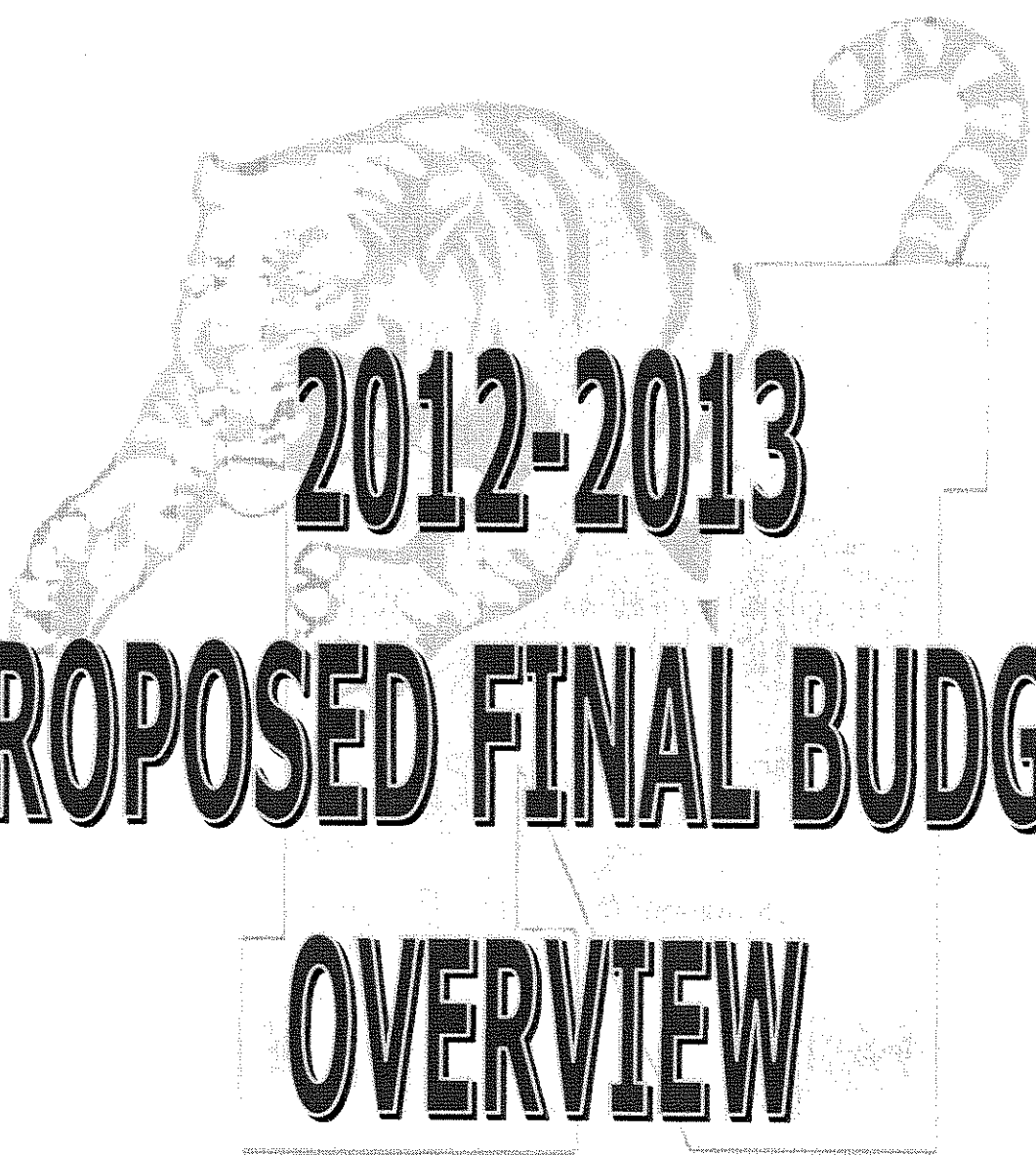


NORTHWESTERN LEHIGH SCHOOL DISTRICT

The background features a large, faint, stylized image of a tiger's head on the left and a question mark on the right. The tiger is depicted in a walking or roaring pose, and the question mark is a simple, bold outline. The entire background image has a halftone or dotted texture.

2012-2013 PROPOSED FINAL BUDGET OVERVIEW

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE
MAY 9, 2012

Code	Description	2010-11 Budget Amount	2011-12 Final Amount	2012-13 Proposed Final Amount	Increase (Decrease) Percent
REVENUES AND OTHER FINANCING SOURCES					
<u>REVENUES</u>					
6000	LOCAL SOURCES	\$25,593,290	\$25,171,452	\$25,325,913	0.6%
	MILLAGE INCREASE - 0 Mills			\$0	
7000	STATE SOURCES	\$10,236,964	\$9,896,971	\$10,338,606	4.5%
8000	FEDERAL SOURCES	\$851,707	\$213,142	\$220,000	3.2%
	TOTAL REVENUES	\$36,681,961	\$35,281,565	\$35,884,519	1.7%
9000	OTHER FINANCING SOURCES	\$0	\$0	\$0	0.0%
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$36,681,961	\$35,281,565	\$35,884,519	1.7%
EXPENDITURES AND OTHER FINANCING USES					
<u>EXPENDITURES</u>					
1000	INSTRUCTION	\$19,516,470	\$19,698,453	\$20,300,039	3.1%
2000	SUPPORT SERVICES	\$11,568,989	\$11,153,171	\$11,348,137	1.7%
3000	OPER OF NONINSTRUCTIONAL SVCS	\$679,228	\$681,151	\$722,150	6.0%
4000	FACILITIES ACQ, CONST & IMPROVE SVCS	\$0	\$0	\$0	0.0%
	TOTAL EXPENDITURES	\$31,764,687	\$31,532,775	\$32,370,326	2.7%
5000	OTHER FINANCING USES	\$5,167,378	\$4,484,388	\$4,518,650	0.8%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$36,932,065	\$36,017,163	\$36,888,976	2.4%
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(\$250,104)	(\$735,598)	(\$1,004,457)	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-2013 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2011-2012 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2011-2012
LOCAL REVENUE		
Current Real Estate Tax	Est. assessment growth of \$2M from 7/11 to 4/12	\$ 99,147
Interim Real Estate Tax	Reduction based on actual collections	\$ (75,000)
Real Estate Transfer Tax	Reduction based on actual collections	\$ (25,000)
Delinquent Real Estate Tax	Increase based on collection history	\$ 35,000
IDEA	Increase based on preliminary notification from the IU	\$ 22,000
Contributions	Increase based on expected EITC funding	\$ 85,000
All Other Local Sources (net)		<u>\$ 13,314</u>
	LOCAL REVENUE- TOTAL CHANGE	\$ 154,461
STATE REVENUE		
Student Achievement Education Block Grant	New funding line item	\$ 6,924,497
Basic Education Funding	Consolidated into SAEBG	\$ (5,103,537)
Tuition for Section 1305 & 1306	Reduction based on historical revenue	\$ (20,000)
Transportation	Consolidated into SAEBG	\$ (1,040,000)
Rental & Sinking Payments	Increase based on scheduled debt payments	\$ 15,000
Social Security Reimbursement	Consolidated into SAEBG	\$ (631,125)
Retirement Reimbursement	Increase in Employer Contribution Rate to 12.36%	<u>\$ 296,800</u>
	STATE REVENUE- TOTAL CHANGE	\$ 441,635
FEDERAL REVENUE		
Federal Sources (net)		<u>\$ 6,858</u>
	FEDERAL REVENUE- TOTAL CHANGE	\$ 6,858
	TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 602,954</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
MAY 9, 2012

