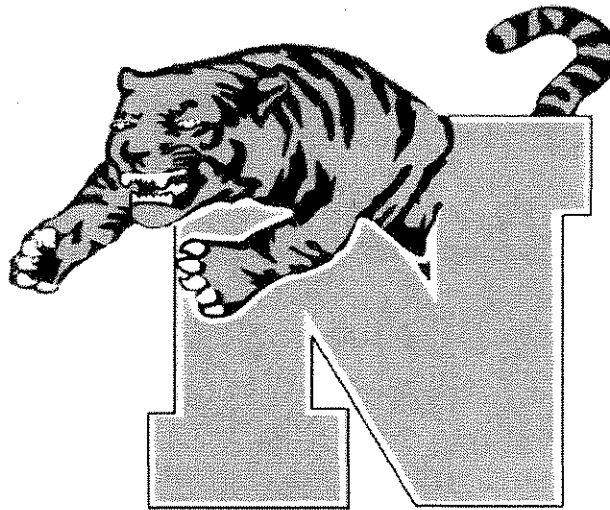


# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2011-2012**

**GENERAL FUND BUDGET**



**FINAL BUDGET**

**June 15, 2011**

# 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  
2011

SCHOOL BOARD MEMBERS

Gregory W. Snyder, President  
Sally L. Schoffstall, Esq., Vice President  
Donald J. Link, Secretary  
Willard G. Dellicker, Treasurer  
Camille S. Bartlett  
Christopher J. Ford  
Todd Hernandez  
Michael S. Marich  
Darryl S. Schafer  
John E. Freund III, Esq., Solicitor

Administrators

Dr. Mary Anne Wright, Superintendent  
Jennifer Holman, Assistant Superintendent  
Leslie Frisbie, Business Administrator  
Luann Matika, Director of Human Resources  
Dr. Mark Scott, Director of Student Services  
LeAnn Stitzel, Director of Curriculum and Technology  
TBD, Director of Operations  
Northwestern Lehigh Administrative/Business Offices  
6493 Route 309, New Tripoli, PA 18066

Dennis Nemes, High School Principal  
Kenneth Fisher, Assistant High School Principal  
Northwestern Lehigh High School  
6493 Route 309, New Tripoli, PA 18066

Laurie Hoppes, Middle School Principal  
Amy Wahl, Assistant Middle School Principal  
Northwestern Lehigh Middle School  
6636 Northwest Road, New Tripoli, PA 18066

Jill Berlet, 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

LuAnn Schellhamer, Assistant Business Administrator  
Lori Seier, Supervisor of Food Services  
Jason Zimmerman, Director of Student Athletics and Activities

NORTHWESTERN LEHIGH SCHOOL DISTRICT



*Superintendent's*  
**BUDGET MESSAGE**

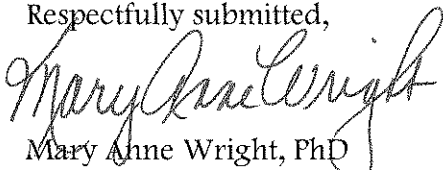
PRESENTED TO: The Board of School Directors and  
The Public of Northwestern Lehigh School District

The 2011-2012 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.

This year's expenditure budget totals \$36,017,163 while the revenue budget totals \$35,281,565. The shortfall of \$735,598 will be funded by the use of fund balance resulting in a no millage increase. Several of the challenges addressed in this budget include increase in PSERS, fuel and a decrease of 8.9% in state funding. 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.

The 2011-2012 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,

  
Mary Anne Wright, PhD  
Superintendent

**Northwestern Lehigh School District  
2011-12 Final Budget**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET SUMMARY  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

Code	Description	2009-10 Actual	2010-11 Budget	2011-12 Final	Increase (Decrease) Percent
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
<u>REVENUES</u>					
6000	LOCAL SOURCES	\$24,692,834	\$25,593,290	\$25,171,452	-1.6%
	MILLAGE INCREASE - 0 Mills			\$0	
7000	STATE SOURCES	\$10,154,175	\$10,236,964	\$9,896,971	-3.3%
8000	FEDERAL SOURCES	\$988,138	\$851,707	\$213,142	-75.0%
	<b>TOTAL REVENUES</b>	<b>\$35,835,147</b>	<b>\$36,681,961</b>	<b>\$35,281,565</b>	<b>-3.8%</b>
9000	OTHER FINANCING SOURCES	\$3,675	\$0	\$0	0.0%
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$35,838,822</b>	<b>\$36,681,961</b>	<b>\$35,281,565</b>	<b>-3.8%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
<u>EXPENDITURES</u>					
1000	INSTRUCTION	\$17,972,430	\$19,516,470	\$19,698,453	0.9%
2000	SUPPORT SERVICES	\$10,039,389	\$11,568,989	\$11,153,171	-3.6%
3000	OPER OF NONINSTRUCTIONAL SVCS	\$635,723	\$679,228	\$681,151	0.3%
4000	FACILITIES ACQ, CONST & IMPROVE SVCS	\$28,499	\$0	\$0	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>\$28,676,042</b>	<b>\$31,764,687</b>	<b>\$31,532,775</b>	<b>-0.7%</b>
5000	OTHER FINANCING USES	\$3,753,512	\$5,167,378	\$4,484,388	-13.2%
	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$32,429,554</b>	<b>\$36,932,065</b>	<b>\$36,017,163</b>	<b>-2.5%</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>		N/A	(\$250,104)	(\$735,598)	
<b>FUND BALANCE, BEGINNING OF YEAR</b>					
	NONSPENDABLE		\$84,690	\$84,690	
	RESTRICTED		\$0	\$0	
	COMMITTED		\$5,396,403	\$7,786,403	
	ASSIGNED		\$775,104	\$975,000	
	UNASSIGNED		\$2,854,726	\$3,142,337	
	<b>TOTAL FUND BALANCE</b>		<b>\$9,110,923</b>	<b>\$11,988,430</b>	
<b>NET BUDGET VARIANCES</b>			<b>\$2,877,507</b>	N/A	
<b>FUND BALANCE, END OF YEAR</b>					
	NONSPENDABLE		\$84,690	\$84,690	
	RESTRICTED		\$0	\$0	
	COMMITTED		\$7,786,403	\$7,450,805	
	ASSIGNED		\$975,000	\$975,000	
	UNASSIGNED		\$3,142,337	\$2,742,337	-12.7%
	<b>TOTAL FUND BALANCE</b>		<b>\$11,988,430</b>	<b>\$11,252,832</b>	

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**REVENUES  
AND  
OTHER FINANCING SOURCES**

