

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2018-2019

GENERAL FUND BUDGET



FINAL BUDGET

June 20, 2018



MISSION STATEMENT

**We empower, inspire, and lead
our students to strive for
excellence in and out of the
classroom...We are future
ready!**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
6493 ROUTE 309, NEW TRIPOLI, PA 18066
2018-2019**

SCHOOL BOARD MEMBERS

**Willard G. Dellicker, President
Todd Hernandez, Vice President
John Casciano , Secretary
Phillip Toll, Treasurer
Joseph Fatzinger
Todd Leiser
Marci Piescienski
Alan Rex
James Warfel, Ed. D.
John E. Freund III, Esq., Solicitor**

Administrators

**Dr. Mary Anne Wright, Superintendent
Jennifer Holman, Assistant Superintendent
Leslie Frisbie, Business Administrator
Luann Matika, Director of Human Resources
Andrea Edmonds, Director of Student Services
LeAnn Stitzel, Director of Curriculum and Technology
Arthur Oakes, Director of Operations
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066**

**Aileen Yadush, High School Principal
Donald Allen, Assistant High School Principal
Northwestern Lehigh High School
6493 Route 309, New Tripoli, PA 18066**

**William Dovico, Middle School Principal
Amy Stauffenberg, Assistant Middle School Principal
Northwestern Lehigh Middle School
6636 Northwest Road, New Tripoli, PA 18066**

**Maria Pulli, Elementary Principal
Northwestern Elementary Building
6493 Route 309, New Tripoli, PA 18066**

**Jill Berlet, Elementary Principal
Weisenberg Elementary Building
2665 Golden Key Road, Kutztown, PA 19530**

**Andrea Madochick, Supervisor of Food Services
Jason Zimmerman, Director of Student Athletics and Activities**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-19 FINAL BUDGET**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 FINAL BUDGET SUMMARY
JUNE 20, 2018**

	Actual 2015-16	Actual 2016-17	Final Budget 2017-18	Jan 17, 2018 Budget 2018-19	April Budget 2018-19	May Budget 2018-19	June Budget 2018-19	Change from May	Change from 2017-18	% Change from 2017-18
Northwestern Elementary	75,690	78,975	76,550	68,800	68,160	68,160	68,160	-	(8,390)	
Weisenberg Elementary	86,193	72,512	70,450	65,340	65,340	65,340	65,340	-	(5,110)	
Middle School	75,400	83,684	85,440	86,560	86,560	86,560	86,560	-	1,120	
High School	115,585	113,583	119,520	117,760	117,760	117,760	117,760	-	(1,760)	
Business Office	74,227	87,898	79,865	80,000	81,220	87,220	87,220	-	7,355	
Superintendent	11,784	12,832	18,465	18,500	20,550	20,550	20,550	-	2,085	
Curriculum	253,562	53,668	240,000	240,000	240,265	240,265	240,265	-	265	
Technology	797,750	440,790	765,435	765,000	782,626	782,626	782,626	-	17,191	
Special Education	20,498	25,619	25,280	25,000	25,530	25,530	25,530	-	250	
Assistant Superintendent	31,673	44,914	31,500	31,500	59,050	22,400	22,400	-	(9,100)	
Human Resources	20,172	34,418	33,760	35,000	33,660	33,660	33,660	-	(100)	
Buildings & Grounds	789,957	693,723	792,145	800,000	829,715	799,715	799,715	-	7,570	
Transportation	467,683	557,775	450,095	500,000	488,345	488,345	488,345	-	38,250	
Athletics & Activities	263,682	246,534	231,486	315,000	288,706	288,706	288,706	-	57,220	
Total Building & Departments	3,083,856	2,546,925	3,019,991	3,148,460	3,187,487	3,126,837	3,126,837	-	106,846	3.54%
District Wide:										
Salaries:										
Professionals	11,444,021	11,994,435	12,424,912	12,909,484	12,884,098	12,709,741	12,709,741	-	284,829	
Support Staff	4,346,189	4,372,019	4,557,051	4,693,763	4,992,401	5,121,565	5,094,138	(27,427)	537,087	
Administration	1,514,516	1,572,846	1,591,366	1,639,107	1,626,656	1,626,656	1,626,656	-	35,290	
Total Salaries	17,304,726	17,939,300	18,573,329	19,242,353	19,503,155	19,457,962	19,430,535	(27,427)	857,206	4.62%
Benefits-All Staff										
Medical	2,461,362	2,433,202	2,310,910	2,403,346	2,373,829	2,315,826	2,319,014	3,188	8,104	
Dental	115,165	115,141	139,262	139,262	134,901	131,031	131,347	316	(7,915)	
Life Insurance	32,603	33,567	31,664	31,664	32,605	32,748	32,683	(65)	1,019	
Long-Term Disability	25,874	26,889	35,910	35,910	37,780	37,602	37,539	(63)	1,629	
Vision	10,621	20,686	12,998	20,000	12,930	12,635	12,635	-	(363)	
Prescription	621,054	607,538	670,578	697,401	700,298	682,682	683,634	952	13,056	
Social Security	1,296,644	1,357,337	1,422,252	1,472,040	1,492,482	1,489,025	1,486,927	(2,098)	64,675	
PSERS	4,429,100	5,308,757	6,040,747	6,432,719	6,509,558	6,494,450	6,485,281	(9,169)	444,534	7.36%
Tuition	65,253	75,847	44,927	50,000	46,362	46,285	46,285	-	1,358	
Unemployment Compensation	5,687	4,393	24,834	25,000	26,141	26,511	26,447	(64)	1,613	
Workers' Compensation	192,795	178,217	156,180	160,000	164,924	164,540	159,307	(5,233)	3,127	
Other Benefits	45,843	46,222	68,345	50,000	75,407	85,825	85,825	-	17,480	
Total Benefits-All Staff	9,302,001	10,207,796	10,958,607	11,517,342	11,607,217	11,519,160	11,506,924	(12,236)	548,317	5.00%
District Wide & Grants	12,272,465	9,536,890	10,738,947	15,398,283	13,529,656	13,254,786	13,192,344	(62,442)	2,453,397	22.85%
Total Expenditures	41,963,048	40,230,911	43,290,874	49,306,438	47,827,515	47,358,745	47,256,640	(102,105)	3,965,766	9.16%
Total Revenue	40,347,014	40,895,393	41,732,818	42,487,512	42,831,504	42,958,177	42,969,176	10,999	1,236,358	2.96%
Surplus/(Shortfall) before FB	(1,616,034)	664,482	(1,558,056)	(6,818,926)	(4,996,011)	(4,400,568)	(4,287,464)	113,104		
FB Use for HS Modernization/Stadium				4,000,000	2,500,000	2,500,000	2,500,000	-		
General Fund Operating Shortfall				(2,818,926)	(2,496,011)	(1,900,568)	(1,787,464)	113,104		
Potential Millage Increase (0.2772 mills 1.7%)				620,990	310,495	503,500	453,500	(50,000)		
Revised Shortfall				(2,197,936)	(2,185,516)	(1,397,068)	(1,333,964)	63,104		

NOTE: Shortfall in 2015-16 included a fund balance transfer for capital projects of \$2,850,000 and in 2018-19 includes a fund balance transfer for capital projects of \$2,500,000.



**REVENUES
AND
OTHER FINANCING SOURCES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2017-2018 BUDGET
2018-2019 FINAL BUDGET
JUNE 20, 2018**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2017-2018
LOCAL REVENUE		
<i>Local Real Estate Taxes</i>	<i>Variance based on assessed value growth</i>	\$ 532,000
<i>Earned Income Taxes</i>	<i>Variance based on collection history & projections</i>	\$ 100,000
<i>Real Estate Transfer Taxes</i>	<i>Variance based on collection history</i>	\$ 50,000
<i>Delinquent Real Estate Taxes</i>	<i>Variance based on collection history</i>	\$ 25,000
<i>Miscellaneous Revenue</i>	<i>Variance based on 1:1 insurance proceeds</i>	\$ 50,000
<i>All Other Local Sources (net)</i>		\$ (3,000)
LOCAL REVENUE- TOTAL CHANGE		\$ 754,000
STATE REVENUE		
<i>Basic Education Funding</i>	<i>Variance based on Governor's budget</i>	\$ 17,000
<i>Tuition for Section 1305 & 1306</i>	<i>Variance based on trend</i>	\$ 20,000
<i>Transportation</i>	<i>Variance based on Governor's budget</i>	\$ 85,000
<i>Social Security Reimbursement</i>	<i>Variance based on estimated salaries</i>	\$ 38,000
<i>Retirement Reimbursement</i>	<i>Variance in Employer Contribution Rate to 33.43%</i>	\$ 296,000
<i>All Other State Sources (net)</i>		\$ 10,000
STATE REVENUE- TOTAL CHANGE		\$ 466,000
FEDERAL REVENUE		
<i>Title IV</i>	<i>Variance based on new grant funding</i>	\$ 20,000
<i>Medical Assistance Reimbursement</i>	<i>Variance based on elimination of funding</i>	\$ (4,000)
FEDERAL REVENUE- TOTAL CHANGE		\$ 16,000
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 1,236,000

Items highlighted in yellow are changes from May 16th Proposed Final Budget Adoption.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2018-2019 FINAL BUDGET
JUNE 20, 2018**

				18-19	
		16-17	17-18	Final	Increase/
Account	Description	Actual	Final	Budget	(Decrease)
6111	Current Real Estate Taxes	\$22,425,802	\$23,193,746	\$23,725,851	\$532,105
6112	Interim Real Estate Taxes	\$343,549	\$350,000	\$350,000	\$0
6113	Public Utility Realty Tax	\$29,053	\$33,000	\$30,000	(\$3,000)
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$47,632	\$50,000	\$50,000	\$0
6151	Earned Income Taxes	\$2,538,279	\$2,500,000	\$2,600,000	\$100,000
6153	Real Estate Transfer Taxes	\$326,155	\$350,000	\$400,000	\$50,000
6411	Delinquent Real Estate Taxes	\$955,761	\$875,000	\$900,000	\$25,000
6412	Delinquent Int. Real Estate Taxes	\$16,526	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$402,313	\$400,000	\$400,000	\$0
6710	Admissions - Student Activities	\$59,629	\$60,000	\$60,000	\$0
6740	Fees	\$51,355	\$40,500	\$50,000	\$9,500
6790	Misc Transportation	\$0	\$1,500	\$0	(\$1,500)
6832	Rev from Intermediate Sources-Federal	\$363,074	\$346,238	\$350,000	\$3,762
6910	Rentals	\$21,645	\$15,000	\$20,000	\$5,000
6920	Contributions/Donations Private Sources	\$0	\$10,000	\$0	(\$10,000)
6921	Capital Contributions	\$186,301	\$200,000	\$200,000	\$0
6943	Adult Education	\$6,779	\$10,000	\$10,000	\$0
6944	Tuition - Other Districts	\$12,703	\$10,000	\$10,000	\$0
6961	Transportation Fees	\$7,315	\$7,500	\$0	(\$7,500)
6999	Miscellaneous Revenue	\$134,917	\$50,000	\$100,000	\$50,000
TOTAL	REVENUE FROM LOCAL SOURCES	\$27,934,521	\$28,518,184	\$29,271,551	\$753,367

