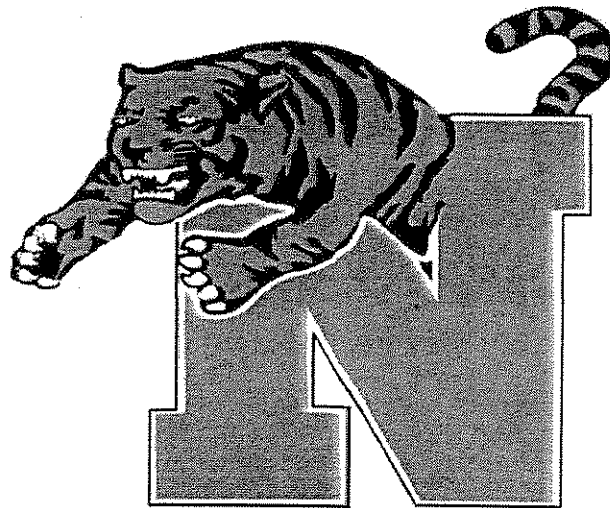


NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2012-2013

GENERAL FUND BUDGET



FINAL BUDGET

June 13, 2012

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
2012

SCHOOL BOARD MEMBERS

Darryl S. Schaer, President
LeRoy Sorensen, Vice President
Camille S. Bartlett, Secretary
Willard G. Dellicker, Treasurer
Christopher J. Ford
Todd Hernandez
Ronald L. Morrison
Joseph J. Reiter
Greg Sanders
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
Robert Kripplebauer, Director of Operations
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066

Aileen Yadush, High School Principal
Donald Allen, 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
Northwestern Elementary Building
6493 Route 309, New Tripoli, PA 18066

Marc A. Dobbs, Elementary Principal
Weisenberg Elementary Building
2665 Golden Key Road, Kutztown, PA 19530

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

While many districts across the commonwealth are experiencing deep cuts to instructional programs, NWLSD remains committed to preserve our instructional programs through long and short-term budgeting. Over the last several years, NWLSD School Board and all District employees worked together to mitigate rising costs through increased efficiency in purchasing, spending, and energy use. Additionally, we capitalized on other financial savings through retirements and reorganization of positions and departments.

Although we reduced support staff, teaching staff, and administrators by 28 employees since the 2009-10 fiscal year, class sizes in the kindergarten through eighth grade programs have remained within recommended policy guidelines, with only a few exceptions. Class sizes in the high school have been primarily in the 20's, with a few classes at 30 and a few actually below 20. All core programs remain in place, and we continue to develop and revise curriculum and purchase supporting materials, technology, and textbooks. In addition, the 2012-13 budget includes replacement of two busses and routine maintenance of our facilities.

Through planned use of reserves and fiscally sound spending, property owners in The Northwestern Lehigh School District had no increase to school property taxes in 2011-12 and no increase to school property taxes again for 2012-13. Adoption of a final District budget is scheduled for June 13, 2012.

Similar to most districts across the state, NWLSD's long-term budget estimates predict potential deficits in upcoming years. The School Board and District employees remain committed to providing a rigorous education, healthy food choices, efficient facilities, and safe transportation for our children. We will continue to investigate ways to maximize our resources so we can maintain a quality education for our students and be fiscally responsible.

Sincerely,

A handwritten signature in cursive script, reading "Mary Anne Wright". The signature is written in dark ink and is positioned below the word "Sincerely,".

Mary Anne Wright, Ph.D
Superintendent of Schools

**Northwestern Lehigh School District
2012-13 Final Budget**

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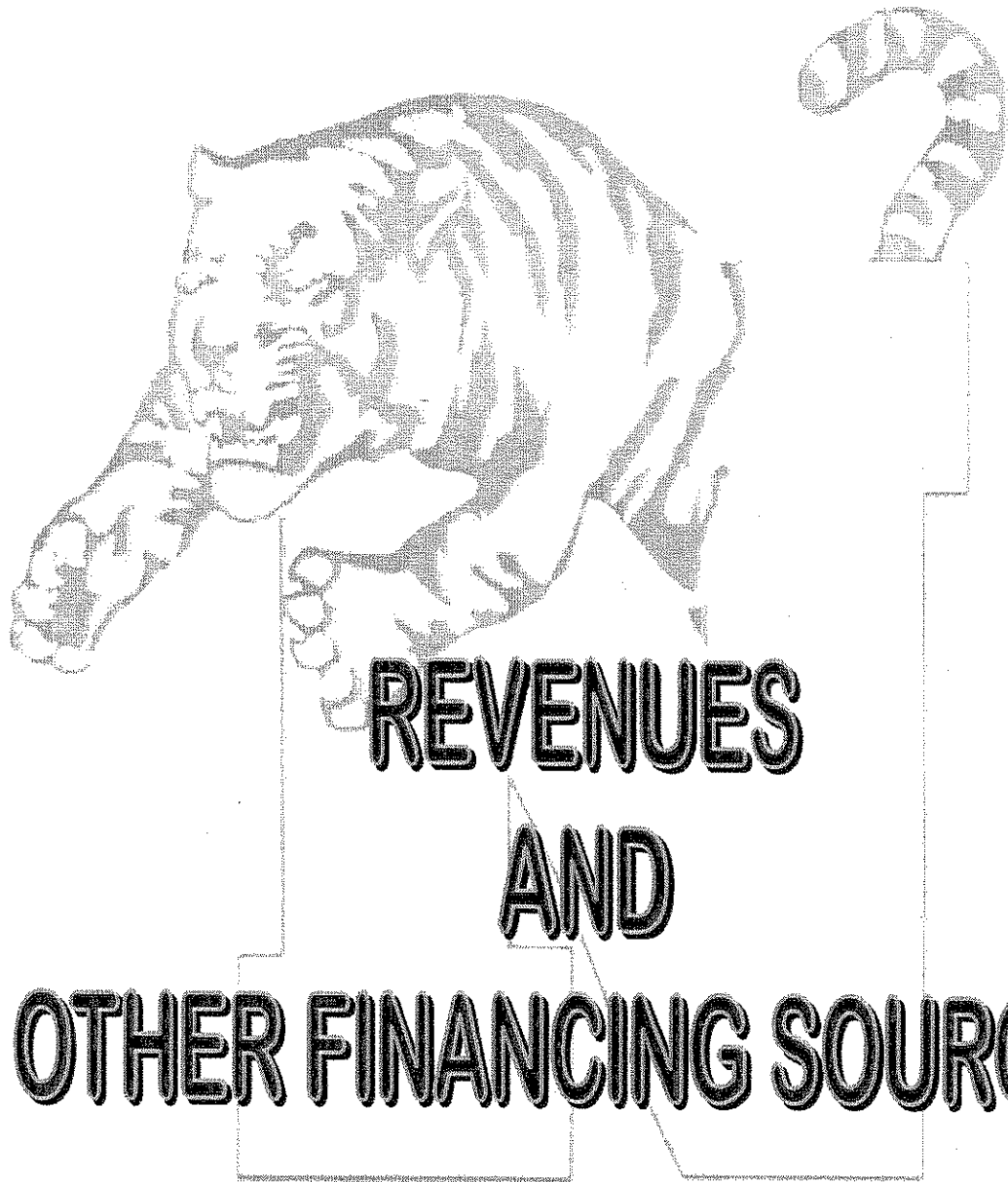
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET SUMMARY
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

