

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2015-2016

GENERAL FUND BUDGET



PROPOSED FINAL BUDGET PACKET

May 13, 2015

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-2016 BUDGET SUMMARY
2015-2015 PROPOSED FINAL BUDGET**

	<i>Actual</i> 2012-13	<i>Actual</i> 2013-14	<i>Final</i> 2014-15	<i>May 13, 2015</i> <i>Budget</i> 2015-16	<i>Change from</i> 2014-15	<i>% Change from</i> 2014-15
<i>Northwestern Elementary</i>	70,280	75,741	80,790	80,790	-	
<i>Weisenberg Elementary</i>	68,690	80,315	80,790	80,790	-	
<i>Middle School</i>	82,401	79,657	83,460	83,460	-	
<i>High School</i>	104,422	112,808	115,793	115,793	-	
<i>Business Office</i>	83,331	122,366	90,699	84,069	(6,630)	
<i>Superintendent</i>	11,935	10,075	18,615	18,465	(150)	
<i>Curriculum</i>	375,895	412,351	240,076	240,076	-	
<i>Technology</i>	610,373	608,620	565,814	698,481	132,667	
<i>Special Education</i>	23,932	17,703	17,485	17,855	370	
<i>Assistant Superintendent</i>	21,940	22,720	28,324	31,565	3,241	
<i>Human Resources</i>	18,891	24,485	26,875	29,925	3,050	
<i>Buildings & Grounds</i>	1,460,045	1,661,810	823,994	822,994	(1,000)	
<i>Transportation</i>	707,809	554,024	398,254	398,254	-	
<i>Athletics & Activities</i>	232,444	196,390	218,350	211,924	(6,426)	
Total Building & Departments	\$ 3,872,388	\$ 3,979,065	\$ 2,789,319	\$ 2,914,441	\$ 130,852	4.69%
<i>District Wide:</i>						
<i>Total Salaries</i>	16,324,477	16,436,691	16,980,417	17,220,732	240,315	1.42%
<i>Benefits-All Staff</i>						
<i>Medical</i>	2,262,369	2,275,983	2,663,866	2,630,431	\$ (33,435)	
<i>Dental</i>	150,035	140,266	155,874	144,912	\$ (10,962)	
<i>Life Insurance</i>	31,765	30,881	34,038	31,535	\$ (2,503)	
<i>Long-Term Disability</i>	22,727	22,665	37,511	33,341	\$ (4,170)	
<i>Vision</i>	17,381	10,724	13,142	13,333	\$ 191	
<i>Prescription</i>	537,563	559,376	564,425	631,172	\$ 66,747	
<i>Social Security</i>	1,220,157	1,229,279	1,311,868	1,317,203	\$ 5,335	
<i>PSERS</i>	2,009,329	2,756,746	3,670,991	4,439,949	\$ 768,958	
<i>Tuition</i>	50,648	54,985	51,528	50,980	\$ (548)	
<i>Unemployment Compensation</i>	11,433	12,168	24,618	25,424	\$ 806	
<i>Workers' Compensation</i>	141,099	197,741	211,796	214,617	\$ 2,821	
<i>Other Benefits</i>	58,333	70,113	66,290	67,990	\$ 1,700	
Total Benefits-All Staff	6,512,839	7,360,926	8,805,947	9,600,887	794,940	9.03%
<i>District Wide (Non-Personnel Related)</i>	7,471,180	7,968,706	10,316,863	13,875,805	\$ 3,558,942	34.50%
<i>Grant Expenditures</i>	248,432	209,771	439,046	43,670	\$ (395,376)	-90.05%
Estimated Total Expenditures	34,429,316	35,955,158	39,331,592	43,655,535	4,323,943	10.99%
Estimated Total Revenue	36,093,822	37,137,190	38,153,393	39,658,787	\$ 1,505,394	3.95%
<i>Estimated Surplus/(Shortfall) before FB</i>			(1,178,199)	(3,996,748)		
<i>Fund Balance Transfer for Capital Projects</i>				2,850,000		
Estimated Surplus/(Shortfall)				(1,146,748)		

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PER STUDENT COST PER BUILDING BUDGET
2015-2016 PROPOSED FINAL BUDGET**

	<u>Enrollment **</u>	<u>14-15 Budget</u>	<u>Per Student Spending</u>
High School	738	\$ 115,793	\$ 156.90
Middle School	535	\$ 83,460	\$ 156.00
Northwestern Elementary	501	\$ 80,790	\$ 161.26
Weisenberg Elementary	469	\$ 80,790	\$ 172.26
		<u>\$ 360,833</u>	

	<u>Enrollment **</u>	<u>13-14 Actual</u>	<u>Per Student Spending</u>
High School	742	\$ 112,808	\$ 152.03
Middle School	550	\$ 79,657	\$ 144.83
Northwestern Elementary	499	\$ 75,741	\$ 151.79
Weisenberg Elementary	475	\$ 80,315	\$ 169.08
		<u>\$ 348,521</u>	

	<u>Enrollment **</u>	<u>12-13 Actual</u>	<u>Per Student Spending</u>
High School	710	\$ 104,422	\$ 147.07
Middle School	557	\$ 82,401	\$ 147.94
Northwestern Elementary	512	\$ 70,280	\$ 137.27
Weisenberg Elementary	501	\$ 68,690	\$ 137.11
		<u>\$ 325,793</u>	

	<u>Enrollment **</u>	<u>11-12 Actual</u>	<u>Per Student Spending</u>
High School	749	\$ 74,779	\$ 99.84
Middle School	555	\$ 103,339	\$ 186.20
Northwestern Elementary	483	\$ 48,429	\$ 100.27
Weisenberg Elementary	506	\$ 51,064	\$ 100.92
		<u>\$ 277,611</u>	

	<u>Enrollment **</u>	<u>10-11 Actual</u>	<u>Per Student Spending</u>
High School	791	\$ 110,656	\$ 139.89
Middle School	533	\$ 77,223	\$ 144.88
Northwestern Elementary	494	\$ 59,041	\$ 119.52
Weisenberg Elementary	535	\$ 64,323	\$ 120.23
		<u>\$ 311,243</u>	

	<u>Enrollment **</u>	<u>09-10 Actual</u>	<u>Per Student Spending</u>
High School	774	\$ 131,160	\$ 169.46
Middle School	543	\$ 88,527	\$ 163.03
Northwestern Elementary	507	\$ 62,503	\$ 123.28
Weisenberg Elementary	524	\$ 70,124	\$ 133.82
		<u>\$ 352,314</u>	

* Enrollment based on April data

** Enrollment based on September data for each respective school year

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-2016 STAFF COUNT
2015-2016 PROPOSED FINAL BUDGET**

2015-2016				
Building	Professional Support			Total
	Staff	Staff	Administrators	
<i>High School</i>	55	15	2	72
<i>Middle School</i>	45	18	2	65
<i>Northwestern Elementary</i>	36	19	1	56
<i>Weisenberg Elementary</i>	33	24	1	58
<i>District-Wide</i>	5	89	9	103
Total	174	165	15	354

Additional Staff:				
<i>High School Special Education</i>	1			1
<i>Middle School Teacher</i>	1			1
<i>Elementary Aides</i>		2		2
<i>Elementary Office Assistants</i>		1		1
<i>Technology Support</i>		1		1
	2	4	0	6

2014-2015				
Building	Professional Support			Total
	Staff	Staff	Administrators	
<i>High School</i>	54	15	2	71
<i>Middle School</i>	44	18	2	64
<i>Northwestern Elementary</i>	36	18	1	55
<i>Weisenberg Elementary</i>	33	22	1	56
<i>District-Wide</i>	5	88	9	102
Total	172	161	15	348

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2014-2015 BUDGET
2015-2016 PROPOSED FINAL BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2014-2015
LOCAL REVENUE		
<i>Local Real Estate Taxes</i>	<i>Variance based on assessed value growth & TIF revenues</i>	\$ 643,000
<i>Interim Real Estate Taxes</i>	<i>Variance based on collection history</i>	\$ (50,000)
<i>Earned Income Taxes</i>	<i>Variance based on collection history</i>	\$ 200,000
<i>Delinquent Real Estate Taxes</i>	<i>Variance based on collection history</i>	\$ 50,000
<i>Interest Earnings</i>	<i>Variance based on estimated interest rates</i>	\$ (40,000)
<i>All Other Local Sources (net)</i>		\$ (6,000)
	LOCAL REVENUE- TOTAL CHANGE	\$ 797,000
STATE REVENUE		
<i>Basic Education Funding</i>	<i>Variance based on Governor's budget</i>	\$ 433,000
<i>Tuition for Section 1305 & 1306</i>	<i>Variance based on historical revenue</i>	\$ (5,000)
<i>Special Education Funding</i>	<i>Variance based on Governor's budget</i>	\$ 120,000
<i>Transportation</i>	<i>Variance based on increased funding in 2014-15</i>	\$ 100,000
<i>Rental & Sinking Payments</i>	<i>Variance based on scheduled debt payments</i>	\$ (23,000)
<i>Accountability Block Grants</i>	<i>Anticipated elimination of grant program</i>	\$ (311,000)
<i>Social Security Reimbursement</i>	<i>Variance based on estimated salaries</i>	\$ 4,000
<i>Retirement Reimbursement</i>	<i>Variance in Employer Contribution Rate to 25.84%</i>	\$ 390,000
	STATE REVENUE- TOTAL CHANGE	\$ 708,000
FEDERAL REVENUE		
<i>Title I & II</i>	<i>no change</i>	\$ -
	FEDERAL REVENUE- TOTAL CHANGE	\$ -
	TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 1,505,000