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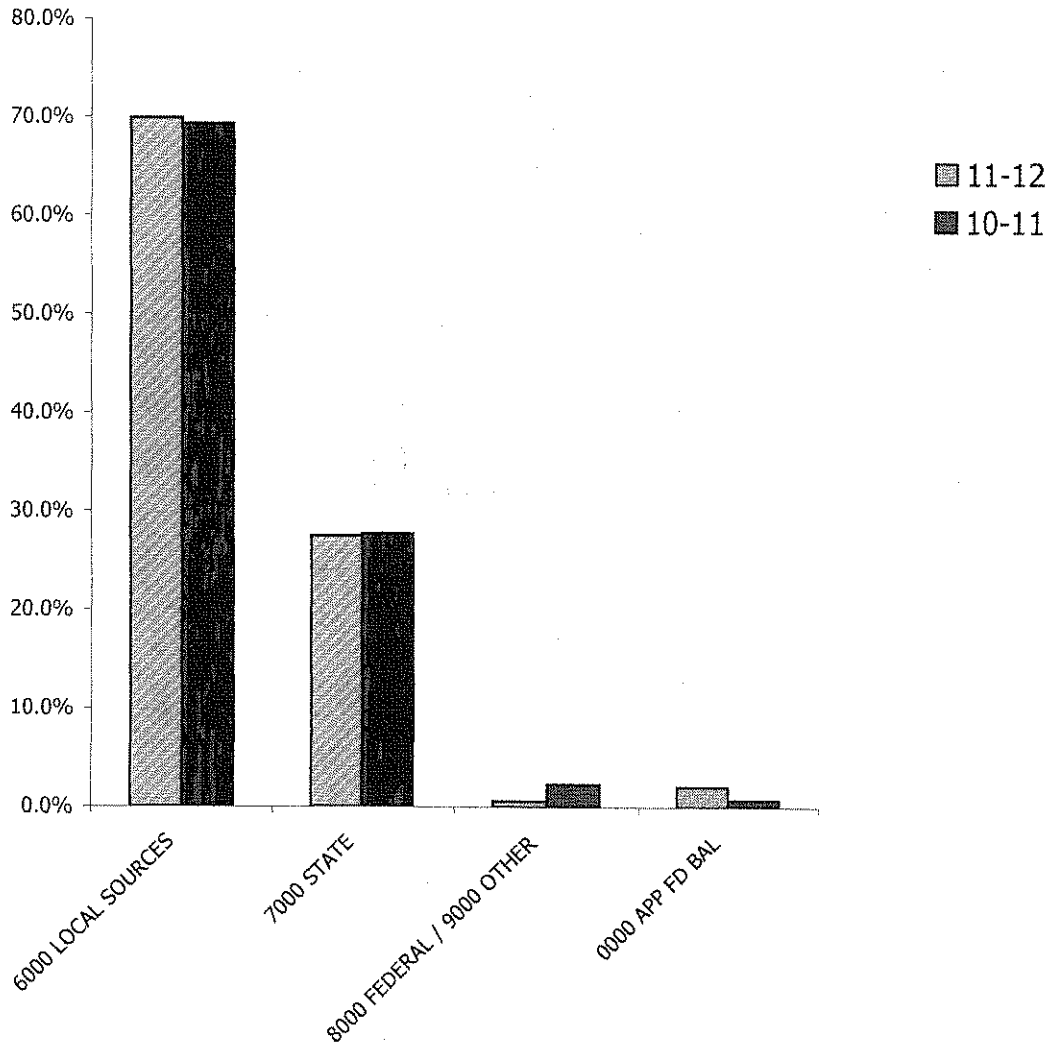
**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES**

Code	Description	2009-10 Actual Amount	2010-11 Budget Amount	2011-12 Final Amount	Increase (Decrease) Percent
6000	REVENUE FROM LOCAL SOURCES				
6100	Taxes Levied/Assessed by the LEA	\$22,835,244	\$23,766,251	\$23,753,266	-0.1%
6400	Delinquencies on Taxes Levied/Assessed by the LEA	\$780,210	\$725,000	\$725,000	0.0%
6500	Earnings on Investments	\$250,477	\$150,000	\$200,000	33.3%
6700	Revenue from Student Activities	\$77,290	\$65,000	\$65,000	0.0%
6800	Revenue from Intermediate Sources	\$542,492	\$784,000	\$380,000	-51.5%
6900	Other Revenue from Local Sources	\$207,121	\$103,039	\$48,186	-53.2%
6000	REVENUE FROM LOCAL SOURCES	\$24,692,834	\$25,593,290	\$25,171,452	-1.6%
7000	REVENUE FROM STATE SOURCES				
7100	Basic Instructional & Operating Subsidies	\$5,045,084	\$5,103,969	\$5,163,537	1.2%
7200	Subsidies for Specific Educational Programs	\$1,314,034	\$1,270,533	\$1,276,343	0.5%
7300	Subsidies for Noneducational Programs	\$2,547,122	\$2,322,002	\$2,133,966	-8.1%
7500	Extra Grants	\$245,405	\$232,733	\$0	-100.0%
7800	Revenue for Soc. Sec./PSERS Payt's	\$1,002,529	\$1,307,727	\$1,323,125	1.2%
7000	REVENUE FROM STATE SOURCES	\$10,154,174	\$10,236,964	\$9,896,971	-3.3%
8000	REVENUE FROM FEDERAL SOURCES				
8500	Restricted Grants-In-Aid from the Federal Government Through the Commonwealth	\$269,873	\$227,000	\$213,142	-6.1%
8708	American Recovery & Reinvestment Act of 2009	\$718,266	\$624,707	\$0	-100.0%
8000	REVENUE FROM FEDERAL SOURCES	\$988,139	\$851,707	\$213,142	-75.0%
9000	OTHER FINANCING SOURCES				
9400	Sale of or Compensation for Loss of Fixed Assets	\$3,675	\$0	\$0	0.0%
9000	OTHER FINANCING SOURCES	\$3,675	\$0	\$0	0.0%
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$35,838,822</b>	<b>\$36,681,961</b>	<b>\$35,281,565</b>	<b>-3.8%</b>
	<b>APPROPRIATION OF UNRESERVED FUND BALANCE</b>		<b>\$250,104</b>	<b>\$735,598</b>	
	<b>TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$35,838,822</b>	<b>\$36,932,065</b>	<b>\$36,017,163</b>	<b>-2.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
REVENUES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2011-12</u>	<u>2010-11</u>
6000 LOCAL SOURCES	69.9	69.3
7000 STATE SOURCES	27.5	27.7
8000 FEDERAL SOURCES	0.6	2.3
9000 OTHER FINANCING SOURCES	0.0	0.0
0000 APPROPRIATION OF FUND BALANCE	<u>2.0</u>	<u>0.7</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2011-12 FINAL BUDGET



## REVENUES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
Final Budget Explanation 2011-12  
REVENUE FROM LOCAL SOURCES**

6111 REAL ESTATE TAXES (w/o proposed millage increase).....	\$21,264,945
<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 450,393,800 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$432,904. The total millage required for the 2011-12 Budget is 50.66 mills. This represents a 0 mill increase over the prior year's millage.</p>	
6112 INTERIM REAL ESTATE TAXES.....	\$200,000
<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>	
6113 PUBLIC UTILITY REALTY TAX.....	\$30,000
<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>	
6114 PAYMENTS IN LIEU OF TAXES.....	\$6,000
<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>	
6143 LOCAL SERVICES TAX.....	\$40,000
<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>	
6151 EARNED INCOME TAX.....	\$2,000,000
<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>	
6153 TRANSFER TAX.....	\$200,000
<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>	
6154 CURRENT AMUSEMENT TAX.....	\$12,321
<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  
2011-12 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	09-10 Actual	10-11 Budget	11-12 Final	Increase/ (Decrease)
6111 - Heidbg	Current Real Estate Taxes	\$3,423,997			
Lowhill		\$3,633,882			
Lynn		\$4,512,640			
Weis		\$8,887,951			
<hr/>					
6111	Sub - Total	\$20,458,470	\$21,179,930	21,264,945	\$85,015
6112 - Heidbg	Interim Real Estate Taxes	\$15,919			
Lowhill		\$48,601			
Lynn		\$25,374			
Weis		\$51,625			
<hr/>					
6112	Sub - Total	\$141,519	\$250,000	\$200,000	(\$50,000)
6113	Public Utility Realty Tax	\$30,515	\$28,000	\$30,000	\$2,000
6114	Payments in Lieu of Current Taxes	\$5,707	\$6,000	\$6,000	\$0
6143	Local Services Tax (LST)	\$34,718	\$40,000	\$40,000	\$0
6151	Earned Income Taxes	\$1,960,976	\$2,000,000	\$2,000,000	\$0
6153 - Heidbg	Real Estate Transfer Taxes	\$18,429			
Lowhill		\$44,571			
Lynn		\$52,334			
Weis		\$77,039			
<hr/>					
6153	Sub - Total	\$192,373	\$250,000	\$200,000	(\$50,000)
6154	Amusement Taxes	\$10,966	\$12,321	\$12,321	\$0