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2018-2019 FINAL BUDGET
JUNE 20, 2018**

Account	Description	16-17 Actual	17-18 Final	Final Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
7110	Basic Education Funding	\$5,617,937	\$5,699,784	\$5,716,645	\$16,861
7160	Tuition for Section 1305 & 1306	\$40,025	\$20,000	\$40,000	\$20,000
7271	Special Education Of Exceptional Pupils	\$1,342,259	\$1,367,075	\$1,376,381	\$9,306
7310	Transportation	\$1,052,423	\$914,887	\$1,000,000	\$85,113
7320	Rental And Sinking Fund Payments	\$416,761	\$400,000	\$400,000	\$0
7330	Health Services	\$41,365	\$41,000	\$41,000	\$0
7340	State Property Tax Reduction Allocation	\$674,898	\$676,584	\$677,820	\$1,236
7505	Ready to Learn	\$230,490	\$230,490	\$230,490	\$0
7810	Revenue For Social Security Payments	\$678,919	\$707,625	\$745,875	\$38,250
7820	Revenue For Retirement Payments	\$2,651,622	\$2,963,700	\$3,259,425	\$295,725
TOTAL	REVENUE FROM STATE SOURCES	\$12,746,699	\$13,021,145	\$13,487,636	\$466,491
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$167,829	\$154,124	\$154,124	\$0
8515	Improving Teacher Quality - Title II	\$33,601	\$35,865	\$35,865	\$0
8517	Student Support & Academic Enrichment -Title IV	\$0	\$0	\$20,000	\$20,000
8690	Other Federal Grants through the Commonwealth	\$10,672		\$0	\$0
8820	Medical Assistance Reimbursement	\$2,071	\$3,500	\$0	(\$3,500)
8000	REVENUE FROM FEDERAL SOURCES	\$214,173	\$193,489	\$209,989	\$16,500
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$40,895,393	\$41,732,818	\$42,969,176	\$1,236,358
	Proposed Millage Increase - .2772 Mills			\$453,500	
	TOTAL APPROPRIATION OF FUND BALANCE, REVENUES AND OTHER FINANCING SOURCES	\$40,895,393	\$41,732,818	\$43,422,676	\$1,689,858

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
CHART OF TAX MILLAGE AND ASSESSED VALUES
2018-2019 FINAL BUDGET
JUNE 20, 2018**

SCHOOL YEAR	MILLAGE LEVEL	% CHANGE PRIOR YEAR	ASSESSED VALUE	NET ASSESSED VALUE*	EST GROSS VALUE OF 1 MILL	COLLECTIONS	% OF DUPLICATE COLLECTED
2018-19 Budget	16.24	1.74%	1,635,844,700	1,594,087,534	\$1,594,088 Gaming Funds	\$25,118,627 (677,820)	** 96.00%
2017-18 Actual	15.96	0.00%	1,597,923,700	1,555,490,076	\$1,555,490 Gaming Funds	\$24,298,784 (676,584)	** 96.61%
2016-17 Actual	15.96	0.00%	1,567,133,000	1,525,718,804	\$1,503,317 Gaming Funds	\$23,997,606 (674,898)	** 92.77%
2015-16 Actual	15.96	0.00%	1,525,375,300	1,483,618,134	\$1,498,438 Gaming Funds	\$23,919,709 (677,622)	** 95.31%
2014-15 Actual	15.96	0.00%	1,508,679,800	1,550,793,294	\$1,453,559 Gaming Funds	\$23,203,457 (672,236)	** 94.50%
2013-14 Actual	15.96	Reassessment	1,455,289,500	1,413,610,809	\$1,385,373 Gaming Funds	\$22,114,979 (666,586)	95.20%
2012-13 Actual	50.66	0.00%	452,432,450	439,287,360	\$446,151 Gaming Funds	\$21,936,115 (665,883)	95.58%
2011-12 Actual	50.66	0.00%	451,702,650	438,557,560	\$444,369 Gaming Funds	\$21,845,771 (665,966)	95.33%
2010-11 Actual	50.66	2.53%	450,926,550	437,778,870	\$431,599 Gaming Funds	\$21,864,817 (666,002)	95.59%
2009-10 Actual	49.41	4.22%	446,075,975	432,594,217	\$427,533 Gaming Funds	\$21,124,423 (665,953)	95.71%
2008-09 Actual	47.41	5.19%	434,234,800	420,270,101	\$413,328 Gaming Funds	\$19,595,890 (662,156)	95.02%
2007-08 Actual	45.07	5.01%	427,085,300	n/a	\$408,824	\$18,425,718	95.72%

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

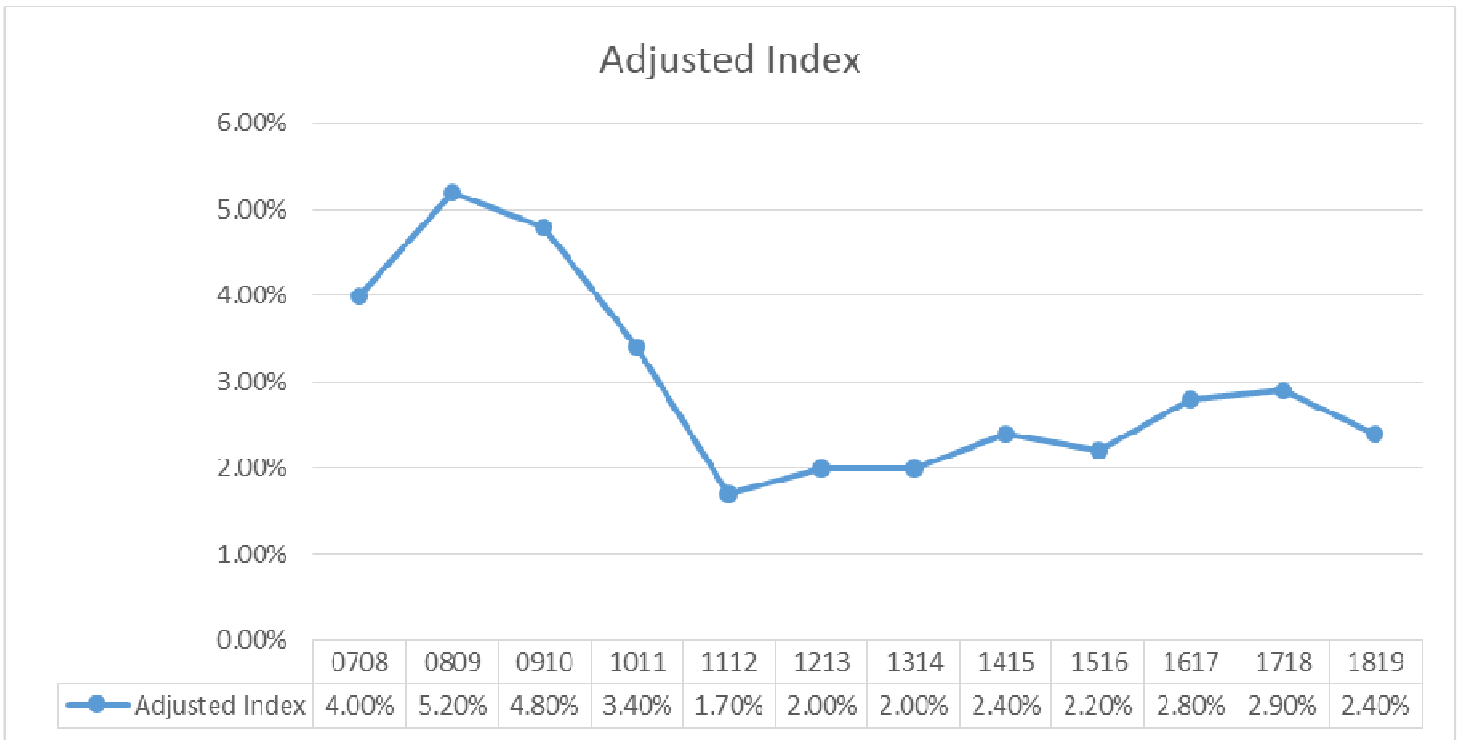
** Collections for Tax Incremental Financing (TIF) revenue are included, however are required to be sent to Trustee.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 FINAL BUDGET
TAX MILLAGE/RATE CHART
JUNE 20, 2018**

	<i>Estimated Assessed Value</i>	<i>Change in Assessment</i>	<i>Percent</i>
2018-2019	1,635,844,700	37,921,000	2.37%
2017-2018	1,597,923,700		
		2018-2019 Millage	
		16.2403	
	<i>Property Assessment</i>	<i>2018-2019 Tax Bill</i>	
	1,000	\$16.24	
	50,000	\$812.02	
	100,000	\$1,624.03	
	110,000	\$1,786.43	
	120,000	\$1,948.84	
	130,000	\$2,111.24	
	140,000	\$2,273.64	
	150,000	\$2,436.05	
	160,000	\$2,598.45	
	170,000	\$2,760.85	
	180,000	\$2,923.25	
	190,000	\$3,085.66	
	210,000	\$3,410.46	
	216,000	\$3,507.90	
Average	220,000	\$3,572.87	
	230,000	\$3,735.27	
	240,000	\$3,897.67	
	250,000	\$4,060.08	
	260,000	\$4,222.48	
	270,000	\$4,384.88	
	280,000	\$4,547.28	
	290,000	\$4,709.69	
	300,000	\$4,872.09	
	350,000	\$5,684.11	
	400,000	\$6,496.12	
	450,000	\$7,308.14	
	500,000	\$8,120.15	

**THE INDEX
SPECIAL SECTION ACT 1 OF 2006**

The Act 1 index is used to determine the maximum tax increase (without court, PDE, or voter approval) allowed. The Index is calculated by averaging the percentage increase in the Pennsylvania Statewide Average Weekly Wage and the Federal Employment Cost Index for elementary/secondary schools. For 2018-2019, the base index is 2.4%. For school district with a market value/income aid ratio greater than 0.4000, an upward adjustment is made to the index. For 2018-2019, the district did not receive an adjusted index therefore the 2018-2019 index is 2.4%.



