

2013-2014 Preliminary Budget Overview

Northwestern Lehigh School
District

December 12, 2012

2013-2014 Preliminary Budget Overview

- High Level budget overview
- 2013-14 Index
 - 2% (held to 2012-13 index due to reassessment)
 - 1.01 mills (before reassessment millage reset) approximately \$438,000
- January 16, 2013- Resolution to stay within the index

2013-2014 Budget Goals

- Maintain instructional programs with modifications, as necessary
- Provide appropriate class sizes
- Implement strategic planning mission, vision & goals
- Develop a budget with a long-term and short-term focus
- Continue to identify areas to maximize efficiencies and reduce costs without negatively impacting programs
- Provide a funding plan to meet the district's needs while minimizing any potential tax increase to taxpayers

Revenue Assumptions

● LOCAL:

- Flat Current Real Estate Taxes
- Increases to:
 - Earned Income Tax
 - Real Estate Transfer Tax
 - Donations
 - Tuition-Other Districts (Mainstreaming)
- Elimination of Amusement Tax
- Decreases to:
 - IDE A
 - Adult Education
- All other revenues flat

● STATE:

- Increases to:
 - 1305/1306 Tuition
 - AB Grant
 - PSERS reimbursement
- Decreases to:
 - Rental/Sinking payments
 - SS reimbursement
- All other revenues flat

● FEDERAL:

- 8% decrease

Expenditure Assumptions

- Building/Department Budgets

- Flat

- Salaries

- 3% increase all staff

- Benefits

- Medical & RX 7% increase
- Dental 3% increase
- Life & LTD 5% increase
- PSERS 12.93% vs 11.50% (1213)

- District Wide

- Specific identification (debt, LCTI, LCCC, Cyber/Charter)
- Strategic Planning Initiatives
- Buses/Vans

2013-2014 Preliminary Budget

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Final 2012-13	December 12th Budget 2013-14	Change from 2012-13	% Change from 2012-13
Total Building & Departments	2,754,086	3,266,963	3,408,823	4,191,606	4,191,606	-	0.00%
District Wide:							
Salaries:							
Professionals	10,571,605	10,974,049	10,870,120	11,330,355	11,670,266	339,911	
Support Staff	4,132,834	3,617,141	3,760,520	3,834,282	3,949,310	115,028	
Administration	1,659,331	1,540,352	1,553,361	1,550,278	1,596,786	46,508	
Tax Collectors	22,202	22,622	23,232	22,622	23,553	931	
Total Salaries	16,385,972	16,154,164	16,207,233	16,737,537	17,239,915	502,378	3.00%
Total Benefits-All Staff							
Medical	2,316,675	2,349,923	2,218,056	2,386,486	2,553,540	167,054	
Prescription	534,039	549,793	522,004	541,325	579,218	37,893	
Dental	144,809	140,371	142,210	165,006	169,956	4,950	
PSERS	799,616	894,002	1,392,601	2,040,131	2,918,718	878,587	
Social Security	1,241,922	1,213,895	1,208,384	1,265,546	1,318,854	53,308	
Workers' Compensation	142,424	71,978	120,926	149,975	149,975	-	
Tuition	93,815	58,720	36,095	55,109	50,000	(5,109)	
LIFE	28,734	29,370	30,280	31,373	32,942	1,569	
LTD	23,421	22,817	22,448	32,267	33,880	1,613	
VISION	12,442	13,992	9,418	13,816	15,000	1,184	
UC	30,653	6,448	51,871	24,275	25,000	725	
OTHER	66,002	50,092	113,078	64,326	75,000	10,674	
Total Benefits	5,434,551	5,401,401	5,867,371	6,769,635	7,922,082	1,152,447	17.02%
District Wide (Non-Personnel Related)	7,483,485	7,675,043	7,570,099	8,930,188	8,813,775	(116,413)	-1.30%
Grant Expenditures	373,136	543,036	293,629	220,000	222,983	2,983	1.36%
Estimated Total Expenditures	32,431,230	33,040,607	33,347,155	36,848,966	38,390,361	1,541,396	4.18%
Estimated Total Revenue	35,838,822	36,569,987	35,960,071	35,950,492	36,475,109		
Estimated Surplus/(Shortfall)	3,407,592	3,529,380	2,612,916	(898,474)	(1,915,252)		