Account	Description	Proposed Final			Increase/ (Decrease)
		10-11 Actual	11-12 Final	12-13 Budget	
6111	Current Real Estate Taxes	21,198,815	21,264,945	21,364,092	99,147
6112	Interim Real Estate Taxes	95,382	200,000	125,000	(75,000)
6113	Public Utility Realty Tax	33,028	30,000	33,000	3,000
6114	Payments in Lieu of Current Taxes	5,707	6,000	6,000	-
6143	Local Services Tax (LST)	44,762	40,000	45,000	5,000
6151	Earned Income Taxes	2,029,293	2,000,000	2,000,000	-
6153	Real Estate Transfer Taxes	277,584	200,000	175,000	(25,000)
6154	Amusement Taxes	10,726	12,321	12,321	-
6411	Delinquent Real Estate Taxes	756,549	715,000	750,000	35,000
6412	Delinquent Int. Real Estate Taxes	12,951	10,000	10,000	-
6510	Earnings on Investments	197,393	200,000	200,000	-
6710	Admissions - Student Activities	52,242	55,000	55,000	-
6740	Fees	1,209	-	-	-
6790	Misc Transportation	18,954	10,000	10,000	-
6829	Rev from Intermediate Sources-State	1,920	-	-	-
6831	Intermediate Unit-Federal Pass Through	3,607	-	-	-
6832	Rev from Intermediate Sources-Federal	381,768	380,000	402,000	22,000
6833	ARRA-IDEA, Part B	398,089	-	-	-
6910	Rentals	8,680	14,000	10,000	(4,000)
6920	Contributions/Donations Private Sources	7,532	15,000	100,000	85,000
6943	Adult Education	8,047	8,831	8,500	(331)
6944	Tuition - Other Districts	18,895	-	-	-
6991	Refund of a Prior Year Expenditure	7,771	-	-	-
6999	Miscellaneous Revenue	37,758	10,355	20,000	9,645
6000	REVENUE FROM LOCAL SOURCES	25,608,663	25,171,452	25,325,913	154,461

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
MAY 9, 2012

Account	Description	10-11 Actual	11-12 Final	Proposed Final	
				12-13 Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
	Student Achievement Block Grant	-	-	6,924,497	6,924,497
7110	Basic Education Funding	4,624,974	5,103,537	-	(5,103,537)
7144	Charter/Cyber School Reimbursement	142,888	-	-	-
7160	Tuition for Section 1305 & 1306	42,607	60,000	40,000	(20,000)
7271	Special Education Of Exceptional Pupils	1,276,343	1,276,343	1,276,343	-
7310	Transportation	997,493	1,040,000	-	(1,040,000)
7320	Rental And Sinking Fund Payments	600,527	385,000	400,000	15,000
7330	Health Services	43,428	43,000	43,000	-
7340	State Property Tax Reduction Allocation	666,002	665,966	665,966	-
7501	PA Accountability Grants	218,243	-	-	-
7502	Dual Enrollment Program	11,375	-	-	-
7810	Revenue For Social Security Payments	607,280	631,125	-	(631,125)
7820	Revenue For Retirement Payments	439,542	692,000	988,800	296,800
7000	REVENUE FROM STATE SOURCES	9,670,701	9,896,971	10,338,606	441,635

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES
MAY 9, 2012

Account	Description	10-11 Actual	11-12 Final	Proposed Final 12-13 Budget	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	176,931	174,448	175,000	552
8515	Improving Teacher Quality - Title II	55,377	38,694	40,000	1,306
8517	Title IV - Drug Free Schools	516	-	-	-
8703	ARRA- TITLE I	27,144	-	-	-
8708	ARRA-State Fiscal Stabilization Fund	649,229	-	-	-
8709	ARRA-EdJobs	379,017	-	-	-
8820	Medical Assistance Reimbursement	2,411	-	5,000	5,000
8000	REVENUE FROM FEDERAL SOURCES	1,290,624	213,142	220,000	6,858
9000	OTHER FINANCING SOURCES	1,995	-	-	-
	TOTAL REVENUES & OTHER FINANCING SOURCES	36,571,982	35,281,565	35,884,519	602,954
	APPROPRIATION OF FUND BALANCE		735,598	1,004,457	
	Millage Increase		-	-	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	36,571,982	36,017,163	36,888,976	871,813

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-2013 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>
2012-13	50.66	0.00%	452,432,450	439,287,360	\$434,861.00 Gaming Funds	\$22,030,058 (\$665,966)	96.00%
2011-12	50.66	0.00%	451,702,650	438,557,560	\$432,692.00 Gaming Funds	\$21,923,740 (\$665,966)	98.68%
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
2012-13 PROPOSED FINAL BUDGET
TAX MILLAGE/RATE CHART**

	Estimated Assessed Value	Change in Assessment	Percent
2012-13	452,432,450	2,038,650	0.45%
2011-12	450,393,800		

2011-12 Millage	2012-13 Tax Increase	2012-13 Millage	Percent Increase
50.66	0.00	50.66	0.00%

Property Assessment	2011-12 Tax Bill	Tax Bill Proposed Increase	2012-13 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