Source: Adjusted Index History obtained from the Pennsylvania Department of Education (PDE)
<http://www.education.pa.gov/Teachers%20-%20Administrators/Property%20Tax%20Relief/Pages/default.aspx#tab-1>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
LEHIGH COUNTY MILLAGE RATES
2018-2019 FINAL BUDGET
JUNE 20, 2018**

District	2016-17 Millage	2017-18 Millage	Change	% Change
<i>1 Northern Lehigh</i>	21.2688	21.3422	0.0734	0.35%
<i>2 Allentown</i>	18.3287	19.0252	0.6965	3.80%
<i>3 Salisbury Township</i>	18.0596	18.4527	0.3931	2.18%
<i>4 East Penn</i>	17.6970	18.0850	0.3880	2.19%
<i>5 Catasauqua</i>	16.8676	17.4009	0.5333	3.16%
<i>6 Whitehall Coplay</i>	16.1719	16.5927	0.4208	2.60%
7 Northwestern Lehigh	15.9631	15.9631	-	0.00%
<i>8 Southern Lehigh</i>	15.6200	15.8200	0.2000	1.28%
<i>9 Parkland</i>	14.8500	15.1300	0.2800	1.89%
<i>Average</i>	17.2030	17.5346	0.3317	1.93%

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

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMAMRY
JUNE 20, 2018**

Year	Assessed Value	Real Estate Taxes Collected	TIF Pledged Amount	Net District Real Estate Taxes	Transfer Taxes
Base	\$ 827,400	\$ 12,944	n/a	\$ 12,944	\$ 8,143
2013-14	\$ 14,639,600	\$ 229,027	\$ (120,986)	\$ 108,042	\$ 359,487
2014-15	\$ 53,556,800	\$ 837,834	\$ (412,744)	\$ 425,090	\$ 34,194
2015-16	\$ 74,679,900	\$ 1,060,602	\$ (523,559)	\$ 537,043	\$ 368,915
2016-17	\$ 92,340,800	\$ 1,640,584	\$ (813,820)	\$ 826,764	\$ 19,561
2017-18	\$ 109,643,400	\$ 1,715,244	\$ (850,437)	\$ 864,806	\$ 108,422
2018-19*	\$ 109,643,400	\$ 1,715,244	\$ (850,437)	\$ 864,806	\$ -

* Based on estimated budgeted revenues

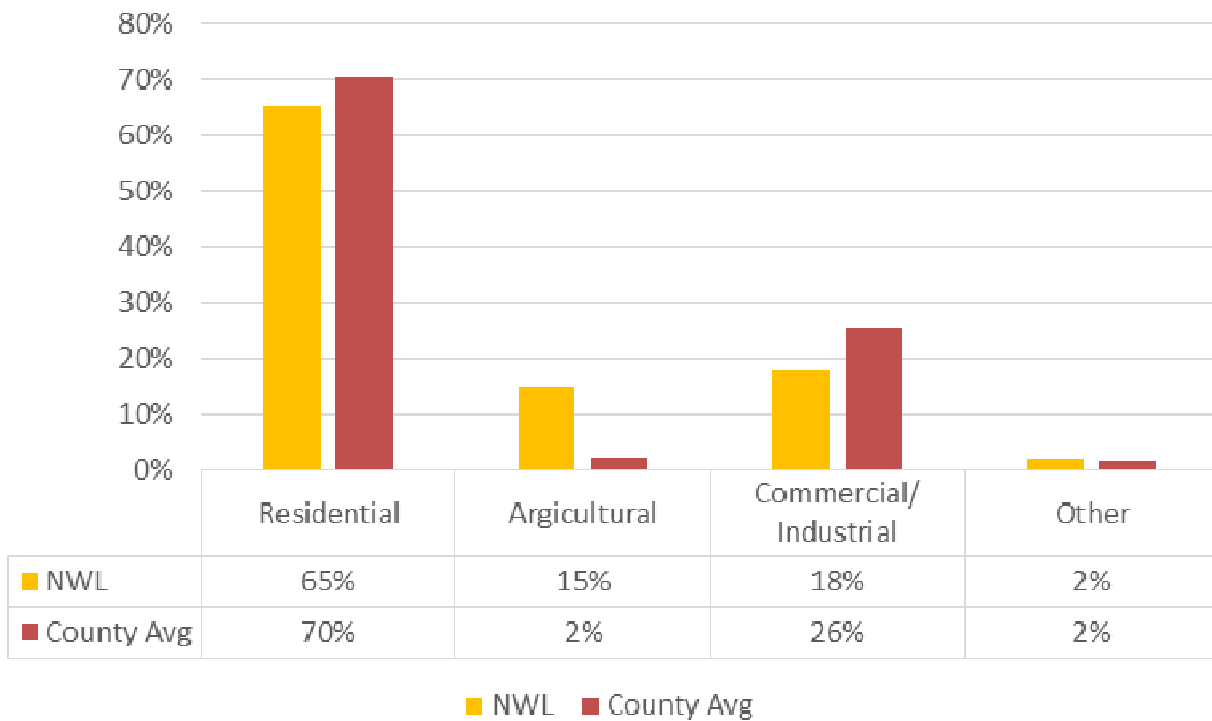
TAX INCREMENTAL FINANCING (TIF)

The District approved the Tax Incremental Financing (TIF) in August 2011 to partner with Hillwood Investment Properties, Lehigh County, Weisenberg Township and the Lehigh County Industrial Development Authority to form the West Hill Business Center TIF. As part of the TIF, the three taxing authorities pledged 50% of new tax revenues generated by the project to pay for debt service over a 20 year period. By pledging the tax revenue, the district in conjunction with the county and township will assist in paying for infrastructure upgrades to the Lehigh County Authority Wastewater Treatment Plant, and traffic improvements including replacement of the bridge and ramps over I-78 at the New Smithville interchange. These infrastructure upgrades allow for the commerical development of West Hill Business Center. The land West Hills Business Center developed was previoulsy farmland in the PA Clean & Green Act 319/515 which generated approximately \$13,000 of tax revenue annually. Once the project is completed, it was estimated to have a total assessed value of \$105,325,255 and generate approximately \$1.7 million in annual real estate taxes. After the 20 year TIF is complete, the district will realize 100% of the real estate taxes.

REAL ESTATE TAXES

Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the district and is collected by local elected or appointed tax collectors. Residential properties represent approximately 65% of the total taxable assessment for the district.

The 2018-19 the General Fund budget is based on an assessed valuation of \$1,635,844,700 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,594,088. The total millage required for the 2018-19 budget is 16.2403 mills. This represents a 0.2772 mill increase over the prior year's millage rate.

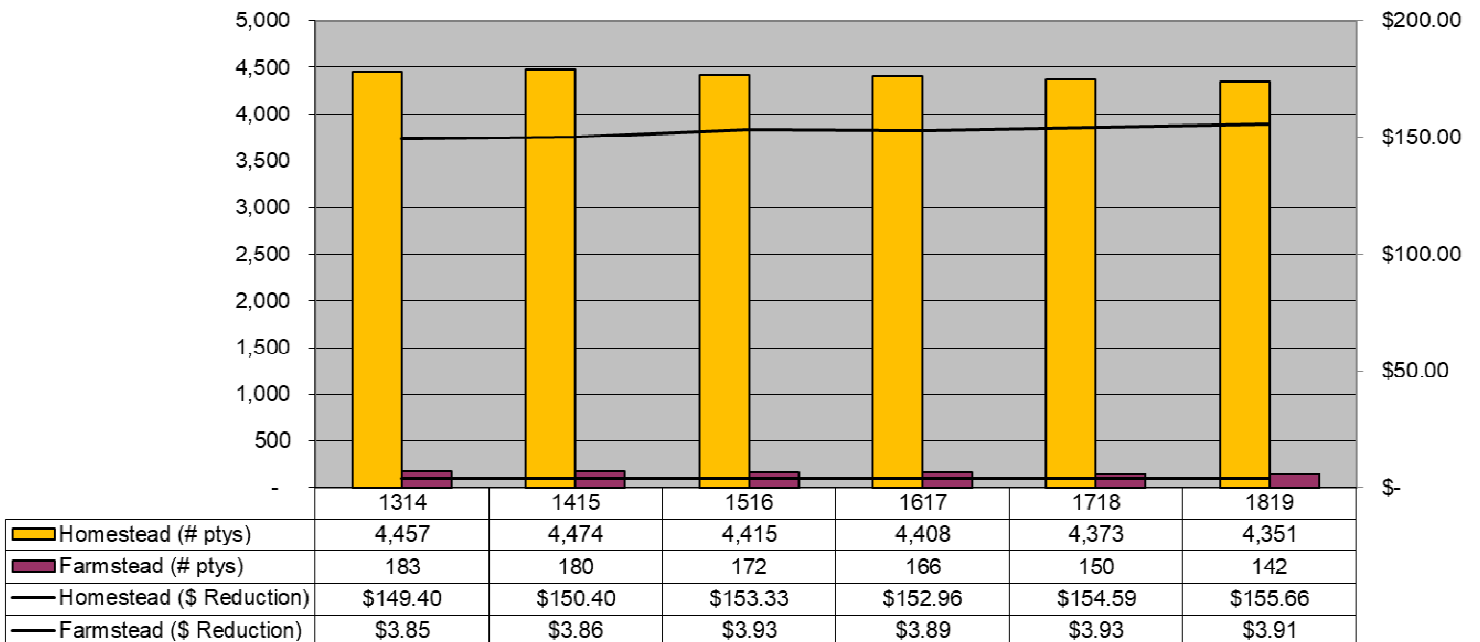


Source: Assessment data obtained from Lehigh County Property Classification Totals report as of 1/23/18.

STATE PROPERTY TAX RELIEF HOMESTEAD/FARMSTEAD

The Special Session Act 1 of 2006, the Taxpayer Relief Act was established to ease the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners, through the funding provided by gaming revenue.

Northwestern Lehigh School District's State Property Tax Relief allocation for the 2018-2019 fiscal year is \$677,820, an increase of \$1,236 compared to 2017-2018. The proceeds generated through gaming proceeds flow from the state to the district and then are passed directly to all eligible taxpayers through a reduction to the current real estate tax bill. For the 2018-2019 tax bills, homesteads will receive a reduction of \$155.66 and farmsteads will receive a reduction of \$3.91. Since inception of the program, the district's revenues have remained relatively flat.