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**Final Budget Explanation 2011-12**  
**REVENUE FROM LOCAL SOURCES (cont'd)**

6411 DELINQUENT REAL ESTATE TAX.....	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.	\$715,000
6412 DELINQUENT INTERIM REAL ESTATE TAX.....	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.	\$10,000
6510 INTEREST EARNINGS.....	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.	\$200,000
6710 ADMISSIONS.....	Admissions revenue represents anticipated gate receipts for athletic events, band concerts, and school plays.	\$55,000
6790 OTHER STUDENT ACTIVITY INCOME.....	Other Student Activity Income represents amounts charged for use of School District vehicles by school-related organizations or groups.	\$10,000
6832 REVENUE FROM INTERMEDIATE SOURCES-FEDERAL.....	Funds received by the School District for reimbursement of expenses incurred during participation the Individuals with Disabilities Education Act (IDEA) consortium programs.	\$380,000
6833 FEDERAL ARRA IDEA REVENUE RECEIVED AS PASS THROUGH.....	American Recovery Reinvestment Act (ARRA) IDEA revenue received by a school entity passed through from a primary recipient.	\$0
6910 RENTALS.....	Rentals represents revenue received from various government bodies, organizations, and civic groups for the rental of the School District's buildings and facilities.	\$14,000
6920 CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES.....	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.	\$15,000
6943 ADULT EDUCATION.....	Adult Education represents revenues received for adult education programs provided by the School District.	\$8,831
6944 TUITION - OTHER DISTRICT.....	Tuition - Other District represents monies received from other districts in Pennsylvania for education provided to pupils from the paying district.	\$0
6991 REFUND OF A PRIOR YEAR EXPENDITURE.....	Receipts of cash returning all or part of a prior period(s) expenditure.	\$0
6999 MISCELLANEOUS REVENUE.....	Miscellaneous Revenue represents those items of revenue received during the year that cannot be classified as one of the previously identified sources.	\$10,355

**REVENUE FROM LOCAL SOURCES** \$25,171,452



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	09-10 Actual	10-11 Budget	11-12 Final	Increase/ (Decrease)
6411 - Heidbg Lowhill Lynn Weis	Delinquent Real Estate Taxes	\$174,805 \$173,462 \$150,769 \$239,948			
6411	Sub - Total	\$738,984	\$715,000	\$715,000	\$0
6412 - Heidbg Lowhill Lynn Weis	Delinquent Int. Real Estate Taxes	\$5,125 \$16,154 \$6,243 \$13,648			
6412	Sub - Total	\$41,170	\$10,000	\$10,000	\$0
6420 - Heidbg Lowhill Lynn Weis	Delinquent Per Capita Taxes, Sec.679	\$0 \$0 \$28 \$0			
6420	Sub - Total	\$28	\$0	\$0	\$0
6441 - Heidbg Lowhill Lynn Weis	Delinquent Per Capita Taxes, Act 511	\$0 \$0 \$28 \$0			
6441	Sub - Total	\$28	\$0	\$0	\$0
6510	Earnings on Investments	\$250,477	\$150,000	\$200,000	\$50,000
6710 - Football Basketball Wrestling Soccer Drama	Admissions - Student Activities	\$24,557 \$10,883 \$4,168 \$3,090 \$16,850			
6710	Sub - Total	\$59,548	\$55,000	\$55,000	\$0
6790 - Misc. Transp		\$17,742	\$10,000	\$10,000	\$0
6831	Intermediate Unit-Federal Pass Through	\$1,633	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$409,353	\$409,000	\$380,000	(\$29,000)
6833	ARRA-IDEA, Part B	\$131,506	\$375,000	\$0	(\$375,000)
6910	Rentals	\$13,951	\$14,000	\$14,000	\$0
6920	Contributions/Donations Private Sources	\$10,700	\$72,500	\$15,000	(\$57,500)
6921	Capital Contributions	\$98,499	\$0	\$0	\$0
6941	Tuition Students	\$64	\$0	\$0	\$0
6943	Adult Education	\$8,488	\$6,000	\$8,831	\$2,831
6944	Tuition - Other Districts	\$42,551	\$0	\$0	\$0
6949	Other Tuition From Patrons	\$1,500	\$0	\$0	\$0
6991	Refund of a Prior Year Expenditure	\$16,220	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$15,148	\$10,539	\$10,355	(\$184)
6000	REVENUE FROM LOCAL SOURCES	\$24,692,834	\$25,593,290	\$25,171,452	(\$421,838)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
Final Budget Explanation 2011-12  
REVENUE FROM STATE SOURCES**

7110	<b>BASIC EDUCATION FUNDING</b> 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.	\$5,103,537
7144	<b>CHARTER/CYBER SCHOOL REIMBURSEMENT</b> Revenue received as partial reimbursement of district payments made to Charter/Cyber Schools.	\$0
7160	<b>TUITION FOR SECTION 1305 AND 1306</b> 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.	\$60,000
7210	<b>HOMEBOUND INSTRUCTION</b> 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.	\$0
7271	<b>SPECIAL EDUCATION</b> 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.	\$1,276,343
7310	<b>TRANSPORTATION</b> 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	<b>RENTAL AND SINKING FUND PAYMENTS</b> 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.	\$385,000
7330	<b>HEALTH SERVICES</b> 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	<b>STATE PROPERTY TAX REDUCTION ALLOCATION</b> Designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.	\$665,966
7501	<b>PA ACCOUNTABILITY GRANTS</b> 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.	\$0
7502	<b>DUAL ENROLLMENT GRANTS</b> Revenue received from the Commonwealth of PA to allow high school students to earn college credits while completing high school.	\$0
7810	<b>STATE SOCIAL SECURITY PAYMENTS</b> 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.	\$631,125
7820	<b>STATE RETIREMENT PAYMENTS</b> 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.	\$692,000
<b>REVENUE FROM STATE SOURCES</b>		\$9,896,971