**Northwestern Lehigh School District
2012-2013 Proposed Final Budget Summary
May 9, 2012**

	Actual 2010-11	Final 2011-12	Proposed Final Budget 2012-13	Change from 2011-12	% Change from 2011-12
Northwestern Elementary	59,041	75,750	75,750	-	
Weisenberg Elementary	64,323	80,790	80,790	-	
Middle School	77,223	82,500	83,460	960	
High School	110,656	118,500	118,500	-	
Business Office	107,330	104,730	103,240	(1,490)	
Superintendent	12,863	27,763	27,763	-	
Curriculum	342,852	240,847	241,585	738	
Technology	295,772	593,722	593,722	-	
Special Education	5,252	8,125	12,905	4,780	
Assistant Superintendent	24,586	33,100	29,166	(3,934)	
Human Resources	15,849	20,000	19,500	(500)	
Buildings & Grounds	1,547,403	1,864,682	1,874,649	9,967	
Transportation	465,153	742,762	776,082	33,320	
Athletics & Activities	138,403	143,125	188,007	44,882	
ESL	257	-	-	-	
Total Building & Departments	3,266,963	4,136,396	4,225,119	88,723	2.14%
District Wide:					
Salaries:					
Professionals	10,974,049	11,190,854	11,330,355	139,501	
Support Staff	3,617,141	3,609,981	3,850,506	240,526	
Administration	1,540,352	1,596,372	1,550,278	(46,094)	
Tax Collectors	22,622	22,622	22,622	-	
Total Salaries	16,154,164	16,419,829	16,753,761	333,933	2.03%
Total Benefits-All Staff					
Medical	2,349,923	2,433,878	2,386,486	(47,392)	
Prescription	549,793	548,250	541,325	(6,925)	
Dental	140,371	153,246	165,006	11,760	
PSERS	894,002	1,553,317	2,042,137	488,820	
Social Security	1,213,895	1,253,084	1,266,787	13,703	
Workers' Compensation	71,978	132,566	139,742	7,176	
Tuition	58,720	106,077	55,109	(50,968)	
LIFE	29,370	31,166	31,373	207	
LTD	22,817	32,938	32,292	(646)	
VISION	13,992	15,103	13,816	(1,287)	
UC	6,448	48,543	24,275	(24,268)	
OTHER	50,092	100,000	64,326	(35,674)	
Total Benefits	5,401,401	6,408,168	6,762,675	354,507	5.53%
District Wide (Non-Personnel Related)	7,675,043	8,875,627	8,927,421	51,794	0.58%
Grant Expenditures	543,036	213,142	220,000	6,858	3.22%
Total Expenditures	33,040,607	36,053,162	36,888,976	835,815	2.32%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PER STUDENT COST PER BUILDING BUDGET
MAY 2012**

	Enrollment *	12-13 Proposed Budget	Per Student Spending
High School	725	\$ 118,500	\$ 163.45
Middle School	558	\$ 83,460	\$ 149.57
Northwestern Elementary	495	\$ 75,750	\$ 153.03
Weisenberg Elementary	506	\$ 80,790	\$ 159.66
		\$ 358,500	
	Enrollment **	11-12 Budget	Per Student Spending
High School	749	\$ 103,500	\$ 138.18
Middle School	555	\$ 82,500	\$ 148.65
Northwestern Elementary	483	\$ 75,750	\$ 156.83
Weisenberg Elementary	506	\$ 80,790	\$ 159.66
		\$ 342,540	
	Enrollment **	10-11 Actual	Per Student Spending
High School	791	\$ 110,656	\$ 139.89
Middle School	533	\$ 77,223	\$ 144.88
Northwestern Elementary	494	\$ 59,041	\$ 119.52
Weisenberg Elementary	535	\$ 64,323	\$ 120.23
		\$ 311,243	
	Enrollment **	09-10 Actual	Per Student Spending
High School	774	\$ 131,160	\$ 169.46
Middle School	543	\$ 88,527	\$ 163.03
Northwestern Elementary	507	\$ 62,503	\$ 123.28
Weisenberg Elementary	524	\$ 70,124	\$ 133.82
		\$ 352,314	
* Enrollment based on April 2012 data			
** Enrollment based on September data for each respective school year			

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-2013 PROPOSED FINAL BUDGET
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2011-2012 BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2011-2012
SALARIES	<i>Increases on existing staff</i>	\$ 427,959
	<i>Leaves, Sabbaticals</i>	\$ 161,553
	<i>Attritional savings on replacements</i>	\$ (255,580)
	SALARIES- TOTAL CHANGE	\$ 333,932
BENEFITS		
<i>Health Benefits (medical, dental, RX)</i>	<i>Premium rate hold for 2012-13</i>	\$ (6,557)
<i>PSEERS</i>	<i>Estimated rate increase from 9.50% to 12.36%</i>	\$ 464,540
<i>Tuition</i>	<i>Decrease based on trend</i>	\$ (50,968)
<i>Other (FICA, Life, LTD, W/C, etc)</i>	<i>Estimated rates for existing staff</i>	\$ 27,322
	<i>Attritional savings on replacements</i>	\$ (43,832)
	BENEFITS- TOTAL CHANGE	\$ 390,505
PURCHASED PROFESSIONAL & TECHNICAL SERVICES		
<i>Educational Services (IU, Other LEA's)</i>	<i>Reduction based on identified services (see offset increase in 500)</i>	\$ (199,741)
<i>Other Services (net)</i>		\$ 7,498
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ (192,243)
PURCHASED PROPERTY SERVICES		
<i>Sewer</i>	<i>Increase based on projected rates</i>	\$ 10,381
<i>Electricity</i>	<i>Reduction based on projected rate/usage</i>	\$ (4,830)
<i>Other Services (net)</i>		\$ 4,011
	PURCH PTY SVCS- TOTAL CHANGE	\$ 9,562
OTHER PURCHASED SERVICES		
<i>IU Transportation</i>	<i>Increase based on state funding changes</i>	\$ 12,400
<i>Phone/Postage/Meter</i>	<i>Reduction based on reduced spending trend</i>	\$ (12,600)
<i>Cyber/Charter School</i>	<i>Decrease based on projected student enrollment</i>	\$ (215,000)
<i>LCTI</i>	<i>Increase based on projected enrollment in Academic Center</i>	\$ 12,887
<i>Tuition- Other LEA's</i>	<i>Estimated costs for special education placements</i>	\$ (3,060)
<i>Tuition-Private Institutes</i>	<i>Estimated costs for special education placements</i>	\$ 320,000
<i>Professional Development</i>	<i>Restoring funding for professional development</i>	\$ 61,544
<i>Other Services (net)</i>		\$ 6,178
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 182,349
SUPPLIES		
<i>Technology</i>	<i>Increase based on estimated needs</i>	\$ 40,966
<i>Electricity</i>	<i>Reduction based on projected rate/usage</i>	\$ (18,862)
<i>Oil /Diesel/Gasoline</i>	<i>Increase to price per gallon \$3.50 vs \$3.75</i>	\$ 51,812
<i>Other Supplies (net)</i>		\$ (3,946)
	SUPPLIES- TOTAL CHANGE	\$ 69,970
PROPERTY		
<i>Replacements</i>	<i>Increase based on planned capital purchases</i>	\$ 40,485
OTHER FINANCING USES		
<i>Debt</i>	<i>Reduction based on scheduled debt payments</i>	\$ (80,738)
<i>Fund Transfers</i>	<i>Fleet replacements, textbook/curriculum materials, uniforms</i>	\$ 117,500
<i>Other Financing Uses (net)</i>		\$ 491
	OTHER FINANCING USES- TOTAL CHANGE	\$ 37,253
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 871,813

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2012-2013 PROPOSED FINAL BUDGET
MAY 9, 2012**