Source: Approved homestead/farmstead data obtained from Lehigh County.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
USE OF FUND BALANCE
2018-2019 FINAL BUDGET
JUNE 20, 2018**

Estimated Operating Shortfall-Final 1819		(1,333,964)
Committed		
Emmaus Bond Pool Stabilization	*	(195,000)
OPEB	*	(75,000)
PSERS Stabilization	*	(472,000)
Millage Stabilization (Tax rebate)	*	(35,000)
Assigned		
Curriculum Textbooks/Materials (Kdg)		(31,964)
Buses		(75,000)
Unassigned		
Unassigned (Lacrosse)		(50,000)
Budgetary Reserve		(400,000)
Grand Total		(1,333,964)

Use of Fund Balance for Track/Field		
Millage Stabilization	*	(1,604,483)
Capital Projects		(820,517)
Unassigned		(75,000)
		(2,500,000)

* Amount requires board action for use in 2018-19 in accordance with Board Policy 620.

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
ESTIMATED FUND BALANCE
AS OF JUNE 30, 2018
JUNE 20, 2018**

Composition of Fund Balance	Balance June 30, 2017	Budget Use 2017-18	Addition/(Use) 2017-18	Appropriations 2018-19	Balance June 30, 2018
<i>Nonspendable</i>	\$229,889	\$0	\$0		\$229,889
<i>Restricted</i>	\$73,484	\$0	\$0		\$73,484
<i>Committed</i>	\$9,818,142	\$706,000	(\$655,000)	(\$2,381,483)	\$7,487,659
<i>Assigned</i>	\$6,756,915	(\$1,151,056)	(\$102,000)	\$2,906,483	\$8,410,342
<i>Unassigned</i>	\$1,769,748	\$445,056	(\$17,981)	(\$525,000)	\$1,671,823
Total Fund Balance	\$18,648,178	\$0	(\$774,981)	\$0	\$17,873,197
<i>Unassigned Fund Balance</i>	\$1,769,748				\$1,671,823
<i>Total Budget</i>	\$43,290,874				\$47,256,640
<i>Unassigned- % of Budget</i>	4.088%				3.538%

COMMITTED FUND BALANCE					
	Balance June 30, 2017	Budget Use 2017-18	Addition/(Use) 2017-18	Appropriations 2018-19	Balance June 30, 2018
<i>Other Post Employment Benefits (OPEB)</i>	\$3,038,082	\$100,000	(\$100,000)	(\$75,000)	2,963,082
<i>Healthcare Stabilization</i>	\$1,420,000	\$0	\$0	\$0	1,420,000
<i>Retirement Stabilization (PSERS)</i>	\$2,349,626	\$376,000	(\$375,000)	(\$472,000)	1,878,626
<i>Emmaus Bond Pool Rate Stabilization</i>	\$457,434	\$150,000	(\$150,000)	(\$195,000)	262,434
<i>Millage Rate Stabilization</i>	\$1,953,000	\$30,000	(\$30,000)	(\$1,639,483)	313,517
<i>Energy Stabilization</i>	\$600,000	\$50,000	\$0	\$0	650,000
	\$9,818,142	\$706,000	(\$655,000)	(\$2,381,483)	7,487,659

ASSIGNED FUND BALANCE					
	Balance June 30, 2017	Budget Use 2017-18	Addition/(Use) 2017-18	Appropriations 2018-19	Balance June 30, 2018
<i>Technology</i>	\$720,000	\$0	\$0	\$0	720,000
<i>New Curriculum Textbook/Materials</i>	\$1,543,000	\$305,000	\$0	(\$31,964)	1,816,036
<i>Capital Projects</i>	\$2,284,517	\$0	\$0	(\$820,517)	1,464,000
<i>Buses</i>	\$433,000	\$102,000	(\$102,000)	(\$75,000)	358,000
<i>Budget Appropriations</i>	\$1,776,398	(\$1,558,056)	\$0	\$3,833,964	4,052,306
	\$6,756,915	(\$1,151,056)	(\$102,000)	\$2,906,483	8,410,342

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2017-2018 PROJECTED BUDGET VARIANCES
JUNE 20, 2018**

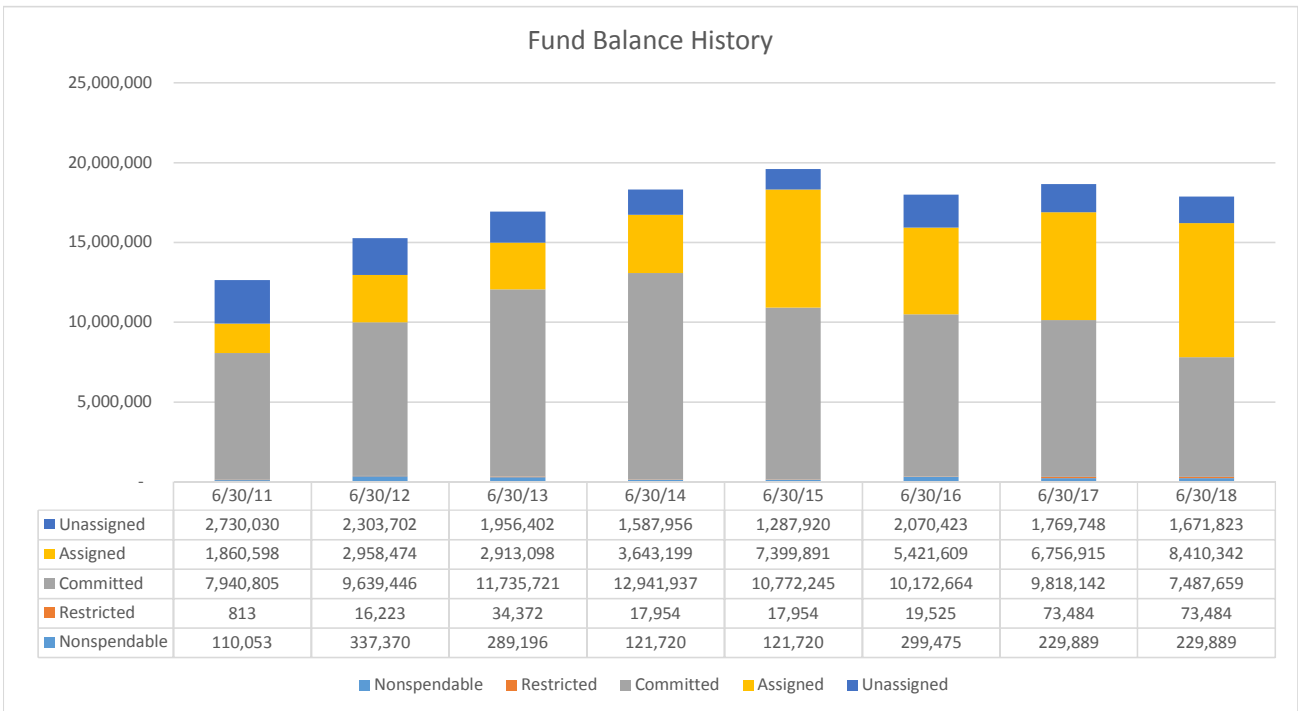
PROJECTED BUDGET VARIANCES				
	1718 Budget	1718 Estimated Actual	Budget Variance Over/(Under)	
Revenues				
Local	28,518,184	28,227,577	(290,607)	
State	13,021,145	12,915,759	(105,386)	
Federal	193,489	218,564	25,075	
	41,732,818	41,361,900	(370,918)	-0.89%
Expenditures				
100	18,764,129	18,618,458	(145,671)	
200	10,767,807	10,838,761	70,954	
300	1,931,340	1,676,000	(255,340)	
400	523,130	493,400	(29,730)	
500	3,225,506	3,121,362	(104,144)	
600	2,597,302	2,487,500	(109,802)	
700	427,000	469,400	42,400	
800	1,693,574	1,267,000	(426,574)	
900	3,361,086	3,165,000	(196,086)	
	43,290,874	42,136,881	(1,153,993)	-2.67%
Net Projected Budget Variance			(783,075)	-1.81%

PROJECTED FUND BALANCE IMPACT	
	1718 Actual
Fund Balance Impact	
Revenues	41,361,900
Expenditures	42,136,881
Projected Reduction to FB	(774,981)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 FINAL BUDGET
FUND BALANCE HISTORY
JUNE 20, 2018**

	Audited 6/30/11	Audited 6/30/12	Audited 6/30/13	Audited 6/30/14	Audited 6/30/15	Audited 6/30/16	Audited 6/30/17	Estimated 6/30/18
Nonspendable	110,053	337,370	289,196	121,720	121,720	299,475	229,889	229,889
Restricted	813	16,223	34,372	17,954	17,954	19,525	73,484	73,484
Committed	7,940,805	9,639,446	11,735,721	12,941,937	10,772,245	10,172,664	9,818,142	7,487,659
Assigned	1,860,598	2,958,474	2,913,098	3,643,199	7,399,891	5,421,609	6,756,915	8,410,342
Unassigned	2,730,030	2,303,702	1,956,402	1,587,956	1,287,920	2,070,423	1,769,748	1,671,823
Total Fund Balance	12,642,299	15,255,215	16,928,789	18,312,766	19,599,730	17,983,696	18,648,178	17,873,197
Increase Over PY	3,531,376	2,612,916	1,673,574	1,383,977	1,286,964	(1,616,034)	664,482	(774,981)

* Effective June 30, 2011 GASB 54 changed the categories of fund balance. Prior to June 30, 2011, categories included Standard Fund Balance Reserves, Specific Fund Balance Reserves, Unreserved-Designated Fund Balance, and Unreserved-Undesignated Fund Balance. For comparison purposes, balances prior to June 30, 2011 are included in the current fund balance category that most closely matches the previous categories.