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	09-10 Actual	10-11 Budget	11-12 Final	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
7110	Basic Education Funding	\$4,826,848	\$4,853,969	\$5,103,537	\$249,568
7144	Charter/Cyber School Reimbursement	\$158,472	\$180,000	\$0	(\$180,000)
7160	Tuition for Section 1305 & 1306	\$59,764	\$70,000	\$60,000	(\$10,000)
7210	Homebound Instruction	\$0	\$500	\$0	(\$500)
7271	Special Education Of Exceptional Pupils	\$1,314,034	\$1,270,033	\$1,276,343	\$6,310
7310	Transportation	\$1,049,011	\$1,040,000	\$1,040,000	\$0
7320	Rental And Sinking Fund Payments	\$788,700	\$573,000	\$385,000	(\$188,000)
7330	Health Services	\$43,458	\$43,000	\$43,000	\$0
7340	State Property Tax Reduction Allocation	\$665,953	\$666,002	\$665,966	(\$36)
7501	PA Accountability Grants	\$232,733	\$232,733	\$0	(\$232,733)
7502	Dual Enrollment Program	\$12,672	\$0	\$0	\$0
7800	Revenue For Social Security Payments				
7810	Revenue For Social Security Payments	\$622,379	\$631,632	\$631,125	(\$507)
7820	Revenue For Retirement Payments	\$380,150	\$676,095	\$692,000	\$15,905
7000	REVENUE FROM STATE SOURCES	<u>\$10,154,174</u>	<u>\$10,236,964</u>	<u>\$9,896,971</u>	<u>(\$339,993)</u>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
Final Budget Explanation 2011-12  
REVENUE FROM FEDERAL SOURCES AND OTHER FINANCING SOURCES**

**FEDERAL SOURCES**

8514	IMPROVING BASIC PROGRAMS-TITLE I..... Revenue received for the education of disadvantaged children under NCLB, Title I.	\$174,448
8515	IMPROVING TEACHER QUALITY-TITLE II..... Revenue received for the education of children under NCLB, Title II.	\$38,694
8708	ARRA- STATE FISCAL STABILIZATION FUND..... American Recovery Reinvestment Act (ARRA) revenue received under the State Fiscal Stabilization Fund as part of the District's Basic Education Funding.	\$0

		<b>REVENUE FROM FEDERAL SOURCES</b>	<u>\$213,142</u>
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**OTHER FINANCING SOURCES**

9400	SALE OF FIXED ASSETS..... Monies received from the sale of or compensation for the loss of fixed assets.	\$0
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		<b>OTHER FINANCING SOURCES</b>	<u>\$0</u>
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	09-10 Actual	10-11 Budget	11-12 Final	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$180,039	\$180,000	\$174,448	(\$5,552)
8515	Improving Teacher Quality - Title II	\$83,109	\$47,000	\$38,694	(\$8,306)
8517	Title IV - Drug Free Schools	\$6,725	\$0	\$0	\$0
8703	ARRA- TITLE I	\$69,499	\$0	\$0	\$0
8708	ARRA-State Fiscal Stabilization Fund	\$648,767	\$624,707	\$0	(\$624,707)
8000	REVENUE FROM FEDERAL SOURCES	<u>\$988,139</u>	<u>\$851,707</u>	<u>\$213,142</u>	<u>(\$638,565)</u>
9000	OTHER FINANCING SOURCES				
9359	Other Enterprise Fund Transfers	\$0	\$0	\$0	\$0
9400	Sale Of Fixed Assets	\$3,675	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	<u>\$3,675</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$35,838,822</u>	<u>\$36,681,961</u>	<u>\$35,281,565</u>	<u>(\$1,400,396)</u>
	APPROPRIATION OF UNRESERVED FUND BALANCE		\$250,104	\$735,598	
	Millage Increase - 0.00 Mills			\$0	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	<u>\$35,838,822</u>	<u>\$36,932,065</u>	<u>\$36,017,163</u>	<u>(\$914,902)</u>

**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%	450,393,800	437,095,860	\$432,904.00 Gaming Funds	\$21,930,911 (\$665,966)	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 FINAL BUDGET  
TAX MILLAGE/RATE CHART**

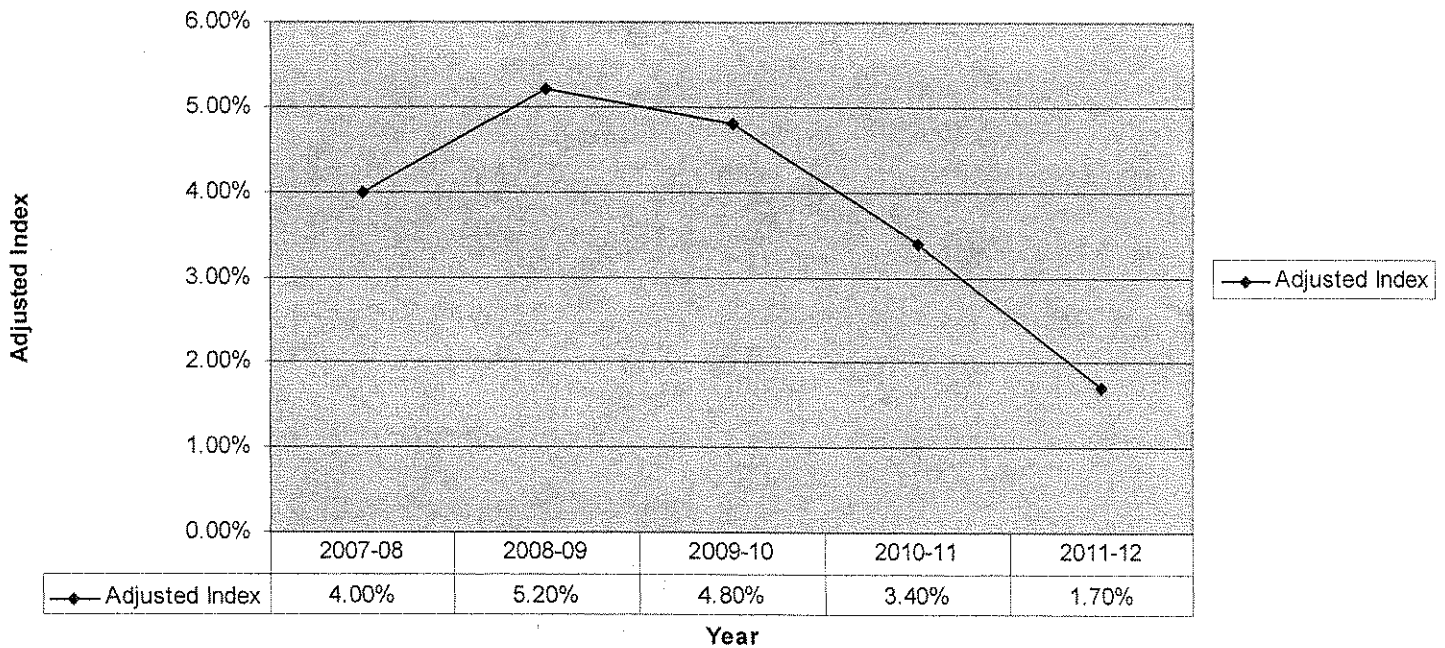
	Estimated Assessed Value	Change in Assessment	Percent
2011-12	450,393,800	(532,750)	-0.12%
2010-11	450,926,550		

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
59,194	\$2,998.77	\$0.00	\$2,998.77
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

## The Index Special Session Act 1 of 2006

The Act 1 Index is used to determine the maximum tax increase (without Court, PDE, or voter approval) allowed. The Index is calculated by averaging the percentage increase in the Pennsylvania Statewide average weekly wage and the Federal Employment Cost Index for elementary/secondary schools. For 2011-12, the base index is 1.4%. For school districts with a market value/income aid ratio greater than .4000, an upward adjustment is made to the index.



