

Northwestern Lehigh School District
5 Year Budget Projection Assumptions
Updated April 2016

	Actual		Budget	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Description	2014-15		2015-16	Budget	Budget	Budget	Budget	Budget	Budget
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Expenditure Assumptions:									
Building/Departments	-30.14%	1	4.49%	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%
Salaries	1.71%		1.05%	12.18%					
Professionals				7.11%	2.50%	2.50%	2.50%	2.50%	2.50%
Support				2.51%	2.00%	2.00%	2.00%	2.00%	2.00%
Admin				2.56%	2.00%	2.00%	2.00%	2.00%	2.00%
Medical, including RX	13.29%		0.30%						
Professionals				2.78%	5.00%	5.00%	5.00%	5.00%	5.00%
Admin/Support				1.50%	5.00%	5.00%	5.00%	5.00%	5.00%
Dental	-1.72%		-7.40%	-4.03%	3.00%	3.00%	3.00%	3.00%	3.00%
PSERS	28.86%	2	20.51%	30.03%	32.04%	33.27%	34.20%	33.51%	33.51%
SS									
Other Benefits	-7.34%		8.09%	1.52%	5.00%	5.00%	5.00%	5.00%	5.00%
District Wide									
Cyber/Charter School	5.42%		7.90%	16.69%	5.00%	5.00%	5.00%	5.00%	5.00%
Special Education (IU)	25.05%		-13.06%	0.67%	3.00%	3.00%	3.00%	3.00%	3.00%
LCTI	0.09%		-2.59%	2.10%	1.00%	1.00%	1.00%	1.00%	1.00%
LCCC	-7.68%		-3.05%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Debt Service	-11.30%		9.37%	6.02%	4,129,142	4,318,291	4,348,116	4,345,682	4,345,554
Diesel/Heating Oil	8.91%		-38.05%	-14.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Captial Reserve Transfer	100.00%	3	0.00%	-78.54%	553,949	496,600	492,453	492,221	486,792
Budgetary Reserve	0.00%	4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other District Wide	-17.18%	1	34.50%	-21.80%	0.00%	0.00%	0.00%	0.00%	0.00%

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Description	Actual 2014-15	Budget 2015-16	Estimated Budget 2016-17	Estimated Budget 2017-18	Estimated Budget 2018-19	Estimated Budget 2019-20	Estimated Budget 2020-21	Estimated Budget 2021-22
Revenue Assumptions:								
Act 1 Index (Adjusted)	2.40%	2.20%	2.80%	2.50%	2.50%	2.50%	2.50%	2.50%
Assessment	3.67%			1%	1%	1%	1%	1%
Assessed Value	1,508,679,800	5 1,525,375,300	1,565,356,500	1,581,010,065.00	1,596,820,166	1,612,788,367	1,628,916,251	1,645,205,413
Collection Rate	95.51%	96%	96%	96%	96%	96%	96%	96%
Earned Income Taxes	-0.69%	0.75%	0%	1%	1%	1%	1%	1%
Delinquent Real Estate Taxes	-6.51%	-4.20%	4.94%	0.00%	0.00%	0.00%	0.00%	0.00%
Earnings on Investments	233.21%	-36.47%	62.50%	1.00%	1.00%	1.00%	1.00%	1.00%
IDEA	2.12%	-6.39%	4.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Local Revenues	-3.40%	1.09%	36.70%	2.00%	2.00%	2.00%	2.00%	2.00%
State:								
Basic Education Funding	0.00%	7.90%	-2.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Special Education	1.61%	7.67%	-0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
Transportation	0.53%	-7.30%	7.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Rental/Sinking Payments	-12.76%	-15.80%	-5.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Gaming Revenues	0.85%	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Social Security Reimbursement								
PSERS Reimbursement								
Other State Revenues	80.24%	6.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal:								
Federal Revenues	0.09%	1.60%	-1.55%	0.00%	0.00%	0.00%	0.00%	0.00%
Information Below Reflects Estimated Tax Impact on Raising Taxes- Informational ONLY								
Tax Increase	NO	NO	NO	NO	NO	NO	NO	NO
Max Millage Increase in mills	0.0000	0.0000	0.4470	0.3991	0.4091	0.4193	0.4298	0.4405
New Millage Rate	15.9631	15.9631	15.9631	16.3622	16.7712	17.1905	17.6203	18.0608
Millage Increase Generated	-	-	-	630,946	653,186	676,211	700,048	724,724
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. 2015-16 amount is as of November 9, 2014								