**EXPENDITURES
AND
OTHER FINANCING USES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2017-2018 BUDGET
2018-2019 FINAL BUDGET
JUNE 20, 2018**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2017-2018	% CHANGE
SALARIES			
	Collective Bargaining Agreement Increases	\$ 247,000	
	Leaves & additional staffing needs	\$ 70,000	
	Changes on existing staffing-Admin & Support	\$ 220,000	
	Addition of custodians, drivers, security	\$ 278,000	
	Net additional staffing changes	\$ 42,000	
	SALARIES- TOTAL CHANGE	\$ 857,000	4.57%
BENEFITS			
Health Benefits (medical, dental, RX)	Premium rate increase medical 3.10%, RX 7.53%	\$ 117,000	
Health Benefits (medical, dental, RX)	Employee/Retiree open enrollment plan changes & opt-out	\$ (107,000)	
PSERS	Estimated rate increase from 32.57% to 33.43%	\$ 444,000	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 96,000	
	BENEFITS- TOTAL CHANGE	\$ 550,000	5.11%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
Educational Services (IU, Other LEA's)	Variance based on anticipated special education services	\$ (65,000)	
Professional Services	Elimination of contracted Custodial services	\$ (160,000)	
Other Services (net)		\$ (8,000)	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ (233,000)	-12.06%
PURCHASED PROPERTY SERVICES			
Sewage	Variance based on anticipated usage	\$ 18,000	
Repairs & Maintenance	Variance based on projected usage in B&G and Transportation	\$ 98,000	
Other Services (net)		\$ (1,000)	
	PURCH PTY SVCS- TOTAL CHANGE	\$ 115,000	21.98%
OTHER PURCHASED SERVICES			
Contracted Carriers	Variance based on Brandywine contracted services utilization	\$ (134,000)	
IU Transportation Subsidy	Variance based on anticipated subsidy deduction based on utilization	\$ (50,000)	
Cyber/Charter School	Variance based on projected enrollment & increase tuition rate	\$ 215,000	
LCTI	Variance based on projected costs	\$ 71,000	
Other Services (net)		\$ 16,000	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 118,000	3.66%
SUPPLIES			
General Supplies	Variance based on projected needs	\$ (42,000)	
Electricity	Variance based on projected usage and reduced kwh rates	\$ (20,000)	
Oil /Diesel	Variance in price per gallon & usage	\$ 86,000	
Instructional Supplies & Technology	Variance due to budget plan & reclassification to 7XX	\$ (151,000)	
Other Supplies (net)		\$ (6,000)	
	SUPPLIES- TOTAL CHANGE	\$ (133,000)	-5.12%
PROPERTY			
Operations Equipment	Variance for planned replacements	\$ (47,000)	
Technology Equipment	Replacement equipment	\$ 167,000	
	PROPERTY- TOTAL CHANGE	\$ 120,000	28.10%
OTHER FINANCING USES			
Debt	Variance based on scheduled debt payments & new debt service	\$ 351,000	
Capital Reserve Transfer	Variance based on scheduled capital reserve transfer	\$ 2,200,000	
Other Financing Uses (net)	Variance due to planned budget transfers from prior year	\$ 22,000	
	OTHER FINANCING USES- TOTAL CHANGE	\$ 2,573,000	50.90%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 3,967,000	9.16%

Items highlighted in yellow are changes from May 16th Proposed Final Budget.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 20, 2018**

		2016-17	2017-18	2018-19		
OBJ	Description	Actual	Budget	Final Budget	Change from 2017-18	Percentage Change
100	SALARIES					
111	ADMIN-REG SALARY	1,572,846	1,591,366	1,626,657	35,291	
116	EMPLOYEE INS OPT OUT	14,400	14,400	14,400	-	
121	PROFESSIONAL SALARIES	11,011,497	11,407,346	11,662,684	255,338	
122	PROFESSIONAL SUBSTITUTE	265,254	290,000	290,000	-	
123	PROFESSIONAL OVERTIME	81,806	89,764	85,212	(4,552)	
126	EMPLOYEE INS OPT OUT	130,800	131,400	127,800	(3,600)	
131	PROFESSIONAL OTHER	632,051	632,102	666,145	34,043	
132	PROFESSIONAL OTHER SUBSTITUTE	2,698	700	700	-	
133	PROFESSIONAL OTHER OVERTIME	1,129		-		
136	EMPLOYEE INS OPT OUT	7,200	-	7,200	7,200	
141	ADULT EDUCATION SALARIES	-	5,000	5,000	-	
151	OFFICE SALARIES	957,626	967,327	1,063,803	96,476	
152	OFFICE SUBSTITUTE	14,627	1,000	1,000	-	
153	OFFICE OVERTIME	3,548	7,000	7,000	-	
156	EMPLOYEE INS OPT OUT	18,000	18,000	18,000	-	
161	TRADE SALARIES	605,680	662,001	618,401	(43,600)	
162	TRADE SUBSTITUTES	7,884	15,627	15,627	-	
163	TRADE OVERTIME	24,822	33,089	33,315	226	
166	EMPLOYEE INS OPT OUT	11,100	23,400	7,200	(16,200)	
171	OPERATIVE REG SALARIES	891,016	934,166	1,008,545	74,379	
172	OPERATIVE SUBSTITUTES	51,933	95,888	95,888	-	
173	OVERTIME	475	-	-	-	
174	DIST PAID/MISC/LAYOVER	1,676	-	-	-	
175	PRIVATE PAID	7,987	-	-	-	
178	SPORT TRIPS	27,544	30,000	30,000	-	
181	SERVICE WORK SALARIES	754,006	779,401	1,080,584	301,183	
182	SERVICE WORK SUBSTITUE	17,498	15,000	15,000	-	
183	SERVICE WORK OVERTIME	35,230	30,000	30,000	-	
186	EMPLOYEE INS OPT OUT	10,500	-	10,800	10,800	
187	CUSTODIAN SUMMER MAINT	9,936	20,000	20,000	-	
191	INST ASST REG SALARY	942,767	942,652	1,051,074	108,422	
192	INST ASST SUBSTITUTES	17,553	23,900	23,900	-	
193	INST ASST OVERTIME	210	-	-	-	
196	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	-	
	TOTAL 1XX- SALARIES	18,134,900	18,764,129	19,619,535	855,406	4.56%
200	BENEFITS					
211	MEDICAL INSURANCE	2,237,602	2,120,110	2,130,014	9,904	
212	DENTAL INSURANCE	115,141	139,262	131,347	(7,915)	
213	LIFE INSURANCE	33,567	31,664	32,683	1,019	
214	DISABILITY INSURANCE	26,889	35,910	37,539	1,629	
215	EYE CARE INSURANCE	20,686	12,998	12,635	(363)	
216	PRESCRIPTION INSURANCE	607,538	670,578	683,634	13,056	
219	OTHER GROUP INSURANCE	4,525	-	-		
221	SOCIAL SECURITY	1,357,337	1,422,252	1,486,927	64,675	
230	RETIREMENT (PSERS)	5,308,757	6,040,747	6,485,281	444,534	
240	TUITION REIMBURSEMENT	75,847	44,927	46,285	1,358	
250	UNEMPLOYMENT COMPENSATION	4,393	24,834	26,447	1,613	
260	WORKERS COMPENSATION	178,217	156,180	159,307	3,127	
290	OTHER BENEFITS	41,696	68,345	85,825	17,480	
	TOTAL 2XX- BENEFITS	10,012,196	10,767,807	11,317,924	550,117	5.11%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 20, 2018**

		2016-17	2017-18	2018-19		
OBJ	Description	Actual	Budget	Final Budget	Change from 2017-18	Percentage Change
300	CONTRACTED PROFESSIONAL SERVICES					
313	TAX COLL SVCS	33,924	35,000	35,000	-	
322	PROF EDUCATION SVCS/IU'S	1,025,037	1,078,000	1,039,684	(38,316)	
324	PROF EDUCATION SVCS	38,742	64,850	41,165	(23,685)	
329	PROF EDUCATION SVCS-OTHER	412,982	270,079	267,379	(2,700)	
330	OTHER PROF. SERVICES	350,447	391,381	224,225	(167,156)	
340	TECHNICAL SERVICES	24,241	4,000	4,000	-	
348	CONTRACTED TECHNICAL SVCS	18,024	19,984	19,976	(8)	
350	SECURITY/SAFETY SVCS	38,369	26,940	16,300	(10,640)	
390	OTHER PROF/TECH SER.	37,237	41,106	50,631	9,525	
	TOTAL 3XX-PROF SERVICES	1,979,003	1,931,340	1,698,360	(232,980)	-12.06%
400	PURCHASED TECHNICAL SERVICES					
411	DISPOSAL SERVICES	21,566	23,500	23,500	-	
415	LAUNDRY/LINEN/DRY CLEAN	20,535	22,300	22,300	-	
424	SEWAGE	140,420	122,000	140,000	18,000	
430	REPAIR/MAINT. SER.	301,955	222,980	320,500	97,520	
432	R&M EQUIPMENT	6,579	10,475	10,475	-	
438	TECH REPAIRS	35	500	-	(500)	
441	RENTALS	8,130	8,500	9,000	500	
442	RENTAL/EQUIP/VEHICLES	73,044	63,010	60,460	(2,550)	
444	RENTAL OF VEHICLES	4,100	500	3,000	2,500	
460	EXTERMINATION SER.	4,375	5,480	5,480	-	
490	OTHER PUR. PROP. SER.	36,602	43,885	43,885	-	
	TOTAL 4XX-TECHNICAL SERVICES	617,340	523,130	638,600	115,470	22.07%
500	OTHER PURCHASED SERVICES					
513	CONTRACTED CARRIERS	233,071	256,253	122,400	(133,853)	
516	IU TRANSPORTATION	113,429	100,000	50,000	(50,000)	
522	AUTO LIABILITY INSURANCE	48,315	47,186	50,444	3,258	
523	GEN. PROP/LIAB. INSURANCE	105,625	94,551	97,093	2,542	
525	BONDING INSURANCE	3,718	4,000	3,500	(500)	
529	OTHER INSURANCE	58,022	73,250	75,286	2,036	
530	PHONE/POSTAGE/METER	17,118	22,350	19,150	(3,200)	
538	TECH COMMUNICATIONS	95,306	122,572	131,242	8,670	
540	ADVERTISING	16,824	22,500	28,500	6,000	
550	PRINTING/BINDING	10,478	17,976	18,876	900	
561	TUITION/PA. LEA'S	8,677	15,000	15,000	-	
562	TUITION PA CHARTER SCHOOL	935,490	1,042,900	1,257,600	214,700	
564	VO TECH/CCA VTS (LCTI)	1,043,386	1,044,092	1,115,275	71,183	
566	TUITION INSTITUTE HIGHER ED (LCCC)	245,268	250,716	248,847	(1,869)	
567	TUITION TO APS	17,163	20,000	20,000	-	
568	TUITION-PRIVATE INSTITUTES	2,853	-	-	-	
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	36,467	52,660	48,910	(3,750)	
590	MISC. PUR. SVCS.	-	1,500	1,500	-	
595	I.U. PAY BY WITHHOLDING	38,493	38,000	40,000	2,000	
	TOTAL 5XX-OTHER SERVICES	3,029,704	3,225,506	3,343,623	118,117	3.66%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 20, 2018**

