

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2019-2020

GENERAL FUND BUDGET



PROPOSED FINAL BUDGET

May 15, 2019

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 PROPOSED FINAL BUDGET SUMMARY
MAY 2019**

		Final	January 2019	April 2019	May 2019			
	Actual	Budget	Budget	Budget	Budget	Change from	Change from	% Change from
	2017-18	2018-19	2019-20	2019-20	2019-20	April	2018-19	2018-19
Northwestern Elementary	76,574	68,160	69,120	69,120	69,120	-	960	
Weisenberg Elementary	78,531	65,340	63,840	63,840	63,840	-	(1,500)	
Middle School	81,809	86,560	82,530	82,880	82,880	-	(3,680)	
High School	122,169	117,760	120,960	120,960	120,960	-	3,200	
Business Office	96,302	87,220	92,485	92,485	92,485	-	5,265	
Superintendent	13,436	20,550	18,500	18,500	18,500	-	(2,050)	
Curriculum	291,246	240,265	236,600	236,600	237,000	400	(3,265)	
Technology	643,405	782,626	765,000	765,000	765,000	-	(17,626)	
Special Education	25,908	25,530	25,000	25,000	25,000	-	(530)	
Assistant Superintendent	91,707	22,400	4,900	4,900	4,900	-	(17,500)	
Human Resources	28,203	33,660	47,030	47,030	47,030	-	13,370	
Buildings & Grounds	860,996	799,715	803,715	803,715	819,215	15,500	19,500	
Transportation	405,666	488,345	510,395	510,395	510,395	-	22,050	
Athletics & Activities	227,717	288,706	289,228	259,228	250,728	(8,500)	(37,978)	
Police	-	-	38,000	38,000	38,000	-	38,000	
Total Building & Departments	3,043,670	3,126,837	3,167,303	3,137,653	3,145,053	7,400	18,216	0.58%
District Wide:								
Salaries:								
Professionals	12,179,824	12,709,741	13,192,711	13,022,195	12,982,486	(39,709)	272,745	
Support Staff	4,435,591	5,094,138	5,246,962	5,099,968	5,187,963	87,995	93,825	
Administration	1,581,904	1,626,656	1,683,589	1,744,474	1,744,474	-	117,818	
Total Salaries	18,197,319	19,430,535	20,123,262	19,866,637	19,914,923	48,286	484,388	2.49%
Benefits-All Staff								
Medical	2,186,978	2,319,014	2,319,014	2,242,927	2,112,795	(130,132)	(206,219)	
Dental	119,238	131,347	131,347	131,310	130,440	(870)	(907)	
Life Insurance	33,361	32,683	33,663	33,142	33,217	75	534	
Long-Term Disability	31,036	37,539	38,665	38,104	38,002	(102)	463	
Vision	11,235	12,635	20,000	12,835	12,759	(76)	124	
Prescription	598,901	683,634	683,634	683,594	635,649	(47,945)	(47,985)	
Social Security	1,385,817	1,486,927	1,539,430	1,520,289	1,523,983	3,694	37,056	
PSERS	5,916,643	6,485,281	6,900,267	6,801,387	6,817,944	16,557	332,663	
Tuition	87,693	46,285	75,000	40,355	40,346	(9)	(5,939)	
Unemployment Compensation	7,925	26,447	25,000	26,172	26,527	355	80	
Workers' Compensation	163,808	159,307	160,000	161,635	156,193	(5,442)	(3,114)	
Other Benefits	55,088	85,825	85,000	80,767	80,768	1	(5,057)	
Total Benefits-All Staff	10,597,723	11,506,924	12,011,020	11,772,517	11,608,623	(163,894)	101,699	0.88%
District Wide & Grants	9,217,393	13,192,344	11,734,399	12,028,551	12,137,051	108,500	(1,055,293)	-8.00%
Total Expenditures	41,056,104	47,256,640	47,035,984	46,805,358	46,805,650	292	(450,990)	-0.95%
Total Revenue	42,185,438	43,422,676	44,000,678	44,228,465	44,261,879	33,414	839,203	1.93%
Surplus/(Shortfall) before FB	1,129,334	(3,833,964)	(3,035,306)	(2,576,893)	(2,543,771)	33,122		
FB Use for HS Modernization/Stadium		2,500,000						
General Fund Operating Shortfall		(1,333,964)						
Potential Millage Increase (0.3735 mills 2.30%)			615,000	615,000	615,000			
Revised Shortfall			(2,420,306)	(1,961,893)	(1,928,771)			