OBJ	Description	2010-11 Actual	2011-12 Budget	Proposed Final 2012-13 Budget	Compared to 11-12
111	ADMIN-REG SALARY	1,540,352	1,596,371	1,550,563	(45,808)
121	PROFESSIONAL SALARIES	10,018,852	10,260,936	10,360,927	99,991
122	PROFESSIONAL SUBSTITUTE	294,695	223,800	281,000	57,200
123	PROFESSIONAL OVERTIME	82,557	107,626	99,364	(8,262)
126	EMPLOYEE INS OPT OUT	22,725	22,500	19,800	(2,700)
131	PROFESSIONAL OTHER	553,410	561,793	555,063	(6,730)
132	PROFESSIONAL OTHER SUBSTITUTE	805	700	700	-
133	PROFESSIONAL OTHER OVERTIME	1,005	-	-	-
136	EMPLOYEE INS OPT OUT	2,700	2,700	2,700	-
141	ADULT EDUCATION SALARIES	1,140	2,000	2,000	-
151	OFFICE SALARIES	753,343	752,988	769,233	16,245
152	OFFICE SUBSTITUTE	11,897	13,300	12,000	(1,300)
153	OFFICE OVERTIME	5,067	7,747	10,283	2,536
156	EMPLOYEE INS OPT OUT	3,300	3,600	3,600	-
161	TRADE SALARIES	499,111	515,208	530,385	15,177
162	TRADE SUBSTITUTES	6,107	12,940	19,440	6,500
163	TRADE OVERTIME	24,354	15,000	22,019	7,019
166	EMPLOYEE INS OPT OUT	900	900	900	-
167	MAINTENANCE SUMMER HELP	-	2,800	2,800	-
171	OPERATIVE REG SALARIES	655,485	645,827	719,541	73,714
172	OPERATIVE SUBSTITUTES	85,432	57,150	60,000	2,850
173	OVERTIME	7,234	-	-	-
174	DIST PAID/MISC/LAYOVER	9,384	-	-	-
175	PRIVATE PAID	-	38,640	38,640	-
176	EMPLOYEE INS OPT OUT	-	-	-	-
178	SPORT TRIPS	17,279	-	-	-
181	CUSTODIAN SALARIES	700,989	716,748	753,946	37,198
182	CUSTODIAN SUBSTITUTE	15,994	7,500	7,500	-
183	CUSTODIAN OVERTIME	16,328	20,575	20,575	-
186	EMPLOYEE INS OPT OUT	3,975	3,600	3,600	-
187	CUSTODIAN SUMMER MAINT	8,260	17,100	17,100	-
191	INST ASST REG SALARY	776,692	781,480	861,782	80,302
192	INST ASST SUBSTITUTES	31,176	25,600	25,600	-
193	INST ASST OVERTIME	392	-	-	-
196	EMPLOYEE INS OPT OUT	3,225	2,700	2,700	-
	TOTAL 100	16,154,164	16,419,829	16,753,761	333,932
211	MEDICAL INSURANCE	2,349,923	2,397,878	2,386,486	(11,392)
212	DENTAL INSURANCE	140,371	153,246	165,006	11,760
213	LIFE INSURANCE	29,370	31,166	31,373	207
214	DISABILITY INSURANCE	22,817	32,938	32,292	(646)
215	EYE CARE INSURANCE	13,992	15,103	13,816	(1,287)
216	PRESCRIPTION INSURANCE	549,793	548,250	541,325	(6,925)
220	SOCIAL SECURITY	1,213,895	1,253,085	1,266,787	13,702
230	RETIREMENT (PSERS)	894,002	1,553,317	2,042,137	488,820
240	TUITION REIMBURSEMENT	58,720	106,077	55,109	(50,968)
250	UNEMPLOYMENT COMPENSATION	6,448	48,543	24,275	(24,268)
260	WORKERS COMPENSATION	71,978	132,566	139,742	7,176
281	OPEB RETIREE HEALTH BENEFITS	-	354,216	354,216	-
290	OTHER BENEFITS	50,092	100,000	64,326	(35,674)
	TOTAL 200	5,401,401	6,726,385	7,116,890	390,505
313	TAX COLL SVCS DELINQUENT RE	62,340	57,500	57,500	-
322	PROF EDUCATION SVCS/IU'S	1,035,549	1,180,611	977,235	(203,376)
324	PROF EDUCATION SVCS	1,385	-	-	-
329	PROF EDUCATION SVCS-OTHER	375,663	280,497	284,132	3,635
330	OTHER PROF. SERVICES	271,793	295,662	302,274	6,612
340	TECHNICAL SERVICES	26,841	37,906	38,730	824
348	CONTRACTED TECHNICAL SVCS	-	7,250	7,250	-
350	SECURITY/SAFETY SVCS	26,678	36,018	36,080	62
390	OTHER PROF/TECH SER.	29,302	32,640	32,640	-
	TOTAL 300	1,829,551	1,928,084	1,735,841	(192,243)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2012-2013 PROPOSED FINAL BUDGET
MAY 9, 2012**

OBJ	Description	2010-11 Actual	2011-12 Budget	2012-13 Budget	Compared to 11-12
411	DISPOSAL SERVICES	21,303	19,785	19,785	-
412	SNOW PLOWING SERVICES	19,731	21,075	21,075	-
415	LAUNDRY/LINEN/DRY CLEAN	22,679	20,876	21,800	924
422	ELECTRICITY	385,883	296,865	292,035	(4,830)
423	BOTTLED GAS	617	1,196	1,196	-
424	SEWAGE	69,134	69,619	80,000	10,381
430	REPAIR/MAINT. SER.	204,656	327,650	327,650	-
432	R&M EQUIPMENT	9,013	8,698	16,445	7,747
438	TECH REPAIRS	100	-	-	-
441	RENTALS	8,720	9,700	10,350	650
442	RENTAL/EQUIP/VEHICLES	73,785	76,130	71,320	(4,810)
444	RENTAL OF VEHICLES	-	-	-	-
448	TECH RENTALS	-	182,000	182,000	-
460	EXTERMINATION SER.	4,078	4,402	4,402	-
490	OTHER PUR. PROP. SER.	46,632	39,000	38,500	(500)
	TOTAL 400	866,331	1,076,996	1,086,558	9,562
511	STUDENT TRANSPORT - OTHER LEAS	-	-	-	-
513	CONTRACTED CARRIERS	495	495	1,770	1,275
516	IU TRANSPORTATION	23,798	62,600	75,000	12,400
522	AUTO LIABILITY INSURANCE	45,747	43,129	45,000	1,871
523	GEN. PROP/LIAB. INSURANCE	76,295	68,206	68,206	-
525	BONDING INSURANCE	3,268	3,550	3,300	(250)
529	OTHER INSURANCE	25,145	28,688	28,770	82
530	PHONE/POSTAGE/METER	20,651	35,400	22,800	(12,600)
538	TECH COMMUNICATIONS	85,358	104,250	106,650	2,400
540	ADVERTISING	16,680	15,750	17,250	1,500
550	PRINTING/BINDING	18,751	25,660	24,960	(700)
561	TUITION/PA. LEA'S	39,828	55,000	55,000	-
562	TUITION PA CHARTER SCHOOL	630,370	800,000	585,000	(215,000)
564	VO TECH/CCA/VTS (LCTI)	1,007,999	1,040,314	1,053,201	12,887
566	TUITION INSTITUTE HIGHER ED (LCCC)	286,335	282,698	279,638	(3,060)
567	TUITION TO APS	19,121	35,000	35,000	-
568	TUITION-PRIVATE INSTITUTES	-	-	320,000	320,000
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	48,138	63,898	125,442	61,544
590	MISC. PUR. SVCS.	-	1,500	1,500	-
592	SERV PUR FROM OTHR LEA	-	-	-	-
595	I.U. PAY BY WITHHOLDING	37,713	38,000	38,000	-
	TOTAL 500	2,385,693	2,704,138	2,886,487	182,349
611	AV SUPPLIES	326	-	-	-
612	TESTING	6,860	6,350	7,950	1,600
613	MUSIC	1,457	1,670	1,735	65
614	ART	2,208	3,720	3,860	140
615	PHYS ED/HEALTH	1,618	1,670	1,735	65
616	SCIENCE	183	2,750	2,500	(250)
617	TECHNOLOGY	59,717	44,453	8,000	(36,453)
618	ADMIN SOFTWARE/MAINTENA	46,568	27,934	25,314	(2,620)
619	GENERAL SUPPLIES/MAT'L S	409,994	580,047	577,927	(2,120)
622	ELECTRICITY	144,014	213,385	194,523	(18,862)
624	OIL	460,443	577,502	600,000	22,498
626	GASOLINE	25,570	18,315	26,379	8,064
627	DIESEL FUEL	229,457	297,500	318,750	21,250
631	FOOD	-	-	500	500
641	CONSUMABLES/PERIODICALS	21,106	23,220	24,174	954
649	NON-CONSUMABLES/TEXTS	439,456	266,554	261,654	(4,900)
650	TECH SUPPLIES & FEES	181,350	252,719	332,758	80,039
	TOTAL 600	2,030,324	2,317,789	2,387,759	69,970

