

# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2013-2014**

**GENERAL FUND BUDGET**



**FINAL BUDGET**

**June 19, 2013**

# **Northwestern Lehigh School District**

## **MISSION STATEMENT**

It is the mission of the Northwestern Lehigh School District to educate, challenge and inspire our students with a commitment to excellence through learning. Northwestern Lehigh...Excellence through learning!

**Educate, Challenge & Inspire!**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
6493 ROUTE 309, NEW TRIPOLI, PA 18066  
2013**

**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

Northwestern Lehigh School District is a great place to learn and work. As we finalize our budget, you will see that all programs with strong enrollment and effective class sizes are maintained. The administration will present a Proposed Final budget to the Board of School Directors on May 15, 2013. ***For the third consecutive year, the 2013-14 budget will be presented with no tax increase.***

I am proud of our employees for working together to maximize our resources with the goal to meet the needs of our students who learn here and the adults who work here. Each administrator developed budgets after gaining input from their respective employees. Then they met with the Superintendent, Assistant Superintendent, Business Administrator, Assistant Business Administrator and Human Resources Director to further vet and refine the budget.

The Board of School Directors participated in budget discussions in board meetings in February, March, and April. They will continue to have the opportunity to provide feedback and ask questions at our Finance Committee Meeting on May 1, the Board Meeting on May 15, and the Finance Committee Meeting on June 5. It is our plan to have Board action on the budget on June 19, 2013. Please feel free to join us at any of the meetings listed above to hear board discussion or provide comment.

Other districts across the state and region are once again making significant cuts to programs and staffing which are eliminating opportunities for students in many areas. While we all feel the effects of the cuts we made over the last five years, Northwestern continues to be financially and educationally sound. Northwestern Lehigh employees provide a strong foundation for the continued success of our students.

The state and national financial forecast is still not strong. We need to continue to be conservative with our spending. The School Board and District employees remain committed to providing a rigorous education, healthy food choices, efficient facilities, and safe transportation for our children. I challenge each employee to find ways to maximize our resources so Northwestern Lehigh may continue to provide a high quality, fiscally responsible education for our children.

Sincerely,

Mary Anne Wright, Ph.D  
Superintendent of Schools

**Northwestern Lehigh School District  
2013-14 Final Budget**

**TABLE OF CONTENTS**

<b>Budget Summary</b>	<b>1</b>
<b><u>Revenues and Other Financing Sources</u></b>	
Summary of Revenues and Other Financing Sources	2
Revenues by Function Comparison	3
Bar Chart: 2013-14 Revenues by Function	4
Local Revenue Sources Detail	5 – 8
State Revenue Sources Detail	9 – 10
Federal Revenue/Other Financing Sources Detail	11 – 12
Table of Assessed Value and Tax Millage	13
Impact of Tax Millage/Rate Chart	14
The Index Special Session Act 1 of 2006	15
Real Estate Taxes	16
State Property Tax Relief Homestead/Farmstead	17
<b><u>Expenditures and Other Financing Uses</u></b>	
Summary by Object	18 – 19
Expenditures by Object Comparison	20
Bar Chart: 2013-14 Expenditures by Object	21
Summary by Function	22 – 25
Expenditures by Function Comparison	26
Pie Chart: 2013-14 Expenditures by Function	27
Expenditures and Other Financing Uses Detail	28 – 34

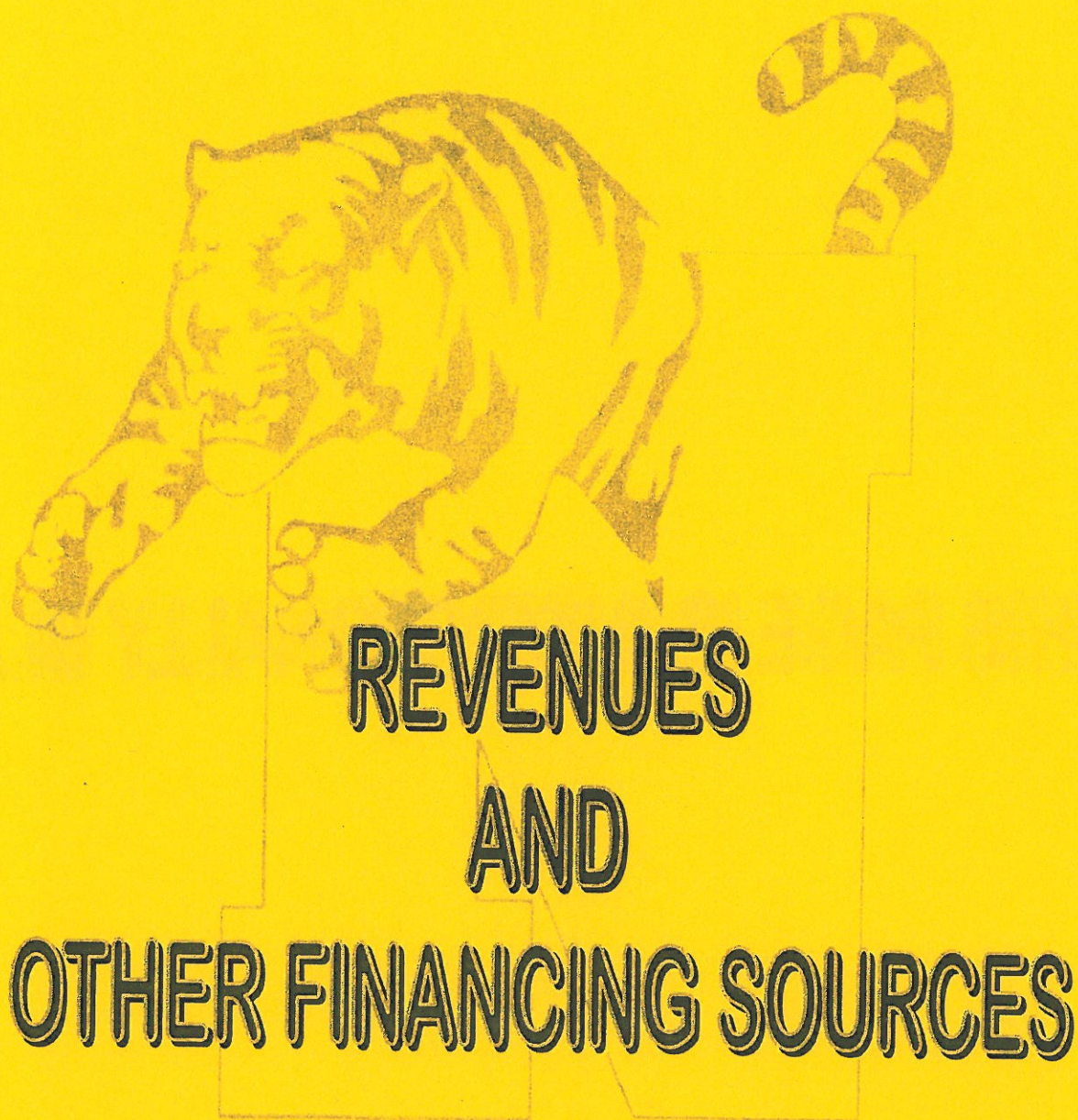
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**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET SUMMARY  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE**