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-2016 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Final	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$21,270,232	\$21,302,587	\$22,106,131	\$22,748,802	\$642,671
6112	Interim Real Estate Taxes	\$92,202	\$103,997	\$200,000	\$150,000	(\$50,000)
6113	Public Utility Realty Tax	\$33,488	\$31,312	\$33,000	\$33,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,708	\$5,733	\$6,000	\$5,700	(\$300)
6143	Local Services Tax (LST)	\$41,152	\$46,612	\$45,000	\$47,000	\$2,000
6151	Earned Income Taxes	\$2,153,990	\$2,498,518	\$2,300,000	\$2,500,000	\$200,000
6153	Real Estate Transfer Taxes	\$320,117	\$606,413	\$250,000	\$250,000	\$0
6154	Amusement Taxes	\$9,700	\$0	\$0	\$0	\$0
6411	Delinquent Real Estate Taxes	\$779,715	\$892,427	\$750,000	\$800,000	\$50,000
6412	Delinquent Int. Real Estate Taxes	\$15,121	\$23,291	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$134,410	\$94,481	\$240,000	\$200,000	(\$40,000)
6710	Admissions - Student Activities	\$60,786	\$63,441	\$50,000	\$60,000	\$10,000
6740	Fees	\$3,089	\$2,784	\$10,000	\$5,000	(\$5,000)
6790	Misc Transportation	\$8,288	\$20,642	\$10,000	\$10,000	\$0
6821	Rev from Other LEA's - State	\$1,149	\$0	\$0	\$0	\$0
6829	Rev from Intermediate Sources-State	\$0	\$0	\$0	\$0	\$0
6831	Intermediate Unit-Federal Pass Through	\$11,504	\$0	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$367,354	\$347,907	\$332,578	\$332,578	\$0
6910	Rentals	\$21,641	\$27,077	\$10,000	\$15,000	\$5,000
6920	Contributions/Donations Private Sources	\$32,783	\$7,542	\$125,000	\$10,000	(\$115,000)
6921	Capital Contributions	\$113,909	\$89,648	\$0	\$100,000	\$100,000
6943	Adult Education	\$4,435	\$4,014	\$7,000	\$5,000	(\$2,000)
6944	Tuition - Other Districts	\$7,620	\$11,657	\$15,000	\$10,000	(\$5,000)
6949	Other Tuition From Patrons	\$680	\$0	\$0	\$0	\$0
6961	Transportation Fees	\$5,236	\$10,589	\$0	\$5,000	\$5,000
6991	Refund of a Prior Year Expenditure	\$2,012	\$77,323	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$28,689	\$21,850	\$25,000	\$25,000	\$0
TOTAL	REVENUE FROM LOCAL SOURCES	\$25,525,010	\$26,289,845	\$26,524,709	\$27,322,080	\$797,371
7000	REVENUE FROM STATE SOURCES					

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-2016 PROPOSED FINAL BUDGET
REVENUES AND OTHER FINANCING SOURCES**

Account	Description	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Final	Increase/ (Decrease)
7110	Basic Education Funding	\$5,317,738	\$5,418,397	\$5,418,397	\$5,851,223	\$432,826
7160	Tuition for Section 1305 & 1306	\$25,832	\$17,350	\$25,000	\$20,000	(\$5,000)
7271	Special Education Of Exceptional Pupils	\$1,329,211	\$1,276,343	\$1,276,343	\$1,396,441	\$120,098
7310	Transportation	\$933,273	\$996,094	\$828,525	\$928,448	\$99,923
7320	Rental And Sinking Fund Payments	\$316,409	\$346,346	\$373,142	\$350,000	(\$23,142)
7330	Health Services	\$41,536	\$41,430	\$41,000	\$41,000	\$0
7340	State Property Tax Reduction Allocation	\$665,883	\$666,586	\$672,236	\$672,236	\$0
7501	PA Accountability Block Grants	\$85,745	\$85,745	\$310,994	\$0	(\$310,994)
7810	Revenue For Social Security Payments	\$610,448	\$614,841	\$650,250	\$654,113	\$3,863
7820	Revenue For Retirement Payments	\$1,003,373	\$1,376,389	\$1,819,000	\$2,209,449	\$390,449
TOTAL	REVENUE FROM STATE SOURCES	\$10,329,448	\$10,839,521	\$11,414,887	\$12,122,910	\$708,023
8000	REVENUE FROM FEDERAL SOURCES					
8514	Improving Basic Programs - Title I	\$198,346	\$176,152	\$176,739	\$176,739	\$0
8515	Improving Teacher Quality - Title II	\$45,287	\$30,887	\$35,058	\$35,058	\$0
8820	Medical Assistance Reimbursement	\$4,799	\$2,732	\$2,000	\$2,000	\$0
8000	REVENUE FROM FEDERAL SOURCES	\$248,432	\$209,771	\$213,797	\$213,797	\$0
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$36,102,890	\$37,339,137	\$38,153,393	\$39,658,787	\$1,505,394
	APPROPRIATION OF FUND BALANCE		\$0	\$1,178,199	\$3,996,748	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	\$36,102,890	\$37,339,137	\$39,331,592	\$43,655,535	\$1,505,394

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED 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>
2015-16 Budget	15.96	0.00%	1,514,628,400	1,472,871,234	\$1,454,034.00 Gaming Funds	\$23,211,038 (672,236)	** 96.00%
2014-15 Budget	15.96	0.00%	1,505,604,500	1,463,847,334	\$1,404,845.00 Gaming Funds	\$22,778,367 (672,236)	** 96.00%
2013-14 Actual	15.96	Reassessment	1,455,289,500	1,413,610,809	\$1,385,373.00 Gaming Funds	\$22,114,979 (666,586)	95.20%
2012-13 Actual	50.66	0.00%	452,432,450	439,287,360	\$446,151.00 Gaming Funds	\$21,936,115 (665,883)	95.58%
2011-12 Actual	50.66	0.00%	451,702,650	438,557,560	\$444,369.00 Gaming Funds	\$21,845,771 (665,966)	95.33%
2010-11 Actual	50.66	2.53%	450,926,550	437,778,870	\$431,599.00 Gaming Funds	\$21,864,817 (666,002)	95.59%
2009-10 Actual	49.41	4.22%	446,075,975	432,594,217	\$427,533.35 Gaming Funds	\$21,124,423 (665,953)	95.71%
2008-09 Actual	47.41	5.19%	434,234,800	420,270,101	\$413,328.20 Gaming Funds	\$19,595,890 (662,156)	95.02%
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%

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

** Collections are net of Tax Incremental Financing (TIF) revenue required to be sent to Trustee.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
LEHIGH COUNTY MILLAGE RATES
2015-2016 PROPOSED FINAL BUDGET**

District	2013-14 Millage	2014-15 Millage	Change	% Change
1 Northern Lehigh	20.1681	20.7644	0.5963	2.96%
2 Allentown	17.3155	18.3287	1.0132	5.85%
3 Salisbury Township	16.9203	17.4956	0.5753	3.40%
4 East Penn	16.1259	16.6490	0.5231	3.24%
5 Catasauqua	16.3100	16.3100	-	0.00%
6 Northwestern Lehigh	15.9631	15.9631	-	0.00%
7 Whitehall Coplay	14.9259	15.4186	0.4927	3.30%
8 Southern Lehigh	15.3700	15.3700	-	0.00%
9 Parkland	13.9300	14.1900	0.2600	1.87%
<i>Average</i>	16.3365	16.7210	0.3845	2.35%