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2012-2013 PROPOSED FINAL BUDGET
MAY 9, 2012

OBJ	Description	2010-11 Actual	2011-12 Budget	2012-13 Budget	Compared to 11-12
751	OTHR ORIG/NON-CAPITAL	50,578	2,550	106,550	104,000
752	OTHR ORIG/CAPITAL	31,527	-	450	450
757	TECH-ORIG-NON CAPITAL	341,546	4,319	18,839	14,520
758	TECH - ORIG CAPITAL	49,385	-	-	-
759	GENERAL EQUIPMENT-NEW	-	600	400	(200)
761	OTHR REPLC/NON-CAPITAL	15,021	10,935	22,480	11,545
762	OTHR REPLC/CAPITAL	20,595	202,400	200,400	(2,000)
767	TECH-REPL-NON CAPITAL	87,246	90,180	2,350	(87,830)
768	TECH-REPLAC-CAPITAL	-	-	-	-
788	TECHNOLOGY INFRASTRUC	64,880	-	-	-
	TOTAL 700	660,778	310,984	351,469	40,485
810	DUES & FEES	40,283	43,570	46,561	2,991
831	INTEREST/IMPROVE LOAN	295,286	332,333	328,333	(4,000)
832	INTEREST/SERIAL BONDS	1,464,479	1,692,055	1,740,317	48,262
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	2,317	5,000	2,500	(2,500)
890	MISC. EXPENDITURES	-	400,000	400,000	-
	TOTAL 800	1,807,364	2,477,958	2,522,711	44,753
911	LOAN PRINCIPAL PAYMENTS	100,000	100,000	100,000	-
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,795,000	1,905,000	1,780,000	(125,000)
932	CAPITAL RESERVE FUND TRANSFERS	-	50,000	167,500	117,500
939	OTHER FUND TRANSFERS	10,000	-	-	-
	TOTAL 900	1,905,000	2,055,000	2,047,500	(7,500)
	GRAND TOTAL	33,040,607	36,017,163	36,888,976	871,813