Code	Description	2010-11 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease) Percent
REVENUES AND OTHER FINANCING SOURCES					
<u>REVENUES</u>					
6000	LOCAL SOURCES	\$25,608,662	\$25,171,452	\$25,325,996	0.6%
	MILLAGE INCREASE - 0 Mills			\$0	
7000	STATE SOURCES	\$9,670,702	\$9,896,971	\$10,377,123	4.9%
8000	FEDERAL SOURCES	\$1,290,624	\$213,142	\$247,373	16.1%
	TOTAL REVENUES	\$36,569,988	\$35,281,565	\$35,950,492	1.9%
9000	OTHER FINANCING SOURCES	\$1,995	\$0	\$0	0.0%
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$36,571,983	\$35,281,565	\$35,950,492	1.9%
EXPENDITURES AND OTHER FINANCING USES					
<u>EXPENDITURES</u>					
1000	INSTRUCTION	\$18,594,845	\$19,698,453	\$20,305,850	3.1%
2000	SUPPORT SERVICES	\$10,146,621	\$11,153,171	\$11,300,532	1.3%
3000	OPER OF NONINSTRUCTIONAL SVCS	\$632,058	\$681,151	\$723,934	6.3%
4000	FACILITIES ACQ, CONST & IMPROVE SVCS	\$0	\$0	\$0	0.0%
	TOTAL EXPENDITURES	\$29,373,524	\$31,532,775	\$32,330,316	2.5%
5000	OTHER FINANCING USES	\$3,667,082	\$4,484,388	\$4,518,650	0.8%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$33,040,606	\$36,017,163	\$36,848,966	2.3%
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES			(\$735,598)	(\$898,474)	
FUND BALANCE, BEGINNING OF YEAR					
	NONSPENDABLE	\$84,690	\$110,053	\$110,053	
	RESTRICTED	\$0	\$813	\$813	
	COMMITTED	\$5,396,403	\$7,940,805	\$9,815,619	
	ASSIGNED	\$775,104	\$1,860,598	\$1,427,767	
	UNASSIGNED	\$2,854,726	\$2,730,030	\$2,947,917	
	TOTAL FUND BALANCE	\$9,110,923	\$12,642,299	\$14,302,169	
NET BUDGET VARIANCES		\$2,877,507	\$1,659,870	n/a	
FUND BALANCE, END OF YEAR					
	NONSPENDABLE	\$110,053	\$110,053	\$110,053	
	RESTRICTED	\$813	\$813	\$813	
	COMMITTED	\$7,940,805	\$9,815,619	\$9,407,145	
	ASSIGNED	\$1,860,598	\$1,427,767	\$1,337,767	
	UNASSIGNED	\$2,730,030	\$2,947,917	\$2,547,917	
	TOTAL FUND BALANCE	\$12,642,299	\$14,302,169	\$13,403,695	

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**REVENUES
AND
OTHER FINANCING SOURCES**

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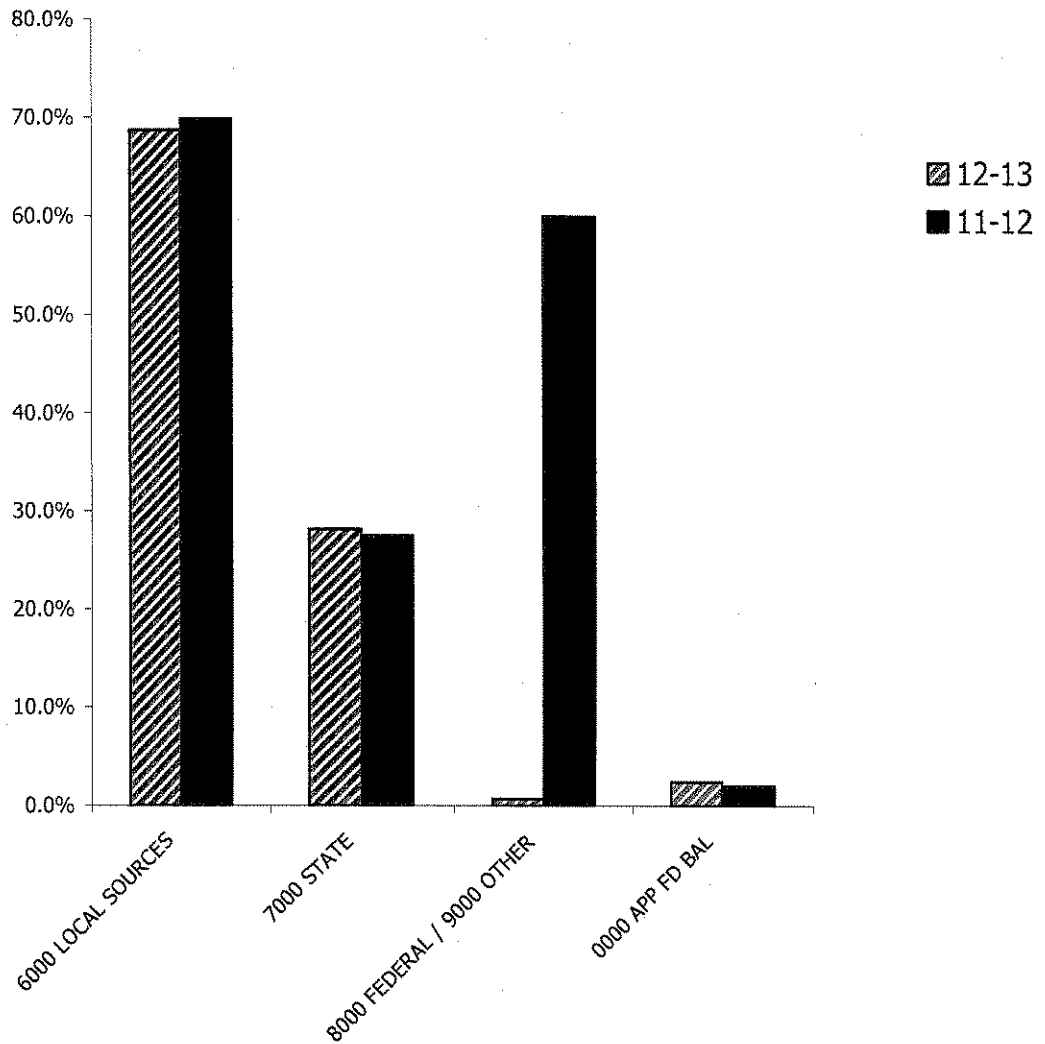
**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES**