Source: Millage rate data obtained from Lehigh County Assessment Office.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2014-2015 BUDGET
2015-2016 PROPOSED FINAL BUDGET**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2014-2015	% CHANGE
SALARIES	<i>Changes on existing staffing</i>	\$ (4,000)	
	<i>Leaves & additional staffing needs</i>	\$ 323,000	
	<i>Attritional savings on replacements</i>	\$ (249,000)	
	SALARIES- TOTAL CHANGE	\$ 70,000	0.43%
BENEFITS			
<i>Health Benefits (medical, dental, RX)</i>	<i>Premium rate increase 3%</i>	\$ 79,000	
<i>Health Benefits (medical, dental, RX)</i>	<i>Plan design changes</i>	\$ (160,000)	
<i>Health Benefits (medical, dental, RX)</i>	<i>Employee contributions</i>	\$ 21,000	
<i>PSERS</i>	<i>Estimated rate increase from 21.40% to 25.84%</i>	\$ 769,000	
<i>Other (FICA, Life, LTD, W/C, etc)</i>	<i>Estimated rates for existing staff</i>	\$ 35,000	
	<i>Net additional staffing, leaves and attritional savings</i>	\$ (103,000)	
	BENEFITS- TOTAL CHANGE	\$ 641,000	8.35%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
<i>Educational Services (IU, Other LEA's)</i>	<i>Variance based on anticipated special education services</i>	\$ 87,000	
<i>Professional Services</i>	<i>Variance based on anticipated costs for negotiations</i>	\$ 91,000	
<i>Other Services (net)</i>		\$ 12,000	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ 190,000	10.77%
PURCHASED PROPERTY SERVICES			
<i>Electricity</i>	<i>Variance based on decreased rates & utilization and reclass to 6XX</i>	\$ (38,000)	
<i>Other Services (net)</i>		\$ (3,000)	
	PURCH PTY SVCS- TOTAL CHANGE	\$ (41,000)	-4.92%
OTHER PURCHASED SERVICES			
<i>Contracted Carriers</i>	<i>Variance based on Brandywine contracted services</i>	\$ (51,000)	
<i>Insurance</i>	<i>Variance based on renewal & additional coverage</i>	\$ 10,000	
<i>Cyber/Charter School</i>	<i>Variance based on projected enrollment</i>	\$ 91,000	
<i>LCTI</i>	<i>Variance based on budget projections from LCTI</i>	\$ (33,000)	
<i>Travel</i>	<i>Variance based on historical spending</i>	\$ (19,000)	
<i>Other Services (net)</i>		\$ (4,000)	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ (6,000)	-0.21%
SUPPLIES			
<i>Electricity</i>	<i>Variance based on lower contracted rates & reclass from 4XX</i>	\$ 33,000	
<i>Oil /Diesel</i>	<i>Variance in price per gallon</i>	\$ (212,000)	
<i>Instructional Supplies & Technology</i>	<i>Variance due to budget plan</i>	\$ (254,000)	
<i>Other Supplies (net)</i>		\$ (2,000)	
	SUPPLIES- TOTAL CHANGE	\$ (435,000)	-22.25%
PROPERTY			
<i>Technology Equipment</i>	<i>New equipment</i>	\$ 117,000	
<i>Replacements</i>	<i>Variance based on planned capital purchases</i>	\$ 35,000	
	PROPERTY- TOTAL CHANGE	\$ 152,000	19.18%
OTHER FINANCING USES			
<i>Debt</i>	<i>Variance based on scheduled debt payments</i>	\$ (106,000)	
<i>Fund Transfers</i>	<i>Capital Reserve transfer</i>	\$ 140,000	
<i>Fund Transfers</i>	<i>Technology plan initiative</i>	\$ 300,000	
<i>Fund Transfers</i>	<i>Energy Savings Contract</i>	\$ 2,900,000	
<i>Other Financing Uses (net)</i>	<i>Planned budget transfers</i>	\$ 519,000	
	OTHER FINANCING USES- TOTAL CHANGE	\$ 3,753,000	94.76%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 4,324,000	12.03%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2015-2016 PROPOSED FINAL BUDGET**

		2013-14	2014-15	2015-16	Compared
OBJ	Description	Actual	Budget	Budget	to 14-15
111	ADMIN-REG SALARY	1,374,166	1,471,533	1,486,974	15,441
116	EMPLOYEE INS OPT OUT	300	900	900	-
121	PROFESSIONAL SALARIES	10,187,113	10,653,722	10,424,070	(229,652)
122	PROFESSIONAL SUBSTITUTE	252,420	281,000	251,000	(30,000)
123	PROFESSIONAL OVERTIME	79,872	92,033	92,033	-
126	EMPLOYEE INS OPT OUT	24,600	22,950	20,700	(2,250)
131	PROFESSIONAL OTHER	568,662	543,313	573,317	30,004
132	PROFESSIONAL OTHER SUBSTITUTE	360	700	700	-
133	PROFESSIONAL OTHER OVERTIME	964	-	-	-
136	EMPLOYEE INS OPT OUT	1,800	-	1,800	1,800
141	ADULT EDUCATION SALARIES	-	5,000	5,000	-
151	OFFICE SALARIES	872,373	911,532	914,848	3,316
152	OFFICE SUBSTITUTE	3,438	5,400	5,400	-
153	OFFICE OVERTIME	4,594	7,650	7,650	-
156	EMPLOYEE INS OPT OUT	3,750	3,600	3,600	-
161	TRADE SALARIES	538,699	551,624	613,586	61,962
162	TRADE SUBSTITUTES	9,624	15,170	17,627	2,457
163	TRADE OVERTIME	44,613	24,360	42,394	18,034
171	OPERATIVE REG SALARIES	674,366	763,172	855,204	92,032
172	OPERATIVE SUBSTITUTES	86,477	90,888	90,888	-
173	OVERTIME	7,314	-	-	-
174	DIST PAID/MISC/LAYOVER	9,111	-	-	-
178	SPORT TRIPS	-	9,000	30,000	21,000
181	CUSTODIAN SALARIES	695,145	669,596	726,763	57,167
182	CUSTODIAN SUBSTITUE	14,146	10,000	10,000	-
183	CUSTODIAN OVERTIME	32,740	20,000	35,000	15,000
186	EMPLOYEE INS OPT OUT	1,800	1,800	2,700	900
187	CUSTODIAN SUMMER MAINT	8,059	17,500	-	(17,500)
191	INST ASST REG SALARY	916,987	951,401	981,878	30,477
192	INST ASST SUBSTITUTES	30,063	24,900	24,900	-
193	INST ASST OVERTIME	368	-	-	-
196	EMPLOYEE INS OPT OUT	1,800	1,800	1,800	-
	TOTAL 100	16,445,726	17,150,544	17,220,732	70,188
211	MEDICAL INSURANCE	2,275,983	2,663,866	2,630,431	(33,435)
212	DENTAL INSURANCE	140,266	155,874	144,912	(10,962)
213	LIFE INSURANCE	30,881	34,038	31,535	(2,503)
214	DISABILITY INSURANCE	22,665	37,511	33,341	(4,170)
215	EYE CARE INSURANCE	10,724	13,142	13,333	191
216	PRESCRIPTION INSURANCE	559,376	564,425	631,172	66,747
219	OTHER GROUP INSURANCE	2,475	-	-	-
220	SOCIAL SECURITY	1,229,279	1,311,868	1,317,203	5,335
230	RETIREMENT (PSERS)	2,756,746	3,670,991	4,439,949	768,958
240	TUITION REIMBURSEMENT	54,985	51,528	50,980	(548)
250	UNEMPLOYMENT COMPENSATION	12,168	24,618	25,424	806
260	WORKERS COMPENSATION	197,741	211,796	214,617	2,821
281	OPEB RETIREE HEALTH BENEFITS	-	154,356	-	(154,356)
290	OTHER BENEFITS	33,588	66,290	67,990	1,700
	TOTAL 200	7,326,876	8,960,303	9,600,887	640,584

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2015-2016 PROPOSED FINAL BUDGET**

		2013-14	2014-15	2015-16	Compared
OBJ	Description	Actual	Budget	Budget	to 14-15
313	TAX COLL SVCS	40,236	32,860	40,000	7,140
322	PROF EDUCATION SVCS/IU'S	883,820	896,734	960,922	64,188
324	PROF EDUCATION SVCS	31,520	24,125	38,997	14,872
329	PROF EDUCATION SVCS-OTHER	323,063	321,035	328,848	7,813
330	OTHER PROF. SERVICES	387,532	399,115	490,156	91,041
340	TECHNICAL SERVICES	22,754	29,098	27,598	(1,500)
348	CONTRACTED TECHNICAL SVCS	14,818	-	14,818	14,818
350	SECURITY/SAFETY SVCS	18,927	31,776	23,460	(8,316)
390	OTHER PROF/TECH SER.	42,020	37,447	37,447	-
	TOTAL 300	1,764,690	1,772,190	1,962,246	190,056
411	DISPOSAL SERVICES	23,949	29,000	29,000	-
412	SNOW PLOWING SERVICES	30,060	21,050	21,050	-
415	LAUNDRY/LINEN/DRY CLEAN	17,841	21,591	21,591	-
422	ELECTRICITY	221,092	239,207	201,000	(38,207)
423	BOTTLED GAS	456	1,031	1,031	-
424	SEWAGE	91,544	105,000	105,000	-
430	REPAIR/MAINT. SER.	315,557	345,098	223,098	(122,000)
432	R&M EQUIPMENT	12,195	15,825	9,325	(6,500)
438	TECH REPAIRS	1,503	-	-	-
441	RENTALS	9,810	11,125	11,125	-
442	RENTAL/EQUIP/VEHICLES	73,171	70,090	73,410	3,320
444	RENTAL OF VEHICLES	-	500	500	-
450	CONSTRUCTION SER.	-	-	122,000	122,000
460	EXTERMINATION SER.	4,230	5,480	5,480	-
490	OTHER PUR. PROP. SER.	32,539	43,885	43,885	-
	TOTAL 400	833,945	908,882	867,495	(41,387)
513	CONTRACTED CARRIERS	301,326	225,770	175,000	(50,770)
516	IU TRANSPORTATION	67,920	70,000	70,000	-
522	AUTO LIABILITY INSURANCE	49,655	53,000	53,000	-
523	GEN. PROP/LIAB. INSURANCE	86,594	103,000	103,000	-
525	BONDING INSURANCE	3,488	3,200	3,200	-
529	OTHER INSURANCE	43,332	48,000	57,500	9,500
530	PHONE/POSTAGE/METER	17,751	25,255	25,755	500
538	TECH COMMUNICATIONS	85,090	118,000	124,386	6,386
540	ADVERTISING	22,620	24,200	26,000	1,800
550	PRINTING/BINDING	12,939	20,576	16,026	(4,550)
561	TUITION/PA. LEA'S	11,194	5,000	5,000	-
562	TUITION PA CHARTER SCHOOL	738,705	748,888	840,251	91,363
564	VO TECH/CCA/VTS (LCTI)	1,050,300	1,065,063	1,032,432	(32,631)
566	TUITION INSTITUTE HIGHER ED (LCCC)	275,654	254,497	246,746	(7,751)
567	TUITION TO APS	41,825	40,000	40,000	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	24,396	91,522	72,028	(19,494)
590	MISC. PUR. SVCS.	-	1,500	1,500	-
594	SVCS/IU	5,336	-	-	-
595	I.U. PAY BY WITHHOLDING	37,277	38,000	38,000	-
	TOTAL 500	2,875,403	2,935,471	2,929,824	(5,647)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2015-2016 PROPOSED FINAL BUDGET**