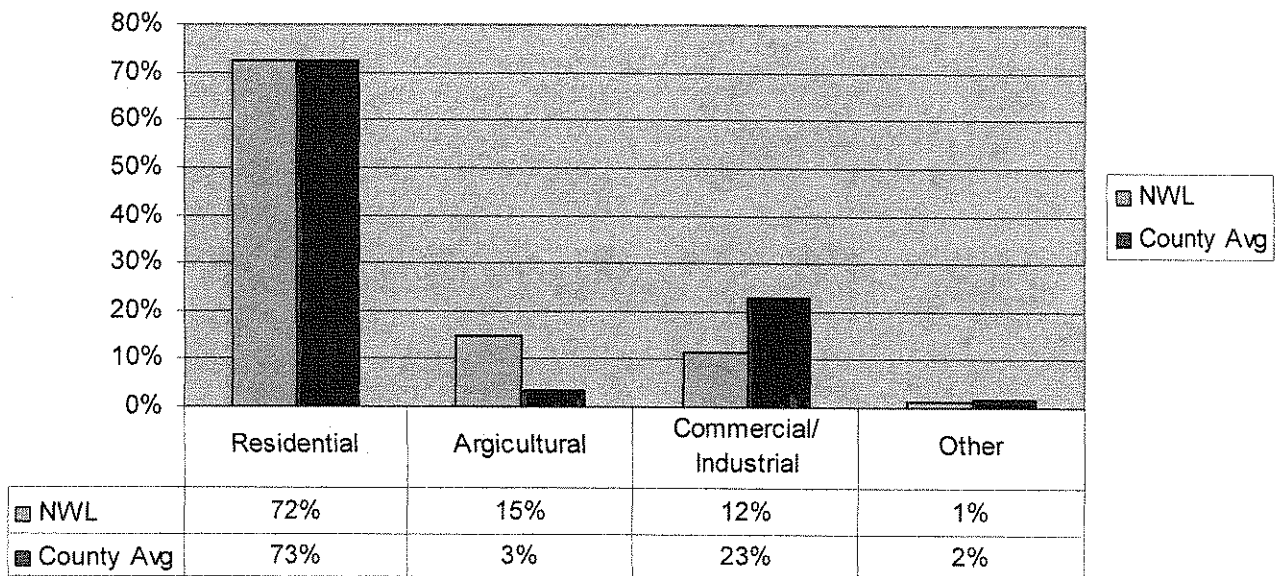
Source: Adjusted Index History obtained from the Pennsylvania Department of Education (PDE)  
[http://www.portal.state.pa.us/portal/server.pt/community/property\\_tax\\_relief/7452/act\\_1\\_index/510332](http://www.portal.state.pa.us/portal/server.pt/community/property_tax_relief/7452/act_1_index/510332)



## Real Estate Taxes

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 district and is collected by local elected tax collectors. Residential properties represent approximately 72% of the total taxable assessment for the district.

The 2011-2012 General Fund budget is based on an assessed valuation of 450,393,800 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$432,904. The total millage required for the 2011-2012 budget is 50.66 mills. This represents a 0.00 mill increase over the prior year's millage.

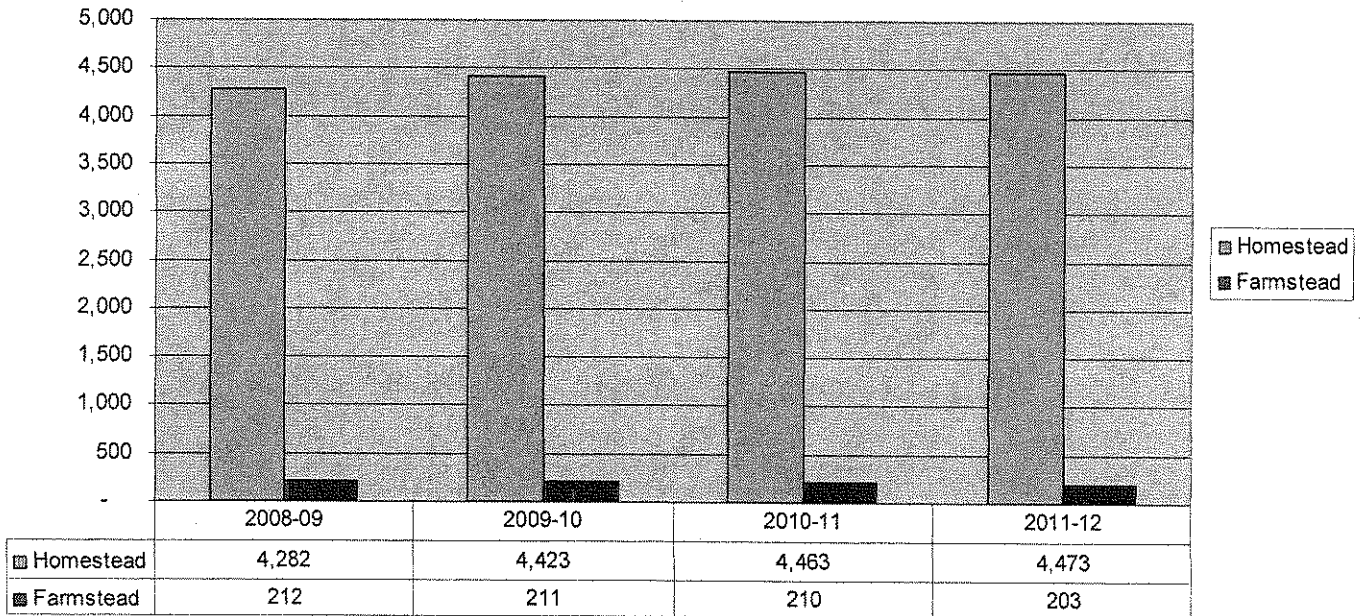


Source: Assessment data obtained from Lehigh County Property Classification Totals report as of 1/26/11.

## State Property Tax Relief Homestead/Farmstead

The Special Session Act 1 of 2006, the Taxpayer Relief Act was established to ease the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners, through the funding provided by gaming revenue.

Northwestern Lehigh School District's State Property Tax Relief allocation for the 2011-2012 fiscal year is \$665,966, a reduction of \$36 compared to 2010-2011. Proceeds generated through gaming proceeds flow from the state to the district and then are passed directly to all eligible taxpayers through a reduction to the current real estate tax bill. For the 2011-2012 tax bills, homesteads will receive a reduction of \$148.59 and farmsteads will receive a reduction of \$6.43. Since inception of the program, the district's revenues have remained consistent.



Source: Approved homestead/farmstead data obtained from Lehigh County.