		2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Amount	Percent
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
	<b>REVENUES</b>					
6000	LOCAL SOURCES	\$25,608,662	\$25,722,782	\$25,325,996	\$25,711,734	1.5%
	MILLAGE INCREASE - 0 Mills				\$0	
7000	STATE SOURCES	\$9,670,702	\$10,026,454	\$10,377,123	\$10,911,636	5.2%
8000	FEDERAL SOURCES	\$1,290,624	\$209,834	\$247,373	\$222,447	-10.1%
	<b>TOTAL REVENUES</b>	<b>\$36,569,988</b>	<b>\$35,959,070</b>	<b>\$35,950,492</b>	<b>\$36,845,817</b>	<b>2.5%</b>
9000	OTHER FINANCING SOURCES	\$1,995	\$0	\$0	\$0	0.0%
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$36,571,983</b>	<b>\$35,959,070</b>	<b>\$35,950,492</b>	<b>\$36,845,817</b>	<b>2.5%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
	<b>EXPENDITURES</b>					
1000	INSTRUCTION	\$18,594,845	\$18,589,218	\$20,305,850	\$20,297,161	0.0%
2000	SUPPORT SERVICES	\$10,146,621	\$10,539,800	\$11,300,532	\$11,844,473	4.8%
3000	OPER OF NONINSTRUCTIONAL SVCS	\$632,058	\$630,568	\$723,934	\$778,904	7.6%
4000	FACILITIES ACQ, CONST & IMPROVE SVCS	\$0	\$0	\$0	\$0	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>\$29,373,524</b>	<b>\$29,759,586</b>	<b>\$32,330,316</b>	<b>\$32,920,538</b>	<b>1.8%</b>
5000	OTHER FINANCING USES	\$3,667,082	\$3,587,568	\$4,518,650	\$4,378,377	-3.1%
	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$33,040,606</b>	<b>\$33,347,154</b>	<b>\$36,848,966</b>	<b>\$37,298,915</b>	<b>1.2%</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>						
			\$2,611,916	(\$898,474)	(\$453,098)	
<b>FUND BALANCE, BEGINNING OF YEAR</b>						
	NONSPENDABLE	\$84,690	\$110,053	\$110,053	\$337,370	
	RESTRICTED	\$0	\$813	\$813	\$16,223	
	COMMITTED	\$5,396,403	\$7,940,805	\$9,815,619	\$9,639,446	
	ASSIGNED	\$775,104	\$1,860,598	\$1,427,767	\$2,958,474	
	UNASSIGNED	\$2,854,726	\$2,730,030	\$2,947,917	\$2,303,702	
	<b>TOTAL FUND BALANCE</b>	<b>\$9,110,923</b>	<b>\$12,642,299</b>	<b>\$14,302,169</b>	<b>\$15,255,215</b>	
<b>NET BUDGET VARIANCES</b>						
		\$2,877,507	\$1,659,870	\$2,612,916	n/a	
<b>FUND BALANCE, END OF YEAR</b>						
	NONSPENDABLE	\$110,053	\$110,053	\$337,370	\$337,370	
	RESTRICTED	\$813	\$813	\$16,223	\$16,223	
	COMMITTED	\$7,940,805	\$9,815,619	\$9,639,446	\$9,639,446	
	ASSIGNED	\$1,860,598	\$1,427,767	\$2,958,474	\$2,505,376	
	UNASSIGNED	\$2,730,030	\$2,947,917	\$2,303,702	\$2,303,702	
	<b>TOTAL FUND BALANCE</b>	<b>\$12,642,299</b>	<b>\$14,302,169</b>	<b>\$15,255,215</b>	<b>\$14,802,117</b>	

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**REVENUES**

**AND**

**OTHER FINANCING SOURCES**

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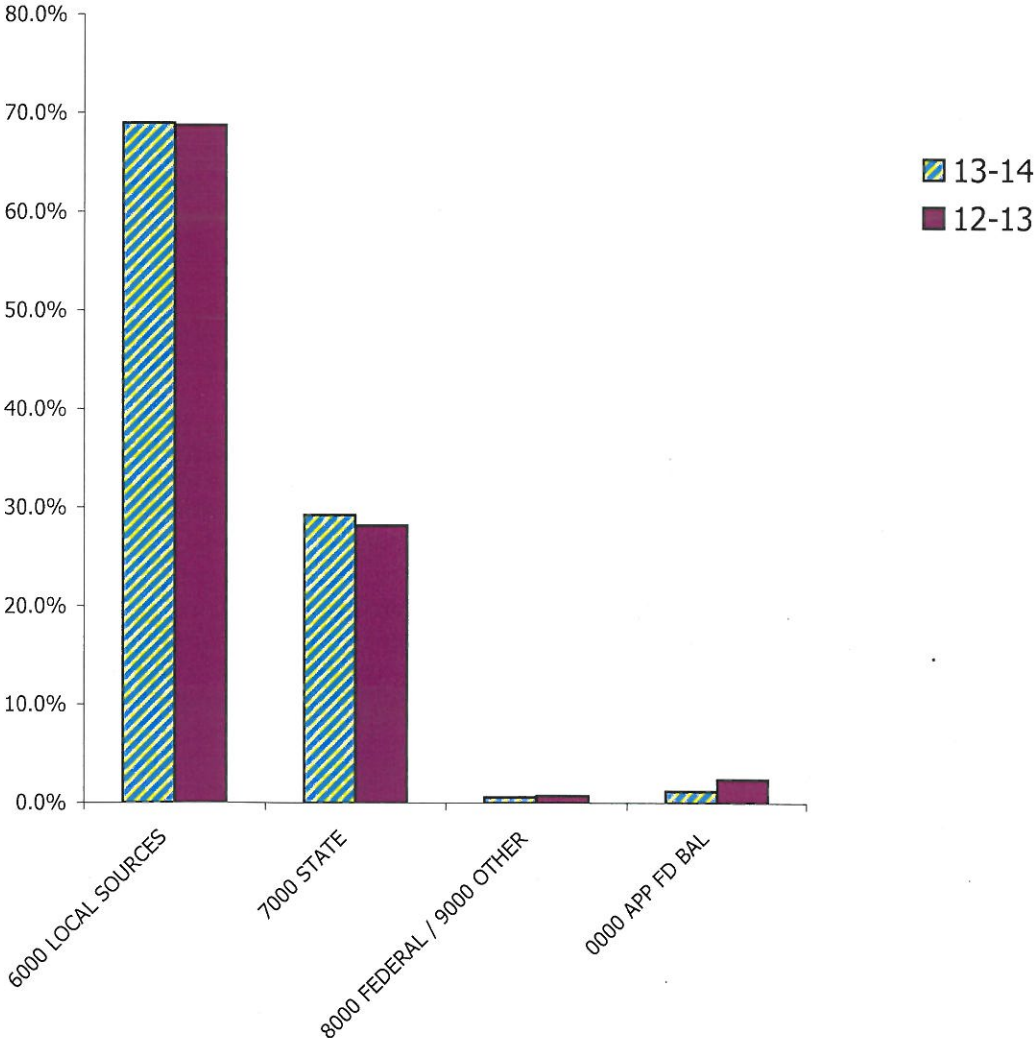
**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY OF REVENUES AND OTHER FINANCING SOURCES**

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final	Increase (Decrease)	
Code	Amount	Amount	Amount	Amount	Percent	
6000	<b>REVENUE FROM LOCAL SOURCES</b>					
6100	Taxes Levied/Assessed by the LEA	\$23,695,296	\$23,888,912	\$23,760,492	\$24,149,894	1.64%
6400	Delinquencies on Taxes Levied/Assessed by the LEA	\$769,500	\$751,955	\$760,000	\$760,000	0.00%
6500	Earnings on Investments	\$197,393	\$181,603	\$200,000	\$200,000	0.00%
6700	Revenue from Student Activities	\$72,405	\$65,407	\$65,000	\$65,000	0.00%
6800	Revenue from Intermediate Sources	\$785,384	\$408,110	\$402,000	\$369,840	-8.00%
6900	Other Revenue from Local Sources	\$88,684	\$427,795	\$138,504	\$167,000	20.6%
6000	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,608,662</b>	<b>\$25,723,782</b>	<b>\$25,325,996</b>	<b>\$25,711,734</b>	<b>1.5%</b>
7000	<b>REVENUE FROM STATE SOURCES</b>					
7100	Basic Instructional & Operating Subsidies	\$4,810,469	\$5,365,635	\$5,357,738	\$5,455,761	1.83%
7200	Subsidies for Specific Educational Programs	\$1,276,343	\$1,306,276	\$1,276,343	\$1,269,961	-0.50%
7300	Subsidies for Noneducational Programs	\$2,307,450	\$1,976,392	\$2,030,989	\$2,001,692	-1.44%
7500	Extra Grants	\$229,618	\$85,745	\$40,000	\$85,745	114.36%
7800	Revenue for Soc. Sec./PSERS Pay'ts	\$1,046,822	\$1,292,407	\$1,672,053	\$2,098,477	25.5%
7000	<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,670,702</b>	<b>\$10,026,455</b>	<b>\$10,377,123</b>	<b>\$10,911,636</b>	<b>5.2%</b>
8000	<b>REVENUE FROM FEDERAL SOURCES</b>					
8500	Restricted Grants-In-Aid from the Federal Government Through the Commonwealth	\$232,824	\$202,007	\$242,373	\$220,447	-9.05%
8700	American Recovery & Reinvestment Act of 2009	\$1,055,389	\$5,877	\$0	\$0	0.00%
8800	Medical Assistance Reimbursements	\$2,411	\$1,950	\$5,000	\$2,000	-60.00%
8000	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,290,624</b>	<b>\$209,834</b>	<b>\$247,373</b>	<b>\$222,447</b>	<b>-10.1%</b>
9000	<b>OTHER FINANCING SOURCES</b>					
9400	Sale of or Compensation for Loss of Fixed Assets	\$1,995	\$0	\$0	\$0	0.0%
9000	<b>OTHER FINANCING SOURCES</b>	<b>\$1,995</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$36,571,983</b>	<b>\$35,960,071</b>	<b>\$35,950,492</b>	<b>\$36,845,817</b>	<b>2.5%</b>
	<b>APPROPRIATION OF UNRESERVED FUND BALANCE</b>			<b>\$898,474</b>	<b>\$453,098</b>	
	<b>TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$36,571,983</b>	<b>\$35,960,071</b>	<b>\$36,848,966</b>	<b>\$37,298,915</b>	<b>2.5%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
REVENUES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2013-14</u>	<u>2012-13</u>
6000 LOCAL SOURCES	68.9	68.7
7000 STATE SOURCES	29.3	28.2
8000 FEDERAL SOURCES	0.6	0.7
9000 OTHER FINANCING SOURCES	0.0	0.0
0000 APPROPRIATION OF FUND BALANCE	<u>1.2</u>	<u>2.4</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2013-14 FINAL BUDGET