	2010-11 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
6000 REVENUE FROM LOCAL SOURCES				
6100 Taxes Levied/Assessed by the LEA	\$23,695,296	\$23,753,266	\$23,760,492	0.03%
6400 Delinquencies on Taxes Levied/Assessed by the LEA	\$769,500	\$725,000	\$760,000	4.8%
6500 Earnings on Investments	\$197,393	\$200,000	\$200,000	0.0%
6700 Revenue from Student Activities	\$72,405	\$65,000	\$65,000	0.0%
6800 Revenue from Intermediate Sources	\$785,384	\$380,000	\$402,000	5.8%
6900 Other Revenue from Local Sources	\$88,684	\$48,186	\$138,504	187.4%
6000 REVENUE FROM LOCAL SOURCES	\$25,608,662	\$25,171,452	\$25,325,996	0.6%
7000 REVENUE FROM STATE SOURCES				
7100 Basic Instructional & Operating Subsidies	\$4,810,469	\$5,163,537	\$5,357,738	3.8%
7200 Subsidies for Specific Educational Programs	\$1,276,343	\$1,276,343	\$1,276,343	0.0%
7300 Subsidies for Noneducational Programs	\$2,307,450	\$2,133,966	\$2,030,989	-4.8%
7500 Extra Grants	\$229,618	\$0	\$40,000	100.0%
7800 Revenue for Soc. Sec./PSERS Payt's	\$1,046,822	\$1,323,125	\$1,672,053	26.4%
7000 REVENUE FROM STATE SOURCES	\$9,670,702	\$9,896,971	\$10,377,123	4.9%
8000 REVENUE FROM FEDERAL SOURCES				
8500 Restricted Grants-in-Aid from the Federal Government Through the Commonwealth	\$232,824	\$213,142	\$242,373	13.7%
8700 American Recovery & Reinvestment Act of 2009	\$1,055,389	\$0	\$0	0.0%
8800 Medical Assistance Reimbursements	\$2,411	\$0	\$5,000	100.0%
8000 REVENUE FROM FEDERAL SOURCES	\$1,290,624	\$213,142	\$247,373	16.1%
9000 OTHER FINANCING SOURCES				
9400 Sale of or Compensation for Loss of Fixed Assets	\$1,995	\$0	\$0	0.0%
9000 OTHER FINANCING SOURCES	\$1,995	\$0	\$0	0.0%
TOTAL REVENUES & OTHER FINANCING SOURCES	\$36,571,983	\$35,281,565	\$35,950,492	1.9%
APPROPRIATION OF UNRESERVED FUND BALANCE		\$735,598	\$898,474	
TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES	\$36,571,983	\$36,017,163	\$36,848,966	2.3%

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
REVENUES BY FUNCTION COMPARISON

	<u>% OF TOTAL</u>	
	<u>2012-13</u>	<u>2011-12</u>
6000 LOCAL SOURCES	68.7	69.9
7000 STATE SOURCES	28.2	27.5
8000 FEDERAL SOURCES	0.7	0.6
9000 OTHER FINANCING SOURCES	0.0	0.0
0000 APPROPRIATION OF FUND BALANCE	<u>2.4</u>	<u>2.0</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT 2012-13 FINAL BUDGET



REVENUES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
Final Budget Explanation 2012-13
REVENUE FROM LOCAL SOURCES**

6111 REAL ESTATE TAXES (w/o proposed millage increase).....	\$21,364,171
<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 452,432,450 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$434,861. The total millage required for the 2012-13 Budget is 50.66 mills. This represents a 0 mill increase over the prior year's millage.</p>	
6112 INTERIM REAL ESTATE TAXES.....	\$125,000
<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.....	\$33,000
<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.....	\$45,000
<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 Lehigh Tax Collection Committee pursuant to Act 32 of 2008.</p>	
6153 TRANSFER TAX.....	\$175,000
<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
2012-13 FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Budget	12-13 Final	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$21,198,814	\$21,264,945	\$21,364,171	\$99,226
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	\$0
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	\$0
6153	Real Estate Transfer Taxes	\$277,584	\$200,000	\$175,000	(\$25,000)
6154	Amusement Taxes	\$10,726	\$12,321	\$12,321	\$0

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Final Budget Explanation 2012-13
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.	\$750,000
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.	\$402,000
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.	\$10,000
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.	\$100,000
6943 ADULT EDUCATION.....	Adult Education represents revenues received for adult education programs provided by the School District.	\$8,500
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.	\$20,004

REVENUE FROM LOCAL SOURCES	\$25,325,996
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Budget	12-13 Final	Increase/ (Decrease)
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	\$0
6510	Earnings on Investments	\$197,393	\$200,000	\$200,000	\$0
6710	Admissions - Student Activities	\$52,242	\$55,000	\$55,000	\$0
6740	Fees	\$1,209	\$0	\$0	\$0
6790	Misc Transportation	\$18,954	\$10,000	\$10,000	\$0
6829	Rev from Intermediate Sources-State	\$1,920	\$0	\$0	\$0
6831	Intermediate Unit-Federal Pass Through	\$3,607	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$381,768	\$380,000	\$402,000	\$22,000
6833	ARRA-IDEA, Part B	\$398,089	\$0	\$0	\$0
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	\$0	\$0	\$0
6991	Refund of a Prior Year Expenditure	\$7,771	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$37,758	\$10,355	\$20,004	\$9,649
6000	REVENUE FROM LOCAL SOURCES	\$25,608,662	\$25,171,452	\$25,325,996	\$154,544

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
Final Budget Explanation 2012-13
REVENUE FROM STATE SOURCES**

