,110,923	\$2,877,507	(\$1,062,342)	\$10,926,088

Unreserved/Undesignated, June 30, 2011		\$2,837,027
Total Budget	\$36,932,065	\$36,293,966
Unreserved/Undesignated - % of Budget	7.730%	7.817%

Breakout of Designations

	Balance June 30, 2010	Designation 10-11	Appropriations 11-12	Balance June 30, 2011
Highmark	\$835,000	\$300,000	\$0	1,135,000
PSERS	\$1,330,000	\$450,000	\$0	1,780,000
Emmaus Bond Pool	\$640,000	\$750,000	(\$180,192)	1,209,808
Electric	\$100,000	\$200,000	(\$150,000)	150,000
Fuel	\$350,000	\$300,000	(\$132,150)	517,850
Technology	\$200,000	\$200,000	(\$100,000)	300,000
Textbooks	\$150,000	\$100,000	\$0	250,000
Buses	\$175,000	\$150,000	(\$25,000)	300,000
2010-11 Appropriation of Fund Balance	\$250,104	(\$250,104)	\$0	-
	<u>\$4,030,104</u>	<u>\$2,199,896</u>	<u>(\$587,342)</u>	<u>\$5,642,658</u>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$8,388,569	\$8,390,980	\$8,445,987	\$55,007	0.7%
200	Employee Benefits	\$2,749,093	\$3,670,025	\$3,315,998	(\$354,027)	-9.6%
300	Purchased Professional & Technical Services	\$22,751	\$47,450	\$34,240	(\$13,210)	-27.8%
400	Purchased Property Services	\$73,676	\$162,100	\$262,410	\$100,310	61.9%
500	Other Purchased Services	\$479,588	\$519,560	\$615,032	\$95,472	18.4%
600	Supplies	\$492,183	\$485,096	\$867,097	\$382,001	78.7%
700	Property	\$183,683	\$85,880	\$101,274	\$15,394	17.9%
800	Other Objects	\$3,738	\$4,325	\$5,225	\$900	20.8%
	Total	\$12,393,281	\$13,365,416	\$13,647,263	\$281,847	2.1%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,071,101	\$2,048,715	\$2,099,897	\$51,182	2.5%
200	Employee Benefits	\$638,351	\$750,591	\$832,345	\$81,754	10.9%
300	Purchased Professional & Technical Services	\$1,240,549	\$1,492,117	\$1,407,293	(\$84,824)	-5.7%
400	Purchased Property Services	\$251	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$227,357	\$337,233	\$286,050	(\$51,183)	-15.2%
600	Supplies	\$13,923	\$10,730	\$11,051	\$321	3.0%
700	Property	\$49,349	\$167,963	\$500	(\$167,463)	-99.7%
800	Other Objects	\$300	\$300	\$300	\$0	0.0%
	Total	\$4,241,181	\$4,808,149	\$4,637,936	(\$170,213)	-3.5%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$998,643	\$1,041,563	\$1,040,314	(\$1,249)	-0.1%
	Total	\$998,643	\$1,041,563	\$1,040,314	(\$1,249)	-0.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
100	Salaries	\$2,305	\$10,000	\$10,000	\$0	0.0%
200	Employee Benefits	\$253	\$1,679	\$1,797	\$118	7.0%
300	Purchased Professional & Technical Services	\$2,150	\$2,500	\$2,500	\$0	0.0%
	Total	\$4,707	\$14,179	\$14,297	\$118	0.8%
NON PUBLIC SCHOOL PROGRAM						
Function 1500						
600	Supplies	\$32,361	\$0	\$0	\$0	0.0%
	Total	\$32,361	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$0	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$0	\$331	\$359	\$28	8.5%
300	Purchased Professional & Technical Services	\$6,353	\$5,500	\$6,500	\$1,000	18.2%
500	Other Purchased Services	\$0	\$140	\$0	(\$140)	-100.0%
600	Supplies	\$0	\$0	\$0	\$0	0.0%
	Total	\$6,353	\$7,971	\$8,859	\$888	11.1%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS						
Function 1700						
500	Other Purchased Services	\$295,905	\$279,192	\$282,698	\$3,506	1.3%
	Total	\$295,905	\$279,192	\$282,698	\$3,506	1.3%
TOTAL 1000	INSTRUCTION	\$17,972,430	\$19,516,470	\$19,631,367	\$114,897	0.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$841,872	\$872,211	\$854,987	(\$17,224)	-2.0%