OBJ	Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Compared to 14-15
612	TESTING	11,119	11,785	12,100	315
613	MUSIC	1,622	1,800	2,100	300
614	ART	4,035	5,000	4,400	(600)
615	PHYS ED/HEALTH	2,066	1,800	1,800	-
616	SCIENCE	4,810	2,500	2,500	-
618	ADMIN SOFTWARE/MAINTENA	34,328	52,221	25,324	(26,897)
619	GENERAL SUPPLIES/MAT'LS	510,052	639,837	421,127	(218,710)
622	ELECTRICITY	113,433	101,029	134,000	32,971
624	OIL	415,194	404,898	272,350	(132,548)
626	GASOLINE	43,472	45,500	45,000	(500)
627	DIESEL FUEL	203,202	247,186	167,625	(79,561)
631	FOOD	3,087	450	550	100
635	MEALS/REFRESHMENTS	865	3,300	2,300	(1,000)
641	CONSUMABLES/PERIODICALS	34,051	34,385	34,800	415
648	EDUC TECH SOFTWARE	577	-	-	-
649	NON-CONSUMABLES/TEXTS	262,869	255,115	251,800	(3,315)
650	TECH SUPPLIES & FEES	310,362	289,327	283,837	(5,490)
	TOTAL 600	1,955,143	2,096,133	1,661,613	(434,520)
751	OTHR ORIG/NON-CAPITAL	19,825	109,884	106,100	(3,784)
752	OTHR ORIG/CAPITAL	58,521	54,000	54,000	-
757	TECH-ORIG-NON CAPITAL	114,163	204,600	321,250	116,650
758	TECH - ORIG CAPITAL	79,455	-	-	-
759	GENERAL EQUIPMENT-NEW	-	-	-	-
761	OTHR REPLC/NON-CAPITAL	22,055	42,140	43,190	1,050
762	OTHR REPLC/CAPITAL	104,401	201,052	209,052	8,000
767	TECH-REPL-NON CAPITAL	309,582	2,300	2,300	-
768	TECH-REPLAC-CAPITAL	-	-	-	-
788	TECHNOLOGY INFRASTRUC	84,675	10,000	40,000	30,000
	TOTAL 700	792,677	623,976	775,892	151,916
810	DUES & FEES	48,053	58,883	66,511	7,628
820	CLAIMS/JUDGEMENTS	30,000	20,000	10,000	(10,000)
831	INTEREST/IMPROVE LOAN	278,196	203,000	220,750	17,750
832	INTEREST/SERIAL BONDS	797,767	1,087,864	1,129,329	41,465
860	DONATION- COMMUNITY SERVICES	2,500	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	24,508	2,500	2,500	-
890	MISC. EXPENDITURES	-	400,000	400,000	-
	TOTAL 800	1,181,024	1,777,247	1,834,090	56,843
911	LOAN PRINCIPAL PAYMENTS	100,000	100,000	700,000	600,000
912	SERIAL BONDS/PRINCIPAL PAYMENTS	2,095,000	2,150,000	1,385,000	(765,000)
932	CAPITAL RESERVE FUND TRANSFERS	-	856,846	1,867,756	1,010,910
939	OTHER FUND TRANSFERS	584,675	-	2,850,000	2,850,000
	TOTAL 900	2,779,675	3,106,846	6,802,756	3,695,910
	GRAND TOTAL	35,955,158	39,331,592	43,655,535	4,323,943

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PROPOSED USE OF FUND BALANCE
2015-2016 PROPOSED FINAL BUDGET**

<i>Estimated Shortfall- May 13th</i>		<i>3,996,748</i>
 Committed		
<i>Emmaus Bond Pool Stabilization **</i>	*	(1,700,000)
<i>Emmaus Bond Pool Stabilization</i>	*	(150,000)
<i>Energy Stabilization **</i>	*	(1,150,000)
<i>PSERS Stabilization ***</i>	*	(156,748)
 Assigned		
<i>Curriculum Textbooks/Materials</i>		(140,000)
<i>Technology</i>		(300,000)
 Unassigned		
<i>Budgetary Reserve</i>		(400,000)
 Grand Total		(3,996,748)

* Amount requires board action for use in 2015-16 in accordance with Board Policy 620.

** Amount is budgeted for transfer to Capital Reserve to fund the Energy Savings Project

*** Amount is less than proposed on PSERS funding plan.

Committed fund balance is the portion of fund balance that represents resources whose use is constrained by limitations that the district imposes upon itself by formal board action. Commitments remain binding unless removed through formal board action.

Assigned fund balance is the portion of fund balance that represents the district intended use of the resources. Formal board action is not required to assign fund balance.

Unassigned fund balance is the portion of fund balance that represents the district surplus that is not reserved for other purposes.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2014-2015 PROJECTED BUDGET VARIANCES
2015-2016 PROPOSED FINAL BUDGET**

	1415 Budget	1415 Actual thru April 15, 2015	1415 Estimated Actual	Variance Over/(Under)	
Revenues					
Local	26,524,709	25,258,503	26,417,188	(107,521)	
State	11,414,887	7,504,846	11,299,710	(115,177)	
Federal	213,797	112,463	203,797	(10,000)	
	<u>38,153,393</u>	<u>32,875,812</u>	<u>37,920,695</u>	<u>(232,698)</u>	
Expenditures					
100	17,150,544	10,456,736	16,897,260	(253,284)	
200	8,960,303	5,693,377	8,812,395	(147,908)	
300	1,772,190	1,312,259	1,606,440	(165,750)	
400	908,882	583,146	769,485	(139,397)	
500	2,935,471	2,102,992	2,827,304	(108,167)	
600	2,096,133	1,676,689	2,007,407	(88,726)	
700	623,976	446,710	456,710	(167,266)	
800	1,777,247	1,099,504	1,385,754	(391,493)	
900	3,106,846	2,045,000	3,106,846	-	
	<u>39,331,592</u>	<u>23,371,413</u>	<u>37,869,601</u>	<u>(1,461,991)</u>	
			Net Variance	1,229,293	3.13%

Net Estimated Variance	1,229,293	
Planned/Anticipated Variances		
OPEB	154,000	
Emmaus Bond Pool	80,000	
Ready to Learn	50,000	
Curriculum Textbooks/Materials	165,000	
Budgetary Reserve	<u>400,000</u>	
	849,000	2.16%
Unplanned Variances	380,293	0.97%

NOTE: Estimated variances are based on annualized data through June 30, 2015 and are a conservative first look at estimated surplus at June 30, 2015. Actual variances will be determined through the year end close and annual audit process and are subject to change based on actual data.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PROJECTED FUND BALANCE COMPOSITION AS OF JUNE 30, 2015
2015-2016 PROPOSED FINAL BUDGET**

Composition of Fund Balance	Balance June 30, 2014	Budget Use 2014-15	Anticipated Additions 2014-15	Appropriations 2015-16	Balance June 30, 2015
<i>Nonspendable</i>	121,720	-	100,000	-	221,720
<i>Restricted</i>	17,954	-	-	-	17,954
<i>Committed</i>	12,941,937	613,199	924,422	(3,156,748)	11,322,810
<i>Assigned</i>	3,643,199	(1,013,199)	200,000	3,556,748	6,386,748
<i>Unassigned</i>	1,587,956	400,000	4,871	(400,000)	1,592,827
Total Fund Balance	18,312,766	-	1,229,293	-	19,542,059

<i>Unassigned Fund Balance</i>	1,587,956	1,592,827
<i>Total Budget</i>	39,331,592	43,803,792
<i>Unassigned- % of Budget</i>	4.04%	3.64%

COMMITTED FUND BALANCE					
	Balance June 30, 2014	14-15 Commitment	Anticipated 1415 Commitment	1516 Appropriations	Balance June 30, 2015
<i>Other Post Employment Benefits (OPEB)</i>	3,230,619	-	-	-	3,230,619
<i>Healthcare Stabilization</i>	1,885,000	-	-	-	1,885,000
<i>Retirement Stabilization (PSERS)</i>	1,982,000	503,000	150,000	(156,748)	2,478,252
<i>Emmaus Bond Pool Rate Stabilization</i>	2,266,517	80,000	-	(1,850,000)	496,517
<i>Millage Rate Stabilization</i>	1,883,000	-	774,422	-	2,657,422
<i>Energy Stabilization</i>	1,694,801	30,199	-	(1,150,000)	575,000
	12,941,937	613,199	924,422	(3,156,748)	11,322,810

