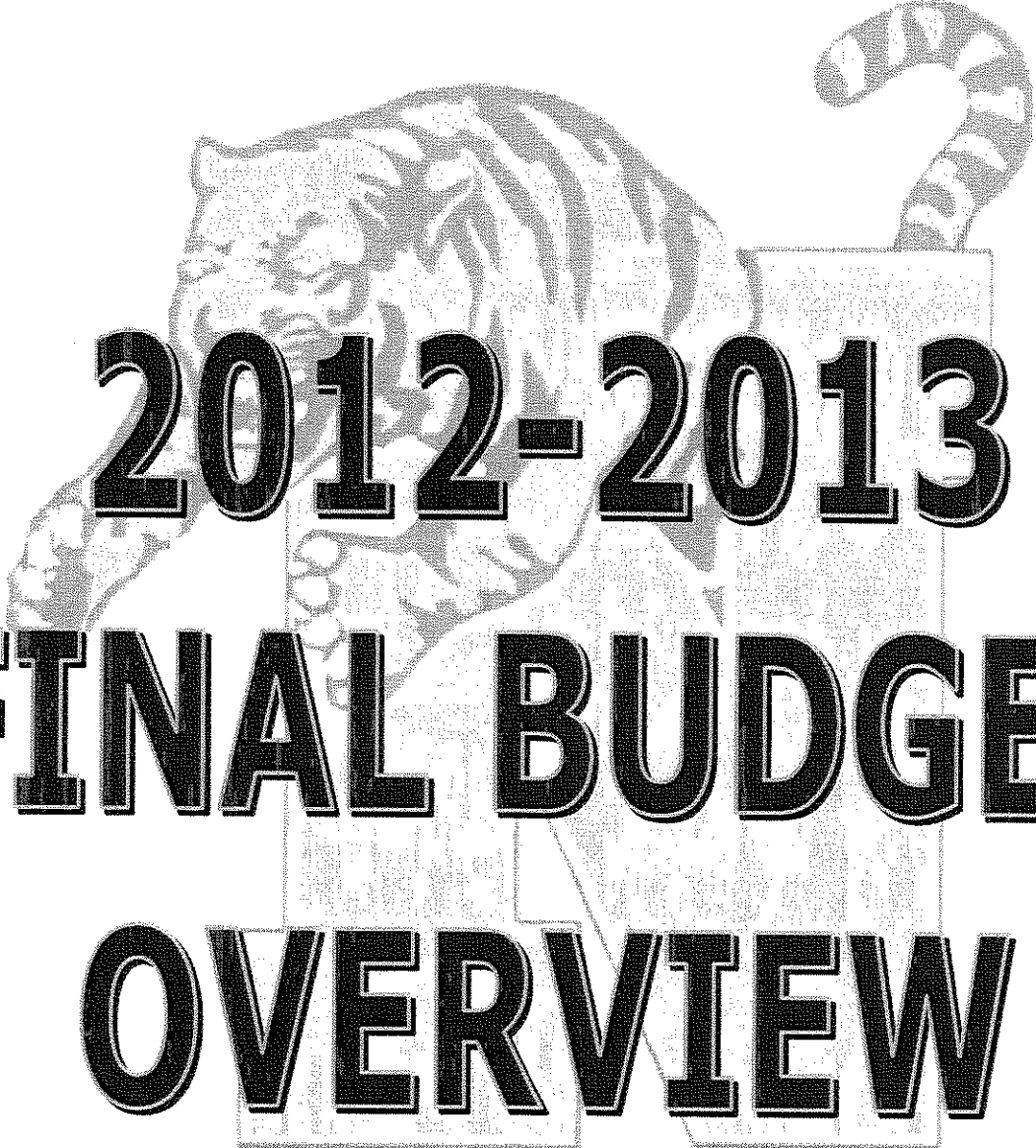


NORTHWESTERN LEHIGH SCHOOL DISTRICT



2012-2013 FINAL BUDGET OVERVIEW

Northwestern Lehigh School District
 2012-2013 Final Budget Highlights
 Changes from Proposed Final Budget
 June 13, 2012

The following represents changes to the Final Budget (June 13th) since the Proposed Final Budget (May 9th)