200	Employee Benefits	\$286,903	\$357,154	\$358,164	\$1,010	0.3%
300	Purchased Professional & Technical Services	\$0	\$1,025	\$1,025	\$0	0.0%
400	Purchased Property Services	\$333	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$6,168	\$9,341	\$11,600	\$2,259	24.2%
600	Supplies	\$8,655	\$7,800	\$7,720	(\$80)	-1.0%
700	Property	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$197	\$400	\$2,200	\$1,800	450.0%
	Total	\$1,144,127	\$1,248,431	\$1,236,196	(\$12,235)	-1.0%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$505,257	\$489,358	\$510,392	\$21,034	4.3%
200	Employee Benefits	\$166,790	\$205,700	\$249,380	\$43,680	21.2%
300	Purchased Professional & Technical Services	\$16,405	\$8,050	\$6,050	(\$2,000)	-24.8%
400	Purchased Property Services	\$0	\$1,008	\$0	(\$1,008)	-100.0%
500	Other Purchased Services	\$9,509	\$15,075	\$16,030	\$955	6.3%
600	Supplies	\$45,610	\$37,113	\$37,312	\$199	0.5%
700	Property	\$32,980	\$0	\$0	\$0	0.0%
800	Other Objects	\$419	\$409	\$455	\$46	11.2%
	Total	\$776,969	\$756,713	\$819,619	\$62,906	8.3%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,098,410	\$1,194,480	\$1,186,719	(\$7,761)	-0.6%
200	Employee Benefits	\$348,391	\$690,419	\$709,517	\$19,098	2.8%
300	Purchased Professional & Technical Services	\$163,771	\$170,000	\$163,000	(\$7,000)	-4.1%
400	Purchased Property Services	\$98	\$650	\$650	\$0	0.0%
500	Other Purchased Services	\$56,285	\$77,750	\$75,815	(\$1,935)	-2.5%
600	Supplies	\$22,626	\$26,296	\$25,881	(\$415)	-1.6%
700	Property	\$5,654	\$2,700	\$1,400	(\$1,300)	-48.1%
800	Other Objects	\$14,439	\$14,445	\$15,600	\$1,155	8.0%
	Total	\$1,709,674	\$2,176,740	\$2,178,582	\$1,842	0.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$177,955	\$180,356	\$167,728	(\$12,628)	-7.0%
200	Employee Benefits	\$63,784	\$81,972	\$87,889	\$5,917	7.2%
300	Purchased Professional & Technical Services	\$1,226	\$500	\$1,500	\$1,000	200.0%
400	Purchased Property Services	\$92	\$200	\$250	\$50	25.0%
600	Supplies	\$5,756	\$4,080	\$4,450	\$370	9.1%
700	Property	\$1,612	\$0	\$0	\$0	0.0%
	Total	\$250,426	\$267,108	\$261,817	(\$5,291)	-2.0%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$387,976	\$342,061	\$320,402	(\$21,659)	-6.3%
200	Employee Benefits	\$139,040	\$157,016	\$165,960	\$8,944	5.7%
300	Purchased Professional & Technical Services	\$54,151	\$73,750	\$68,500	(\$5,250)	-7.1%
400	Purchased Property Services	\$3,897	\$6,600	\$7,000	\$400	6.1%
500	Other Purchased Services	\$6,331	\$8,150	\$7,700	(\$450)	-5.5%
600	Supplies	\$8,238	\$13,000	\$9,000	(\$4,000)	-30.8%
700	Property	\$1,588	\$0	\$0	\$0	0.0%
800	Other Objects	\$4,794	\$9,000	\$4,830	(\$4,170)	-46.3%
	Total	\$606,015	\$609,577	\$583,392	(\$26,185)	-4.3%
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,316,197	\$1,349,798	\$1,198,746	(\$151,052)	-11.2%
200	Employee Benefits	\$460,987	\$593,260	\$605,966	\$12,706	2.1%
300	Purchased Professional & Technical Services	\$73,116	\$35,350	\$144,147	\$108,797	307.8%
400	Purchased Property Services	\$700,741	\$771,060	\$828,500	\$57,440	7.4%
500	Other Purchased Services	\$151,977	\$166,849	\$180,379	\$13,530	8.1%
600	Supplies	\$578,220	\$975,871	\$1,050,706	\$74,835	7.7%
700	Property	\$18,311	\$1,050	\$21,050	\$20,000	1904.8%
800	Other Objects	\$455	\$925	\$925	\$0	0.0%
	Total	\$3,300,004	\$3,894,163	\$4,030,419	\$136,256	3.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$955,854	\$996,477	\$930,983	(\$65,494)	-6.6%