		2016-17	2017-18	2018-19	Change from	Percentage
OBJ	Description	Actual	Budget	Final Budget	2017-18	Change
600	SUPPLIES					
612	TESTING	9,291	12,050	10,855	(1,195)	
613	MUSIC	1,319	2,000	1,600	(400)	
614	ART	4,297	4,200	4,000	(200)	
615	PHYS ED/HEALTH	1,579	1,600	1,400	(200)	
616	SCIENCE	2,101	2,500	2,000	(500)	
618	ADMIN SOFTWARE/MAINTENA	60	-	-	-	
619	GENERAL SUPPLIES/MAT'LS	582,108	876,520	834,390	(42,130)	
622	ELECTRICITY	340,061	295,000	275,000	(20,000)	
623	BOTTLED GAS	369	1,050	1,050	-	
624	OIL	172,365	175,820	215,000	39,180	
626	GASOLINE	36,303	35,000	45,000	10,000	
627	DIESEL FUEL	125,272	135,653	172,000	36,347	
635	MEALS/REFRESHMENTS	5,380	4,575	7,375	2,800	
641	CONSUMABLES/PERIODICALS	55,699	53,185	52,360	(825)	
649	NON-CONSUMABLES/TEXTS	68,276	253,230	247,765	(5,465)	
650	TECH SUPPLIES & FEES	634,616	744,919	594,370	(150,549)	
	TOTAL 6XX-SUPPLIES	2,039,096	2,597,302	2,464,165	(133,137)	-5.13%
700	PROPERTY					
752	OTHR ORIG/CAPITAL	-	60,000	30,000	(30,000)	
756	CAPITALIZED TECH NEW	40,554				
758	TECH - ORIG CAPITAL	-	-	166,713	166,713	
762	OTHR REPLC/CAPITAL	361,326	327,000	310,000	(17,000)	
788	TECHNOLOGY INFRASTRUC	-	40,000	40,000	-	
	TOTAL 7XX-PROPERTY	401,880	427,000	546,713	119,713	28.04%
800	OTHER					
810	DUES & FEES	61,890	54,855	59,420	4,565	
820	CLAIMS/JUDGEMENTS	-	20,000	-	(20,000)	
831	INTEREST/IMPROVE LOAN	113,450	173,000	149,000	(24,000)	
832	INTEREST/SERIAL BONDS	937,731	1,005,719	1,198,468	192,749	
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	-	
880	REFUND/PRIOR RECEIPTS	29,335	35,000	40,000	5,000	
890	MISC. EXPENDITURES	-	400,000	400,000	-	
	TOTAL 8XX-OTHER	1,147,406	1,693,574	1,851,888	158,314	9.35%
900	OTHER FINANCING USES					
911	LOAN PRINCIPAL PAYMENTS	800,000	800,000	800,000	-	
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,200,000	1,797,450	1,979,876	182,426	
932	CAPITAL RESERVE FUND TRANSFERS	751,026	763,636	2,995,956	2,232,320	
939	OTHER FUND TRANSFERS	118,360	-	-	-	
	TOTAL 9XX-OTHER FIN. USES	2,869,386	3,361,086	5,775,832	2,414,746	71.84%
	GRAND TOTAL	40,230,910	43,290,874	47,256,640	3,965,766	9.16%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

#	Object	16-17 Actual	17-18 Budget	18-19 Final Budget	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
<i>Function 1100</i>						
100	Salaries	\$9,073,631	\$9,301,117	\$9,588,892	\$287,775	3.1%
200	Employee Benefits	\$5,213,556	\$5,423,270	\$5,568,740	\$145,470	2.7%
300	Purchased Professional & Technical Services	\$21,864	\$3,550	\$3,550	\$0	0.0%
400	Purchased Property Services	\$50,040	\$49,750	\$50,250	\$500	1.0%
500	Other Purchased Services	\$740,531	\$809,042	\$924,808	\$115,766	14.3%
600	Supplies	\$680,132	\$1,207,874	\$980,989	(\$226,885)	-18.8%
700	Property	\$40,554	\$40,000	\$206,713	\$166,713	416.8%
800	Other Objects	\$4,481	\$5,700	\$5,970	\$270	4.7%
	Total	\$15,824,789	\$16,840,303	\$17,329,912	\$489,609	2.9%
INSTRUCTION - SPECIAL PROGRAMS						
<i>Function 1200</i>						
100	Salaries	\$2,504,911	\$2,633,175	\$2,669,975	\$36,800	1.4%
200	Employee Benefits	\$1,399,845	\$1,576,792	\$1,584,819	\$8,027	0.5%
300	Purchased Professional & Technical Services	\$1,386,218	\$1,328,000	\$1,289,684	(\$38,316)	-2.9%
500	Other Purchased Services	\$238,711	\$285,550	\$393,850	\$108,300	37.9%
600	Supplies	\$21,438	\$20,330	\$14,585	(\$5,745)	-28.3%
800	Other Objects	\$125	\$0	\$0	\$0	0.0%
	Total	\$5,551,248	\$5,843,847	\$5,952,913	\$109,066	1.9%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

				18-19		
#	Object	16-17 Actual	17-18 Budget	Final Budget	Increase (Decrease)	% Change
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
<i>Function 1300</i>						
500	Other Purchased Services	\$1,043,386	\$1,044,092	\$1,115,275	\$71,183	6.8%
	<i>Total</i>	\$1,043,386	\$1,044,092	\$1,115,275	\$71,183	6.8%
OTHER INSTRUCTIONAL PROGRAMS						
<i>Function 1400</i>						
100	Salaries	\$5,704	\$1,000	\$0	(\$1,000)	-100.0%
200	Employee Benefits	\$2,058	\$412	\$0	(\$412)	-100.0%
	<i>Total</i>	\$7,762	\$1,412	\$0	(\$1,412)	-100.0%
ADULT EDUCATION PROGRAMS						
<i>Function 1600</i>						
100	Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0	\$2,055	\$2,098	\$43	2.1%
300	Purchased Professional & Technical Services	\$4,230	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$245,268	\$250,716	\$248,847	(\$1,869)	-0.7%
	<i>Total</i>	\$249,498	\$262,771	\$260,945	(\$1,826)	-0.7%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

#	Object	16-17 Actual	17-18 Budget	18-19 Final Budget	Increase (Decrease)	% Change
TOTAL 1000	INSTRUCTION	\$22,676,683	\$23,992,425	\$24,659,045	\$666,620	2.8%
SUPPORT SERVICES - PUPIL PERSONNEL						
<i>Function 2100</i>						
100	Salaries	\$792,680	\$774,983	\$824,609	\$49,626	6.4%
200	Employee Benefits	\$471,319	\$500,465	\$533,495	\$33,030	6.6%
300	Purchased Professional & Technical Services	\$1,460	\$1,600	\$1,000	(\$600)	-37.5%
400	Purchased Property Services	\$175	\$200	\$200	\$0	0.0%
500	Other Purchased Services	\$4,564	\$4,800	\$1,750	(\$3,050)	-63.5%
600	Supplies	\$23,835	\$8,200	\$9,105	\$905	11.0%
800	Other Objects	\$507	\$1,190	\$1,125	(\$65)	-5.5%
	<i>Total</i>	\$1,294,540	\$1,291,438	\$1,371,284	\$79,846	6.2%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
<i>Function 2200</i>						
100	Salaries	\$591,265	\$647,813	\$652,321	\$4,508	0.7%
200	Employee Benefits	\$409,498	\$384,241	\$410,616	\$26,375	6.9%
300	Purchased Professional & Technical Services	\$42,266	\$59,810	\$31,925	(\$27,885)	-46.6%
500	Other Purchased Services	\$6,625	\$4,716	\$4,966	\$250	5.3%
600	Supplies	\$41,898	\$44,625	\$51,870	\$7,245	16.2%
800	Other Objects	\$611	\$750	\$750	\$0	0.0%
	<i>Total</i>	\$1,092,163	\$1,141,955	\$1,152,448	\$10,493	0.9%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

#	Object	16-17 Actual	17-18 Budget	18-19 Final Budget	Increase (Decrease)	% Change
SUPPORT SERVICES - ADMINISTRATION						
<i>Function 2300</i>						
100	Salaries	\$1,228,127	\$1,332,601	\$1,406,881	\$74,280	5.6%
200	Employee Benefits	\$677,122	\$785,106	\$851,207	\$66,101	8.4%
300	Purchased Professional & Technical Services	\$168,286	\$168,200	\$168,500	\$300	0.2%
400	Purchased Property Services	\$351	\$500	\$500	\$0	0.0%
500	Other Purchased Services	\$59,251	\$65,597	\$60,820	(\$4,777)	-7.3%
600	Supplies	\$30,771	\$20,790	\$22,515	\$1,725	8.3%
800	Other Objects	\$8,103	\$41,715	\$23,000	(\$18,715)	-44.9%
	<i>Total</i>	\$2,172,011	\$2,414,509	\$2,533,423	\$118,914	4.9%
SUPPORT SERVICES - PUPIL HEALTH						
<i>Function 2400</i>						
100	Salaries	\$209,189	\$206,420	\$216,445	\$10,025	4.9%
200	Employee Benefits	\$121,513	\$132,464	\$155,294	\$22,830	17.2%
300	Purchased Professional & Technical Services	\$2,833	\$1,500	\$500	(\$1,000)	-66.7%
600	Supplies	\$7,329	\$8,700	\$8,000	(\$700)	-8.0%
	<i>Total</i>	\$340,864	\$349,084	\$380,239	\$31,155	8.9%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

#	Object	16-17 Actual	17-18 Budget	18-19 Final Budget	Increase (Decrease)	% Change
SUPPORT SERVICES - BUSINESS						
<i>Function 2500</i>						
100	Salaries	\$416,477	\$403,900	\$419,206	\$15,306	3.8%
200	Employee Benefits	\$216,347	\$225,897	\$239,311	\$13,414	5.9%
300	Purchased Professional & Technical Services	\$53,290	\$28,000	\$34,000	\$6,000	21.4%
400	Purchased Property Services	\$3,648	\$3,660	\$3,660	\$0	0.0%
500	Other Purchased Services	\$5,321	\$5,350	\$13,200	\$7,850	146.7%
600	Supplies	\$19,191	\$31,110	\$31,650	\$540	1.7%
800	Other Objects	\$9,010	\$6,855	\$9,430	\$2,575	37.6%
	<i>Total</i>	<i>\$723,284</i>	<i>\$704,772</i>	<i>\$750,457</i>	<i>\$45,685</i>	<i>6.5%</i>
OPERATION & MAINT. OF PLANT SERVICES						
<i>Function 2600</i>						
100	Salaries	\$1,266,100	\$1,382,278	\$1,626,200	\$243,922	17.6%
200	Employee Benefits	\$661,604	\$773,773	\$881,487	\$107,714	13.9%
300	Purchased Professional & Technical Services	\$185,082	\$214,096	\$26,300	(\$187,796)	-87.7%
400	Purchased Property Services	\$440,361	\$377,645	\$456,215	\$78,570	20.8%
500	Other Purchased Services	\$195,090	\$223,019	\$225,355	\$2,336	1.0%
600	Supplies	\$747,689	\$797,770	\$775,850	(\$21,920)	-2.7%
700	Property	\$15,994	\$75,000	\$45,000	(\$30,000)	-40.0%
800	Other Objects	\$1,319	\$1,250	\$1,350	\$100	8.0%
	<i>Total</i>	<i>\$3,513,240</i>	<i>\$3,844,831</i>	<i>\$4,037,757</i>	<i>\$192,926</i>	<i>5.0%</i>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