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.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2018-2019 BUDGET
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2018-2019
LOCAL REVENUE		
Local Real Estate Taxes	Variance based on assessed value growth & proposed tax increase	\$ 678,000
Interim Real Estate Taxes	Variance based on collection history	\$ 25,000
Delinquent Real Estate Taxes	Variance based on collection history	\$ 100,000
Earnings on Investments	Variance based on anticipated interest rates	\$ 200,000
Contributions/Donations	Variance based on LVHN donation/sponsorship	\$ 43,000
All Other Local Sources (net)		\$ 55,000
LOCAL REVENUE- TOTAL CHANGE		\$ 1,101,000
STATE REVENUE		
Basic Education Funding	Variance based on Governor's budget & reallocation of Ready to Learn	\$ 274,000
Special Education Funding	Variance based on Governor's budget	\$ 34,000
Transportation	Variance based on Governor's budget	\$ 125,000
Rental and Sinking Payments (debt service)	Variance based on anticipated reimbursement for debt service	\$ (25,000)
Safe Schools Grant	Variance based on anticipated grant	\$ 20,000
Ready to Learn	Reallocation by state of funds to Basic Education	\$ (230,000)
Retirement Reimbursement	Variance in Employer Contribution Rate to 34.29%	\$ 135,000
All Other State Sources (net)		\$ 10,000
STATE REVENUE- TOTAL CHANGE		\$ 343,000
FEDERAL REVENUE		
All Federal Sources (net)		\$ 10,000
FEDERAL REVENUE- TOTAL CHANGE		\$ 10,000
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 1,454,000

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019**

		17-18	18-19	19-20	Increase/
Account	Description	Actual	Budget	Budget	(Decrease)
6111	Current Real Estate Taxes	\$22,895,700	\$24,179,351	\$24,857,719	\$678,368
6112	Interim Real Estate Taxes	\$402,245	\$350,000	\$375,000	\$25,000
6113	Public Utility Realty Tax	\$27,548	\$30,000	\$30,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$57,919	\$50,000	\$60,000	\$10,000
6151	Earned Income Taxes	\$2,524,982	\$2,600,000	\$2,625,000	\$25,000
6153	Real Estate Transfer Taxes	\$482,190	\$400,000	\$400,000	\$0
6411	Delinquent Real Estate Taxes	\$1,046,228	\$900,000	\$1,000,000	\$100,000
6412	Delinquent Int. Real Estate Taxes	\$6,594	\$10,000	\$10,000	\$0
6420	Delinquent Per Capita Taxes, Sec.679	\$72	\$0	\$0	\$0
6510	Earnings on Investments	\$452,890	\$400,000	\$600,000	\$200,000
6710	Admissions - Student Activities	\$55,767	\$60,000	\$75,000	\$15,000
6740	Fees	\$56,439	\$50,000	\$50,000	\$0
6790	Misc Transportation	\$0	\$0	\$0	\$0
6831	Intermediate Unit-Federal Pass Through	\$9,323	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$352,506	\$350,000	\$360,000	\$10,000
6910	Rentals	\$18,841	\$20,000	\$20,000	\$0
6920	Contributions/Donations Private Sources	\$45,714	\$0	\$42,500	\$42,500
6921	Capital Contributions	\$134,651	\$200,000	\$200,000	\$0
6943	Adult Education	\$5,129	\$10,000	\$5,000	(\$5,000)
6944	Tuition - Other Districts	\$8,341	\$10,000	\$10,000	\$0
6961	Transportation Fees	\$0	\$0	\$0	\$0