ASSIGNED FUND BALANCE					
	Balance June 30, 2014	14-15 Assignment	Anticipated 1415 Assignment	1516 Appropriations	Balance June 30, 2015
<i>Technology</i>	1,020,000	-	150,000	(300,000)	870,000
<i>New Curriculum Textbook/Materials</i>	870,000	165,000	50,000	(140,000)	945,000
<i>Buses</i>	575,000	-	-	-	575,000
<i>Budget Appropriations</i>	1,178,199	(1,178,199)	-	3,996,748	3,996,748
	3,643,199	(1,013,199)	200,000	3,556,748	6,386,748

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS							
Function 1100							
100	Salaries	\$8,690,648	\$8,413,837	\$8,892,642	\$8,741,301	(\$151,341)	-1.7%
200	Employee Benefits	\$3,387,928	\$3,835,051	\$4,470,582	\$4,896,662	\$426,080	9.5%
300	Purchased Professional & Technical Services	\$27,208	\$44,597	\$35,600	\$35,600	\$0	0.0%
400	Purchased Property Services	\$76,069	\$80,303	\$76,900	\$80,100	\$3,200	4.2%
500	Other Purchased Services	\$438,191	\$511,554	\$517,164	\$633,137	\$115,973	22.4%
600	Supplies	\$632,690	\$715,306	\$894,722	\$644,002	(\$250,720)	-28.0%
700	Property	\$606,326	\$471,588	\$315,236	\$459,802	\$144,566	45.9%
800	Other Objects	\$3,596	\$3,884	\$10,148	\$4,876	(\$5,272)	-52.0%
	Total	\$13,862,656	\$14,076,120	\$15,212,994	\$15,495,480	\$282,486	1.9%
INSTRUCTION - SPECIAL PROGRAMS							
Function 1200							
100	Salaries	\$1,783,061	\$2,248,905	\$2,364,428	\$2,282,661	(\$81,767)	-3.5%
200	Employee Benefits	\$808,317	\$950,008	\$1,225,517	\$1,293,608	\$68,091	5.6%
300	Purchased Professional & Technical Services	\$1,322,498	\$1,148,355	\$1,163,819	\$1,236,095	\$72,276	6.2%
500	Other Purchased Services	\$366,494	\$298,261	\$295,774	\$276,560	(\$19,214)	-6.5%
600	Supplies	\$13,375	\$24,582	\$18,980	\$20,075	\$1,095	5.8%
700	Property	\$10,544	\$2,585	\$950	\$500	(\$450)	-47.4%
800	Other Objects	\$114	(\$114)	\$0	\$0	\$0	0.0%
	Total	\$4,304,403	\$4,672,582	\$5,069,468	\$5,109,499	\$40,031	0.8%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS							
Function 1300							
500	Other Purchased Services	\$1,039,506	\$1,050,300	\$1,065,063	\$1,032,432	(\$32,631)	-3.1%
	Total	\$1,039,506	\$1,050,300	\$1,065,063	\$1,032,432	(\$32,631)	-3.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
OTHER INSTRUCTIONAL PROGRAMS							
<i>Function 1400</i>							
100	Salaries	\$7,735	\$1,442	\$2,000	\$2,000	\$0	0.0%
200	Employee Benefits	\$1,606	\$371	\$606	\$695	\$89	14.7%
300	Purchased Professional & Technical Services	\$2,000	\$2,000	\$2,500	\$2,500	\$0	0.0%
500	Other Purchased Services	\$0	\$2,549	\$0	\$0	\$0	0.0%
	<i>Total</i>	\$11,341	\$6,362	\$5,106	\$5,195	\$89	1.7%
NON PUBLIC SCHOOL PROGRAM							
<i>Function 1500</i>							
600	Supplies	\$1,376	\$3,800	\$0	\$0	\$0	0.0%
	<i>Total</i>	\$1,376	\$3,800	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS							
<i>Function 1600</i>							
100	Salaries	\$420	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$64	\$0	\$1,516	\$1,738	\$222	14.6%
300	Purchased Professional & Technical Services	\$3,540	\$3,135	\$5,000	\$5,000	\$0	0.0%
	<i>Total</i>	\$4,024	\$3,135	\$11,516	\$11,738	\$222	1.9%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS							
<i>Function 1700</i>							
500	Other Purchased Services	\$279,638	\$275,654	\$254,497	\$246,746	(\$7,751)	-3.0%
	<i>Total</i>	\$279,638	\$275,654	\$254,497	\$246,746	(\$7,751)	-3.0%
TOTAL 1000	INSTRUCTION	\$19,502,944	\$20,087,951	\$21,618,644	\$21,901,090	\$282,446	1.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL							
Function 2100							
100	Salaries	\$767,041	\$777,638	\$800,389	\$803,686	\$3,297	0.4%
200	Employee Benefits	\$319,829	\$342,693	\$431,536	\$479,841	\$48,305	11.2%
300	Purchased Professional & Technical Services	\$3,925	\$200	\$1,000	\$1,000	\$0	0.0%
400	Purchased Property Services	\$212	\$176	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$5,050	\$4,663	\$5,209	\$4,150	(\$1,059)	-20.3%
600	Supplies	\$6,787	\$8,119	\$7,110	\$9,200	\$2,090	29.4%
700	Property	\$305	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,726	\$1,828	\$2,205	\$2,295	\$90	4.1%
	Total	\$1,104,875	\$1,135,317	\$1,247,949	\$1,300,672	\$52,723	4.2%
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Function 2200							
100	Salaries	\$563,042	\$563,182	\$497,212	\$503,295	\$6,083	1.2%
200	Employee Benefits	\$253,060	\$289,801	\$332,034	\$343,973	\$11,939	3.6%
300	Purchased Professional & Technical Services	\$70,448	\$23,179	\$18,325	\$20,868	\$2,543	13.9%
500	Other Purchased Services	\$3,895	\$3,681	\$46,084	\$42,364	(\$3,720)	-8.1%
600	Supplies	\$43,081	\$51,035	\$41,660	\$42,940	\$1,280	3.1%
700	Property	\$0	\$33,400	\$0	\$0	\$0	0.0%
800	Other Objects	\$428	\$783	\$675	\$800	\$125	18.5%
	Total	\$933,954	\$965,061	\$935,990	\$954,240	\$18,250	1.9%
SUPPORT SERVICES - ADMINISTRATION							
Function 2300							
100	Salaries	\$1,080,781	\$1,062,031	\$1,118,988	\$1,119,997	\$1,009	0.1%
200	Employee Benefits	\$437,067	\$472,600	\$741,193	\$691,343	(\$49,850)	-6.7%
300	Purchased Professional & Technical Services	\$182,007	\$163,586	\$164,060	\$243,000	\$78,940	48.1%
400	Purchased Property Services	\$515	\$555	\$1,000	\$1,000	\$0	0.0%
500	Other Purchased Services	\$50,875	\$40,615	\$59,120	\$60,520	\$1,400	2.4%
600	Supplies	\$21,026	\$24,214	\$28,985	\$22,240	(\$6,745)	-23.3%
700	Property	\$1,156	\$2,880	\$0	\$0	\$0	0.0%
800	Other Objects	\$18,113	\$45,407	\$40,100	\$30,700	(\$9,400)	-23.4%
	Total	\$1,791,540	\$1,811,888	\$2,153,446	\$2,168,800	\$15,354	0.7%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL HEALTH							
<i>Function 2400</i>							
100	Salaries	\$172,960	\$177,298	\$147,044	\$183,779	\$36,735	25.0%
200	Employee Benefits	\$87,937	\$106,321	\$122,976	\$137,119	\$14,143	11.5%
300	Purchased Professional & Technical Services	\$400	\$1,020	\$850	\$500	(\$350)	-41.2%
400	Purchased Property Services	\$0	\$0	\$6,500	\$0	(\$6,500)	-100.0%
600	Supplies	\$3,560	\$5,508	\$6,100	\$5,500	(\$600)	-9.8%
	Total	\$264,857	\$290,147	\$283,470	\$326,898	\$43,428	15.3%
SUPPORT SERVICES - BUSINESS							
<i>Function 2500</i>							
100	Salaries	\$366,282	\$348,696	\$363,402	\$376,040	\$12,638	3.5%
200	Employee Benefits	\$186,324	\$180,380	\$231,285	\$222,664	(\$8,621)	-3.7%
300	Purchased Professional & Technical Services	\$56,377	\$75,486	\$61,600	\$53,100	(\$8,500)	-13.8%
400	Purchased Property Services	\$4,346	\$3,603	\$4,790	\$4,910	\$120	2.5%
500	Other Purchased Services	\$6,516	\$5,389	\$6,550	\$6,300	(\$250)	-3.8%
600	Supplies	\$4,281	\$22,785	\$4,756	\$6,394	\$1,638	34.4%
700	Property	\$0	\$7,678	\$0	\$0	\$0	0.0%
800	Other Objects	\$7,659	\$7,425	\$8,495	\$8,520	\$25	0.3%
	Total	\$631,785	\$651,442	\$680,878	\$677,928	(\$2,950)	-0.4%
OPERATION & MAINT. OF PLANT SERVICES							
<i>Function 2600</i>							
100	Salaries	\$1,162,812	\$1,134,390	\$1,136,766	\$1,245,002	\$108,236	9.5%
200	Employee Benefits	\$547,955	\$591,755	\$697,642	\$748,688	\$51,046	7.3%
300	Purchased Professional & Technical Services	\$126,003	\$188,341	\$216,205	\$222,196	\$5,991	2.8%
400	Purchased Property Services	\$620,034	\$666,952	\$727,551	\$567,344	(\$160,207)	-22.0%
500	Other Purchased Services	\$161,683	\$168,888	\$217,905	\$222,705	\$4,800	2.2%
600	Supplies	\$603,809	\$694,075	\$644,532	\$544,955	(\$99,577)	-15.4%
700	Property	\$44,848	\$57,463	\$86,000	\$86,000	\$0	0.0%
800	Other Objects	\$1,361	\$1,967	\$1,000	\$1,000	\$0	0.0%
	Total	\$3,268,505	\$3,503,831	\$3,727,601	\$3,637,890	(\$89,711)	-2.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES							
<i>Function 2700</i>							
100	Salaries	\$1,070,588	\$1,021,843	\$1,107,935	\$1,190,706	\$82,771	7.5%
200	Employee Benefits	\$283,510	\$307,054	\$394,488	\$434,186	\$39,698	10.1%
300	Purchased Professional & Technical Services	\$7,118	\$7,560	\$5,618	\$5,618	\$0	0.0%
400	Purchased Property Services	\$63,860	\$58,802	\$68,891	\$68,891	\$0	0.0%
500	Other Purchased Services	\$100,520	\$419,519	\$285,805	\$248,235	(\$37,570)	-13.1%
600	Supplies	\$381,630	\$328,736	\$382,226	\$302,165	(\$80,061)	-20.9%
700	Property	\$207,928	\$70,689	\$180,000	\$180,000	\$0	0.0%
800	Other Objects	\$40	\$80	\$100	\$100	\$0	0.0%
	Total	\$2,115,194	\$2,214,283	\$2,425,063	\$2,429,901	\$4,838	0.2%
OTHER SUPPORT SERVICES							
<i>Function 2800</i>							
100	Salaries	\$273,327	\$297,865	\$304,133	\$353,168	\$49,035	16.1%
200	Employee Benefits	\$102,831	\$129,226	\$159,803	\$182,316	\$22,513	14.1%
300	Purchased Professional & Technical Services	\$50,587	\$30,849	\$16,650	\$60,422	\$43,772	262.9%
500	Other Purchased Services	\$21,632	\$23,553	\$30,450	\$30,025	(\$425)	-1.4%
600	Supplies	\$21,495	\$14,240	\$17,875	\$13,125	(\$4,750)	-26.6%
700	Other Purchased Services	\$28,194	\$88,725	\$12,000	\$12,000	\$0	0.0%
800	Other Objects	\$490	\$432	\$600	\$12,100	\$11,500	1916.7%
	Total	\$498,556	\$584,890	\$541,511	\$663,156	\$121,645	22.5%
OTHER SUPPORT SERVICES							
<i>Function 2900</i>							
500	Other Purchased Services	\$37,311	\$37,277	\$38,000	\$38,000	\$0	0.0%
	Total	\$37,311	\$37,277	\$38,000	\$38,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$10,646,577	\$11,194,137	\$12,033,908	\$12,197,485	\$163,577	1.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
STUDENT ACTIVITIES							
<i>Function 3200</i>							
100	Salaries	\$385,780	\$398,599	\$410,605	\$414,097	\$3,492	0.9%
200	Employee Benefits	\$96,412	\$121,616	\$151,125	\$168,054	\$16,929	11.2%
300	Purchased Professional & Technical Services	\$69,754	\$76,382	\$80,963	\$76,347	(\$4,616)	-5.7%
400	Purchased Property Services	\$20,400	\$23,554	\$22,750	\$22,750	\$0	0.0%
500	Other Purchased Services	\$24,017	\$33,500	\$113,850	\$88,650	(\$25,200)	-22.1%
600	Supplies	\$36,655	\$62,742	\$49,187	\$51,017	\$1,830	3.7%
700	Property	\$81,568	\$32,038	\$29,790	\$37,590	\$7,800	26.2%
800	Other Objects	\$19,104	\$16,362	\$15,560	\$16,120	\$560	3.6%
	<i>Total</i>	\$733,690	\$764,793	\$873,830	\$874,625	\$795	0.1%
COMMUNITY SERVICES							
<i>Function 3300</i>							
600	Supplies	\$2,225	\$0	\$0	\$0	\$0	0.0%
700	Property	\$22,512	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$5,000	\$2,500	\$5,000	\$5,000	\$0	0.0%
	<i>Total</i>	\$29,737	\$2,500	\$5,000	\$5,000	\$0	0.0%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$763,427	\$767,293	\$878,830	\$879,625	\$795	0.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2015-16 PROPOSED FINAL BUDGET
SUMMARY EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**

