

Budget Informational Session

Lehigh Area School District

June 3, 2019

Current 2018-19 Budget Status - By Function

	2018-19 Budget	2018-19 YTD	(Over) / Under Budget
1000 Instruction	25,863,582	22,427,995	3,435,587
2000 Support Services	9,999,572	10,176,233	(176,661)
3000 Non-Instructional	1,108,167	954,986	153,181
4000 Facilities	-	1,302,089	(1,302,089)
5000 Other Expenditures	3,723,139	7,643,453	(3,920,314)
Total Expenditures	40,694,460	42,504,756	(1,810,296)

Current 2018-19 Budget Status - By Object

	2018-19 Budget	2018-19 YTD	(Over) / Under Budget
100 Salaries	16,276,164	13,196,898	3,079,266
200 Benefits	11,577,008	14,902,211	(3,325,203)
300 Purchased Professional Services	1,484,280	1,714,672	(230,391)
400 Purchased Property Services	308,290	1,398,545	(1,090,255)
500 Other Purchased Services	5,565,119	5,503,559	61,560
600 Supplies	1,340,220	1,805,903	(465,683)
700 Equipment	342,450	118,618	223,832
800 Other Objects	2,081,929	2,035,844	46,085
900 Other Uses of Funds	1,719,000	1,828,507	(109,507)
Total Expenditures	40,694,460	42,504,756	(1,810,296)

Comparison of 2019-2020 Budget: January Presentation versus June Presentation

	2018-19 YTD	January 2019-20 Budget Presentation	June 2019-20 Proposed Budget Presentation
1000 Instruction	22,427,995	25,979,138	27,956,899
2000 Support Services	10,176,233	10,443,953	11,198,855
3000 Non-Instructional	954,986	1,093,241	1,118,650
4000 Facilities	1,302,089	-	900,215
5000 Other Expenditures	7,643,453	3,963,892	3,901,777
Total Expenditures	42,504,756	41,480,224	45,076,396

Comparison of 2019-2020 Budget: January Presentation versus June Presentation

	2018-19 YTD	January 2019-20 Budget Presentation	June 2019-20 Proposed Budget Presentation
100 Salaries	13,196,898	16,481,662	16,594,409
200 Benefits	14,902,211	11,989,506	13,406,740
300 Purchased Professional Services	1,714,672	1,759,101	2,001,540
400 Purchased Property Services	1,398,545	306,290	1,233,321
500 Other Purchased Services	5,503,559	5,487,153	6,118,654
600 Supplies	1,805,903	1,415,145	1,610,446
700 Equipment	118,618	-	119,500
800 Other Objects	2,035,844	972,937	2,011,786
900 Other Uses of Funds	1,828,507	3,068,430	1,980,000
Total Expenditures	42,504,756	41,480,224	45,076,396

Significant Expenditure Increases

▶ Charter School Costs (Brick and Mortar and Cyber)

- ▶ 103 Students in Charter Schools (98 Cyber / 5 Brick and Mortar)
- ▶ 2018-19 Budget: \$1,005,000
 - ▶ 2018-19 Expected: \$1,390,717
- ▶ 2019-20 Budget: \$1,460,254