## REVENUES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 Final Budget Explanation  
REVENUE FROM LOCAL SOURCES**

6111 REAL ESTATE TAXES (w/o proposed millage increase).....	\$21,440,894
<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.....	\$2,300,000
<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.....	\$200,000
<p>Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the School District boundaries sold during the year. This tax is equal to 1/2% of the value of the property being sold and is paid at the time of title transfer. This year's estimate is based on historical collections and anticipated growth.</p>	
6154 CURRENT AMUSEMENT TAX.....	\$0
<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. Effective July 1, 2013, the district eliminated the Amusement Tax.</p>	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$21,198,814	\$21,179,805	\$21,364,171	\$21,440,894	\$76,723
6112	Interim Real Estate Taxes	\$95,382	\$106,871	\$125,000	\$125,000	\$0
6113	Public Utility Realty Tax	\$33,028	\$32,749	\$33,000	\$33,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,707	\$5,707	\$6,000	\$6,000	\$0
6143	Local Services Tax (LST)	\$44,762	\$41,141	\$45,000	\$45,000	\$0
6151	Earned Income Taxes	\$2,029,293	\$2,296,808	\$2,000,000	\$2,300,000	\$300,000
6153	Real Estate Transfer Taxes	\$277,584	\$212,667	\$175,000	\$200,000	\$25,000
6154	Amusement Taxes	\$10,726	\$13,164	\$12,321	\$0	(\$12,321)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 Final Budget Explanation  
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.	\$369,840
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.	\$115,000
6943 ADULT EDUCATION.....	Adult Education represents revenues received for adult education programs provided by the School District.	\$7,000
6944 TUITION - OTHER DISTRICT.....	Tuition - Other District represents monies received from other districts in Pennsylvania for education provided to pupils from the paying district.	\$15,000
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.	\$20,000

**REVENUE FROM LOCAL SOURCES** \$25,711,734



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Final Budget	Increase/ (Decrease)
6411	Delinquent Real Estate Taxes	\$756,549	\$743,734	\$750,000	\$750,000	\$0
6412	Delinquent Int. Real Estate Taxes	\$12,951	\$8,221	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$197,393	\$181,603	\$200,000	\$200,000	\$0
6710	Admissions - Student Activities	\$52,242	\$52,862	\$55,000	\$55,000	\$0
6740	Fees	\$1,209	\$1,167	\$0	\$0	\$0
6790	Misc Transportation	\$18,954	\$11,378	\$10,000	\$10,000	\$0
6829	Rev from Intermediate Sources-State	\$1,920	\$3,700	\$0	\$0	\$0
6831	Intermediate Unit-Federal Pass Through	\$3,607	\$2,021	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$381,768	\$402,389	\$402,000	\$369,840	(\$32,160)
6833	ARRA-IDEA, Part B	\$398,089	\$0	\$0	\$0	\$0
6910	Rentals	\$8,680	\$11,116	\$10,000	\$10,000	\$0
6920	Contributions/Donations Private Sources	\$7,532	\$124,644	\$100,000	\$115,000	\$15,000
6943	Adult Education	\$8,047	\$6,493	\$8,500	\$7,000	(\$1,500)
6944	Tuition - Other Districts	\$18,895	\$44,227	\$0	\$15,000	\$15,000
6991	Refund of a Prior Year Expenditure	\$7,771	\$211,317	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$37,758	\$29,998	\$20,004	\$20,000	(\$4)
6000	REVENUE FROM LOCAL SOURCES	\$25,608,662	\$25,723,782	\$25,325,996	\$25,711,734	\$385,738

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 Final Budget Explanation  
REVENUE FROM STATE SOURCES**

7110	<b>BASIC EDUCATION FUNDING</b> Basic Education Funding (BEF) is the primary source of state funding provided to local school districts. Each school district's share of this subsidy is based on a formula that takes into account the district's previous level of subsidy adjusted for various components evaluated by using such information as Average Daily Membership (weighted) and Market Value Personal Income Aid Ratio.	\$5,410,761
7160	<b>TUITION FOR SECTION 1305 AND 1306</b> This revenue represents tuition received from the Commonwealth of children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.	\$45,000
7271	<b>SPECIAL EDUCATION</b> Special Education is a subsidy to school districts for the costs associated with instructing exceptional children in mandated special education programs. Payments are made in accordance with Sections 2509 and 1373.1 of the Public School Code. As of 2004-2005, this amount also includes special education contingency funding.	\$1,269,961
7310	<b>TRANSPORTATION</b> Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. It is not required that each school district operate a busing program, but if operated, it must comply with the state laws and regulations and is then eligible for reimbursement based on the number of student transported, miles driven, and other approved factors.	\$922,106
7320	<b>RENTAL AND SINKING FUND PAYMENTS</b> Rental and Sinking Fund reimbursement is available to school districts to reimburse approved debt service charges. To be eligible, building plans must have been approved by the Department of Education in conformance with the District's Long-Range Plan. Reimbursement for the LCTI borrowing is reflected in this amount.	\$370,000
7330	<b>HEALTH SERVICES</b> Health Services is a reimbursement available to each school district providing the required health examinations in certain grade levels of the district and nursing services to pupils (both public and non-public).	\$43,000
7340	<b>STATE PROPERTY TAX REDUCTION ALLOCATION</b> Designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.	\$666,586
7501	<b>PA ACCOUNTABILITY BLOCK GRANTS</b> Revenue received from the Commonwealth of PA authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.	\$85,745
7810	<b>STATE SOCIAL SECURITY PAYMENTS</b> Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of the social security taxes for covered employees which are not federally funded.	\$659,427
7820	<b>STATE RETIREMENT PAYMENTS</b> Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of retirement for eligible employees, which are not federally funded.	\$1,439,050
<b>REVENUE FROM STATE SOURCES</b>		\$10,911,636

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Final Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES					
7110	Basic Education Funding	\$4,624,974	\$5,317,742	\$5,317,738	\$5,410,761	\$93,023
7144	Charter/Cyber School Reimbursement	\$142,888	\$0	\$0	\$0	\$0
7160	Tuition for Section 1305 & 1306	\$42,607	\$47,893	\$40,000	\$45,000	\$5,000
7271	Special Education Of Exceptional Pupils	\$1,276,343	\$1,306,276	\$1,276,343	\$1,269,961	(\$6,382)
7310	Transportation	\$997,493	\$894,575	\$922,106	\$922,106	\$0
7320	Rental And Sinking Fund Payments	\$600,527	\$373,431	\$400,000	\$370,000	(\$30,000)
7330	Health Services	\$43,428	\$42,420	\$43,000	\$43,000	\$0
7340	State Property Tax Reduction Allocation	\$666,002	\$665,966	\$665,883	\$666,586	\$703
7501	PA Accountability Block Grants	\$218,243	\$85,745	\$40,000	\$85,745	\$45,745
7502	Dual Enrollment Program	\$11,375	\$0	\$0	\$0	\$0
7800	Revenue For Social Security Payments					
7810	Revenue For Social Security Payments	\$607,280	\$603,493	\$683,253	\$659,427	(\$23,826)
7820	Revenue For Retirement Payments	\$439,542	\$688,914	\$988,800	\$1,439,050	\$450,250
7000	REVENUE FROM STATE SOURCES	\$9,670,702	\$10,026,455	\$10,377,123	\$10,911,636	\$534,513

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 Final Budget Explanation  
REVENUE FROM FEDERAL SOURCES AND OTHER FINANCING SOURCES**

**FEDERAL SOURCES**

8514 IMPROVING BASIC PROGRAMS-TITLE I.....	\$183,768
Revenue received for the education of disadvantaged children under NCLB, Title I.	
8515 IMPROVING TEACHER QUALITY-TITLE II.....	\$36,679
Revenue received for the education of children under NCLB, Title II.	
8820 MEDICAL ASSISTANCE REIMBURSEMENT.....	\$2,000
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.	