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$8,194,867	\$8,445,987	\$8,748,838	\$302,851	3.6%
200	Employee Benefits	\$2,718,441	\$3,435,629	\$3,636,115	\$200,486	5.8%
300	Purchased Professional & Technical Services	\$35,154	\$34,240	\$38,900	\$4,660	13.6%
400	Purchased Property Services	\$75,170	\$262,410	\$258,920	(\$3,490)	-1.3%
500	Other Purchased Services	\$497,334	\$615,032	\$442,545	(\$172,487)	-28.0%
600	Supplies	\$717,240	\$853,240	\$877,903	\$24,663	2.9%
700	Property	\$373,227	\$101,274	\$116,939	\$15,665	15.5%
800	Other Objects	\$3,571	\$5,225	\$4,225	(\$1,000)	-19.1%
	Total	\$12,615,004	\$13,753,037	\$14,124,385	\$371,348	2.7%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,137,710	\$2,099,897	\$2,148,758	\$48,861	2.3%
200	Employee Benefits	\$653,966	\$793,657	\$874,254	\$80,597	10.2%
300	Purchased Professional & Technical Services	\$1,370,150	\$1,407,293	\$1,203,917	(\$203,376)	-14.5%
400	Purchased Property Services	\$23	\$500	\$0	(\$500)	-100.0%
500	Other Purchased Services	\$219,687	\$286,050	\$582,410	\$296,360	103.6%
600	Supplies	\$114,166	\$11,051	\$17,015	\$5,964	54.0%
700	Property	\$173,932	\$500	\$500	\$0	0.0%
800	Other Objects	\$300	\$300	\$0	(\$300)	-100.0%
	Total	\$4,669,933	\$4,599,248	\$4,826,854	\$227,606	4.9%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$1,007,999	\$1,040,314	\$1,053,201	\$12,887	1.2%
	Total	\$1,007,999	\$1,040,314	\$1,053,201	\$12,887	1.2%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
100	Salaries	\$5,548	\$10,000	\$5,000	(\$5,000)	-50.0%
200	Employee Benefits	\$611	\$1,797	\$1,044	(\$753)	-41.9%
300	Purchased Professional & Technical Services	\$2,150	\$2,500	\$2,500	\$0	0.0%
500	Other Purchased Services	\$1,275	\$0	\$0	\$0	0.0%
	Total	\$9,583	\$14,297	\$8,544	(\$5,753)	-40.2%
NON PUBLIC SCHOOL PROGRAM						
Function 1500						
600	Supplies	\$0	\$0	\$0	\$0	0.0%
	Total	\$0	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$1,140	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$140	\$359	\$417	\$58	16.2%
300	Purchased Professional & Technical Services	\$4,710	\$6,500	\$5,000	(\$1,500)	-23.1%
500	Other Purchased Services	\$0	\$0	\$0	\$0	0.0%
	Total	\$5,990	\$8,859	\$7,417	(\$1,442)	-16.3%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS						
Function 1700						
500	Other Purchased Services	\$286,335	\$282,698	\$279,638	(\$3,060)	-1.1%
	Total	\$286,335	\$282,698	\$279,638	(\$3,060)	-1.1%
TOTAL 1000	INSTRUCTION	\$18,594,845	\$19,698,453	\$20,300,039	\$601,586	3.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$825,601	\$851,709	\$773,243	(\$78,466)	-9.2%
200	Employee Benefits	\$253,704	\$341,516	\$337,562	(\$3,954)	-1.2%
300	Purchased Professional & Technical Services	\$0	\$1,025	\$1,000	(\$25)	-2.4%
400	Purchased Property Services	\$340	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$1,397	\$11,600	\$3,850	(\$7,750)	-66.8%
600	Supplies	\$5,728	\$7,720	\$6,725	(\$995)	-12.9%
700	Property	\$1,441	\$0	\$300	\$300	0.0%
800	Other Objects	\$397	\$2,200	\$2,146	(\$54)	-2.5%
	Total	\$1,088,608	\$1,216,270	\$1,125,326	(\$90,944)	-7.5%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$542,904	\$509,406	\$476,365	(\$33,041)	-6.5%
200	Employee Benefits	\$211,131	\$237,789	\$243,542	\$5,753	2.4%
300	Purchased Professional & Technical Services	\$10,939	\$6,050	\$7,312	\$1,262	20.9%
400	Purchased Property Services	\$100	\$0	\$0	\$0	0.0%
500	Other Purchased Services	\$18,910	\$16,030	\$69,980	\$53,950	336.6%
600	Supplies	\$36,442	\$37,312	\$42,038	\$4,726	12.7%
700	Property	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$728	\$455	\$465	\$10	2.2%
	Total	\$821,155	\$807,042	\$839,702	\$32,660	4.0%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,107,262	\$1,185,000	\$1,131,922	(\$53,078)	-4.5%
200	Employee Benefits	\$360,164	\$664,245	\$685,459	\$21,214	3.2%
300	Purchased Professional & Technical Services	\$144,180	\$163,000	\$166,200	\$3,200	2.0%
400	Purchased Property Services	\$858	\$650	\$1,000	\$350	53.8%
500	Other Purchased Services	\$49,520	\$73,278	\$64,830	(\$8,448)	-11.5%
600	Supplies	\$19,226	\$25,881	\$24,468	(\$1,413)	-5.5%
700	Property	\$0	\$1,400	\$400	(\$1,000)	-71.4%
800	Other Objects	\$14,749	\$16,600	\$17,700	\$1,100	6.6%
	Total	\$1,695,960	\$2,130,054	\$2,091,979	(\$38,075)	-1.8%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$183,771	\$167,728	\$170,071	\$2,343	1.4%
200	Employee Benefits	\$66,132	\$87,889	\$72,474	(\$15,415)	-17.5%
300	Purchased Professional & Technical Services	\$681	\$1,500	\$500	(\$1,000)	-66.7%
400	Purchased Property Services	\$0	\$250	\$6,750	\$6,500	2600.0%
600	Supplies	\$4,960	\$4,450	\$6,375	\$1,925	43.3%
700	Property	\$289	\$0	\$0	\$0	0.0%
	Total	\$255,832	\$261,817	\$256,170	(\$5,647)	-2.2%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$318,430	\$331,095	\$338,200	\$7,105	2.1%
200	Employee Benefits	\$135,020	\$165,960	\$183,123	\$17,163	10.3%
300	Purchased Professional & Technical Services	\$73,065	\$68,500	\$68,000	(\$500)	-0.7%
400	Purchased Property Services	\$4,011	\$7,000	\$6,540	(\$460)	-6.6%
500	Other Purchased Services	\$6,464	\$7,700	\$7,500	(\$200)	-2.6%
600	Supplies	\$7,430	\$9,000	\$8,000	(\$1,000)	-11.1%
700	Property	\$4,277	\$0	\$0	\$0	0.0%
800	Other Objects	\$8,900	\$4,830	\$7,500	\$2,670	55.3%
	Total	\$557,597	\$594,085	\$618,863	\$24,778	4.2%
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,222,190	\$1,198,746	\$1,243,684	\$44,938	3.7%
200	Employee Benefits	\$466,247	\$577,800	\$601,206	\$23,406	4.1%
300	Purchased Professional & Technical Services	\$99,550	\$144,147	\$143,417	(\$730)	-0.5%
400	Purchased Property Services	\$714,657	\$724,350	\$729,901	\$5,551	0.8%
500	Other Purchased Services	\$160,581	\$174,926	\$175,706	\$780	0.4%
600	Supplies	\$725,372	\$925,984	\$929,620	\$3,636	0.4%
700	Property	\$22,387	\$21,050	\$21,050	\$0	0.0%
800	Other Objects	\$655	\$925	\$925	\$0	0.0%
	Total	\$3,411,640	\$3,767,928	\$3,845,509	\$77,581	2.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$978,375	\$930,983	\$1,021,219	\$90,236	9.7%
200	Employee Benefits	\$390,317	\$222,991	\$261,895	\$38,904	17.4%
300	Purchased Professional & Technical Services	\$17,418	\$7,771	\$8,395	\$624	8.0%
400	Purchased Property Services	\$46,693	\$59,928	\$59,697	(\$231)	-0.4%
500	Other Purchased Services	\$55,523	\$106,394	\$107,002	\$608	0.6%
600	Supplies	\$324,612	\$388,819	\$421,138	\$32,319	8.3%
700	Property	\$23,192	\$180,000	\$180,000	\$0	0.0%
800	Other Objects	\$0	\$100	\$100	\$0	0.0%
	Total	\$1,836,130	\$1,896,986	\$2,059,446	\$162,460	8.6%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$256,732	\$279,416	\$286,047	\$6,631	2.4%
200	Employee Benefits	\$77,777	\$103,587	\$114,520	\$10,933	10.6%
300	Purchased Professional & Technical Services	\$2,775	\$12,250	\$12,800	\$550	4.5%
500	Other Purchased Services	\$21,234	\$30,466	\$33,875	\$3,409	11.2%
600	Supplies	\$27,624	\$14,770	\$13,200	(\$1,570)	-10.6%
700	Other Purchased Services	\$55,523	\$0	\$12,000	\$12,000	0.0%
800	Other Objects	\$321	\$500	\$700	\$200	40.0%
	Total	\$441,987	\$440,989	\$473,142	\$32,153	7.3%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$37,713	\$38,000	\$38,000	\$0	0.0%
	Total	\$37,713	\$38,000	\$38,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$10,146,621	\$11,153,171	\$11,348,137	\$194,966	1.7%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$379,633	\$406,862	\$408,414	\$1,552	0.4%
200	Employee Benefits	\$67,752	\$93,081	\$105,279	\$12,198	13.1%
300	Purchased Professional & Technical Services	\$68,777	\$73,308	\$77,900	\$4,592	6.3%
400	Purchased Property Services	\$24,479	\$21,408	\$23,250	\$1,842	8.6%
500	Other Purchased Services	\$21,720	\$21,650	\$27,950	\$6,300	29.1%
600	Supplies	\$47,526	\$39,562	\$41,277	\$1,715	4.3%
700	Property	\$6,510	\$6,760	\$20,280	\$13,520	200.0%
800	Other Objects	\$10,661	\$12,435	\$12,800	\$365	2.9%
	Total	\$627,058	\$675,066	\$717,150	\$42,084	6.2%
COMMUNITY SERVICES						
Function 3300						
100	Salaries	\$0	\$1,000	\$0	(\$1,000)	-100.0%
200	Employee Benefits	\$0	\$85	\$0	(\$85)	-100.0%
800	Other Objects	\$5,000	\$5,000	\$5,000	\$0	0.0%
	Total	\$5,000	\$6,085	\$5,000	(\$1,085)	-17.8%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$632,058	\$681,151	\$722,150	\$40,999	6.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Proposed Final	Increase (Decrease)	% Change
DEBT SERVICE						
Function 5100						
	800 Other Objects	\$1,762,082	\$2,029,388	\$2,071,150	\$41,762	2.1%
	900 Other Financing Uses	\$1,895,000	\$2,005,000	\$1,880,000	(\$125,000)	-6.2%
	Total	\$3,657,082	\$4,034,388	\$3,951,150	(\$83,238)	-2.1%
FUND TRANSFERS						
Function 5200						
	900 Other Financing Uses	\$10,000	\$50,000	\$167,500	\$117,500	235.0%
	Total	\$10,000	\$50,000	\$167,500	\$117,500	235.0%
BUDGETARY RESERVE						
Function 5900						
	800 Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000 OTHER FINANCING USES		\$3,667,082	\$4,484,388	\$4,518,650	\$34,262	0.8%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$33,040,607	\$36,017,163	\$36,888,976	\$871,813	2.4%