200	Employee Benefits	\$415,910	\$512,349	\$222,991	(\$289,358)	-56.5%
300	Purchased Professional & Technical Services	\$8,404	\$7,334	\$7,771	\$437	6.0%
400	Purchased Property Services	\$65,363	\$46,976	\$59,928	\$12,952	27.6%
500	Other Purchased Services	\$89,271	\$157,104	\$107,694	(\$49,410)	-31.5%
600	Supplies	\$257,444	\$396,700	\$388,819	(\$7,881)	-2.0%
700	Property	\$14,726	\$0	\$180,000	\$180,000	0.0%
800	Other Objects	\$70	\$100	\$100	\$0	0.0%
	Total	\$1,807,043	\$2,117,040	\$1,898,286	(\$218,754)	-10.3%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$275,768	\$289,839	\$283,376	(\$6,463)	-2.2%
200	Employee Benefits	\$84,242	\$117,462	\$108,637	(\$8,825)	-7.5%
300	Purchased Professional & Technical Services	\$6,264	\$13,750	\$12,250	(\$1,500)	-10.9%
500	Other Purchased Services	\$10,981	\$24,566	\$30,466	\$5,900	24.0%
600	Supplies	\$18,677	\$15,600	\$14,770	(\$830)	-5.3%
700	Other Purchased Services	\$10,573	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,677	\$0	\$500	\$500	0.0%
	Total	\$408,182	\$461,217	\$449,999	(\$11,218)	-2.4%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$36,949	\$38,000	\$38,000	\$0	0.0%
	Total	\$36,949	\$38,000	\$38,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$10,039,389	\$11,568,989	\$11,496,310	(\$72,679)	-0.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$364,707	\$407,608	\$407,612	\$4	0.0%
200	Employee Benefits	\$80,807	\$86,927	\$93,081	\$6,154	7.1%
300	Purchased Professional & Technical Services	\$67,910	\$74,431	\$73,308	(\$1,123)	-1.5%
400	Purchased Property Services	\$22,941	\$22,290	\$21,408	(\$882)	-4.0%
500	Other Purchased Services	\$19,015	\$20,600	\$21,650	\$1,050	5.1%
600	Supplies	\$58,590	\$41,118	\$39,562	(\$1,556)	-3.8%
700	Property	\$3,554	\$4,020	\$6,760	\$2,740	68.2%
800	Other Objects	\$13,199	\$16,150	\$12,435	(\$3,715)	-23.0%
	Total	\$630,723	\$673,144	\$675,816	\$2,672	0.4%
COMMUNITY SERVICES						
Function 3300						
100	Salaries	\$0	\$1,000	\$1,000	\$0	0.0%
200	Employee Benefits	\$0	\$84	\$85	\$1	1.2%
300	Purchased Professional & Technical Services	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$5,000	\$5,000	\$5,000	\$0	0.0%
	Total	\$5,000	\$6,084	\$6,085	\$1	0.0%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SV	\$635,723	\$679,228	\$681,901	\$2,673	0.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2011-12 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2009-10 Actual	2010-2011 Budget	2011-2012 Proposed Final	Increase (Decrease)	% Change
SITE IMPROVEMENT SERVICES						
Function 4200						
	400 Purchased Property Services	\$28,499	\$0	\$0	\$0	0.0%
	Total	\$28,499	\$0	\$0	\$0	0.0%
TOTAL 4000	FACILITIES ACQ, CONSTR & IMPR'	\$28,499	\$0	\$0	\$0	0.0%
DEBT SERVICE						
Function 5100						
	800 Other Objects	\$1,778,512	\$2,515,378	\$2,029,388	(\$485,990)	-19.3%
	900 Other Financing Uses	\$1,625,000	\$1,920,000	\$2,005,000	\$85,000	4.4%
	Total	\$3,403,512	\$4,435,378	\$4,034,388	(\$400,990)	-9.0%
FUND TRANSFERS						
Function 5200						
	900 Other Financing Uses	\$350,000	\$332,000	\$50,000	(\$282,000)	-84.9%
	Total	\$350,000	\$332,000	\$50,000	(\$282,000)	-84.9%
BUDGETARY RESERVE						
Function 5900						
	800 Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$3,753,512	\$5,167,378	\$4,484,388	(\$682,990)	-13.2%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$32,429,554	\$36,932,065	\$36,293,966	(\$638,099)	-1.7%