Total Revenues (0 millage increase)- **\$35,950,492**

• Changes from Proposed Final Budget (May 9, 2012)	
o Actual Homestead/Farmstead amount	\$(83)
o Restored Accountability Block Grant	40,000
o Restored BEF, Transportation, SS	(1,400)
o Net Change in Title I & II	27,373
o Change to Misc. Revenues	<u>83</u>
Net Increase to Revenues	\$ 65,973

Total Expenditures - **\$36,848,966**

• Changes from Proposed Final Budget (May 9, 2012)	
o Decrease Salaries & Benefits	\$ (19,454)
o Decrease in IU Transportation	(25,000)
o Increase to Insurance	<u>4,444</u>
Net Decrease to Expenditures	\$ (40,010)

Net Change to Proposed Final Budget \$ (105,983)

Estimated Use of Fund Balance \$ 898,474

**Northwestern Lehigh School District
2012-2013 Final Budget Summary
June 13, 2012**

	Actual 2010-11	Final 2011-12	Dec 7, 2011 Budget 2012-13	March 15, 2012 Budget 2012-13	April 11, 2012 Budget 2012-13	May 9, 2012 Budget 2012-13	June 13, 2012 Final Budget 2012-13	Change from 2011-12	% Change from 2011-12
Northwestern Elementary	59,041	75,750	75,750	75,750	75,750	75,750	75,750	-	
Weisenberg Elementary	64,323	80,790	80,790	80,790	80,790	80,790	80,790	-	
Middle School	77,223	82,500	82,500	83,460	83,460	83,460	83,460	960	
High School	110,656	118,500	118,500	118,500	118,500	118,500	118,500	-	
Business Office	107,330	104,730	104,730	103,240	103,240	103,240	103,240	(1,490)	
Superintendent	12,863	27,763	27,763	27,763	27,763	27,763	27,763	-	
Curriculum	342,852	240,847	240,847	241,585	241,585	241,585	241,585	738	
Technology	295,772	593,722	593,722	593,722	593,722	593,722	593,722	-	
Special Education	5,252	8,125	8,125	12,623	12,623	12,905	12,905	4,780	
Assistant Superintendent	24,586	33,100	33,100	29,166	29,166	29,166	29,166	(3,934)	
Human Resources	15,849	20,000	20,000	19,500	19,500	19,500	19,500	(500)	
Buildings & Grounds	1,547,403	1,864,682	1,864,682	1,865,462	1,874,649	1,874,649	1,865,335	653	
Transportation	465,153	742,762	742,762	724,832	776,082	776,082	752,061	9,299	
Athletics & Activities	138,403	143,125	143,125	178,007	178,007	188,007	188,007	44,882	
ESL	257	-	-	-	-	-	-	-	
Total Building & Departments	3,266,963	4,136,396	4,136,396	4,154,400	4,214,837	4,225,119	4,191,784	55,388	1.34%
District Wide:									
Salaries:									
Professionals	10,974,049	11,190,854	11,526,580	11,526,580	11,490,581	11,330,355	11,299,940	109,086	
Support Staff	3,617,141	3,609,981	3,754,279	3,754,279	3,754,279	3,850,506	3,864,697	254,717	
Administration	1,540,352	1,596,372	1,644,263	1,644,263	1,644,263	1,550,278	1,550,278	(46,094)	
Tax Collectors	22,622	22,622	22,622	22,622	22,622	22,622	22,622	-	
Total Salaries	16,154,164	16,419,829	16,947,744	16,947,744	16,911,745	16,753,761	16,373,537	317,709	1.93%
Total Benefits-All Staff									
Medical	2,349,923	2,433,878	2,433,878	2,433,878	2,433,878	2,386,486	2,386,486	(47,392)	
Prescription	549,793	548,250	548,250	548,250	548,250	541,325	541,325	(6,925)	
Dental	140,371	153,246	153,246	153,246	153,246	165,006	165,006	11,760	
PSERS	894,002	1,553,317	2,094,741	2,094,741	2,097,496	2,042,137	2,040,131	486,814	
Social Security	1,213,895	1,253,084	1,296,502	1,296,502	1,293,748	1,266,787	1,266,546	12,462	
Workers' Compensation	71,978	132,566	150,000	150,000	150,000	139,742	149,795	17,229	
Tuition	58,720	106,077	75,000	75,000	75,000	55,109	55,109	(50,968)	
LIFE	29,370	31,166	30,000	30,000	30,000	31,373	31,373	207	
LTD	22,817	32,938	30,000	30,000	30,000	32,292	32,268	(670)	
VISION	13,992	15,103	15,000	15,000	15,000	13,816	13,816	(1,287)	
UC	6,448	48,543	45,000	45,000	45,000	24,275	24,275	(24,268)	
OTHER	50,092	100,000	50,000	50,000	50,000	64,326	64,326	(35,674)	
Total Benefits	5,401,401	6,408,168	6,885,619	6,921,618	6,921,618	6,762,675	6,769,457	361,289	5.64%
District Wide (Non-Personnel Related)	7,675,043	8,875,627	8,676,036	8,748,421	8,812,421	8,927,421	8,930,188	54,561	0.61%
Grant Expenditures	543,036	213,142	213,142	220,000	220,000	220,000	220,000	6,858	3.22%
Total Expenditures	33,040,607	36,053,162	36,858,936	36,992,182	37,080,621	36,888,976	36,848,966	795,804	2.21%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2012-2013 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)		\$ 13,397
LOCAL REVENUE- TOTAL CHANGE		\$ 154,544
STATE REVENUE		
Basic Education Funding	Restored from Proposed Final Budget	\$ 214,201
Tuition for Section 1305 & 1306	Reduction based on historical revenue	\$ (20,000)
Transportation	Restored from Proposed Final Budget	\$ (117,894)
Rental & Sinking Payments	Increase based on scheduled debt payments	\$ 15,000
Homestead Farmstead- Property Tax Reduction	Decrease based on State Allocation	\$ (83)
Accountability Block Grant	Restored State funding	\$ 40,000
Social Security Reimbursement	Restored from Proposed Final Budget	\$ 52,128
Retirement Reimbursement	Increase in Employer Contribution Rate to 12.36%	\$ 296,800
STATE REVENUE- TOTAL CHANGE		\$ 480,152
FEDERAL REVENUE		
Federal Sources (net)		\$ 34,231
FEDERAL REVENUE- TOTAL CHANGE		\$ 34,231
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 668,927