Northwestern Lehigh School District
2011-12 Fund Balance Composition
Projected at May 9, 2012

Composition of Fund Balance	Balance June 30, 2011	Current Budget Use 2011-12	Additions 2011-12	Appropriations 2012-13	Estimated Balance 12-13
Nonspendable	\$110,053	\$0	0		\$110,053
Restricted	\$813	\$0	0	\$0	\$813
Committed	\$7,940,805	\$335,598	\$1,539,216	(\$501,957)	\$9,313,662
Assigned	\$1,860,598	(\$735,598)	\$100,000	(\$90,000)	\$1,135,000
Unassigned	\$2,730,030	\$400,000	\$20,654	(\$412,500)	\$2,738,184
Total Fund Balance	\$12,642,299	\$0	\$1,659,870	(\$1,004,457)	\$13,297,712
Unassigned Fund Balance 6/30/13					\$2,738,184
Total Budget	\$36,932,065				\$36,888,976
Unassigned- % of Budget	7.392%				7.423%
COMMITTED FUND BALANCE					
	Balance June 30, 2011	11-12 Projected Commitment	Commitment 11-12	Appropriations 12-13	Estimated Balance 12-13
Other Post Employment Benefits (OPEB)	\$2,446,403	\$75,000	\$354,216	(\$100,000)	2,775,619
Healthcare Stabilization	\$1,535,000	\$0	\$150,000	\$0	1,685,000
Retirement Stabilization (PSERS)	\$1,830,000	\$0	\$400,000	(\$114,657)	2,115,343
Emmaus Bond Pool Rate Stabilization	\$1,311,552	\$128,448	\$260,000	(\$164,800)	1,535,200
Energy Stabilization	\$817,850	\$132,150	\$375,000	(\$122,500)	1,202,500
	\$7,940,805	\$335,598	\$1,539,216	(\$501,957)	\$9,313,662
ASSIGNED FUND BALANCE					
	Balance June 30, 2011	11-12 Projected Assignment	Assignment 11-12	Appropriations 12-13	Estimated Balance 12-13
Technology	\$400,000		\$100,000	\$0	500,000
Textbooks	\$350,000		\$0	(\$90,000)	260,000
Buses	\$375,000		\$0	\$0	375,000
2011-12 Appropriation	\$735,598	(\$735,598)	\$0	\$0	-
	\$1,860,598	(\$735,598)	\$100,000	(\$90,000)	\$1,135,000

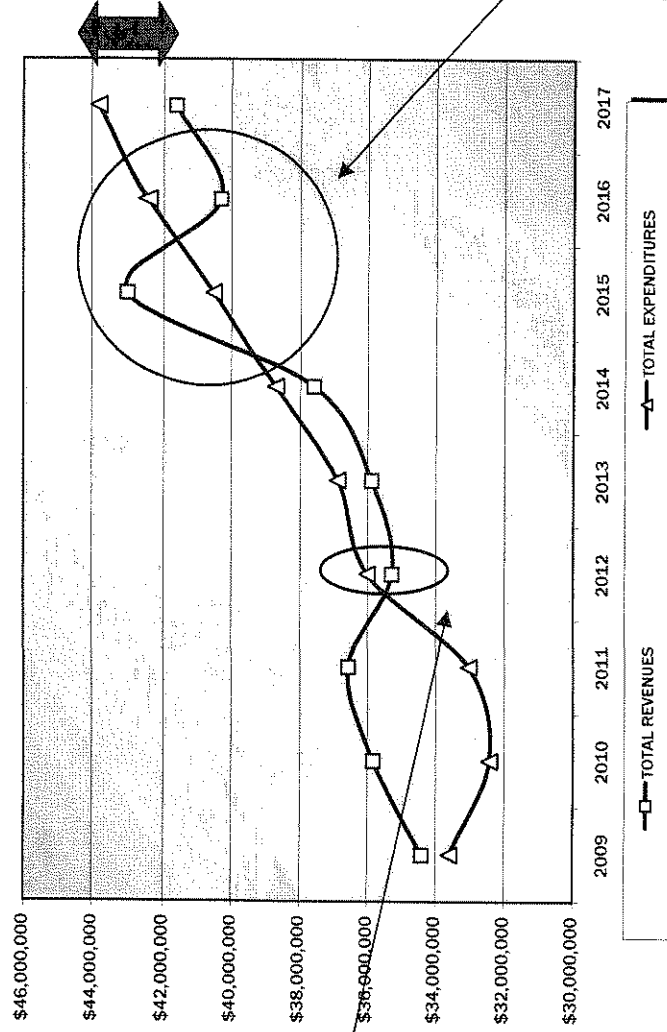
**Northwestern Lehigh School District
PSERS Fund Balance Spending Plan
May 2012**