**REVENUE FROM FEDERAL SOURCES**            **\$222,447**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	10-11 Actual	11-12 Actual	12-13 Budget	13-14 Final Budget	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES					
8514	Improving Basic Programs - Title I	\$176,931	\$170,583	\$203,815	\$183,768	(\$20,047)
8515	Improving Teacher Quality - Title II	\$55,377	\$31,424	\$38,558	\$36,679	(\$1,879)
8517	Title IV - Drug Free Schools	\$516	\$0	\$0	\$0	\$0
8703	ARRA- TITLE I	\$27,143	\$0	\$0	\$0	\$0
8708	ARRA-State Fiscal Stabilization Fund	\$649,229	\$0	\$0	\$0	\$0
8709	ARRA-EdJobs	\$379,017	\$5,877	\$0	\$0	\$0
8820	Medical Assistance Reimbursement	\$2,411	\$1,950	\$5,000	\$2,000	(\$3,000)
8000	REVENUE FROM FEDERAL SOURCES	\$1,290,624	\$209,834	\$247,373	\$222,447	(\$24,926)
9000	OTHER FINANCING SOURCES					
9400	Sale Of Fixed Assets	\$1,995	\$0	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	\$1,995	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$36,571,983</b>	<b>\$35,960,071</b>	<b>\$35,950,492</b>	<b>\$36,845,817</b>	<b>\$895,325</b>
	<b>APPROPRIATION OF UNRESERVED FUND BALANCE</b>			<b>\$898,474</b>	<b>\$453,098</b>	
	Millage Increase - 0.00 Mills			\$0	\$0	
	<b>TOTAL APPROPRIATION OF FUND BALANCE, REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$36,571,983</b>	<b>\$35,960,071</b>	<b>\$36,848,966</b>	<b>\$37,298,915</b>	<b>\$449,949</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-2014 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>
2013-14	15.96	Reassessment	1,440,876,200	1,399,119,034	\$1,384,911.00 Gaming Funds	\$22,107,480 (\$666,586)	96.00%
2012-13	50.66	0.00%	452,432,450	439,287,360	\$434,861.00 Gaming Funds	\$21,942,452 (\$665,883)	98.60%
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%

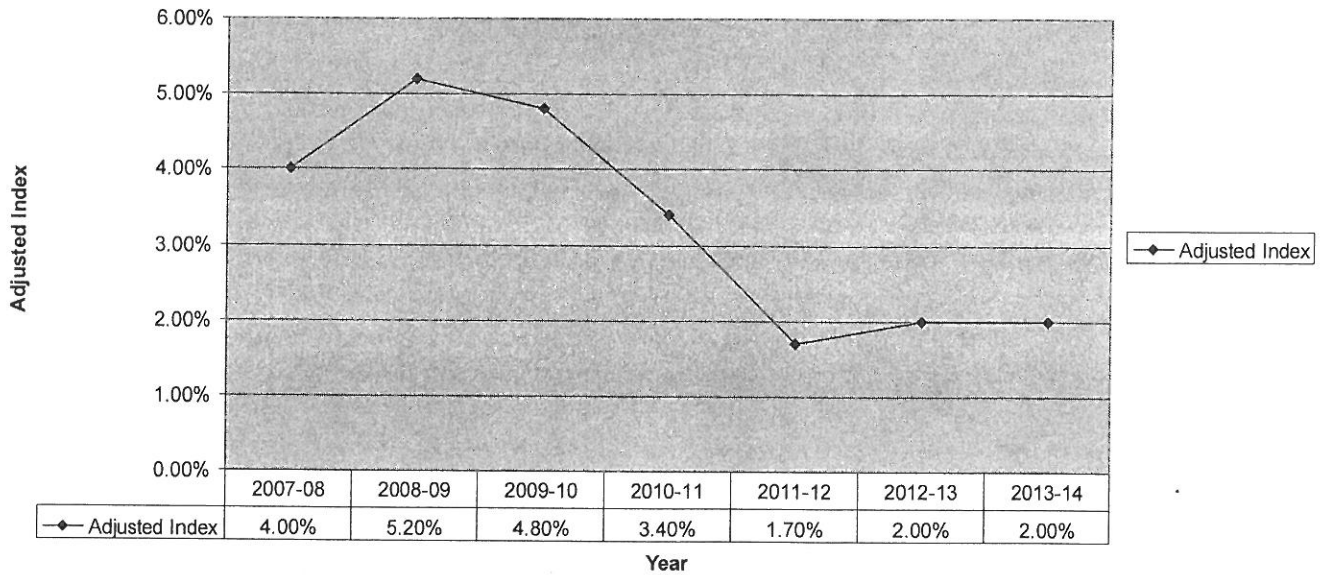
\* Net assessed value after offset associated with State property tax reduction allocation (gaming).

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
TAX MILLAGE/RATE CHART**

	Estimated Assessed Value	Change in Assessment	Percent
2013-14	1,440,876,200	5,060,200	0.35%
2012-13*	1,435,816,000		
* Reflects new assessed value calculated using the July 1, 2012 tax duplicate, basis goes to 100%			
		2013-14 Millage	
		15.9631	
	Property Assessment	2013-14 Tax Bill	
	100,000	\$15.96	
	150,000	\$2,394.47	
	160,000	\$2,554.10	
	170,000	\$2,713.73	
	180,000	\$2,873.36	
	190,000	\$3,032.99	
	200,000	\$3,192.62	
	210,000	\$3,352.25	
	220,000	\$3,511.88	
	230,000	\$3,671.51	
	240,000	\$3,831.14	
Average	242,699	\$3,874.23	
	250,000	\$3,990.78	
	260,000	\$4,150.41	
	270,000	\$4,310.04	
	280,000	\$4,469.67	
	290,000	\$4,629.30	
	300,000	\$4,788.93	
	350,000	\$5,587.09	
	400,000	\$6,385.24	
	450,000	\$7,183.40	
	500,000	\$7,981.55	
	550,000	\$8,779.71	
	600,000	\$9,577.86	
	1,000,000	\$15,963.10	

## The Index Special Section 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 2013-14, the base index is 1.7%. For school district with a market value/income aid ratio greater than 0.4000, an upward adjustment is made to the index. For 2013-14, the adjusted index is 2.0%.



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

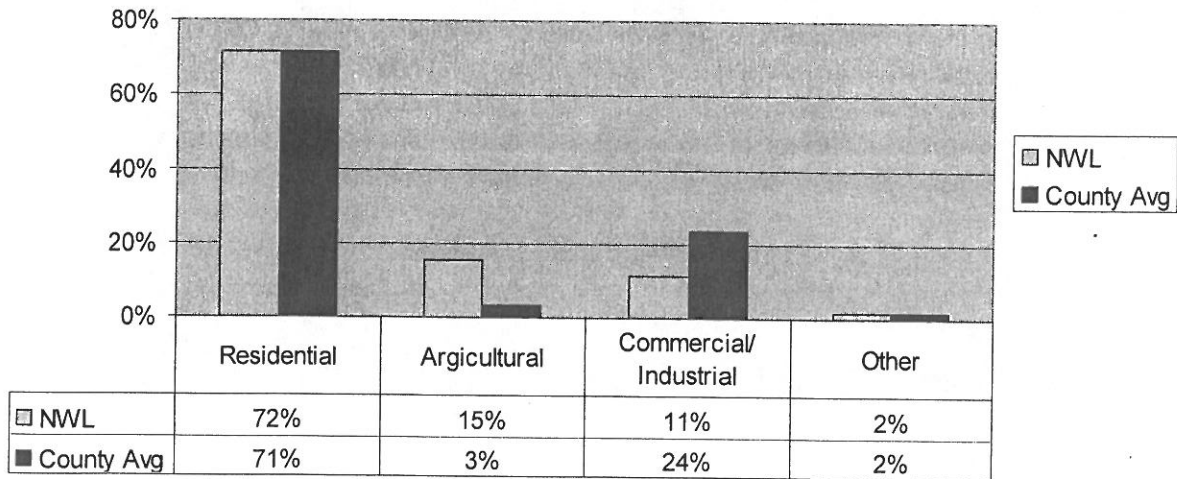


## Real Estate Taxes

Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the district and is collected by local elected or appointed tax collectors. Residential properties represent approximately 72% of the total taxable assessment for the district.

The 2013-2014 General Fund budget is based on an assessed valuation of \$1,440,867,300 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,384,911. The total millage required for the 2013-2014 budget is 15.9631 mills. This represents a 0.00 mill increase over the prior year's millage rate. Effective January 1, 2013 Lehigh County switched to a 100% basis as a result of a county-wide reassessment. The district set its new millage rate to be revenue neutral based on the July 1, 2012 tax duplicate, which means the same amount of revenue is generated using the new millage rate as compared to the 2012-2013 millage rate of 50.66 mills.