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019**

Account	Description	17-18 Actual	18-19 Budget	19-20 Budget	Increase/ (Decrease)
6991	Refund of a Prior Year Expenditure	\$105,552	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$85,137	\$100,000	\$100,000	\$0
TOTAL	REVENUE FROM LOCAL SOURCES	\$28,779,499	\$29,725,051	\$30,825,919	\$1,100,868
7000	REVENUE FROM STATE SOURCES				
7110	Basic Education Funding	\$5,692,596	\$5,716,645	\$5,990,710	\$274,065
7160	Tuition for Section 1305 & 1306	\$26,930	\$40,000	\$40,000	\$0
7271	Special Education Of Exceptional Pupils	\$1,355,362	\$1,376,381	\$1,410,370	\$33,989
7310	Transportation	\$0	\$1,000,000	\$0	(\$1,000,000)
7311	Pupil Transportation	\$1,042,890	\$0	\$1,050,000	\$1,050,000
7312	Nonpublic Transportation	\$71,610	\$0	\$75,000	\$75,000
7320	Rental And Sinking Fund Payments	\$387,110	\$400,000	\$375,000	(\$25,000)
7330	Health Services	\$39,211	\$41,000	\$40,000	(\$1,000)
7340	State Property Tax Reduction Allocation	\$676,584	\$677,820	\$677,820	\$0
7360	Safe Schools Grant	\$0	\$0	\$20,000	\$20,000
7505	Ready to Learn	\$230,490	\$230,490	\$0	(\$230,490)
7810	Revenue For Social Security Payments	\$690,877	\$745,875	\$757,350	\$11,475
7820	Revenue For Retirement Payments	\$2,973,714	\$3,259,425	\$3,394,710	\$135,285
TOTAL	REVENUE FROM STATE SOURCES	\$13,187,374	\$13,487,636	\$13,830,960	\$343,324

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019

Account	Description	17-18 Actual	18-19 Budget	19-20 Budget	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$162,471	\$154,124	\$160,000	\$5,876
8515	Improving Teacher Quality - Title II	\$46,093	\$35,865	\$40,000	\$4,135
8517	Title IV	\$10,000	\$20,000	\$20,000	\$0
8820	Medical Assistance Reimbursement	\$0	\$0	\$0	\$0
8000	REVENUE FROM FEDERAL SOURCES	\$218,564	\$209,989	\$220,000	\$10,011
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$42,185,438	\$43,422,676	\$44,876,879	\$1,454,203

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 PROPOSED FINAL BUDGET
TAX MILLAGE/RATE CHART
MAY 15, 2019**

	Estimated		
	Assessed	Change in	
	Value	Assessment	Percent
2019-2020	1,647,463,900	3,434,200	0.21%
2018-2019	1,644,029,700		
		2019-2020	
		Millage	
		16.6138	
	Property	2019-2020	
	Assessment	Tax Bill	
	1,000	\$16.58	
	50,000	\$829.20	
	100,000	\$1,658.40	
	110,000	\$1,824.24	
	120,000	\$1,990.08	
	130,000	\$2,155.92	
	140,000	\$2,321.76	
	150,000	\$2,487.60	
	160,000	\$2,653.44	
	170,000	\$2,819.28	
	180,000	\$2,985.12	
	190,000	\$3,150.96	
	210,000	\$3,482.64	
	216,000	\$3,582.14	
Average	220,000	\$3,648.48	
	230,000	\$3,814.32	
	240,000	\$3,980.16	
	250,000	\$4,146.00	
	260,000	\$4,311.84	
	270,000	\$4,477.68	
	280,000	\$4,643.52	
	290,000	\$4,809.36	
	300,000	\$4,975.20	
	350,000	\$5,804.40	
	400,000	\$6,633.60	
	450,000	\$7,462.80	
	500,000	\$8,292.00	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMMARY
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019**

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	\$ 1,744,754	\$ (865,793)	\$ 878,737	\$ 209,108
				\$ 3,653,425	\$ 1,107,829