#	Object	12-13 Actual	13-14 Actual	14-15 Budget	15-16 Proposed Final	Increase (Decrease)	% Change
SITE IMPROVEMENT SERVICES							
<i>Function 4200</i>							
400	Purchased Property Services	\$0	\$0	\$0	\$30,000	\$30,000	0.0%
	<i>Total</i>	\$0	\$0	\$0	\$30,000	\$30,000	0.0%
BUILDING IMPROVEMENT SERVICES							
<i>Function 4600</i>							
400	Purchased Property Services	\$0	\$0	\$0	\$92,000	\$92,000	0.0%
700	Property	\$0	\$25,630	\$0	\$0	\$0	0.0%
	<i>Total</i>	\$0	\$25,630	\$0	\$92,000	\$92,000	0.0%
TOTAL 4000	FACILITIES ACQ, CONSTR & IMPRV	\$0	\$25,630	\$0	\$122,000	\$122,000	0.0%
DEBT SERVICE							
<i>Function 5100</i>							
800	Other Objects	\$1,250,110	\$1,100,471	\$1,293,364	\$1,352,579	\$59,215	4.6%
900	Other Financing Uses	\$1,940,000	\$2,195,000	\$2,250,000	\$2,085,000	(\$165,000)	-7.3%
	<i>Total</i>	\$3,190,110	\$3,295,471	\$3,543,364	\$3,437,579	(\$105,785)	-3.0%
FUND TRANSFERS							
<i>Function 5200</i>							
900	Other Financing Uses	\$326,257	\$584,675	\$856,846	\$4,717,756	\$3,860,910	450.6%
	<i>Total</i>	\$326,257	\$584,675	\$856,846	\$4,717,756	\$3,860,910	450.6%
BUDGETARY RESERVE							
<i>Function 5900</i>							
800	Other Objects	\$0	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$3,516,367	\$3,880,146	\$4,800,210	\$8,555,335	\$3,755,125	78.2%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$34,429,315	\$35,955,157	\$39,331,592	\$43,655,535	\$4,323,943	11.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
SUMMARY OF OPEB FUNDING
2015-2016 PROPOSED FINAL BUDGET**

	ARC Budget Amount	Budget Retiree Premiums	Total Budget Funds	Fund Balance Transfer	Total OPEB Fund Balance
2009-10	-	135,000	135,000	881,403	1,260,000
2010-11	380,000	294,000	674,000	305,000	2,446,403
2011-12	354,216	294,000	648,216	355,000	2,801,403
2012-13	354,216	175,000	529,216	355,000	3,156,403
2013-14 *	324,675	-	324,675	74,216	3,230,619
2014-15 *	324,675	-	324,675	-	3,230,619
2015-16 **	-	151,000	151,000	-	3,230,619

* 2013-14 Change in budget strategy. Current year budget only includes the ARC, which current retiree premiums will be paid from. There was no fund balance transfer at June 30, 2014.

** 2015-16 Change in budget strategy. Current budget includes the actual cost of retiree coverage and no ARC. No planned transfer at June 30, 2015.

OPEB- Other Post Employment Benefits

ARC- Annual Required Contribution

Budget Retiree Premiums- represents the budget amount for the current cost of retire healthcare premiums

Summary of Conrad Siegel Actuarial Report dated July 1, 2014	
Demographic Information	
Active Participants	234
Vested Former Participants	-
Retired Participants	35
Total	269
Annual Payroll of Active Participants	\$ 13,868,065
Actuarial Calculations	
Accrued Liability **	\$ 3,133,370
Normal Cost ***	\$ 165,635
Annual Required Contribution (ARC)****	\$ 357,997
ARC as a % Payroll	2.58%
<p>** Accrued Liability is the present value of all benefits attributed to past service of current plan participants as of the valuation date.</p> <p>*** Normal Cost is the present value of benefits allocated to the year beginning on the valuation date.</p> <p>**** Annual Required Contribution (ARC) represents the amount needed to fund 1) the cost of the benefits attributed to the current year, plus 2) an amortized portion of the unfunded liability. It serves as the basis for determining the financial costs.</p>	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PSERS FUND BALANCE SPENDING PLAN
2015-2016 PROPOSED FINAL BUDGET**

Estimated Rates

	ER Rate	Projected Increase	Rate in Budget	Budget Increase
08-09	4.76%		7.13%	
09-10	4.78%	0.02%	7.13%	0.00%
10-11	5.64%	0.86%	8.22%	1.09%
11-12	8.65%	3.01%	9.50%	1.28%
12-13	12.36%	3.71%	11.50%	2.00%
13-14	16.93%	4.57%	15.00%	3.50%
14-15	21.40%	4.47%	18.50%	3.50%
15-16	25.84%	4.44%	24.95%	6.45%
16-17	29.27%	3.43%	26.50%	1.55%
17-18	30.25%	0.98%	28.50%	2.00%
18-19	31.28%	1.03%	30.50%	2.00%

ER Rate represents the projected PSERS employer contribution rate as of June 30, 2014. The Rate in budget is the estimated employer rate for budgeting to smooth the rate increases using the PSERS stabilization fund balance.