NOTE: Grey shaded lines are changes from the Proposed Final Budget Presentation.

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

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2011-2012
SALARIES		
	Increases on existing staff	\$ 411,735
	Leaves, Sabbaticals	\$ 161,553
	Attritional savings on replacements	\$ (255,580)
	SALARIES- TOTAL CHANGE	\$ 317,708
BENEFITS		
Health Benefits (medical, dental, RX)	Premium rate hold for 2012-13	\$ (6,557)
PSERS	Estimated rate increase from 9.50% to 12.36%	\$ 462,535
Tuition	Decrease based on trend	\$ (50,968)
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 36,109
	Attritional savings on replacements	\$ (43,832)
	BENEFITS- TOTAL CHANGE	\$ 397,287
PURCHASED PROFESSIONAL & TECHNICAL SERVICES		
Educational Services (IU, Other LEA's)	Reduction based on identified services (see offset increase in 500)	\$ (199,741)
Other Services (net)		\$ 7,498
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ (192,243)
PURCHASED PROPERTY SERVICES		
Sewer	Increase based on projected rates	\$ 10,381
Electricity	Reduction based on projected rate/usage	\$ (4,830)
Other Services (net)		\$ 4,011
	PURCH PTY SVCS- TOTAL CHANGE	\$ 9,562
OTHER PURCHASED SERVICES		
IU Transportation	Decrease based on state funding changes	\$ (12,600)
Phone/Postage/Meter	Reduction based on reduced spending trend	\$ (12,600)
Cyber/Charter School	Decrease based on projected student enrollment	\$ (215,000)
LCTI	Increase based on projected enrollment in Academic Center	\$ 12,887
Tuition- Other LEA's	Estimated costs for special education placements	\$ (3,060)
Tuition-Private Institutes	Estimated costs for special education placements	\$ 320,000
Professional Development	Restoring funding for professional development	\$ 61,544
Other Services (net)		\$ 610
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 151,781
SUPPLIES		
Technology	Increase based on estimated needs	\$ 40,966
Electricity	Reduction based on projected rate/usage	\$ (18,862)
Oil /Diesel/Gasoline	Increase to price per gallon \$3.50 vs \$3.75	\$ 51,812
Other Supplies (net)		\$ (3,946)
	SUPPLIES- TOTAL CHANGE	\$ 69,970
PROPERTY		
Replacements	Increase based on planned capital purchases	\$ 40,485
OTHER FINANCING USES		
Debt	Reduction based on scheduled debt payments	\$ (273,738)
Fund Transfers	Capital reserve, textbook/curriculum materials, uniforms	\$ 310,500
Other Financing Uses (net)		\$ 491
	OTHER FINANCING USES- TOTAL CHANGE	\$ 37,253
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 831,803