▶ Special Education Costs - IU Programs

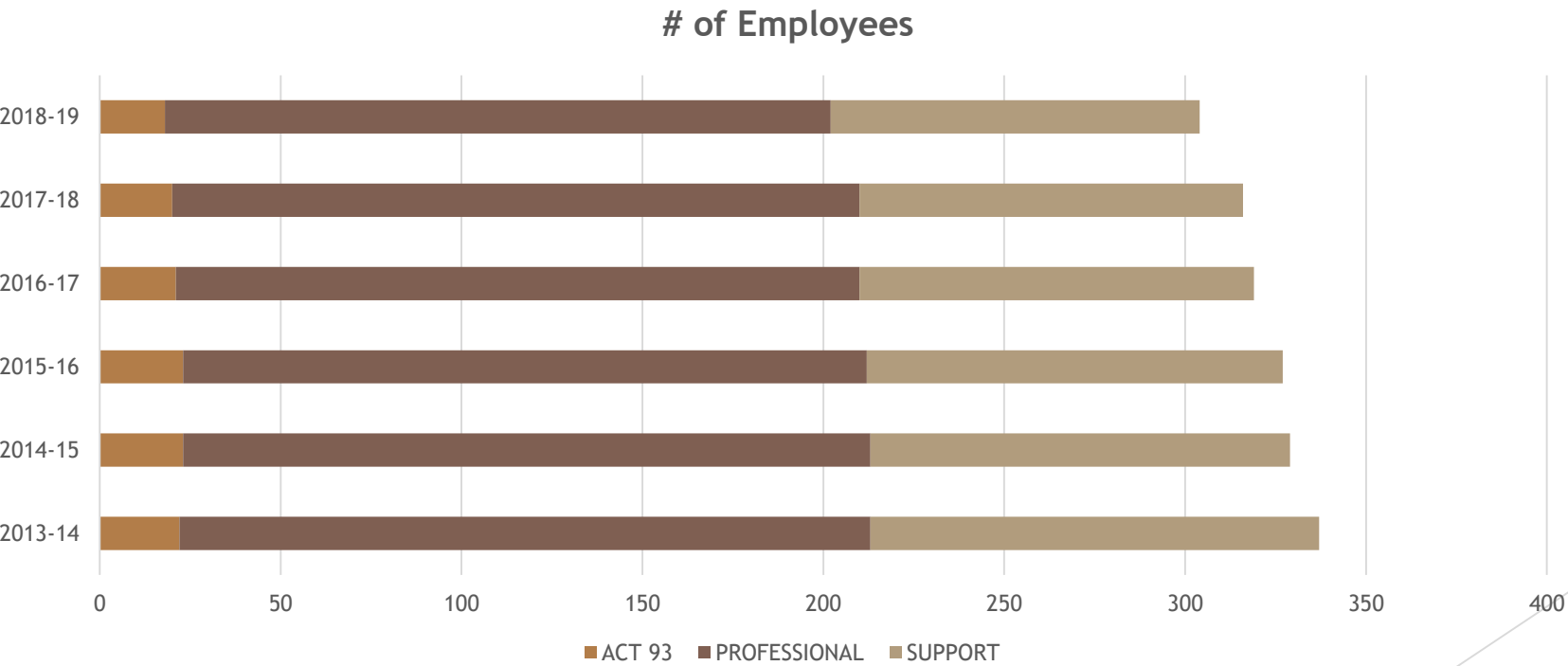
- ▶ 2018-19 Budget: \$680,000
 - ▶ 2016-17 Actual: \$797,455
 - ▶ 2017-18 Actual: \$997,040
 - ▶ 2018-19 Expected: \$1,097,740
- ▶ 2019-2020 Budget January Presentation: \$680,000
- ▶ 2019-20 Budget June Presentation: \$1,100,000

▶ Supplies

- ▶ 2018-19 Budget: \$1,340,220
 - ▶ Actual Year To Date: \$1,783,940
- ▶ 2019-2020 Budget January Presentation: \$1,415,145
- ▶ 2019-20 Budget June Presentation: \$1,610,446

Historical # of Employees

	Administrators	Professional	Support
2013-14	22	191	124
2014-15	23	190	116
2015-16	23	189	115
2016-17	21	189	109
2017-18	20	190	106
2018-19	18	184	102



Real Estate Tax Rate History

	Millage rate	Millage change	% change
2018 - 2019	47.88	0.00	0.00%
2017 - 2018	47.88	0.00	0.00%
2016 - 2017	47.88	0.00	0.00%
2015 - 2016	47.88	0.00	0.00%
2014 - 2015	47.88	0.56	1.17%
2013 - 2014	47.32	0.00	0.00%
2012 - 2013	47.32	0.00	0.00%

Real Estate Tax Increase Impact

	4 East Penn Twp	6 Franklin Township	12 Lehighon Boro
Net Assessed Value	64,960,711.00	108,578,144.00	82,704,609.00
# Taxable Properties	1,674.00	2,513.00	2,078.00
Average Assessment	38,805.68	43,206.58	39,800.10
Annual Impact of 1.00 mill increase	38.81	43.21	39.80

	14 Mahoning	18 Parryville	23 Weisport
Net Assessed Value	119,325,102.00	10,319,209.00	5,026,962.00
# Taxable Properties	2,495.00	278.00	162.00
Average Assessment	47,825.69	37,119.46	31,030.63
Annual Impact of 1.00 mill increase	47.83	37.12	31.03



Thank you