7110	BASIC EDUCATION FUNDING..... Basic Education Funding (BEF) is the primary source of state funding provided to local school districts. Each school district's share of this subsidy is based on a formula that takes into account the district's previous level of subsidy adjusted for various components evaluated by using such information as Average Daily Membership (weighted) and Market Value Personal Income Aid Ratio.	\$5,317,738
7144	CHARTER/CYBER SCHOOL REIMBURSEMENT..... Revenue received as partial reimbursement of district payments made to Charter/Cyber Schools.	\$0
7160	TUITION FOR SECTION 1305 AND 1306..... This revenue represents tuition received from the Commonwealth of children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.	\$40,000
7210	HOMEBOUND INSTRUCTION..... Homebound Instruction is a reimbursement to school districts for instruction given to pupils unable to attend the public school because of temporary mental or physical handicaps.	\$0
7271	SPECIAL EDUCATION..... Special Education is a subsidy to school districts for the costs associated with instructing exceptional children in mandated special education programs. Payments are made in accordance with Sections 2509 and 1373.1 of the Public School Code. As of 2004-2005, this amount also includes special education contingency funding.	\$1,276,343
7310	TRANSPORTATION..... Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. It is not required that each school district operate a busing program, but if operated, it must comply with the state laws and regulations and is then eligible for reimbursement based on the number of student transported, miles driven, and other approved factors.	\$922,106
7320	RENTAL AND SINKING FUND PAYMENTS..... Rental and Sinking Fund reimbursement is available to school districts to reimburse approved debt service charges. To be eligible, building plans must have been approved by the Department of Education in conformance with the District's Long-Range Plan. Reimbursement for the LCTI borrowing is reflected in this amount.	\$400,000
7330	HEALTH SERVICES..... Health Services is a reimbursement available to each school district providing the required health examinations in certain grade levels of the district and nursing services to pupils (both public and non-public).	\$43,000
7340	STATE PROPERTY TAX REDUCTION ALLOCATION..... Designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.	\$665,883
7501	PA ACCOUNTABILITY BLOCK GRANTS..... Revenue received from the Commonwealth of PA authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.	\$40,000
7502	DUAL ENROLLMENT GRANTS..... Revenue received from the Commonwealth of PA to allow high school students to earn college credits while completing high school.	\$0
7810	STATE SOCIAL SECURITY PAYMENTS..... Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of the social security taxes for covered employees which are not federally funded.	\$683,253
7820	STATE RETIREMENT PAYMENTS..... Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of retirement for eligible employees, which are not federally funded.	\$988,800

REVENUE FROM STATE SOURCES	\$10,377,123
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Budget	12-13 Final	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
7110	Basic Education Funding	\$4,624,974	\$5,103,537	\$5,317,738	\$214,201
7144	Charter/Cyber School Reimbursement	\$142,888	\$0	\$0	\$0
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	\$0
7310	Transportation	\$997,493	\$1,040,000	\$922,106	(\$117,894)
7320	Rental And Sinking Fund Payments	\$600,527	\$385,000	\$400,000	\$15,000
7330	Health Services	\$43,428	\$43,000	\$43,000	\$0
7340	State Property Tax Reduction Allocation	\$666,002	\$665,966	\$665,883	(\$83)
7501	PA Accountability Block Grants	\$218,243	\$0	\$40,000	\$40,000
7502	Dual Enrollment Program	\$11,375	\$0	\$0	\$0
7800	Revenue For Social Security Payments				
7810	Revenue For Social Security Payments	\$607,280	\$631,125	\$683,253	\$52,128
7820	Revenue For Retirement Payments	\$439,542	\$692,000	\$988,800	\$296,800
7000	REVENUE FROM STATE SOURCES	<u>\$9,670,702</u>	<u>\$9,896,971</u>	<u>\$10,377,123</u>	<u>\$480,152</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT
Final Budget Explanation 2012-13
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.	\$203,815
8515	IMPROVING TEACHER QUALITY-TITLE II..... Revenue received for the education of children under NCLB, Title II.	\$38,558
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
8820	MEDICAL ASSISTANCE REIMBURSEMENT..... The Administrative Claiming Program reimbursement for the costs associated with administrative Medicaid-related activities. Payments for School Based Access Program Administration Claiming Program are received from the Department of Revenue.	\$5,000

REVENUE FROM FEDERAL SOURCES \$247,373

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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OTHER FINANCING SOURCES \$0

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Budget	12-13 Final	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$176,931	\$174,448	\$203,815	\$29,367
8515	Improving Teacher Quality - Title II	\$55,377	\$38,694	\$38,558	(\$136)
8517	Title IV - Drug Free Schools	\$516	\$0	\$0	\$0
8703	ARRA- TITLE I	\$27,143	\$0	\$0	\$0
8708	ARRA-State Fiscal Stabilization Fund	\$649,229	\$0	\$0	\$0
8709	ARRA-EdJobs	\$379,017	\$0	\$0	\$0
8820	Medical Assistance Reimbursement	\$2,411	\$0	\$5,000	\$5,000
8000	REVENUE FROM FEDERAL SOURCES	<u>\$1,290,624</u>	<u>\$213,142</u>	<u>\$247,373</u>	<u>\$34,231</u>
9000	OTHER FINANCING SOURCES				
9400	Sale Of Fixed Assets	\$1,995	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	<u>\$1,995</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$36,571,983</u>	<u>\$35,281,565</u>	<u>\$35,950,492</u>	<u>\$668,927</u>
	APPROPRIATION OF UNRESERVED FUND BALANCE		\$735,598	\$898,474	
	Millage Increase - 0.00 Mills		\$0	\$0	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	<u>\$36,571,983</u>	<u>\$36,017,163</u>	<u>\$36,848,966</u>	<u>\$831,803</u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-2013 FINAL BUDGET
CHART OF TAX MILLAGE AND ASSESSED VALUES

SCHOOL YEAR	MILLAGE LEVEL	% CHANGE PRIOR YEAR	ASSESSED VALUE	NET ASSESSED VALUE*	EST GROSS VALUE OF 1 MILL	% OF DUPLICATE COLLECTIONS COLLECTED	
2012-13	50.66	0.00%	452,432,450	439,287,360	\$434,861.00 Gaming Funds	\$22,030,054 (\$665,883)	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 FINAL BUDGET
TAX MILLAGE/RATE CHART**