Estimated Total Costs

	Payroll	Actual ER Cost	Budget	Planned Use of Fund Balance	Remaining Fund Balance
08-09	16,667,585	790,895	1,188,399		
09-10	16,631,746	813,618	1,185,843	-	1,330,000
10-11	16,154,164	910,243	1,327,872	-	1,830,000
11-12	16,207,232	1,416,217	1,539,687	-	2,135,343
12-13	16,324,477	2,009,329	1,877,315	-	1,969,835
13-14	16,436,691	2,756,746	2,465,504	-	1,982,000
14-15	16,980,417	3,670,991	3,141,377	(503,000)	1,453,554
15-16**	17,220,732	4,449,837	4,296,573	(153,265)	1,300,290
16-17*	17,737,354	5,191,724	4,700,399	(491,325)	808,965
17-18*	18,269,475	5,526,516	5,206,800	(319,716)	489,249
18-19*	18,817,559	5,886,132	5,739,355	(146,777)	342,472

Estimated Annual Increases

	Payroll Increase	Actual Increase	Budget Increase	Actual Mills Equivalent	Budget Mills Equivalent
09-10	(35,839)	22,723	(2,555)	0.0165	(0.0019)
10-11	(477,582)	96,625	142,029	0.0700	0.1029
11-12	53,068	505,974	211,815	0.3666	0.1535
12-13	117,245	593,112	337,628	0.4298	0.2446
13-14	112,214	747,417	588,189	0.5416	0.4262
14-15	543,726	914,245	675,873	0.6625	0.4897
15-16	240,315	778,846	1,155,195	0.5644	0.8371
16-17*	516,622	741,886	403,826	0.5376	0.2926
17-18*	532,121	334,793	506,401	0.2426	0.3669
18-19*	548,084	359,616	532,555	0.2606	0.3859

* Assumes 3% increase annually on salaries

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
SUMMARY OF EMMAUS BOND POOL INTEREST
2015-2016 PROPOSED FINAL BUDGET**

	<i>EBP GOB 2009</i>		<i>EBP GON 2007A</i>	
	\$8,770,000		\$8,500,000	
	<i>Budget Rate</i>	<i>Actual Rate</i>	<i>Budget Rate</i>	<i>Actual Rate</i>
2007-08	n/a	n/a	4.00%	2.84%
2008-09	n/a	n/a	4.00%	2.03%
2009-10	4.00%	2.03%	4.00%	1.14%
2010-11	4.00%	2.02%	4.00%	1.10%
2011-12	4.00%	1.81%	4.00%	1.27%
2012-13	4.00%	1.66%	4.00%	1.43%
2013-14	3.00%	1.49%	3.00%	1.30%
2014-15 *	3.00%	1.49%	3.00%	1.29%
2015-16	3.00%	n/a	3.00%	n/a

* Average interest rate to date through March 2015

	<i>EBP GOB 2009</i>		<i>EBP GON 2007A</i>	
	\$8,770,000		\$8,500,000	
	<i>Budget \$</i>	<i>Actual \$</i>	<i>Budget \$</i>	<i>Actual \$</i>
2007-08	n/a	n/a	196,444	140,526
2008-09	n/a	n/a	340,000	186,579
2009-10	161,758	96,062	340,000	94,816
2010-11	350,667	180,378	336,333	92,518
2011-12	349,000	156,982	332,333	104,239
2012-13	346,467	103,467	328,333	85,937
2013-14	257,700	129,424	243,250	106,212
2014-15 **	263,100	95,009	255,000	77,246
2015-16	252,951	n/a	220,750	n/a

Schedule reflects interest payments only.

** Interest paid to date through March 2015

Committed Fund Balance- June 30, 2014	\$ 2,266,517
Estimated 2014-15 transfer	-
14-15 Use of Fund Balance	80,000
Estimated Balance- June 30, 2015	\$ 2,346,517
Amount Scheduled for use in 2015-16:	
Energy Savings Contract	\$ (1,700,000)
Emmaus Bond Pool 1% Interest	\$ (150,000)
Estimated Balance - June 30, 2015	\$ 496,517

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
ANALYSIS OF DIESEL AND HEATING OIL
2015-2016 PROPOSED FINAL BUDGET**

Diesel			
	Average Price	Total Gallons	Actual/Budget Amount
2008-09 *	\$ 3.36	95,053	\$ 320,256
2009-10 *	\$ 2.17	72,638	\$ 158,745
2010-11 *	\$ 2.81	81,606	\$ 229,457
2011-12 *	\$ 3.21	80,128	\$ 257,564
2012-13*	\$ 3.28	72,378	\$ 262,108
2013-14 *	\$ 3.18	75,117	\$ 203,202
2014-15 **	\$ 3.09	67,504	\$ 211,693
2015-16 Budget ***	\$ 2.24	75,000	\$ 167,625

Heating Oil			
	Average Price	Total Gallons	Actual/Budget Amount
2008-09 *	\$ 3.21	159,762	\$ 530,094
2009-10 *	\$ 2.11	147,462	\$ 311,297
2010-11 *	\$ 2.75	167,596	\$ 460,443
2011-12 *	\$ 3.13	100,177	\$ 314,899
2012-13*	\$ 3.15	103,108	\$ 345,338
2013-14 *	\$ 3.26	120,557	\$ 415,194
2014-15 **	\$ 3.05	151,283	\$ 462,106
2015-16 Budget ***	\$ 2.10	130,000	\$ 275,350

* Fluctuating rate selected as pricing method through bid process.

** Total Gallons through March 2015

*** Bid was split into two bids, rate reflects average

	Type of Pricing	Bid Method	Diesel		Heating Oil	
			Firm Price/Gallon	Actual Average Price/Gallon	Firm Price/Gallon	Actual Average Price/Gallon
2008-09	Fluctuating	CSIU16	no bid	\$ 3.36	no bid	\$ 3.21
2009-10	Fluctuating	NWL	\$ 2.5084	\$ 2.17	\$ 2.4236	\$ 2.11
2010-11	Fluctuating	CSIU16	\$ 2.7026	\$ 2.81	\$ 2.7172	\$ 2.75
2011-12	Fluctuating	CSIU16	\$ 3.5050	\$ 3.21	\$ 3.3892	\$ 3.13
2012-13	Fluctuating	CSIU16	\$ 3.4352	\$ 3.28	\$ 3.3346	\$ 3.15
2013-14	Fluctuating	CSIU16	\$ 3.0168	\$ 3.18	\$ 2.9296	\$ 3.26
2014-15	Firm	CSIU16	\$ 3.0900	\$ 3.09	\$ 3.0500	\$ 3.05
2015-16	Firm ***	NWL	\$ 2.2400	n/a	\$ 2.1000	n/a

Northwestern Lehigh School District
5 Year Budget Projection ASSUMPTIONS
May 13, 2015

Description	Actual 2012-13	Actual 2013-14	Final Budget 2014-15	Average (3) Year	Estimated Budget 2015-16	Estimated Budget 2016-17	Estimated Budget 2017-18	Estimated Budget 2018-19	Estimated Budget 2019-20	
Expenditure Assumptions:										
Building/Departments	13.60%	2.75%	-30.14%	1	-4.60%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries	0.72%	0.69%	4.29%		1.90%					
Annual Increases					3.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Attritional/Replacement Savings					-0.50%	-0.50%	-0.50%	-0.50%	-0.50%	-0.50%
New Staffing					1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Medical, including RX	2.19%	1.27%	13.86%		5.77%	3.00%	10.00%	10.00%	10.00%	10.00%
Dental	5.50%	-6.51%	11.13%		3.37%	0.00%	5.00%	5.00%	5.00%	5.00%
PSERS	44.29%	37.20%	33.16%	2	38.22%	25.84%	29.27%	30.25%	31.28%	32.08%
SS										
Other Benefits	-13.21%	8.81%	21.00%		5.53%	10.60%	5.00%	5.00%	5.00%	5.00%
District Wide										
Cyber/Charter School	-4.90%	13.32%	1.38%		3.27%	3.00%	5.00%	5.00%	5.00%	5.00%
Special Education (IU)	5.14%	-12.49%	-9.74%		-5.69%	3.00%	3.00%	3.00%	3.00%	3.00%
LCTI	10.25%	1.04%	-1.33%		3.32%	0.00%	1.00%	1.00%	1.00%	1.00%
LCCC	-1.08%	-1.42%	-7.65%		-3.39%	0.00%	1.00%	1.00%	1.00%	1.00%
Debt Service	-10.67%	3.28%	8.25%		0.29%	0.00%	1.00%	1.00%	1.00%	1.00%
Diesel/Heating Oil	6.11%	1.80%	5.45%		4.45%	0.00%	1.00%	1.00%	1.00%	1.00%
Capital Reserve Transfer	0.00%	100.00%	202.94%	3	100.98%	0.00%	2.00%	2.00%	2.00%	2.00%
Budgetary Reserve	0.00%	0.00%	0.00%	4	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other District Wide	896.41%	59.34%	914.40%	1	492.54%	0.00%	1.00%	1.00%	1.00%	1.00%
Revenue Assumptions:										
Act 1 Index (Adjusted)	2.00%	2.00%	2.40%		2.20%	2.20%	2.50%	2.50%	2.50%	2.50%
Assessment	0.16%	1.36%	3.46%		1.66%	1%	1%	1%	1%	1%
Assessed Value	452,432,450	1,455,289,500	1,505,604,500	5	1,514,628,400	1,529,774,684	1,545,072,431	1,560,523,155	1,576,128,387	
Collection Rate	95.58%	95.02%	96%		95.53%	96%	96%	96%	96%	96%
Earned Income Taxes	-6.22%	15.99%	-7.95%		0.61%	9%	1%	1%	1%	1%
Delinquent Real Estate Taxes	5.70%	17.44%	-18.10%		1.68%	6.67%	0.00%	0.00%	0.00%	0.00%
Earnings on Investments	-25.99%	-29.71%	154.02%		32.78%	-1.67%	1.00%	1.00%	1.00%	1.00%
IDEA	-8.71%	-5.29%	-4.41%		-6.14%	0.00%	-5.00%	0.00%	0.00%	0.00%
Other Local Revenues	-10.89%	37.99%	-29.60%		-0.83%	2.00%	2.00%	2.00%	2.00%	2.00%
State:										
Basic Education Funding	0.00%	1.75%	0.14%		0.63%	0.00%	-1.00%	-1.00%	-1.00%	-1.00%
Special Education	1.76%	-3.98%	0.00%		-0.74%	0.00%	0.00%	0.00%	0.00%	0.00%
Transportation	4.33%	6.73%	-16.82%		-1.92%	0.00%	0.00%	0.00%	0.00%	0.00%
Rental/Sinking Payments	-15.27%	9.46%	7.74%		0.64%	0.00%	0.00%	0.00%	0.00%	0.00%
Gaming Revenues	-0.01%	0.11%	0.84%		0.31%	0.00%	0.00%	0.00%	0.00%	0.00%
Social Security Reimbursement										
PSERS Reimbursement										
Other State Revenues	-0.60%	-100.48%	147.76%		15.56%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal:										
Federal Revenues	-10.46%	1.92%	1.92%		-2.21%	0.00%	-5.00%	0.00%	0.00%	0.00%
Tax Increase	NO	NO	NO		NO	NO	NO	NO	NO	NO