#	Object	16-17 Actual	17-18 Budget	18-19 Final Budget	Increase (Decrease)	% Change
STUDENT TRANSPORTATION SERVICES						
<i>Function 2700</i>						
100	Salaries	\$1,240,620	\$1,292,917	\$1,386,688	\$93,771	7.3%
200	Employee Benefits	\$483,192	\$551,562	\$624,981	\$73,419	13.3%
300	Purchased Professional & Technical Services	\$2,080	\$4,725	\$4,725	\$0	0.0%
400	Purchased Property Services	\$98,228	\$68,725	\$105,175	\$36,450	53.0%
500	Other Purchased Services	\$392,360	\$388,939	\$218,344	(\$170,595)	-43.9%
600	Supplies	\$285,104	\$332,773	\$380,920	\$48,147	14.5%
700	Property	\$336,854	\$312,000	\$285,000	(\$27,000)	-8.7%
800	Other Objects	\$204	\$175	\$175	\$0	0.0%
	<i>Total</i>	\$2,838,642	\$2,951,816	\$3,006,008	\$54,192	1.8%
OTHER SUPPORT SERVICES						
<i>Function 2800</i>						
100	Salaries	\$359,916	\$344,510	\$350,308	\$5,798	1.7%
200	Employee Benefits	\$181,718	\$224,537	\$264,207	\$39,670	17.7%
300	Purchased Professional & Technical Services	\$41,607	\$34,988	\$40,280	\$5,292	15.1%
500	Other Purchased Services	\$15,562	\$31,350	\$33,050	\$1,700	5.4%
600	Supplies	\$85,494	\$36,985	\$60,341	\$23,356	63.1%
800	Other Objects	\$1,389	\$1,100	\$1,500	\$400	36.4%
	<i>Total</i>	\$685,686	\$673,470	\$749,686	\$76,216	11.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

#	Object	16-17 Actual	17-18 Budget	18-19 Final Budget	Increase (Decrease)	% Change
OTHER SUPPORT SERVICES						
<i>Function 2900</i>						
500	Other Purchased Services	\$38,493	\$38,000	\$40,000	\$2,000	5.3%
	<i>Total</i>	\$38,493	\$38,000	\$40,000	\$2,000	5.3%
TOTAL 2000	SUPPORT SERVICES	\$12,698,923	\$13,409,875	\$14,021,302	\$611,427	4.6%
STUDENT ACTIVITIES						
<i>Function 3200</i>						
100	Salaries	\$446,281	\$438,415	\$473,010	\$34,595	7.9%
200	Employee Benefits	\$174,425	\$187,233	\$201,669	\$14,436	7.7%
300	Purchased Professional & Technical Services	\$69,787	\$81,871	\$92,896	\$11,025	13.5%
400	Purchased Property Services	\$24,536	\$22,650	\$22,600	(\$50)	-0.2%
500	Other Purchased Services	\$44,541	\$74,335	\$63,358	(\$10,977)	-14.8%
600	Supplies	\$96,214	\$88,145	\$128,340	\$40,195	45.6%
700	Property	\$8,478	\$0	\$10,000	\$10,000	0.0%
800	Other Objects	\$36,140	\$16,120	\$16,120	\$0	0.0%
	<i>Total</i>	\$900,402	\$908,769	\$1,007,993	\$99,224	10.9%
COMMUNITY SERVICES						
<i>Function 3300</i>						
800	Other Objects	\$28,400	\$35,000	\$40,000	\$5,000	14.3%
	<i>Total</i>	\$28,400	\$35,000	\$40,000	\$5,000	14.3%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$928,802	\$943,769	\$1,047,993	\$104,224	11.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2018-19 FINAL BUDGET
JUNE 20, 2018**

				18-19		
#	Object	16-17 Actual	17-18 Budget	Final Budget	Increase (Decrease)	% Change
DEBT SERVICE						
<i>Function 5100</i>						
800	Other Objects	\$1,057,116	\$1,183,719	\$1,352,468	\$168,749	14.3%
900	Other Financing Uses	\$2,000,000	\$2,597,450	\$2,779,876	\$182,426	7.0%
	<i>Total</i>	\$3,057,116	\$3,781,169	\$4,132,344	\$351,175	9.3%
FUND TRANSFERS						
<i>Function 5200</i>						
900	Other Financing Uses	\$869,386	\$763,636	\$2,995,956	\$2,232,320	292.3%
	<i>Total</i>	\$869,386	\$763,636	\$2,995,956	\$2,232,320	292.3%
BUDGETARY RESERVE						
<i>Function 5900</i>						
800	Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000 OTHER FINANCING USES		\$3,926,502	\$4,944,805	\$7,528,300	\$2,583,495	52.2%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$40,230,910	\$43,290,874	\$47,256,640	\$3,965,766	9.2%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PSERS FUND BALANCE STABILIZATION FUNDS
2018-2019 FINAL BUDGET
JUNE 20, 2018**

PROJECTED RATES

	ER Rate	Projected Rate Increase	% Increase	Rate in Budget	Budget Rate Increase	% Increase
11-12	8.65%	3.01%	53.37%	9.50%	1.28%	15.57%
12-13	12.36%	3.71%	42.89%	11.50%	2.00%	21.05%
13-14	16.93%	4.57%	36.97%	15.00%	3.50%	30.43%
14-15	21.40%	4.47%	26.40%	18.50%	3.50%	23.33%
15-16	25.84%	4.44%	20.75%	25.42%	6.92%	37.41%
16-17	30.03%	4.19%	16.22%	28.00%	2.58%	10.15%
17-18	32.57%	2.54%	8.46%	30.50%	2.50%	8.93%
18-19	33.43%	0.86%	2.64%	31.00%	0.50%	1.64%
19-20	34.79%	1.36%	4.07%	32.00%	1.00%	3.23%
20-21	35.26%	0.47%	1.35%	33.00%	1.00%	3.13%
21-22	35.68%	0.42%	1.19%	34.25%	1.25%	3.79%
22-23	36.32%	0.64%	1.79%	35.50%	1.25%	3.65%
23-24	33.84%	-2.48%	-6.83%	33.84%	-1.66%	-4.68%
24-25	33.94%	0.10%	0.30%	33.94%	0.10%	0.30%
25-26	34.18%	0.24%	0.71%	34.18%	0.24%	0.71%

ER Rate represents the projected PSERS employer contribution rate as of December 7, 2016. The Rate in the budget is the estimated employer rate for budgeting to smooth the rate increases using the PSERS stabilization fund balance.

PROJECTED TOTAL COSTS

	Payroll	Actual ER Cost	Budget	Planned Use of Fund Balance	Remaining Fund Balance
11-12	16,207,232	1,416,217	1,539,687	-	2,135,343
12-13	16,737,537	2,043,690	1,924,817	-	1,969,835
13-14	16,445,726	2,803,900	2,466,859	-	1,982,000
14-15	16,726,593	3,552,342	3,094,420	-	2,533,626
15-16	17,304,726	4,429,100	4,423,905	-	2,591,626
16-17	18,062,222	5,308,757	5,416,717	-	2,349,626
17-18	18,573,329	6,056,917	5,664,865	(376,000)	1,973,626
18-19	19,430,535	6,495,628	6,023,466	(472,162)	1,501,464
19-20*	20,013,451	6,962,680	6,404,304	(558,375)	943,089
20-21*	20,613,855	7,268,445	6,802,572	(465,873)	477,216
21-22*	21,232,270	7,575,674	7,272,053	(303,621)	173,594
22-23*	21,869,238	7,942,907	7,763,580	(179,328)	(5,734)
23-24*	22,525,315	7,622,567	7,622,567	-	(5,734)
24-25*	23,201,075	7,874,445	7,874,445	-	(5,734)
25-26*	23,897,107	8,168,031	8,168,031	-	(5,734)

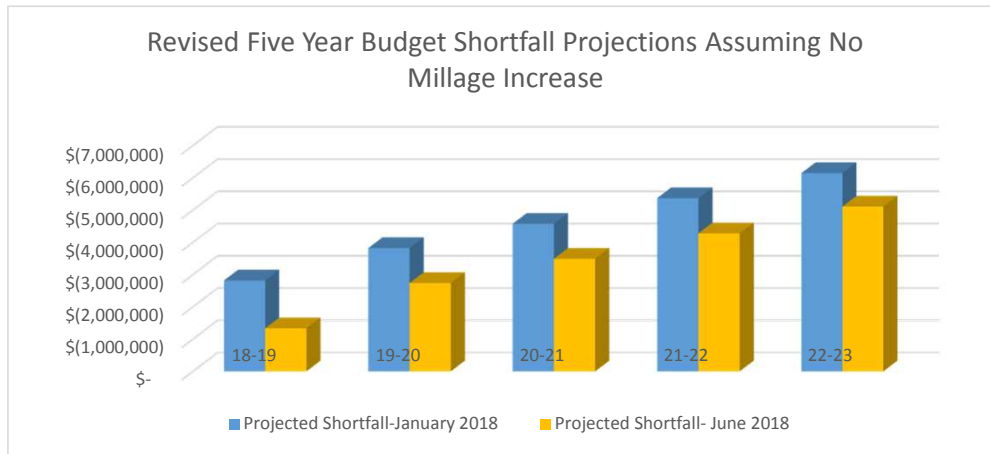
PROJECTED ANNUAL INCREASES- ASSUMING 3%

	Payroll Increase	Actual Increase	Budget Increase	Actual Mills Equivalent	Budget Mills Equivalent
11-12	53,068	505,974	211,815	0.3666	0.1535
12-13	530,305	627,473	385,130	0.4547	0.2791
13-14	(291,811)	760,210	542,042	0.5509	0.3928
14-15	280,867	748,442	627,561	0.5423	0.4547
15-16	578,133	876,758	1,329,485	0.6353	0.9634
16-17	757,496	879,657	992,812	0.6374	0.7194
17-18	511,107	748,160	248,148	0.5421	0.1798
18-19*	857,206	438,711	358,601	0.3179	0.2598
19-20*	582,916	467,052	380,838	0.3384	0.2760
20-21*	600,404	305,766	398,268	0.2216	0.2886
21-22*	618,416	307,229	469,481	0.2226	0.3402
22-23*	636,968	367,233	491,527	0.2661	0.3562
23-24*	656,077	(320,341)	(141,013)	(0.2321)	(0.1022)
24-25*	675,759	251,878	251,878	0.1825	0.1825
25-26*	696,032	293,586	293,586	0.2127	0.2127