Estimated Rates					
	ER Rate	Projected Increase	Rate in Budget	Budget Increase	
08-09	4.76%		7.13%		
09-10	4.78%	0.02%	7.13%	0.00%	
10-11	5.64%	0.86%	8.22%	1.09%	
11-12	8.65%	3.01%	9.50%	1.28%	
12-13	12.36%	3.71%	11.50%	2.00%	
13-14	16.75%	4.39%	14.75%	3.25%	
14-15	21.25%	4.50%	18.25%	3.50%	
15-16	25.56%	4.31%	21.75%	3.50%	
16-17	26.26%	0.70%	25.00%	3.25%	
ER Rate represents the projected PSERS employer contribution rate as of June 30, 2011. The Rate in budget is the estimated employer rate for budgeting to smooth the rate increases using the PSERS stabilization fund balance.					
Estimated Total Costs					
	Payroll	Actual ER Cost	Budget	Planned Use of Fund Balance	Remaining Fund Balance
08-09	16,667,585	793,377	1,188,399		
09-10	16,631,746	794,997	1,185,843	-	1,330,000
10-11	16,154,164	911,095	1,327,872	-	1,830,000
11-12	16,419,829	1,420,315	1,559,884	-	1,969,569
12-13	16,753,761	2,070,765	1,926,683	(144,082)	1,825,486
13-14*	17,256,374	2,890,443	2,545,315	(345,127)	1,480,359
14-15*	17,774,065	3,776,989	3,243,767	(533,222)	947,137
15-16*	18,307,287	4,679,343	3,981,835	(697,508)	249,629
16-17*	18,856,506	4,951,718	4,714,126	(237,592)	12,037
Estimated Annual Increases					
	Payroll Increase	Actual Increase	Budget Increase	Actual Mills Equivalent	Budget Mills Equivalent
08-09					
09-10	(35,839)	1,620	(2,555)	0.0037	(0.0059)
10-11	(477,582)	116,097	142,029	0.2675	0.3273
11-12	265,665	509,220	232,011	1.1733	0.5346
12-13	333,932	650,450	366,799	1.4987	0.8452
13-14*	502,613	819,678	618,633	1.8887	1.4254
14-15*	517,691	886,546	698,452	2.0427	1.6093
15-16*	533,222	902,354	738,068	2.0792	1.7006
16-17*	549,219	272,376	732,291	0.6276	1.6873
* Assumes 3% increase annually on salaries					

Five Year Projection- Assuming 2.0% Annual Index & Millage Increase

BASELINE	2012	2013	2014	2015	2016	2017
TOTAL REVENUES	\$35,281,565	\$35,884,519	\$37,587,399	\$42,960,412	\$40,313,387	\$41,620,876
TOTAL EXPENDITURES	\$36,017,163	\$36,888,976	\$38,725,803	\$40,536,422	\$42,422,551	\$43,782,831
BASELINE OPERATING BALANCE (Pre Initiatives)	(\$735,598)	(\$1,004,457)	(\$1,138,403)	\$2,423,990	(\$2,109,164)	(\$2,161,955)
TOTAL INITIATIVES						
BASELINE OPERATING BALANCE (Post Initiatives)	(\$735,598)	(\$1,004,457)	(\$1,138,403)	\$2,423,990	(\$2,109,164)	(\$2,161,955)
FUND BALANCE (Beginning of Year)	\$12,642,299	\$11,906,701	\$10,902,244	\$9,763,841	\$12,187,831	\$10,078,666
FUND BALANCE (End of Year)	\$11,906,701	\$10,902,244	\$9,763,841	\$12,187,831	\$10,078,666	\$7,916,711

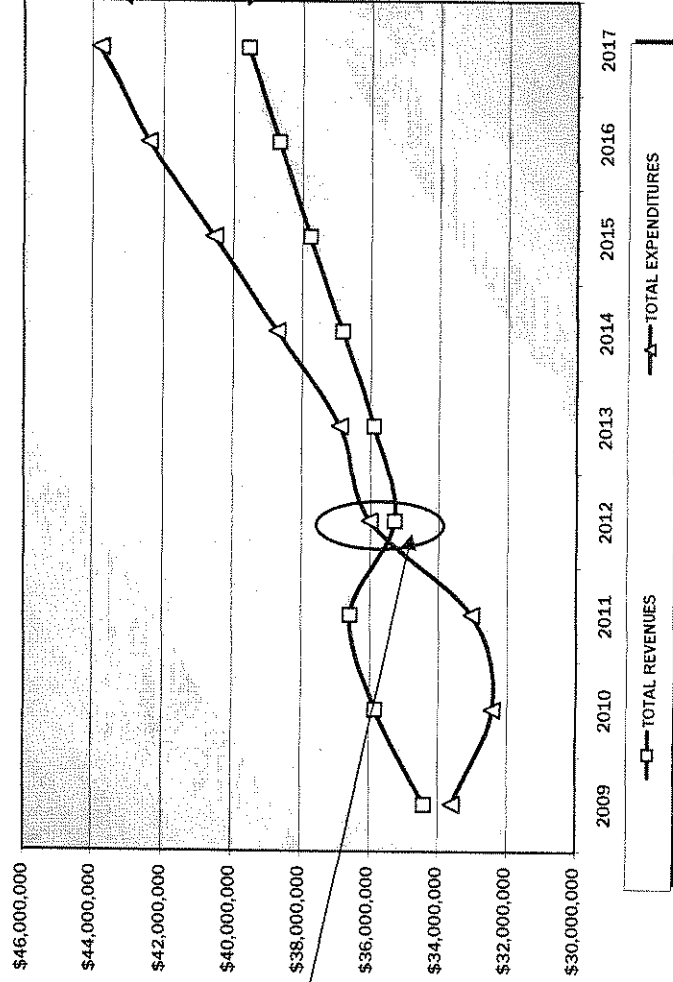
General Fund Fiscal Gap Analysis



Five Year Projection- Assuming 0 Annual Millage Increase

BASELINE	2012	2013	2014	2015	2016	2017
TOTAL REVENUES	\$35,281,565	\$35,884,519	\$36,825,100	\$37,767,999	\$38,658,629	\$39,572,579
TOTAL EXPENDITURES	\$36,017,163	\$36,888,976	\$38,725,903	\$40,536,422	\$42,422,551	\$43,782,831
BASELINE OPERATING BALANCE (Pre Initiatives)	(\$735,598)	(\$1,004,457)	(\$1,900,702)	(\$2,768,823)	(\$3,763,922)	(\$4,210,251)
TOTAL INITIATIVES						
BASELINE OPERATING BALANCE (Post Initiatives)	(\$735,598)	(\$1,004,457)	(\$1,900,702)	(\$2,768,823)	(\$3,763,922)	(\$4,210,251)
FUND BALANCE (Beginning of Year)	\$12,642,299	\$11,906,701	\$10,902,244	\$9,001,542	\$6,232,719	\$2,468,796
FUND BALANCE (End of Year)	\$11,906,701	\$10,902,244	\$9,001,542	\$6,232,719	\$2,468,796	(\$1,741,455)

General Fund Fiscal Gap Analysis



Budget gap widens annually with 0 millage increase next five years

Current Year 11-12 Budget

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 PROPOSED FINAL BUDGET
CAPITAL RESERVE AND CONSTRUCTION FUNDS**

	Capital Reserve Fund Fund 22	Construction Fund Fund 31	Construction Fund Fund 33
<i>Balance as of March 31, 2012:</i>	\$1,483,126	\$472,280	\$747,272
<i>Estimated Expenditures to Finish</i>		\$132,005	\$603,500
Estimated Balance as of June 30, 2012	\$1,483,126	\$340,275	\$143,772
		<i>Construction Fund:</i>	\$484,047
Capital Reserve Fund	\$1,483,126		
Construction Fund		\$484,047	
Est. Available Capital Reserve Balance as of June 30, 2012	\$1,967,172		
<i>NOTE: Estimated Expenditures to Finish is based on Projected Construction Costs</i>			