Information Below Reflects Estimated Tax Impact on Raising Taxes- Informational ONLY

Max Millage Increase in mills	0.0000	0.0000	0.0000		-	0.3512	0.4079	0.4181	0.4285
New Millage Rate	50.6600	15.9631	15.9631		15.9631	16.3143	16.7221	17.1402	17.5687
Millage Increase Generated	-	-	-		-	537,239	630,169	652,382	675,379

Footnotes:

- 1- In 2014-15, Diesel/Oil/Electricity and Transportation contracted services reclassified to District wide budget
- 2- For actual increases, % represents increase year over year. For estimated budget years, the rate represents the estimated Employer Contribution rate
- 3- In these years, capital reserve transfer represented the bond refinancing savings
- 4- Budgetary reserve is zeroed out at year end
- 5- Assessed Value obtained from Lehigh County

Northwestern Lehigh School District
5 Year Budget Projections
May 13, 2015

Description	Actual 12-13	Actual 13-14	Final Budget 14-15	Proposed Final Budget 15-16	Estimated Budget 16-17	Estimated Budget 17-18	Estimated Budget 18-19	Estimated Budget 19-20
Expenditures:								
<i>Building & Department Budgets</i>	3,872,388	3,979,065	2,789,319	2,914,441	2,914,441	2,914,441	2,914,441	2,914,441
<i>Salaries-All Staff</i>								
<i>Professionals</i>	10,994,578	11,089,391	11,431,688	11,363,620	11,704,528.60	12,055,664	12,417,334	12,789,854
<i>Support Staff</i>	3,834,689	3,973,134	4,077,196	4,369,238	4,500,315	4,635,325	4,774,384	4,917,616
<i>Administration</i>	1,495,210	1,374,166	1,471,533	1,487,874	1,532,510	1,578,486	1,625,840	1,674,615
<i>Total Net Salaries</i>	16,324,477	16,436,691	16,980,417	17,220,732	17,737,354	18,269,475	18,817,559	19,382,086
<i>Total Benefits-All Staff</i>								
<i>Medical</i>	2,262,369	2,275,983	2,663,866	2,630,431	2,893,474	3,182,822	3,501,104	3,851,214
<i>Prescription</i>	537,563	559,376	564,425	631,172	694,289	763,718	840,090	924,099
<i>Dental</i>	150,035	140,266	155,874	144,912	152,158	159,765	167,754	176,141
<i>PSERS</i>	2,009,329	2,756,746	3,670,991	4,439,949	5,191,724	5,526,516	5,886,132	6,217,773
<i>Social Security</i>	1,220,157	1,229,279	1,311,868	1,317,203	1,356,908	1,397,615	1,439,543	1,482,730
<i>Other Benefits</i>	333,386	399,276	438,923	437,220	459,081	482,035	506,137	531,444
<i>Total Benefits</i>	6,512,839	7,360,926	8,805,947	9,600,887	10,747,633	11,512,471	12,340,760	13,183,401
<i>District Wide</i>								
<i>Cyber/Charter School</i>	651,888	738,705	748,888	840,251	882,264	926,377	972,696	1,021,330
<i>Special Education (IU)</i>	1,412,365	1,238,403	1,241,894	1,328,767	1,368,630	1,409,689	1,451,980	1,495,539
<i>LCTI</i>	1,039,506	1,050,300	1,065,063	1,032,432	1,042,756	1,053,184	1,063,716	1,074,353
<i>LCCC</i>	279,638	275,654	254,497	246,746	249,213	251,706	254,223	256,765
<i>Debt Service</i>	3,167,089	3,270,963	3,540,864	3,435,079	3,469,430	3,504,124	3,539,165	3,574,557
<i>Diesel/Heating Oil</i>	607,446	618,396	652,084	439,975	444,375	448,818	453,307	457,840
<i>Capital Reserve Transfer</i>	193,000	584,675	328,000	3,499,356	719,343.12	733,730	748,405	763,373
<i>Budgetary Reserve</i>	-	-	400,000	400,000	400,000	400,000	400,000	400,000
<i>Other District Wide</i>	120,247	191,610	2,085,573	2,653,199	2,679,731	2,706,528	2,733,594	2,760,930
<i>Total District Wide</i>	7,471,179	7,968,706	10,316,863	13,875,805	11,255,742	11,434,156	11,617,084	11,804,686
<i>Grant Expenditures</i>	248,432	209,771	439,046	43,670	43,670	43,670	43,670	43,670
<i>Estimated Total Expenditures</i>	34,429,315 3.25%	35,955,159 4.43%	39,331,592 9.39%	43,655,535 10.99%	42,698,840 -2.19%	44,174,213 3.46%	45,733,513 3.53%	47,328,283 3.49%
Revenues:								
<i>Local:</i>								
<i>Current Real Estate Taxes</i>	21,270,232	21,302,587	22,106,131	22,748,802	23,250,684	24,021,481	24,891,934	25,792,071
<i>Earned Income Taxes</i>	2,153,990	2,498,518	2,300,000	2,500,000	2,525,000	2,550,250	2,575,753	2,601,510
<i>Delinquent Real Estate Taxes</i>	794,836	915,718	750,000	810,000	810,000	810,000	810,000	810,000
<i>Earnings on Investments</i>	134,410	94,481	240,000	200,000	200,000	200,000	200,000	200,000
<i>IDEA</i>	367,354	347,907	332,578	332,578	315,949	315,949	315,949	315,949
<i>Other Local Revenues</i>	795,120	1,130,633	796,000	730,700	745,314	760,220	775,425	790,933
<i>State:</i>								
<i>Basic Education Funding</i>	5,317,738	5,410,761	5,418,397	5,851,223	5,792,711	5,734,784	5,677,436	5,620,661
<i>Special Education</i>	1,329,211	1,276,343	1,276,343	1,396,441	1,396,441	1,396,441	1,396,441	1,396,441
<i>Transportation</i>	933,273	996,094	828,525	928,448	928,448	928,448	928,448	928,448
<i>Rental/Sinking Payments</i>	316,409	346,346	373,142	350,000	350,000	350,000	350,000	350,000
<i>Gaming Revenues</i>	665,883	666,586	672,236	672,236	672,236	672,236	672,236	672,236
<i>Social Security Reimbursement</i>	610,448	614,841	650,250	654,113	678,454	698,807	719,772	741,365
<i>PSERS Reimbursement</i>	1,003,373	1,376,389	1,819,000	2,209,449	2,595,862	2,763,258	2,943,066	3,108,887
<i>Other State Revenues</i>	153,113	152,160	376,994	61,000	61,000	61,000	61,000	61,000
<i>Federal:</i>								
<i>Federal Revenues</i>	248,432	209,771	213,797	213,797	203,107	203,107	203,107	203,107
<i>Estimated Total Revenue</i>	36,093,822 0.37%	37,339,135 3.45%	38,153,393 2.18%	39,658,787 3.95%	40,525,206 2.18%	41,465,982 2.32%	42,520,567 2.54%	43,592,609 2.52%
Excess/(Shortfall)	1,664,507	1,383,976	(1,178,199)	(3,996,748)	(2,173,634)	(2,708,231)	(3,212,947)	(3,735,675)