NOTE: Grey shaded lines are changes from the Proposed Final Budget Presentation.

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2012-2013 FINAL BUDGET
JUNE 13, 2012

OBJ	Description	2010-11	2011-12	Final	Compared to 11-12
		Actual	Budget	2012-13 Budget	
111	ADMIN-REG SALARY	1,540,352	1,596,371	1,550,278	(46,093)
121	PROFESSIONAL SALARIES	10,018,852	10,260,936	10,360,928	99,992
122	PROFESSIONAL SUBSTITUTE	294,695	223,800	281,000	57,200
123	PROFESSIONAL OVERTIME	82,557	107,626	99,046	(8,580)
126	EMPLOYEE INS OPT OUT	22,725	22,500	19,800	(2,700)
131	PROFESSIONAL OTHER	553,410	561,793	556,387	(5,406)
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	765,499	12,511
152	OFFICE SUBSTITUTE	11,897	13,300	12,000	(1,300)
153	OFFICE OVERTIME	5,067	7,747	10,277	2,530
156	EMPLOYEE INS OPT OUT	3,300	3,600	3,600	-
161	TRADE SALARIES	499,111	515,208	527,861	12,653
162	TRADE SUBSTITUTES	6,107	12,940	19,440	6,500
163	TRADE OVERTIME	24,354	15,000	21,961	6,961
166	EMPLOYEE INS OPT OUT	900	900	900	-
167	MAINTENANCE SUMMER HELP	-	2,800	2,800	-
171	OPERATIVE REG SALARIES	655,485	645,827	716,048	70,221
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	750,993	34,245
182	CUSTODIAN SUBSTITUE	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	857,804	76,124
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	16,737,537	317,708
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	32,268	(670)
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	1,265,546	12,461
230	RETIREMENT (PSERS)	894,002	1,553,317	2,040,131	486,814
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	149,795	17,229
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	7,123,672	397,287
313	TAX COLL SVCS DELINQUENT RE	62,340	57,500	57,500	-
322	PROF EDUCATION SVCS/II'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)
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

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2012-2013 FINAL BUDGET
JUNE 13, 2012

OBJ	Description	2010-11 Actual	2011-12 Budget	2012-13 Budget	Compared to 11-12
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	50,000	(12,600)
522	AUTO LIABILITY INSURANCE	45,747	43,129	45,979	2,850
523	GEN. PROP/LIAB. INSURANCE	76,295	68,206	58,892	(9,314)
525	BONDING INSURANCE	3,268	3,550	3,300	(250)
529	OTHER INSURANCE	25,145	28,688	31,537	2,849
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/CCAVTS (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	2,855,919	151,781
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'LS	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 FINAL BUDGET
JUNE 13, 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	1,482,317	(209,738)
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	2,264,711	(213,247)
911	LOAN PRINCIPAL PAYMENTS	100,000	100,000	100,000	-
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,795,000	1,905,000	1,845,000	(60,000)
932	CAPITAL RESERVE FUND TRANSFERS	-	50,000	360,500	310,500
939	OTHER FUND TRANSFERS	10,000	-	-	-
	TOTAL 900	1,905,000	2,055,000	2,305,500	250,500
	GRAND TOTAL	33,040,607	36,017,163	36,848,966	831,803