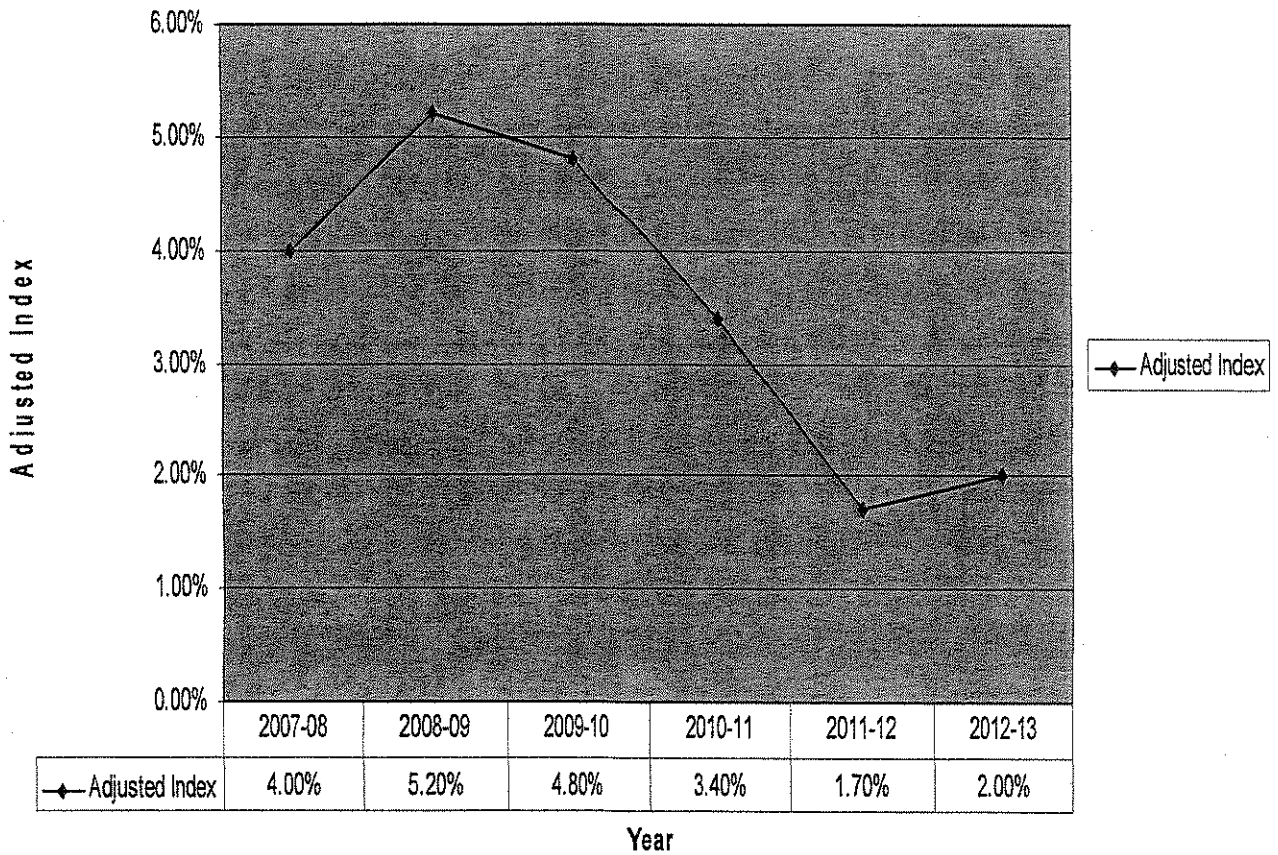
	Estimated Assessed Value	Change in Assessment	Percent
2012-13	452,432,450	729,800	0.16%
2011-12	451,702,650		

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

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 2012-13, the base index is 1.7%. For school districts with a market value/income aid ratio greater than .4000, an upward adjustment is made to the index.

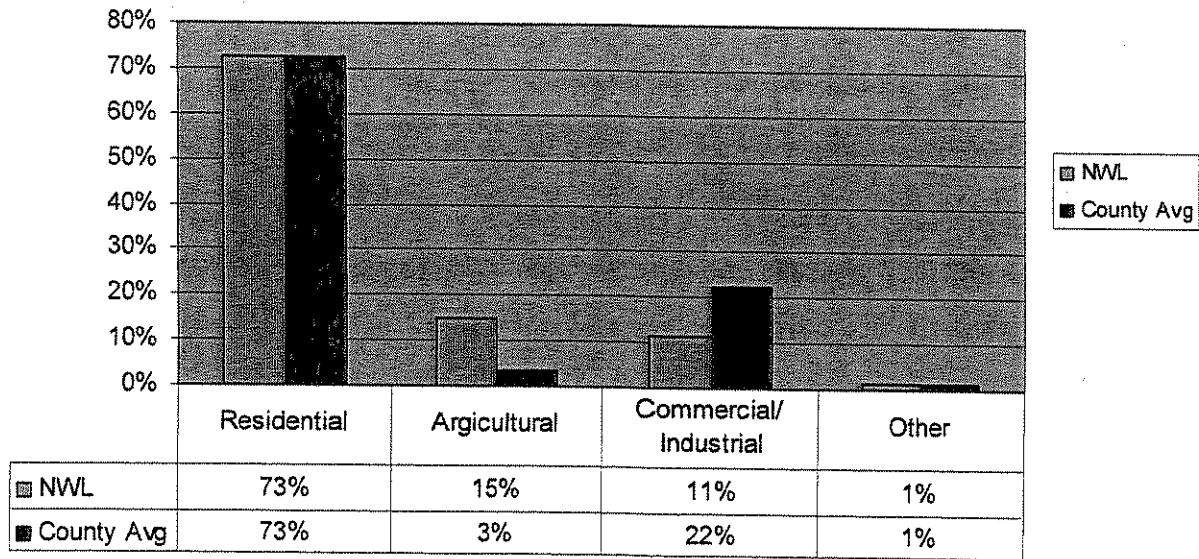


Source: Adjusted Index History obtained from the Pennsylvania Department of Education (PDE)
http://www.portal.state.pa.us/portal/server.pt/community/property_tax_relief/7452/act_1_index/510332

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 73% of the total taxable assessment for the district.

The 2012-2013 General Fund budget is based on an assessed valuation of 452,432,450 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$434,861. The total millage required for the 2012-2013 budget is 50.66 mills. This represents a 0.00 mill increase over the prior year's millage.