**EXPENDITURES  
AND  
OTHER FINANCING USES**

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NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 Final Budget  
Explanation of Major Objects

100 SALARIES.....	Monies budgeted for gross salaries paid to all district employees, including substitutes, overtime, and sabbatical leaves.	\$16,419,829
200 EMPLOYEE BENEFITS.....	Monies budgeted for the School District's contribution to the Public School Employees Retirement System (PSERS) Fund (at 9.50%), 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.	\$6,726,385
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.	\$1,928,084
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.	\$1,076,996
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.	\$2,704,138
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.	\$2,317,789
700 PROPERTY.....	Monies budgeted for the acquisition of fixed assets. This category would include purchases of computer equipment, furniture and buses.	\$310,984
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.	\$2,477,958
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).	\$2,055,000

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$36,017,163</b>
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
SUMMARY BY OBJECT EXPENDITURES AND OTHER FINANCING USES**

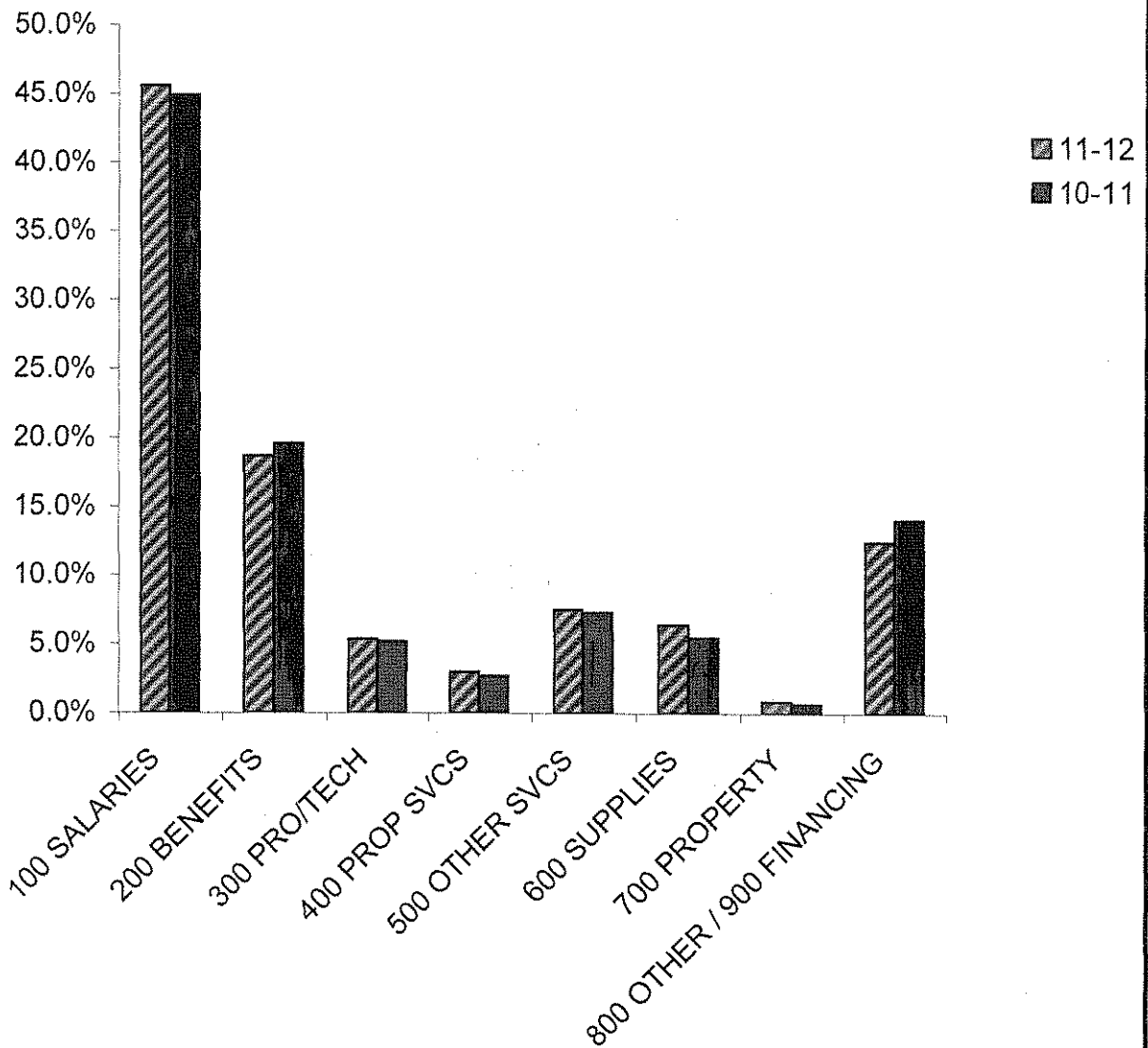
		2009-10 Actual	2010-11 Budget	2011-12 Final	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
100	Salaries	\$16,385,971	\$16,574,883	\$16,419,829	-0.9%
200	Employee Benefits	\$5,434,551	\$7,224,969	\$6,726,385	-6.9%
300	Purchased Prof & Tech Services	\$1,663,050	\$1,931,757	\$1,928,084	-0.2%
400	Purchased Property Services	\$867,392	\$1,011,884	\$1,076,996	6.4%
500	Other Purchased Services	\$2,387,978	\$2,695,123	\$2,704,138	0.3%
600	Supplies	\$1,542,284	\$2,013,404	\$2,317,789	15.1%
700	Property	\$350,528	\$261,613	\$310,984	18.9%
800	Other Objects	\$1,822,800	\$2,966,432	\$2,477,958	-16.5%
900	Other Financing Uses	\$1,975,000	\$2,252,000	\$2,055,000	-8.7%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$32,429,554</b>	<b>\$36,932,065</b>	<b>\$36,017,163</b>	<b>-2.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
EXPENDITURES BY OBJECT COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2011-12</u>	<u>2010-11</u>
100 SALARIES	45.6	44.9
200 BENEFITS	18.7	19.6
300 PROF/TECH SVCS	5.4	5.2
400 PROPERTY SVCS	3.0	2.7
500 OTHER PURC SVCS	7.5	7.3
600 SUPPLIES	6.4	5.5
700 PROPERTY	0.9	0.7
800 OTHER OBJECTS	6.9	8.0
900 OTHER FINANCING USES	<u>5.6</u>	<u>6.1</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>



# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2011-12 FINAL BUDGET



## EXPENDITURES BY OBJECT

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 Final Budget  
Explanation of Major Functions

**INSTRUCTION**

1100 REGULAR PROGRAMS..... Providing learning activities to students in grades K-12.	\$13,753,037
1200 SPECIAL EDUCATION PROGRAMS..... Providing learning activities to students in grades K-12 with special needs.	\$4,599,248
1300 VOCATIONAL EDUCATION PROGRAMS..... Payments to Lehigh Career & Technical Institute for programs.	\$1,040,314
1400 OTHER INSTRUCTIONAL PROGRAMS..... Summer school, homebound instruction, and other instructional grant programs.	\$14,297
1600 ADULT EDUCATION PROGRAMS..... Providing educational opportunities to the adult community on a self-supporting basis.	\$8,859
1700 COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS..... The School District's sponsorship of students attending programs at local community colleges.	\$282,698
<b>TOTAL INSTRUCTION</b>	<b>\$19,698,453</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.	\$1,216,270
2200 INSTRUCTIONAL STAFF..... Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.	\$807,042

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
 2011-12 Final Budget  
 Explanation of Major Functions