### Taxable Properties

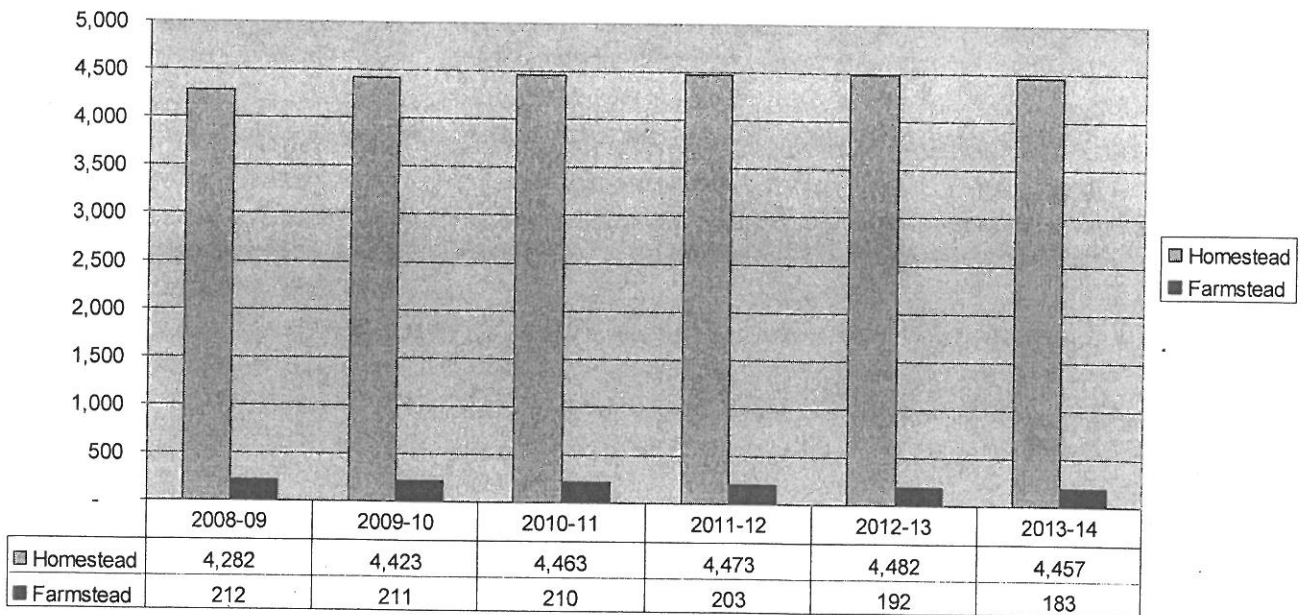


Source: Assessment data obtained from Lehigh County Property Classification Totals report as of 3/14/13.


## 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 2013-2014 fiscal year is \$666,586, an increase of \$703 compared to 2012-2013. 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 2013-2014 tax bills, homesteads will receive a reduction of \$149.40 and farmsteads will receive a reduction of \$3.85. 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  
2013-14 Final Budget  
Explanation of Major Objects**

<b>100 SALARIES</b> .....	Monies budgeted for gross salaries paid to all district employees, including substitutes, overtime, and sabbatical leaves.	<b>\$17,005,161</b>
<b>200 EMPLOYEE BENEFITS</b> .....	Monies budgeted for the School District's contribution to the Public School Employees Retirement System (PSERS) Fund (at 16.93%), 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.	<b>\$7,834,093</b>
<b>300 PROFESSIONAL SERVICES</b> .....	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.	<b>\$1,823,528</b>
<b>400 PROPERTY SERVICES</b> .....	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.	<b>\$894,011</b>
<b>500 OTHER SERVICES</b> .....	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.	<b>\$2,467,039</b>
<b>600 SUPPLIES</b> .....	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.	<b>\$2,281,321</b>
<b>700 PROPERTY</b> .....	Monies budgeted for the acquisition of fixed assets. This category would include purchases of computer equipment, furniture and buses.	<b>\$558,945</b>
<b>800 OTHER OBJECTS</b> .....	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.	<b>\$2,041,621</b>
<b>900 OTHER FINANCING USES</b> .....	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).	<b>\$2,393,196</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b><u><u>\$37,298,915</u></u></b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY BY OBJECT EXPENDITURES AND OTHER FINANCING USES**

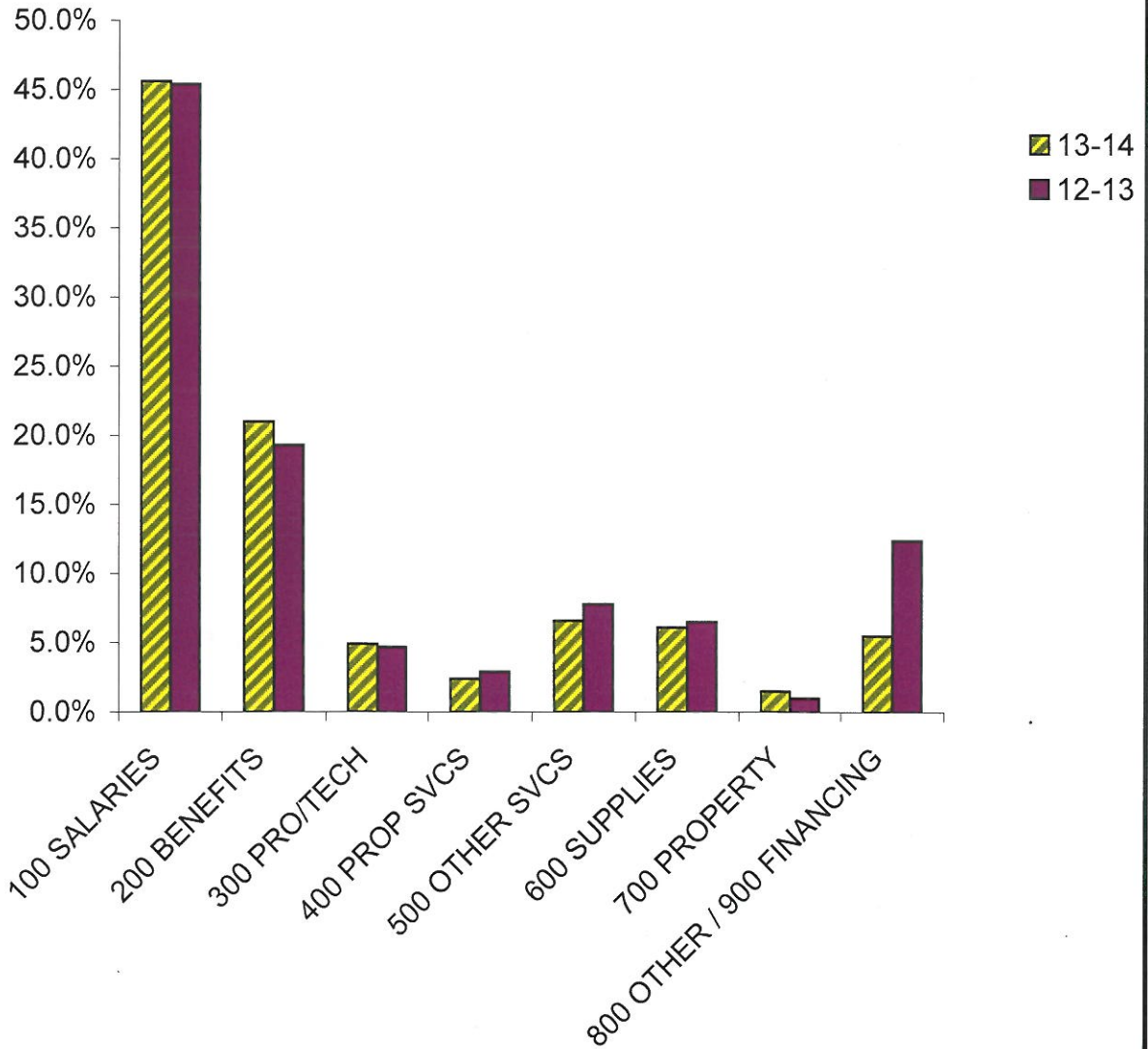
		2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)
Code	Description	Amount	Amount	Amount	Percent
100	Salaries	\$16,207,232	\$16,737,537	\$17,005,161	1.6%
200	Employee Benefits	\$5,867,371	\$7,123,672	\$7,834,093	10.0%
300	Purchased Prof & Tech Services	\$2,018,253	\$1,735,841	\$1,823,528	5.1%
400	Purchased Property Services	\$802,909	\$1,086,558	\$894,011	-17.7%
500	Other Purchased Services	\$2,431,908	\$2,855,919	\$2,467,039	-13.6%
600	Supplies	\$1,452,415	\$2,387,759	\$2,281,321	-4.5%
700	Property	\$931,219	\$351,469	\$558,945	59.0%
800	Other Objects	\$1,750,847	\$2,264,711	\$2,041,621	-9.9%
900	Other Financing Uses	\$1,885,000	\$2,305,500	\$2,393,196	3.8%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$33,347,154</b>	<b>\$36,848,966</b>	<b>\$37,298,915</b>	<b>1.2%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
EXPENDITURES BY OBJECT COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2013-14</u>	<u>2012-13</u>
100 SALARIES	45.6	45.4
200 BENEFITS	21.0	19.3
300 PROF/TECH SVCS	4.9	4.7
400 PROPERTY SVCS	2.4	2.9
500 OTHER PURC SVCS	6.6	7.8
600 SUPPLIES	6.1	6.5
700 PROPERTY	1.5	1.0
800 OTHER OBJECTS	5.5	6.1
900 OTHER FINANCING USES	<u>6.4</u>	<u>6.3</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>



# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2013-14 FINAL BUDGET



## EXPENDITURES BY OBJECT

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 Final Budget  
Explanation of Major Functions

**INSTRUCTION**

1100	REGULAR PROGRAMS..... Providing learning activities to students in grades K-12.	\$14,305,278
1200	SPECIAL EDUCATION PROGRAMS..... Providing learning activities to students in grades K-12 with special needs.	\$4,624,334
1300	VOCATIONAL EDUCATION PROGRAMS..... Payments to Lehigh Career & Technical Institute for programs.	\$1,079,454
1400	OTHER INSTRUCTIONAL PROGRAMS..... Summer school, homebound instruction, and other instructional grant programs.	\$5,015
1600	ADULT EDUCATION PROGRAMS..... Providing educational opportunities to the adult community on a self-supporting basis.	\$7,515
1700	COMMUNITY/JUNIOR COLLEGE EDUCATION PROGRAMS..... The School District's sponsorship of students attending programs at local community colleges.	\$275,565
<b>TOTAL INSTRUCTION</b>		<b>\$20,297,161</b>

**SUPPORT SERVICES**

2100	PUPIL PERSONNEL..... Services to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code and Chapter 7 of the State Board of Education Regulations. Programs include Counseling, Psychological Services, and Pupil Personnel Services.	\$1,172,457
2200	INSTRUCTIONAL STAFF..... Audio-visual/computer-assisted instruction, school library services, instruction/curriculum development, instructional staff development and other instructional staff services.	\$883,791

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 Final Budget  
Explanation of Major Functions

**SUPPORT SERVICES (cont'd)**

2300	ADMINISTRATION.....	\$2,050,741
	Establishing and administering policy in connection with operating the School District. These areas include School Board/Treasurer, tax collection, legal, superintendent and principal services.	
2400	PUPIL HEALTH.....	\$296,513
	Services associated with providing appropriate medical, dental and nursing services, including verification of required immunizations.	
2500	BUSINESS.....	\$731,241
	Activities concerned with the fiscal and internal services of the School District.	
2600	OPERATIONAL AND MAINTENANCE OF PLANT.....	\$3,914,473
	Activities concerned with physical plant facilities (buildings and grounds) of the School District.	
2700	STUDENT TRANSPORTATION SERVICES.....	\$2,250,595
	Activities concerned with transporting students to and from school.	
2800	SUPPORT SERVICES - CENTRAL.....	\$506,662
	Activities which support other instructional and supporting services programs.	
2900	OTHER SUPPORT SERVICES.....	\$38,000
	Represents amount withheld by Commonwealth for Intermediate Unit administrative operations.	
<b>TOTAL SUPPORT SERVICES</b>		<b>\$11,844,473</b>

**OPERATION OF NON-INSTRUCTIONAL STAFF**

3200	STUDENT ACTIVITIES.....	\$773,904
	School sponsored student activities such as band, chorus, class plays, interscholastic, and intramural sports programs.	
3300	COMMUNITY SERVICES.....	\$5,000
	Represents the School District's contribution to the Northwestern Recreation Commission and summer recreation programs.	
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL STAFF</b>		<b>\$778,904</b>

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
 2013-14 Final Budget  
 Explanation of Major Functions

**OTHER FINANCING USES**

5100 DEBT SERVICE.....	\$3,590,181
Payments on general long-term debt/obligations paid directly by the General Fund.	
 5200 FUND TRANSFERS.....	 \$388,196
Transfers of monies from the General Fund to other funds including debt service payments through transfers to the Debt Service Fund when applicable.	
 5900 BUDGETARY RESERVE.....	 \$400,000
Amount set aside for unexpected expenditures that could not be reasonably anticipated at the time of budget preparation.	

<b>TOTAL OTHER FINANCING USES</b>	<b><u>\$4,378,377</u></b>
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<b>GRAND TOTAL OF EXPENDITURES AND OTHER FINANCING USES</b>	<b><u>\$37,298,915</u></b>
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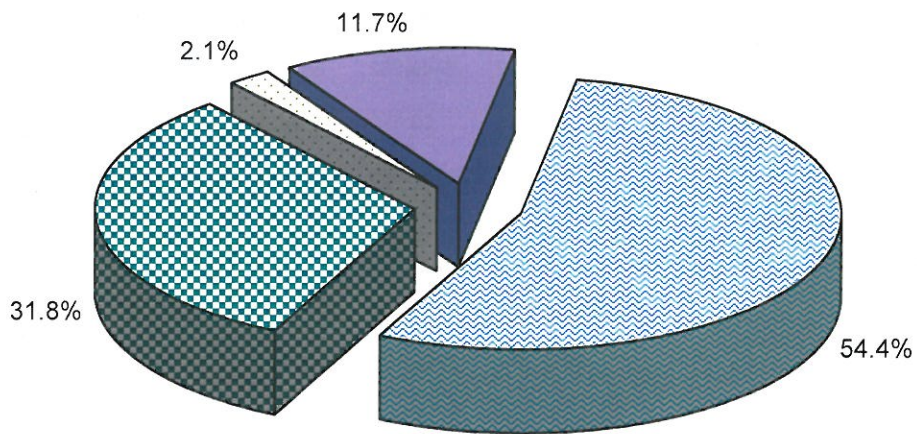
**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION**

		2010-11	2011-12	2012-13	2013-14	Increase
		Actual	Actual	Budget	Final	(Decrease)
Code	Description	Amount	Amount	Amount	Amount	Percent
<b>1000</b>	<b>INSTRUCTION</b>					
1100	Regular Programs	\$12,615,004	\$12,711,495	\$14,132,103	\$14,305,278	1.2%
1200	Special Programs	\$4,669,933	\$4,629,505	\$4,824,947	\$4,624,334	-4.2%
1300	Vocational Education Programs	\$1,007,999	\$942,843	\$1,053,201	\$1,079,454	2.5%
1400	Other Instructional Programs	\$9,583	\$9,353	\$8,544	\$5,015	-41.3%
1500	Non Public School Programs	\$0	\$7,412	\$0	\$0	0.0%
1600	Adult Education Programs	\$5,990	\$5,912	\$7,417	\$7,515	1.3%
1700	Comm/Junior College Ed Programs	\$286,335	\$282,698	\$279,638	\$275,565	-1.5%
<b>1000</b>	<b>INSTRUCTION</b>	<b>\$18,594,844</b>	<b>\$18,589,218</b>	<b>\$20,305,850</b>	<b>\$20,297,161</b>	<b>0.0%</b>
<b>2000</b>	<b>SUPPORT SERVICES</b>					
2100	Pupil Personnel	\$1,088,608	\$1,110,015	\$1,124,759	\$1,172,457	4.2%
2200	Instructional Staff	\$821,155	\$857,360	\$838,676	\$883,791	5.4%
2300	Administration	\$1,695,960	\$1,918,641	\$2,092,262	\$2,050,741	-2.0%
2400	Pupil Health	\$255,832	\$236,285	\$255,878	\$296,513	15.9%
2500	Business	\$557,597	\$597,684	\$617,969	\$731,241	18.3%
2600	Oper & Maint of Plant Services	\$3,411,640	\$3,205,340	\$3,830,623	\$3,914,473	2.2%
2700	Student Transportation Services	\$1,836,130	\$1,957,942	\$2,030,121	\$2,250,595	10.9%
2800	Support Services-Central	\$441,987	\$618,849	\$472,244	\$506,662	7.3%
2900	Other Support Services	\$37,713	\$37,684	\$38,000	\$38,000	0.0%
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>\$10,146,622</b>	<b>\$10,539,800</b>	<b>\$11,300,532</b>	<b>\$11,844,473</b>	<b>4.8%</b>
<b>3000</b>	<b>OPER OF NONINSTRUCTIONAL SVCS</b>					
3200	Student Activities	\$627,058	\$625,568	\$718,934	\$773,904	7.6%
3300	Community Services	\$5,000	\$5,000	\$5,000	\$5,000	0.0%
<b>3000</b>	<b>OPER OF NONINSTRUCTIONAL SVCS</b>	<b>\$632,058</b>	<b>\$630,568</b>	<b>\$723,934</b>	<b>\$778,904</b>	<b>7.6%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$29,373,524</b>	<b>\$29,759,586</b>	<b>\$32,330,316</b>	<b>\$32,920,538</b>	<b>1.8%</b>
<b>5000</b>	<b>OTHER FINANCING USES</b>					
5100	Debt Services	\$3,657,082	\$3,587,568	\$3,758,150	\$3,590,181	-4.5%
5200	Fund Transfers	\$10,000	\$0	\$360,500	\$388,196	7.7%
5900	Budgetary Reserve	\$0	\$0	\$400,000	\$400,000	0.0%
<b>5000</b>	<b>OTHER FINANCING USES</b>	<b>\$3,667,082</b>	<b>\$3,587,568</b>	<b>\$4,518,650</b>	<b>\$4,378,377</b>	<b>-3.1%</b>
	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$33,040,606</b>	<b>\$33,347,154</b>	<b>\$36,848,966</b>	<b>\$37,298,915</b>	<b>1.2%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
EXPENDITURES BY FUNCTION COMPARISON**