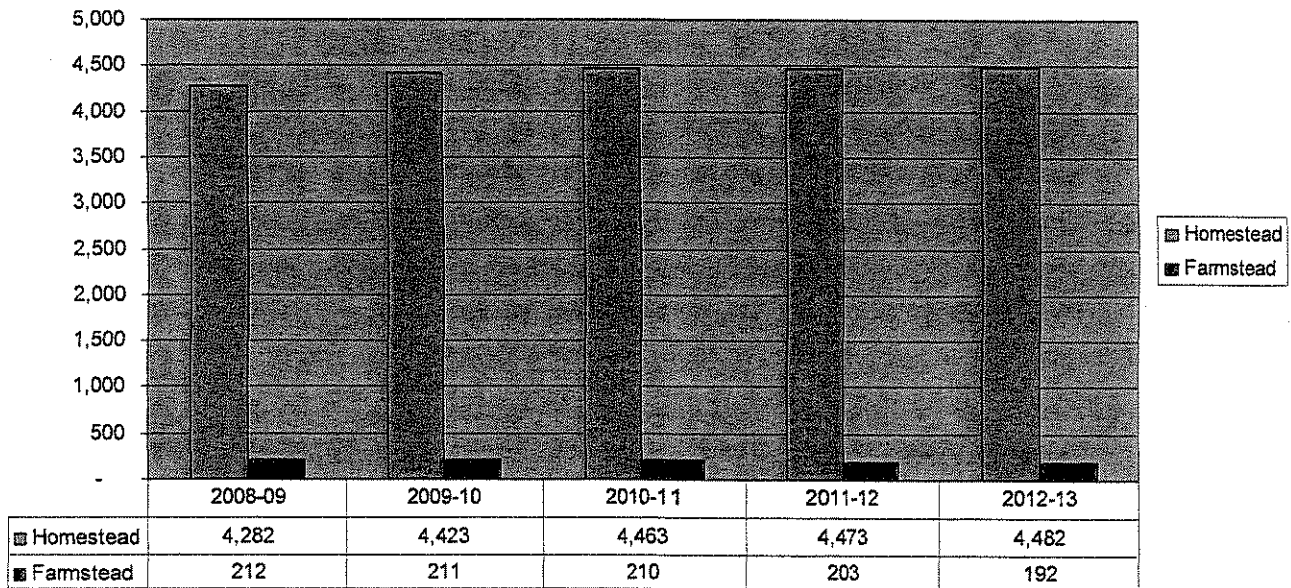


Source: Assessment data obtained from Lehigh County Property Classification Totals report as of 1/18/12.

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 2012-2013 fiscal year is \$665,883, a reduction of \$83 compared to 2011-2012. 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 2012-2013 tax bills, homesteads will receive a reduction of \$148.28 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

2012-13 Final Budget

Explanation of Major Objects

100	SALARIES Monies budgeted for gross salaries paid to all district employees, including substitutes, overtime, and sabbatical leaves.	\$16,737,537
200	EMPLOYEE BENEFITS Monies budgeted for the School District's contribution to the Public School Employees Retirement System (PSERS) Fund (at 12.36%), the Social Security Fund (at 6.2%), and Medicare (at 1.45%) on the above salaries. Also provided in this account are the projected costs to provide medical, life, dental, vision, prescription, income protection, tuition reimbursement, unemployment compensation, and workers' compensation insurance for eligible staff.	\$7,123,672
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.	\$1,735,841
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.	\$1,086,558
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.	\$2,855,919
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.	\$2,387,759
700	PROPERTY Monies budgeted for the acquisition of fixed assets. This category would include purchases of computer equipment, furniture and buses.	\$351,469
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.	\$2,264,711
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).	\$2,305,500
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$36,848,966

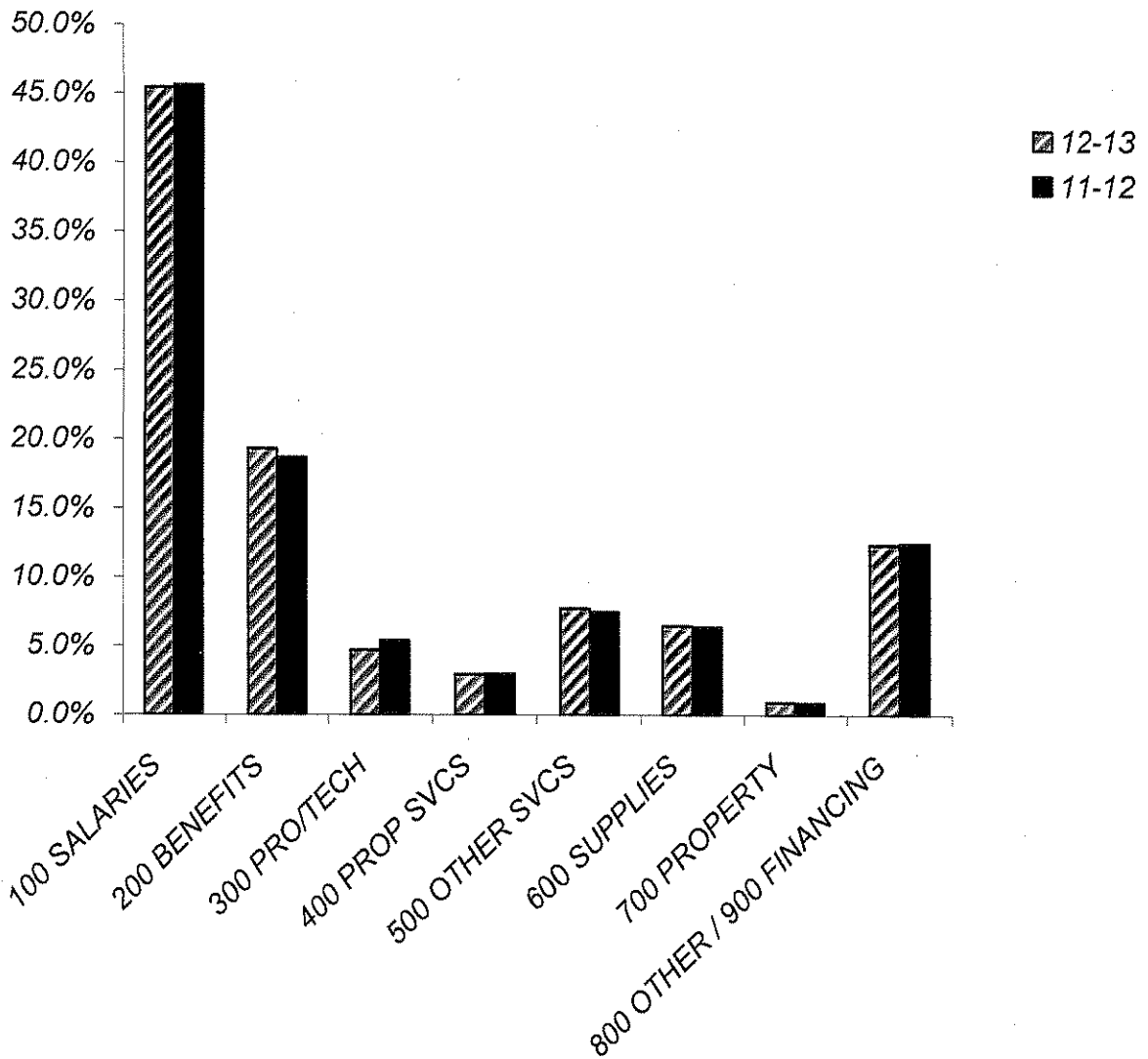
**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
SUMMARY BY OBJECT EXPENDITURES AND OTHER FINANCING USES**