**SUPPORT SERVICES (cont'd)**

2300	ADMINISTRATION.....	\$2,130,054
	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.....	\$261,817
	Services associated with providing appropriate medical, dental and nursing services, including verification of required immunizations.	
2500	BUSINESS.....	\$594,085
	Activities concerned with the fiscal and internal services of the School District.	
2600	OPERATIONAL AND MAINTENANCE OF PLANT.....	\$3,767,928
	Activities concerned with physical plant facilities (buildings and grounds) of the School District.	
2700	STUDENT TRANSPORTATION SERVICES.....	\$1,896,986
	Activities concerned with transporting students to and from school.	
2800	SUPPORT SERVICES - CENTRAL.....	\$440,989
	Activities which support other instructional and supporting services programs.	
2900	OTHER SUPPORT SERVICES.....	\$38,000
	Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.	
<b>TOTAL SUPPORT SERVICES</b>		<b>\$11,153,171</b>

**OPERATION OF NON-INSTRUCTIONAL STAFF**

3200	STUDENT ACTIVITIES.....	\$675,066
	School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.	
3300	COMMUNITY SERVICES.....	\$6,085
	Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.	
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF</b>		<b>\$681,151</b>

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 Final Budget  
Explanation of Major Functions

**OTHER FINANCING USES**

5100 DEBT SERVICE.....	\$4,034,388
Payments on general long-term debt/obligations paid directly by the General Fund.	
5200 FUND TRANSFERS.....	\$50,000
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.....	\$400,000
Amount set aside for unexpected expenditures that could not be reasonably anticipated at the time of budget preparation.	
<b>TOTAL OTHER FINANCING USES</b>	<b><u>\$4,484,388</u></b>
<b>GRAND TOTAL OF EXPENDITURES AND OTHER FINANCING USES</b>	<b><u><u>\$36,017,163</u></u></b>

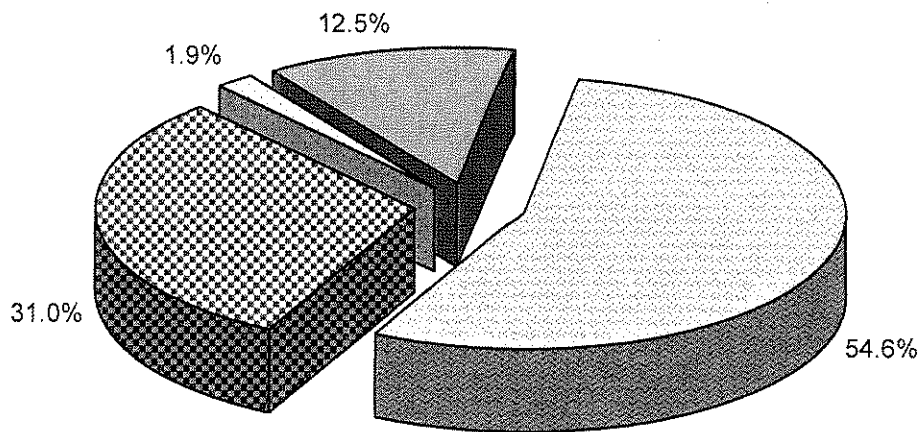
NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION

	2009-10 Actual	2010-11 Budget	2011-12 Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
<b>1000 INSTRUCTION</b>				
1100 Regular Programs	\$12,393,281	\$13,365,416	\$13,753,037	2.9%
1200 Special Programs	\$4,241,181	\$4,808,149	\$4,599,248	-4.3%
1300 Vocational Education Programs	\$998,643	\$1,041,563	\$1,040,314	-0.1%
1400 Other Instructional Programs	\$4,707	\$14,179	\$14,297	0.8%
1500 Non Public School Programs	\$32,361	\$0	\$0	0.0%
1600 Adult Education Programs	\$6,353	\$7,971	\$8,859	11.1%
1700 Comm/Junior College Ed Programs	\$295,905	\$279,192	\$282,698	1.3%
<b>1000 INSTRUCTION</b>	<b>\$17,972,431</b>	<b>\$19,516,470</b>	<b>\$19,698,453</b>	<b>0.9%</b>
<b>2000 SUPPORT SERVICES</b>				
2100 Pupil Personnel	\$1,144,127	\$1,248,431	\$1,216,270	-2.6%
2200 Instructional Staff	\$776,969	\$756,713	\$807,042	6.7%
2300 Administration	\$1,709,674	\$2,176,740	\$2,130,054	-2.1%
2400 Pupil Health	\$250,426	\$267,108	\$261,817	-2.0%
2500 Business	\$606,015	\$609,577	\$594,085	-2.5%
2600 Oper & Maint of Plant Services	\$3,300,004	\$3,894,163	\$3,767,928	-3.2%
2700 Student Transportation Services	\$1,807,043	\$2,117,040	\$1,896,986	-10.4%
2800 Support Services-Central	\$408,182	\$461,217	\$440,989	-4.4%
2900 Other Support Services	\$36,949	\$38,000	\$38,000	0.0%
<b>2000 SUPPORT SERVICES</b>	<b>\$10,039,389</b>	<b>\$11,568,989</b>	<b>\$11,153,171</b>	<b>-3.6%</b>
<b>3000 OPER OF NONINSTRUCTIONAL SVCS</b>				
3200 Student Activities	\$630,723	\$673,144	\$675,066	0.3%
3300 Community Services	\$5,000	\$6,084	\$6,085	0.0%
<b>3000 OPER OF NONINSTRUCTIONAL SVCS</b>	<b>\$635,723</b>	<b>\$679,228</b>	<b>\$681,151</b>	<b>0.3%</b>
<b>4000 FACILITIES ACQ, CONST &amp; IMPROVE SVCS</b>				
4200 Site Improvement Services	\$28,499	\$0	\$0	0.0%
<b>4000 FACILITIES ACQ, CONST &amp; IMPROVE SVCS</b>	<b>\$28,499</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$28,676,042</b>	<b>\$31,764,687</b>	<b>\$31,532,775</b>	<b>-0.7%</b>
<b>5000 OTHER FINANCING USES</b>				
5100 Debt Services	\$3,403,512	\$4,435,378	\$4,034,388	-9.0%
5200 Fund Transfers	\$350,000	\$332,000	\$50,000	-84.9%
5900 Budgetary Reserve	\$0	\$400,000	\$400,000	0.0%
<b>5000 OTHER FINANCING USES</b>	<b>\$3,753,512</b>	<b>\$5,167,378</b>	<b>\$4,484,388</b>	<b>-13.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$32,429,554</b>	<b>\$36,932,065</b>	<b>\$36,017,163</b>	<b>-2.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2011-12 FINAL BUDGET  
EXPENDITURES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2011-12</u>	<u>2010-11</u>
1000 INSTRUCTION	54.6	52.9
2000 SUPPORT	31.0	31.3
3000 NON-INSTRUCTIONAL	1.9	1.8
5000 OTHER FINANCING USES	<u>12.5</u>	<u>14.0</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2011-12 FINAL BUDGET