	<u>% OF TOTAL</u>	
	<u>2013-14</u>	<u>2012-13</u>
1000 INSTRUCTION	54.4	55.0
2000 SUPPORT	31.8	30.7
3000 NON-INSTRUCTIONAL	2.1	2.0
5000 OTHER FINANCING USES	<u>11.7</u>	<u>12.3</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

# NORTHWESTERN LEHIGH SCHOOL DISTRICT 2013-14 FINAL BUDGET



- 1000 INSTRUCTION - 54.4%
- 2000 SUPPORT SERVICES - 31.8%
- 3000 NON-INSTRUCTIONAL - 2.1%
- 5000 FINANCING USES - 11.7%

## EXPENDITURES BY FUNCTION

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>							
Function 1100							
100	Salaries	\$8,194,867	\$8,192,081	\$8,746,795	\$8,823,889	\$77,094	0.9%
200	Employee Benefits	\$2,718,441	\$3,014,639	\$3,645,876	\$3,807,840	\$161,964	4.4%
300	Purchased Professional & Technical Services	\$35,154	\$55,355	\$38,900	\$62,100	\$23,200	59.6%
400	Purchased Property Services	\$75,170	\$76,793	\$258,920	\$75,520	(\$183,400)	-70.8%
500	Other Purchased Services	\$497,334	\$525,884	\$442,545	\$396,720	(\$45,825)	-10.4%
600	Supplies	\$717,240	\$393,511	\$877,903	\$830,199	(\$47,704)	-5.4%
700	Property	\$373,227	\$449,662	\$116,939	\$304,595	\$187,656	160.5%
800	Other Objects	\$3,571	\$3,570	\$4,225	\$4,415	\$190	4.5%
	<b>Total</b>	<b>\$12,615,004</b>	<b>\$12,711,495</b>	<b>\$14,132,103</b>	<b>\$14,305,278</b>	<b>\$173,175</b>	<b>1.2%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>							
Function 1200							
100	Salaries	\$2,137,710	\$2,147,955	\$2,147,181	\$2,116,795	(\$30,386)	-1.4%
200	Employee Benefits	\$653,966	\$732,362	\$873,924	\$988,035	\$114,111	13.1%
300	Purchased Professional & Technical Services	\$1,370,150	\$1,434,759	\$1,203,917	\$1,273,876	\$69,959	5.8%
500	Other Purchased Services	\$219,687	\$301,379	\$582,410	\$225,710	(\$356,700)	-61.2%
600	Supplies	\$114,166	\$11,423	\$17,015	\$19,418	\$2,403	14.1%
700	Property	\$173,932	\$1,377	\$500	\$500	\$0	0.0%
800	Other Objects	\$300	\$250	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$4,669,933</b>	<b>\$4,629,505</b>	<b>\$4,824,947</b>	<b>\$4,624,334</b>	<b>(\$200,613)</b>	<b>-4.2%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>							
Function 1300							
500	Other Purchased Services	\$1,007,999	\$942,843	\$1,053,201	\$1,079,454	\$26,253	2.5%
	<b>Total</b>	<b>\$1,007,999</b>	<b>\$942,843</b>	<b>\$1,053,201</b>	<b>\$1,079,454</b>	<b>\$26,253</b>	<b>2.5%</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>OTHER INSTRUCTIONAL PROGRAMS</b>							
Function 1400							
100	Salaries	\$5,548	\$5,454	\$5,000	\$2,000	(\$3,000)	-60.0%
200	Employee Benefits	\$611	\$933	\$1,044	\$515	(\$529)	-50.7%
300	Purchased Professional & Technical Services	\$2,150	\$2,200	\$2,500	\$2,500	\$0	0.0%
500	Other Purchased Services	\$1,275	\$766	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$9,583</b>	<b>\$9,353</b>	<b>\$8,544</b>	<b>\$5,015</b>	<b>(\$3,529)</b>	<b>-41.3%</b>
<b>NON PUBLIC SCHOOL PROGRAM</b>							
Function 1500							
600	Supplies	\$0	\$7,412	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$0</b>	<b>\$7,412</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>ADULT EDUCATION PROGRAMS</b>							
Function 1600							
100	Salaries	\$1,140	\$870	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$140	\$99	\$417	\$515	\$98	23.5%
300	Purchased Professional & Technical Services	\$4,710	\$4,943	\$5,000	\$5,000	\$0	0.0%
	<b>Total</b>	<b>\$5,990</b>	<b>\$5,912</b>	<b>\$7,417</b>	<b>\$7,515</b>	<b>\$98</b>	<b>1.3%</b>
<b>COMMUNITY/JR. COLLEGE EDUC. PROGRAMS</b>							
Function 1700							
500	Other Purchased Services	\$286,335	\$282,698	\$279,638	\$275,565	(\$4,073)	-1.5%
	<b>Total</b>	<b>\$286,335</b>	<b>\$282,698</b>	<b>\$279,638</b>	<b>\$275,565</b>	<b>(\$4,073)</b>	<b>-1.5%</b>
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$18,594,844</b>	<b>\$18,589,218</b>	<b>\$20,305,850</b>	<b>\$20,297,161</b>	<b>(\$8,689)</b>	<b>0.0%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>							
Function 2100							
100	Salaries	\$825,601	\$803,669	\$772,775	\$774,226	\$1,451	0.2%
200	Employee Benefits	\$253,704	\$288,896	\$337,463	\$387,376	\$49,913	14.8%
300	Purchased Professional & Technical Services	\$0	\$800	\$1,000	\$0	(\$1,000)	-100.0%
400	Purchased Property Services	\$340	\$321	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$1,397	\$5,233	\$3,850	\$2,450	(\$1,400)	-36.4%
600	Supplies	\$5,728	\$3,572	\$6,725	\$5,700	(\$1,025)	-15.2%
700	Property	\$1,441	\$5,812	\$300	\$0	(\$300)	-100.0%
800	Other Objects	\$397	\$1,712	\$2,146	\$2,205	\$59	2.7%
	<b>Total</b>	<b>\$1,088,608</b>	<b>\$1,110,015</b>	<b>\$1,124,759</b>	<b>\$1,172,457</b>	<b>\$47,698</b>	<b>4.2%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>							
Function 2200							
100	Salaries	\$542,904	\$540,500	\$475,518	\$489,385	\$13,867	2.9%
200	Employee Benefits	\$211,131	\$232,225	\$243,363	\$282,696	\$39,333	16.2%
300	Purchased Professional & Technical Services	\$10,939	\$23,305	\$7,312	\$18,600	\$11,288	154.4%
500	Other Purchased Services	\$18,910	\$14,868	\$69,980	\$50,882	(\$19,098)	-27.3%
600	Supplies	\$36,442	\$37,017	\$42,038	\$41,578	(\$460)	-1.1%
700	Property	\$0	\$9,047	\$0	\$0	\$0	0.0%
800	Other Objects	\$728	\$398	\$465	\$650	\$185	39.8%
	<b>Total</b>	<b>\$821,155</b>	<b>\$857,360</b>	<b>\$838,676</b>	<b>\$883,791</b>	<b>\$45,115</b>	<b>5.4%</b>
<b>SUPPORT SERVICES - ADMINISTRATION</b>							
Function 2300							
100	Salaries	\$1,107,262	\$1,136,259	\$1,130,110	\$1,130,612	\$502	0.0%
200	Employee Benefits	\$360,164	\$463,757	\$685,077	\$664,235	(\$20,842)	-3.0%
300	Purchased Professional & Technical Services	\$144,180	\$217,378	\$166,200	\$149,500	(\$16,700)	-10.0%
400	Purchased Property Services	\$858	\$537	\$1,000	\$1,000	\$0	0.0%
500	Other Purchased Services	\$49,520	\$50,268	\$67,307	\$63,271	(\$4,036)	-6.0%
600	Supplies	\$19,226	\$17,076	\$24,468	\$24,083	(\$385)	-1.6%
700	Property	\$0	\$14,704	\$400	\$0	(\$400)	-100.0%
800	Other Objects	\$14,749	\$18,662	\$17,700	\$18,040	\$340	1.9%
	<b>Total</b>	<b>\$1,695,960</b>	<b>\$1,918,641</b>	<b>\$2,092,262</b>	<b>\$2,050,741</b>	<b>(\$41,521)</b>	<b>-2.0%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL HEALTH</b>							
Function 2400							
100	Salaries	\$183,771	\$167,860	\$169,830	\$173,929	\$4,099	2.4%
