

**Northwestern Lehigh School District
2014-2015 Budget Summary
December 4, 2013**

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Final 2013-14	December 4th Budget 2014-15	Change from 2012-13	Change from 2013-14	% Change from 2013-14
Total Building & Departments	\$ 3,266,963	\$ 3,408,823	\$ 3,872,388	\$ 4,191,784	\$ 4,191,784	\$ 319,396	\$ -	0.00%
District Wide:								
Salaries:								
Professionals	10,974,049	10,870,120	10,994,578	11,254,247	11,591,874	597,296	337,627	
Support Staff	3,617,141	3,760,520	3,810,299	4,128,679	4,252,539	442,240	123,860	
Administration	1,540,352	1,553,361	1,495,210	1,598,972	1,646,941	151,731	47,969	
Tax Collectors	22,622	23,232	24,390	23,263	23,553	(837)	290	
Total Salaries	16,154,164	16,207,233	16,324,477	17,005,161	17,514,908	1,190,431	509,747	3.00%
Benefits-All Staff								
Medical	2,349,923	2,218,056	2,262,369	2,379,432	2,902,907	640,538	523,475	
Dental	140,371	142,210	150,035	162,507	162,507	12,472	-	
Life Insurance	29,370	30,280	31,765	31,200	32,760	995	1,560	
Long-Term Disability	22,817	22,448	22,727	32,713	34,349	11,622	1,636	
Vision	13,992	9,418	17,381	13,526	15,000	(2,381)	1,474	
Prescription	549,793	522,004	537,563	567,594	692,465	154,902	124,871	
Social Security	1,213,895	1,208,384	1,220,157	1,297,866	1,339,890	119,733	42,024	
PSERS	894,002	1,392,601	2,009,329	2,864,549	3,748,190	1,738,861	883,641	
Tuition	58,720	36,095	50,648	51,564	50,000	(648)	(1,564)	
Unemployment Compensation	6,448	51,871	11,433	24,793	25,000	13,567	207	
Workers' Compensation	71,978	120,926	141,099	189,981	189,981	48,882	-	
Other Benefits	50,092	113,078	58,333	64,012	75,000	16,667	10,988	
Total Benefits-All Staff	5,401,401	5,867,371	6,512,839	7,679,737	9,268,049	2,755,210	1,588,312	20.68%
District Wide (Non-Personnel Related)	7,675,043	7,570,099	7,471,180	8,328,529	8,767,187	1,296,007	438,658	5.27%
Grant Expenditures	543,036	293,629	248,432	222,447	222,983	(25,449)	536	0.24%
Estimated Total Expenditures	33,040,607	33,347,155	34,429,316	37,427,658	39,964,911	5,535,595	2,537,253	6.78%
Estimated Total Revenue	36,569,987	35,960,071	36,093,822	36,845,817	37,357,819	1,263,997	512,002	
Estimated Surplus/(Shortfall)	\$ 3,529,380	\$ 2,612,916	\$ 1,664,506	\$ (581,841)	\$ (2,607,092)	\$ (4,271,598)	\$ (2,025,251)	
Max Millage Increase 0.3831 mills					557,296			
Estimated Shortfall After Millage Increase	n/a	n/a	n/a	n/a	(2,049,796)	n/a	n/a	

ASSUMPTIONS: Revenues increased primarily due to increased PSERS employer rate used for reimbursement. Flat funding for state and federal revenues. Buildings and departments remain flat, salaries are based on 3% increases, healthcare costs are based on 22% increases, PSERS employer contribution rate of 21.40%.