■	1000	INSTRUCTION	- 54.6%
■	2000	SUPPORT SERVICES	- 31.0%
■	3000	NON-INSTRUCTIONAL	- 1.9%
■	5000	FINANCING USES	- 12.5%

## EXPENDITURES BY FUNCTION

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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>						
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	\$3,435,629	(\$234,396)	-6.4%
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	\$853,240	\$368,144	75.9%
700	Property	\$183,683	\$85,880	\$101,274	\$15,394	17.9%
800	Other Objects	\$3,738	\$4,325	\$5,225	\$900	20.8%
	<b>Total</b>	<b>\$12,393,281</b>	<b>\$13,365,416</b>	<b>\$13,753,037</b>	<b>\$387,621</b>	<b>2.9%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>						
Function 1200						
100	Salaries	\$2,071,101	\$2,048,715	\$2,099,897	\$51,182	2.5%
200	Employee Benefits	\$638,351	\$750,591	\$793,657	\$43,066	5.7%
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%
	<b>Total</b>	<b>\$4,241,181</b>	<b>\$4,808,149</b>	<b>\$4,599,248</b>	<b>(\$208,901)</b>	<b>-4.3%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>						
Function 1300						
500	Other Purchased Services	\$998,643	\$1,041,563	\$1,040,314	(\$1,249)	-0.1%
	<b>Total</b>	<b>\$998,643</b>	<b>\$1,041,563</b>	<b>\$1,040,314</b>	<b>(\$1,249)</b>	<b>-0.1%</b>



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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>OTHER INSTRUCTIONAL PROGRAMS</b>						
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%
<b>NON PUBLIC SCHOOL PROGRAM</b>						
Function 1500						
600	Supplies	\$32,361	\$0	\$0	\$0	0.0%
	Total	\$32,361	\$0	\$0	\$0	0.0%
<b>ADULT EDUCATION PROGRAMS</b>						
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%
	Total	\$6,353	\$7,971	\$8,859	\$888	11.1%
<b>COMMUNITY/JR. COLLEGE EDUC. PROGRAMS</b>						
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%
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$17,972,431</b>	<b>\$19,516,470</b>	<b>\$19,698,453</b>	<b>\$181,983</b>	<b>0.9%</b>

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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>						
Function 2100						
100	Salaries	\$841,872	\$872,211	\$851,709	(\$20,502)	-2.4%
200	Employee Benefits	\$286,903	\$357,154	\$341,516	(\$15,638)	-4.4%
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%
800	Other Objects	\$197	\$400	\$2,200	\$1,800	450.0%
	<b>Total</b>	<b>\$1,144,127</b>	<b>\$1,248,431</b>	<b>\$1,216,270</b>	<b>(\$32,161)</b>	<b>-2.6%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
Function 2200						
100	Salaries	\$505,257	\$489,358	\$509,406	\$20,048	4.1%
200	Employee Benefits	\$166,790	\$205,700	\$237,789	\$32,089	15.6%
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%
	<b>Total</b>	<b>\$776,969</b>	<b>\$756,713</b>	<b>\$807,042</b>	<b>\$50,329</b>	<b>6.7%</b>
<b>SUPPORT SERVICES - ADMINISTRATION</b>						
Function 2300						
100	Salaries	\$1,098,410	\$1,194,480	\$1,185,000	(\$9,480)	-0.8%
200	Employee Benefits	\$348,391	\$690,419	\$664,245	(\$26,174)	-3.8%
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	\$73,278	(\$4,472)	-5.8%
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	\$16,600	\$2,155	14.9%
	<b>Total</b>	<b>\$1,709,674</b>	<b>\$2,176,740</b>	<b>\$2,130,054</b>	<b>(\$46,686)</b>	<b>-2.1%</b>

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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL HEALTH</b>						
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%
	<b>Total</b>	<b>\$250,426</b>	<b>\$267,108</b>	<b>\$261,817</b>	<b>(\$5,291)</b>	<b>-2.0%</b>
<b>SUPPORT SERVICES - BUSINESS</b>						
Function 2500						
100	Salaries	\$387,976	\$342,061	\$331,095	(\$10,966)	-3.2%
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%
	<b>Total</b>	<b>\$606,015</b>	<b>\$609,577</b>	<b>\$594,085</b>	<b>(\$15,492)</b>	<b>-2.5%</b>
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>						
Function 2600						
100	Salaries	\$1,316,197	\$1,349,798	\$1,198,746	(\$151,052)	-11.2%
200	Employee Benefits	\$460,987	\$593,260	\$577,800	(\$15,460)	-2.6%
300	Purchased Professional & Technical Services	\$73,116	\$35,350	\$144,147	\$108,797	307.8%
400	Purchased Property Services	\$700,741	\$771,060	\$724,350	(\$46,710)	-6.1%
500	Other Purchased Services	\$151,977	\$166,849	\$174,926	\$8,077	4.8%
600	Supplies	\$578,220	\$975,871	\$925,984	(\$49,887)	-5.1%
700	Property	\$18,311	\$1,050	\$21,050	\$20,000	1904.8%
800	Other Objects	\$455	\$925	\$925	\$0	0.0%
	<b>Total</b>	<b>\$3,300,004</b>	<b>\$3,894,163</b>	<b>\$3,767,928</b>	<b>(\$126,235)</b>	<b>-3.2%</b>

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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>STUDENT TRANSPORTATION SERVICES</b>						
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	\$106,394	(\$50,710)	-32.3%
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%
	<b>Total</b>	<b>\$1,807,043</b>	<b>\$2,117,040</b>	<b>\$1,896,986</b>	<b>(\$220,054)</b>	<b>-10.4%</b>
<b>OTHER SUPPORT SERVICES</b>						
Function 2800						
100	Salaries	\$275,768	\$289,839	\$279,416	(\$10,423)	-3.6%
200	Employee Benefits	\$84,242	\$117,462	\$103,587	(\$13,875)	-11.8%
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%
	<b>Total</b>	<b>\$408,182</b>	<b>\$461,217</b>	<b>\$440,989</b>	<b>(\$20,228)</b>	<b>-4.4%</b>
<b>OTHER SUPPORT SERVICES</b>						
Function 2900						
500	Other Purchased Services	\$36,949	\$38,000	\$38,000	\$0	0.0%
	<b>Total</b>	<b>\$36,949</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$10,039,389</b>	<b>\$11,568,989</b>	<b>\$11,153,171</b>	<b>(\$415,818)</b>	<b>-3.6%</b>

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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>						
Function 3200						
100	Salaries	\$364,707	\$407,608	\$406,862	(\$746)	-0.2%
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	\$675,066	\$1,922	0.3%
<b>COMMUNITY SERVICES</b>						
Function 3300						
100	Salaries	\$0	\$1,000	\$1,000	\$0	0.0%
200	Employee Benefits	\$0	\$84	\$85	\$1	1.2%
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 SVC	\$635,723	\$679,228	\$681,151	\$1,923	0.3%

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

#	Object	2009-10 Actual	2010-2011 Budget	2011-12 Final	Increase (Decrease)	% Change
<b>SITE IMPROVEMENT SERVICES</b>						
Function 4200						
	400 Purchased Property Services	\$28,499	\$0	\$0	\$0	0.0%
	Total	\$28,499	\$0	\$0	\$0	0.0%
<b>TOTAL 4000</b>	<b>FACILITIES ACQ, CONSTR &amp; IMPRV</b>	<b>\$28,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>DEBT SERVICE</b>						
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%
<b>FUND TRANSFERS</b>						
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%
<b>BUDGETARY RESERVE</b>						
Function 5900						
	800 Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
<b>TOTAL 5000</b>	<b>OTHER FINANCING USES</b>	<b>\$3,753,512</b>	<b>\$5,167,378</b>	<b>\$4,484,388</b>	<b>(\$682,990)</b>	<b>-13.2%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$32,429,554</b>	<b>\$36,932,065</b>	<b>\$36,017,163</b>	<b>(\$914,902)</b>	<b>-2.5%</b>