* Assumes 3% increase annually on salaries

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET SHORTFALL PROJECTIONS
2018-2019 FINAL BUDGET
JUNE 20, 2018**

	18-19	19-20	20-21	21-22	22-23
Projected Shortfall-January 2018	\$ (2,818,926)	\$ (3,822,039)	\$ (4,577,935)	\$ (5,370,422)	\$ (6,147,065)
Projected Shortfall- June 2018	\$ (1,333,964)	\$ (2,737,695)	\$ (3,491,726)	\$ (4,277,583)	\$ (5,108,927)
Difference	\$ (1,484,962)	\$ (1,084,344)	\$ (1,086,209)	\$ (1,092,839)	\$ (1,038,138)



NOTE: Projected shortfall compares Five Year Projections as of January 2018 compared to Five Year Projections as of June 2018.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS
2018-2019 FINAL BUDGET
JUNE 20, 2018**

Description	Final Budget 18-19	Estimated Budget 19-20	Estimated Budget 20-21	Estimated Budget 21-22	Estimated Budget 22-23	Estimated Budget 23-24
Revenues:						
Local:						
Current Real Estate Taxes	24,179,351	23,977,973	24,226,013	24,476,533	24,729,558	24,985,114
Earned Income Taxes	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Delinquent Real Estate Taxes	910,000	910,000	910,000	910,000	910,000	910,000
Earnings on Investments	400,000	400,000	400,000	400,000	400,000	400,000
IDEA	350,000	350,000	350,000	350,000	350,000	350,000
Other Local Revenues	1,285,700	1,311,414	1,337,642	1,364,395	1,391,683	1,419,517
State:						
Basic Education Funding	5,716,645	5,716,645	5,716,645	5,716,645	5,716,645	5,716,645
Special Education	1,376,381	1,376,381	1,376,381	1,376,381	1,376,381	1,376,381
Transportation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Rental/Sinking Payments	400,000	400,000	400,000	400,000	400,000	400,000
Gaming Revenues	677,820	677,820	677,820	677,820	677,820	677,820
Social Security Reimbursement	745,875	763,566	784,485	805,993	828,105	850,839
PSERS Reimbursement	3,259,425	3,472,479	3,615,812	3,759,193	3,931,604	3,763,711
Other State Revenues	311,490	311,490	311,490	311,490	311,490	311,490
Federal:						
Federal Revenues	209,989	209,989	209,989	209,989	209,989	209,989
Estimated Total Revenue	43,422,676	43,477,757	43,916,277	44,358,439	44,833,275	44,971,505
Excess/(Shortfall)	(3,833,964)	(2,737,695)	(3,491,726)	(4,277,583)	(5,108,927)	(5,637,803)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS ASSUMPTIONS
2018-2019 FINAL BUDGET
JUNE 20, 2018**

Description	Budget	Budget	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
	2015-16	2016-17	2017-18	Budget	Budget	Budget	Budget	Budget
Expenditure Assumptions:								
Building/Departments	4.49%	1.50%	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%
Salaries	1.05%	12.18%	9.55%	9.90%	3.00%	3.00%	3.00%	3.00%
Professionals		7.11%	3.80%	3.90%	2.00%	2.00%	2.00%	2.00%
Support		2.51%	2.25%	3.00%	3.00%	3.00%	3.00%	3.00%
Admin		2.56%	3.50%					
Medical, including RX	0.30%							
Professionals		2.78%	-5.50%	4.00%	5.00%	5.00%	5.00%	5.00%
Admin/Support		1.50%	-4.60%	4.00%	5.00%	5.00%	5.00%	5.00%
Dental	-7.40%	-4.03%	-3.00%	0.00%	1.00%	1.00%	1.00%	1.00%
PSERS	20.51%	30.03%	32.57%	33.43%	34.79%	35.26%	35.68%	36.32%
SS								
Other Benefits	8.09%	1.52%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
District Wide								
Cyber/Charter School	7.90%	16.69%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Special Education (IU)	-13.06%	0.67%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LCTI	-2.59%	2.10%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LCCC	-3.05%	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Debt Service	9.37%	6.02%	3,776,169	4,517,563	4,247,697	4,244,863	4,247,878	4,240,395
Diesel/Heating Oil	-38.05%	-14.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Capital Reserve Transfer	0.00%	-78.54%	458,000	400,000	400,000	400,000	400,000	400,000
Budgetary Reserve	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other District Wide	34.50%	-21.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS ASSUMPTIONS
2018-2019 FINAL BUDGET
JUNE 20, 2018**

Description	Budget 2015-16	Budget 2016-17	Budget 2017-18	Estimated Budget 2018-19	Estimated Budget 2019-20	Estimated Budget 2020-21	Estimated Budget 2021-22	Estimated Budget 2022-23
	Revenue Assumptions:							
Act 1 Index (Adjusted) Assessment	2.20%	2.80%	2.90%	2.40%	2.50%	2.50%	2.50%	2.50%
Assessed Value	1,525,375,300	1,565,356,500	1,564,511,850.00	1,575,196,000	1,590,947,960	1,606,857,440	1,622,926,014	1,639,155,274
Collection Rate	96%	96%	96%	96%	96%	96%	96%	96%
Earned Income Taxes	0.75%	0%	0%	0%	0%	0%	0%	0%
Delinquent Real Estate Taxes	-4.20%	4.94%	2.90%	0.00%	0.00%	0.00%	0.00%	0.00%
Earnings on Investments	-36.47%	62.50%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
IDEA	-6.39%	4.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Local Revenues	1.09%	36.70%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%
State:								
Basic Education Funding	7.90%	-2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education	7.67%	-0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transportation	-7.30%	7.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rental/Sinking Payments	-15.80%	-5.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gaming Revenues	0.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Social Security Reimbursement								
PSERS Reimbursement								
Other State Revenues	6.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal:								
Federal Revenues	1.60%	-1.55%	0.00%	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	YES	NO	NO	NO	NO
Max Millage Increase in mills	0.0000	0.4470	0.4629	0.2772	0.4060	0.4060	0.4060	0.4060
New Millage Rate	15.9631	15.9631	15.9631	16.2403	16.2403	16.2403	16.2403	16.2403
Millage Increase Generated	-	-	724,259	436,644	645,937	652,396	658,920	665,509

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS
2018-2019 FINAL BUDGET
JUNE 20, 2018**

Description	Final Budget 18-19	Estimated Budget 19-20	Estimated Budget 20-21	Estimated Budget 21-22	Estimated Budget 22-23	Estimated Budget 23-24
Northwestern Elementary	68,160	68,842	69,530	70,225	70,928	71,637
Weisenberg Elementary	65,340	65,993	66,653	67,320	67,993	68,673
Middle School	86,560	87,426	88,300	89,183	90,075	90,975
High School	117,760	118,938	120,127	121,328	122,542	123,767
Business Office	87,220	88,092	88,973	89,863	90,761	91,669
Superintendent	20,550	20,756	20,963	21,173	21,384	21,598
Curriculum	240,265	242,668	245,094	247,545	250,021	252,521
Technology	782,626	790,452	798,357	806,340	814,404	822,548
Special Education	25,530	25,785	26,043	26,304	26,567	26,832
Assistant Superintendent	22,400	22,624	22,850	23,079	23,310	23,543
Human Resources	33,660	33,997	34,337	34,680	35,027	35,377
Buildings & Grounds	799,715	807,712	815,789	823,947	832,187	840,509
Transportation	488,345	493,228	498,161	503,142	508,174	513,256
Athletics	288,706	291,593	294,509	297,454	300,429	303,433
Expenditures:						
Building & Department Budgets	3,126,837	3,158,105	3,189,686	3,221,583	3,253,799	3,286,337
Salaries-All Staff						
Professionals	12,709,741	13,091,033	13,483,764	13,888,277	14,304,925	14,734,073
Support Staff	5,094,138	5,196,021	5,299,941	5,405,940	5,514,059	5,624,340
Administration	1,626,656	1,675,456	1,725,719	1,777,491	1,830,816	1,885,740
Total Salaries	19,430,535	19,962,510	20,509,425	21,071,708	21,649,800	22,244,153
Total Benefits-All Staff						
Medical & Prescription						
Professionals	2,093,931	2,198,628	2,308,559	2,423,987	2,545,186	2,672,446
Admin/Support	908,717	954,153	1,001,860	1,051,954	1,104,551	1,159,779
Dental	131,347	132,660	133,987	135,327	136,680	138,047
PSERS	6,485,281	6,944,957	7,231,623	7,518,395	7,863,207	8,257,421
Social Security	1,486,927	1,527,132	1,568,971	1,611,986	1,656,210	1,701,678
Other Benefits	400,721	404,728	408,775	412,863	416,992	421,162
Total Benefits	11,506,924	12,162,258	12,653,776	13,154,502	13,722,827	14,320,532
District Wide						
Cyber/Charter School	1,257,600	1,320,480	1,386,504	1,455,829	1,528,621	1,605,052
Special Education (IU)	1,348,228	1,388,675	1,430,335	1,473,245	1,517,442	1,562,966
LCTI	1,115,275	1,126,428	1,137,692	1,149,069	1,160,560	1,172,165
LCCC	248,847	251,335	253,849	256,387	258,951	261,541
Debt Service	4,127,344	4,247,697	4,244,863	4,247,878	4,240,395	4,242,727
Diesel/Heating Oil	387,000	390,870	394,779	398,726	402,714	406,741
Capital Reserve Transfer	400,956	400,000	400,000	400,000	400,000	400,000
Budgetary Reserve	400,000	400,000	400,000	400,000	400,000	400,000
Other District Wide	3,907,094	1,407,094	1,407,094	1,407,094	1,407,094	1,407,094
Total District Wide	13,192,344	10,932,579	11,055,116	11,188,229	11,315,777	11,458,285
Estimated Total Expenditures	47,256,640	46,215,452	47,408,003	48,636,022	49,942,202	50,609,308