		2010-11 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
100	Salaries	\$16,154,164	\$16,419,829	\$16,737,537	1.9%
200	Employee Benefits	\$5,401,401	\$6,726,385	\$7,123,672	5.9%
300	Purchased Prof & Tech Services	\$1,829,551	\$1,928,084	\$1,735,841	-10.0%
400	Purchased Property Services	\$866,331	\$1,076,996	\$1,086,558	0.9%
500	Other Purchased Services	\$2,385,693	\$2,704,138	\$2,855,919	5.6%
600	Supplies	\$2,030,324	\$2,317,789	\$2,387,759	3.0%
700	Property	\$660,778	\$310,984	\$351,469	13.0%
800	Other Objects	\$1,807,364	\$2,477,958	\$2,264,711	-8.6%
900	Other Financing Uses	\$1,905,000	\$2,055,000	\$2,305,500	12.2%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$33,040,606	\$36,017,163	\$36,848,966	9.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
EXPENDITURES BY OBJECT COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2012-13</u>	<u>2011-12</u>
100 SALARIES	45.4	45.6
200 BENEFITS	19.3	18.7
300 PROF/TECH SVCS	4.7	5.4
400 PROPERTY SVCS	2.9	3.0
500 OTHER PURC SVCS	7.8	7.5
600 SUPPLIES	6.5	6.4
700 PROPERTY	1.0	0.9
800 OTHER OBJECTS	6.1	6.9
900 OTHER FINANCING USES	<u>6.3</u>	<u>5.6</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT 2012-13 FINAL BUDGET



EXPENDITURES BY OBJECT

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 Final Budget
Explanation of Major Functions

INSTRUCTION

1100 REGULAR PROGRAMS.....	\$14,132,103
Providing learning activities to students in grades K-12.	
1200 SPECIAL EDUCATION PROGRAMS.....	\$4,824,947
Providing learning activities to students in grades K-12 with special needs.	
1300 VOCATIONAL EDUCATION PROGRAMS.....	\$1,053,201
Payments to Lehigh Career & Technical Institute for programs.	
1400 OTHER INSTRUCTIONAL PROGRAMS.....	\$8,544
Summer school, homebound instruction, and other instructional grant programs.	
1600 ADULT EDUCATION PROGRAMS.....	\$7,417
Providing educational opportunities to the adult community on a self-supporting basis.	
1700 COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS.....	\$279,638
The School District's sponsorship of students attending programs at local community colleges.	
TOTAL INSTRUCTION	<u>\$20,305,850</u>

SUPPORT SERVICES

2100 PUPIL PERSONNEL.....	\$1,124,759
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.	
2200 INSTRUCTIONAL STAFF.....	\$838,676
Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.	

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 Final Budget
Explanation of Major Functions

SUPPORT SERVICES (cont'd)

2300	ADMINISTRATION..... Establishing and administering policy in connection with operating the School District. These areas include School Board/Treasurer, tax collection, legal, superintendent and principal services.	\$2,092,262
2400	PUPIL HEALTH..... Services associated with providing appropriate medical, dental and nursing services, including verification of required immunizations.	\$255,878
2500	BUSINESS..... Activities concerned with the fiscal and internal services of the School District.	\$617,969
2600	OPERATIONAL AND MAINTENANCE OF PLANT..... Activities concerned with physical plant facilities (buildings and grounds) of the School District.	\$3,830,623
2700	STUDENT TRANSPORTATION SERVICES..... Activities concerned with transporting students to and from school.	\$2,030,121
2800	SUPPORT SERVICES - CENTRAL..... Activities which support other instructional and supporting services programs.	\$472,244
2900	OTHER SUPPORT SERVICES..... Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.	\$38,000
TOTAL SUPPORT SERVICES		\$11,300,532

OPERATION OF NON-INSTRUCTIONAL STAFF

3200	STUDENT ACTIVITIES..... School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.	\$718,934
3300	COMMUNITY SERVICES..... Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.	\$5,000
TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF		\$723,934

NORTHWESTERN LEHIGH SCHOOL DISTRICT
 2012-13 Final Budget
 Explanation of Major Functions

OTHER FINANCING USES

5100 DEBT SERVICE.....	\$3,758,150
Payments on general long-term debt/obligations paid directly by the General Fund.	
5200 FUND TRANSFERS.....	\$360,500
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.	
TOTAL OTHER FINANCING USES	<u>\$4,518,650</u>
GRAND TOTAL OF EXPENDITURES AND OTHER FINANCING USES	<u><u>\$36,848,966</u></u>

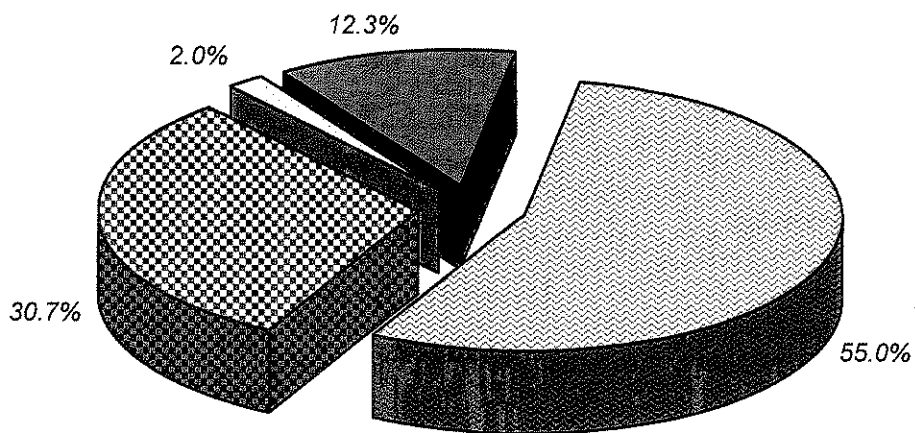
NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION

	2010-11 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)
Code	Amount	Amount	Amount	Percent
1000 INSTRUCTION				
1100 Regular Programs	\$12,615,004	\$13,753,037	\$14,132,103	2.8%
1200 Special Programs	\$4,669,933	\$4,599,248	\$4,824,947	4.9%
1300 Vocational Education Programs	\$1,007,999	\$1,040,314	\$1,053,201	1.2%
1400 Other Instructional Programs	\$9,583	\$14,297	\$8,544	-40.2%
1500 Non Public School Programs	\$0	\$0	\$0	0.0%
1600 Adult Education Programs	\$5,990	\$8,859	\$7,417	-16.3%
1700 Comm/Junior College Ed Programs	\$286,335	\$282,698	\$279,638	-1.1%
1000 INSTRUCTION	\$18,594,844	\$19,698,453	\$20,305,850	3.1%
2000 SUPPORT SERVICES				
2100 Pupil Personnel	\$1,088,608	\$1,216,270	\$1,124,759	-7.5%
2200 Instructional Staff	\$821,155	\$807,042	\$838,676	3.9%
2300 Administration	\$1,695,960	\$2,130,054	\$2,092,262	-1.8%
2400 Pupil Health	\$255,832	\$261,817	\$255,878	-2.3%
2500 Business	\$557,597	\$594,085	\$617,969	4.0%
2600 Oper & Maint of Plant Services	\$3,411,640	\$3,767,928	\$3,830,623	1.7%
2700 Student Transportation Services	\$1,836,130	\$1,896,986	\$2,030,121	7.0%
2800 Support Services-Central	\$441,987	\$440,989	\$472,244	7.1%
2900 Other Support Services	\$37,713	\$38,000	\$38,000	0.0%
2000 SUPPORT SERVICES	\$10,146,622	\$11,153,171	\$11,300,532	1.3%
3000 OPER OF NONINSTRUCTIONAL SVCS				
3200 Student Activities	\$627,058	\$675,066	\$718,934	6.5%
3300 Community Services	\$5,000	\$6,085	\$5,000	-17.8%
3000 OPER OF NONINSTRUCTIONAL SVCS	\$632,058	\$681,151	\$723,934	6.3%
TOTAL EXPENDITURES	\$29,373,524	\$31,532,775	\$32,330,316	2.5%
5000 OTHER FINANCING USES				
5100 Debt Services	\$3,657,082	\$4,034,388	\$3,758,150	-6.8%
5200 Fund Transfers	\$10,000	\$50,000	\$360,500	621.0%
5900 Budgetary Reserve	\$0	\$400,000	\$400,000	0.0%
5000 OTHER FINANCING USES	\$3,667,082	\$4,484,388	\$4,518,650	0.8%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$33,040,606	\$36,017,163	\$36,848,966	2.3%

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-13 FINAL BUDGET
EXPENDITURES BY FUNCTION COMPARISON

	<u>% OF TOTAL</u>	
	<u>2012-13</u>	<u>2011-12</u>
1000 INSTRUCTION	55.0	54.6
2000 SUPPORT	30.7	31.0
3000 NON-INSTRUCTIONAL	2.0	1.9
5000 OTHER FINANCING USES	<u>12.3</u>	<u>12.5</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

NORTHWESTERN LEHIGH SCHOOL DISTRICT 2012-13 FINAL BUDGET



- 1000 INSTRUCTION - 55%
- 2000 SUPPORT SERVICES - 30.7%
- 3000 NON-INSTRUCTIONAL - 2.0%
- 5000 FINANCING USES - 12.3%

EXPENDITURES BY FUNCTION

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

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$8,194,867	\$8,445,987	\$8,746,795	\$300,808	3.6%
200	Employee Benefits	\$2,718,441	\$3,435,629	\$3,645,876	\$210,247	6.1%
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	\$14,132,103	\$379,066	2.8%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,137,710	\$2,099,897	\$2,147,181	\$47,284	2.3%
200	Employee Benefits	\$653,966	\$793,657	\$873,924	\$80,267	10.1%
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	\$4,824,947	\$225,699	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 FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 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%
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%
	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	\$18,594,844	\$19,698,453	\$20,305,850	\$607,397	3.1%

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

#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$825,601	\$851,709	\$772,775	(\$78,934)	-9.3%
200	Employee Benefits	\$253,704	\$341,516	\$337,463	(\$4,053)	-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	\$1,124,759	(\$91,511)	-7.5%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$542,904	\$509,406	\$475,518	(\$33,888)	-6.7%
200	Employee Benefits	\$211,131	\$237,789	\$243,363	\$5,574	2.3%
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%
800	Other Objects	\$728	\$455	\$465	\$10	2.2%
	Total	\$821,155	\$807,042	\$838,676	\$31,634	3.9%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,107,262	\$1,185,000	\$1,130,110	(\$54,890)	-4.6%
200	Employee Benefits	\$360,164	\$664,245	\$685,077	\$20,832	3.1%
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	\$67,307	(\$5,971)	-8.1%
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	\$2,092,262	(\$37,792)	-1.8%

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#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$183,771	\$167,728	\$169,830	\$2,102	1.3%
200	Employee Benefits	\$66,132	\$87,889	\$72,423	(\$15,466)	-17.6%
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	\$255,878	(\$5,939)	-2.3%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$318,430	\$331,095	\$337,462	\$6,367	1.9%
200	Employee Benefits	\$135,020	\$165,960	\$182,967	\$17,007	10.2%
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	\$617,969	\$23,884	4.0%
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,222,190	\$1,198,746	\$1,239,083	\$40,337	3.4%
200	Employee Benefits	\$466,247	\$577,800	\$600,235	\$22,435	3.9%
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	\$166,392	(\$8,534)	-4.9%
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	\$3,830,623	\$62,695	1.7%

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#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$978,375	\$930,983	\$1,016,832	\$85,849	9.2%
200	Employee Benefits	\$390,317	\$222,991	\$260,978	\$37,987	17.0%
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	\$82,981	(\$23,413)	-22.0%
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	\$2,030,121	\$133,135	7.0%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$256,732	\$279,416	\$285,303	\$5,887	2.1%
200	Employee Benefits	\$77,777	\$103,587	\$114,366	\$10,779	10.4%
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	\$472,244	\$31,255	7.1%
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	\$10,146,622	\$11,153,171	\$11,300,532	\$147,361	1.3%

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#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$379,633	\$406,862	\$409,648	\$2,786	0.7%
200	Employee Benefits	\$67,752	\$93,081	\$105,539	\$12,458	13.4%
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	\$28,240	\$6,590	30.4%
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	\$718,934	\$43,868	6.5%
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	\$723,934	\$42,783	6.3%

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#	Object	2010-2011 Actual	2011-12 Budget	2012-13 Final	Increase (Decrease)	% Change
DEBT SERVICE						
Function 5100						
	800 Other Objects	\$1,762,082	\$2,029,388	\$1,813,150	(\$216,238)	-10.7%
	900 Other Financing Uses	\$1,895,000	\$2,005,000	\$1,945,000	(\$60,000)	-3.0%
	Total	\$3,657,082	\$4,034,388	\$3,758,150	(\$276,238)	-6.8%
FUND TRANSFERS						
Function 5200						
	900 Other Financing Uses	\$10,000	\$50,000	\$360,500	\$310,500	621.0%
	Total	\$10,000	\$50,000	\$360,500	\$310,500	621.0%
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		\$33,040,806	\$36,017,163	\$36,848,966	\$831,803	2.3%