200	Employee Benefits	\$66,132	\$61,348	\$72,423	\$109,984	\$37,561	51.9%
300	Purchased Professional & Technical Services	\$681	\$481	\$500	\$500	\$0	0.0%
400	Purchased Property Services	\$0	\$0	\$6,750	\$6,500	(\$250)	-3.7%
600	Supplies	\$4,960	\$6,596	\$6,375	\$5,600	(\$775)	-12.2%
700	Property	\$289	\$0	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$255,832</b>	<b>\$236,285</b>	<b>\$255,878</b>	<b>\$296,513</b>	<b>\$40,635</b>	<b>15.9%</b>
<b>SUPPORT SERVICES - BUSINESS</b>							
Function 2500							
100	Salaries	\$318,430	\$360,962	\$337,462	\$380,019	\$42,557	12.6%
200	Employee Benefits	\$135,020	\$155,810	\$182,967	\$233,912	\$50,945	27.8%
300	Purchased Professional & Technical Services	\$73,065	\$57,295	\$68,000	\$60,900	(\$7,100)	-10.4%
400	Purchased Property Services	\$4,011	\$4,541	\$6,540	\$4,040	(\$2,500)	-38.2%
500	Other Purchased Services	\$6,464	\$5,087	\$7,500	\$6,850	(\$650)	-8.7%
600	Supplies	\$7,430	\$4,934	\$8,000	\$36,625	\$28,625	357.8%
700	Property	\$4,277	\$1,332	\$0	\$0	\$0	0.0%
800	Other Objects	\$8,900	\$7,723	\$7,500	\$8,895	\$1,395	18.6%
	<b>Total</b>	<b>\$557,597</b>	<b>\$597,684</b>	<b>\$617,969</b>	<b>\$731,241</b>	<b>\$113,272</b>	<b>18.3%</b>
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>							
Function 2600							
100	Salaries	\$1,222,190	\$1,158,283	\$1,239,083	\$1,264,091	\$25,008	2.0%
200	Employee Benefits	\$466,247	\$508,537	\$600,235	\$743,420	\$143,185	23.9%
300	Purchased Professional & Technical Services	\$99,550	\$133,495	\$143,417	\$135,005	(\$8,412)	-5.9%
400	Purchased Property Services	\$714,657	\$659,518	\$729,901	\$717,327	(\$12,574)	-1.7%
500	Other Purchased Services	\$160,581	\$159,610	\$166,392	\$200,398	\$34,006	20.4%
600	Supplies	\$725,372	\$553,848	\$929,620	\$821,157	(\$108,463)	-11.7%
700	Property	\$22,387	\$31,774	\$21,050	\$32,100	\$11,050	52.5%
800	Other Objects	\$655	\$275	\$925	\$975	\$50	5.4%
	<b>Total</b>	<b>\$3,411,640</b>	<b>\$3,205,340</b>	<b>\$3,830,623</b>	<b>\$3,914,473</b>	<b>\$83,850</b>	<b>2.2%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>STUDENT TRANSPORTATION SERVICES</b>							
<b>Function 2700</b>							
100	Salaries	\$978,375	\$1,015,635	\$1,016,832	\$1,133,454	\$116,622	11.5%
200	Employee Benefits	\$390,317	\$228,217	\$260,978	\$351,238	\$90,260	34.6%
300	Purchased Professional & Technical Services	\$17,418	\$14,374	\$8,395	\$7,991	(\$404)	-4.8%
400	Purchased Property Services	\$46,693	\$54,724	\$59,697	\$66,374	\$6,677	11.2%
500	Other Purchased Services	\$55,523	\$65,585	\$82,981	\$76,154	(\$6,827)	-8.2%
600	Supplies	\$324,612	\$363,308	\$421,138	\$435,284	\$14,146	3.4%
700	Property	\$23,192	\$216,099	\$180,000	\$180,000	\$0	0.0%
800	Other Objects	\$0	\$0	\$100	\$100	\$0	0.0%
	<b>Total</b>	<b>\$1,836,130</b>	<b>\$1,957,942</b>	<b>\$2,030,121</b>	<b>\$2,250,595</b>	<b>\$220,474</b>	<b>10.9%</b>
<b>OTHER SUPPORT SERVICES</b>							
<b>Function 2800</b>							
100	Salaries	\$256,732	\$286,625	\$285,303	\$295,445	\$10,142	3.6%
200	Employee Benefits	\$77,777	\$97,004	\$114,366	\$137,062	\$22,696	19.8%
300	Purchased Professional & Technical Services	\$2,775	\$5,588	\$12,800	\$28,520	\$15,720	122.8%
500	Other Purchased Services	\$21,234	\$18,864	\$33,875	\$20,285	(\$13,590)	-40.1%
600	Supplies	\$27,624	\$16,897	\$13,200	\$12,750	(\$450)	-3.4%
700	Other Purchased Services	\$55,523	\$193,370	\$12,000	\$12,000	\$0	0.0%
800	Other Objects	\$321	\$501	\$700	\$600	(\$100)	-14.3%
	<b>Total</b>	<b>\$441,987</b>	<b>\$618,849</b>	<b>\$472,244</b>	<b>\$506,662</b>	<b>\$34,418</b>	<b>7.3%</b>
<b>OTHER SUPPORT SERVICES</b>							
<b>Function 2900</b>							
500	Other Purchased Services	\$37,713	\$37,684	\$38,000	\$38,000	\$0	0.0%
	<b>Total</b>	<b>\$37,713</b>	<b>\$37,684</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$10,146,622</b>	<b>\$10,539,800</b>	<b>\$11,300,532</b>	<b>\$11,844,473</b>	<b>\$543,941</b>	<b>4.8%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>							
Function 3200							
100	Salaries	\$379,633	\$391,079	\$409,648	\$419,316	\$9,668	2.4%
200	Employee Benefits	\$67,752	\$83,544	\$105,539	\$127,265	\$21,726	20.6%
300	Purchased Professional & Technical Services	\$68,777	\$68,282	\$77,900	\$79,036	\$1,136	1.5%
400	Purchased Property Services	\$24,479	\$6,474	\$23,250	\$22,750	(\$500)	-2.2%
500	Other Purchased Services	\$21,720	\$21,139	\$28,240	\$31,300	\$3,060	10.8%
600	Supplies	\$47,526	\$36,822	\$41,277	\$48,927	\$7,650	18.5%
700	Property	\$6,510	\$8,041	\$20,280	\$29,750	\$9,470	46.7%
800	Other Objects	\$10,661	\$10,187	\$12,800	\$15,560	\$2,760	21.6%
	<b>Total</b>	<b>\$627,058</b>	<b>\$625,568</b>	<b>\$718,934</b>	<b>\$773,904</b>	<b>\$54,970</b>	<b>7.6%</b>
<b>COMMUNITY SERVICES</b>							
Function 3300							
800	Other Objects	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
	<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL 3000</b>	<b>OPER OF NONINSTRUCTIONAL SVC</b>	<b>\$632,058</b>	<b>\$630,568</b>	<b>\$723,934</b>	<b>\$778,904</b>	<b>\$54,970</b>	<b>7.6%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
2013-14 FINAL BUDGET  
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	2010-2011 Actual	2011-12 Actual	2012-13 Budget	2013-14 Final Budget	Increase (Decrease)	% Change
<b>DEBT SERVICE</b>							
Function 5100							
800	Other Objects	\$1,762,082	\$1,702,568	\$1,813,150	\$1,585,181	(\$227,969)	-12.6%
900	Other Financing Uses	\$1,895,000	\$1,885,000	\$1,945,000	\$2,005,000	\$60,000	3.1%
	<b>Total</b>	<b>\$3,657,082</b>	<b>\$3,587,568</b>	<b>\$3,758,150</b>	<b>\$3,590,181</b>	<b>(\$167,969)</b>	<b>-4.5%</b>
<b>FUND TRANSFERS</b>							
Function 5200							
900	Other Financing Uses	\$10,000	\$0	\$360,500	\$388,196	\$27,696	7.7%
	<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$360,500</b>	<b>\$388,196</b>	<b>\$27,696</b>	<b>7.7%</b>
<b>BUDGETARY RESERVE</b>							
Function 5900							
800	Other Objects	\$0	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	<b>OTHER FINANCING USES</b>	<b>\$3,667,082</b>	<b>\$3,587,568</b>	<b>\$4,518,650</b>	<b>\$4,378,377</b>	<b>(\$140,273)</b>	<b>-3.1%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$33,040,606</b>	<b>\$33,347,154</b>	<b>\$36,848,966</b>	<b>\$37,298,915</b>	<b>\$449,949</b>	<b>1.2%</b>