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 commercial development of West Hill Business Center. The land West Hills Business Center developed was previously 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.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2018-2019 BUDGET
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2018-2019	% CHANGE
SALARIES	Collective Bargaining Agreement Increases	\$ 436,000	
	Resignations, leaves & additional staffing needs	\$ (165,000)	
	Changes on existing staffing-Admin & Support	\$ 219,000	
	Net additional staffing changes	\$ (2,000)	
	SALARIES- TOTAL CHANGE	\$ 488,000	2.49%
BENEFITS			
Health Benefits (medical, dental, RX)	Plan design changes effective January 2020	\$ (50,000)	
Health Benefits (medical, dental, RX)	Employee/Retiree open enrollment plan changes & opt-out	\$ (209,000)	
PSERS	Estimated rate increase from 33.43% to 34.29%	\$ 333,000	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 24,000	
	BENEFITS- TOTAL CHANGE	\$ 98,000	0.87%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
Other Professional Services	Variance based on anticipated needs	\$ (33,000)	
Other Professional Services	Reclassification of athletic trainer fees to capital reserve transfer	\$ (30,000)	
Other Services (net)		\$ (3,000)	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ (66,000)	-3.91%
PURCHASED PROPERTY SERVICES			
Repairs & Maintenance	Variance based on anticipated needs	\$ 30,000	
Other Services (net)		\$ (3,000)	
	PURCH PTY SVCS- TOTAL CHANGE	\$ 27,000	4.30%
OTHER PURCHASED SERVICES			
Contracted Carriers	Variance based on Brandywine contracted services utilization	\$ (40,000)	
Insurance	Variance based on renewal estimates	\$ 23,000	
Cyber/Charter School	Variance based on projected enrollment	\$ 761,000	
Vo Tech/CCAITS (LCTI)	Variance based on projected contribution	\$ 76,000	
Other Services (net)		\$ (1,000)	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 819,000	24.48%
SUPPLIES			
General Supplies	Variance based on anticipated needs	\$ 31,000	
Electricity	Variance based on anticipated needs	\$ 25,000	
Oil /Diesel/Gasoline	Variance in price per gallon & usage	\$ 104,000	
Instructional Supplies & Technology	Variance due to budget plan & reclassification from 618 & 7XX	\$ 109,000	
Other Supplies (net)		\$ (4,000)	
	SUPPLIES- TOTAL CHANGE	\$ 265,000	10.74%
PROPERTY			
Capital Equipment	Variance based on anticipated needs	\$ 102,000	
Technology Equipment	Replacement equipment	\$ (164,000)	
	PROPERTY- TOTAL CHANGE	\$ (62,000)	11.46%
OTHER FINANCING USES			
Debt	Variance based on scheduled debt payments & new debt service	\$ 110,000	
Capital Reserve Transfer	Variance based on scheduled capital reserve transfer for stadium in 1819	\$ (2,500,000)	
Capital Reserve Transfer	Variance based on planned capital reserve transfer for FMP	\$ 373,000	
Other Financing Uses (net)	Variance due to planned budget transfers from prior year	\$ (3,000)	
	OTHER FINANCING USES- TOTAL CHANGE	\$ (2,020,000)	-38.64%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ (451,000)	-0.95%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 15, 2019**

		2017-18	2018-19	2019-20	
		Actual	Budget	Proposed Final Budget	Change from 2018-19
OBJ	Description				
100	SALARIES				
111	ADMIN-REG SALARY	1,581,904	1,626,657	1,744,474	117,817
116	EMPLOYEE INS OPT OUT	14,400	14,400	18,000	3,600
121	PROFESSIONAL SALARIES	11,021,951	11,662,684	11,906,971	244,287
122	PROFESSIONAL SUBSTITUTE	401,832	290,000	290,000	-
123	PROFESSIONAL OVERTIME	92,669	85,212	86,575	1,363
126	EMPLOYEE INS OPT OUT	130,350	127,800	120,600	(7,200)
131	PROFESSIONAL OTHER	658,671	666,145	693,240	27,095
132	PROFESSIONAL OTHER SUBSTITUTE	3,302	700	700	-
133	PROFESSIONAL OTHER OVERTIME	1,400	-	-	-
136	EMPLOYEE INS OPT OUT	7,200	7,200	7,200	-
141	ADULT EDUCATION SALARIES	-	5,000	5,000	-
151	OFFICE SALARIES	1,015,421	1,063,803	1,091,337	27,534
152	OFFICE SUBSTITUTE	21,455	1,000	1,000	-
153	OFFICE OVERTIME	1,895	7,000	7,000	-
156	EMPLOYEE INS OPT OUT	18,000	18,000	18,000	-
161	TRADE SALARIES	587,858	618,401	633,028	14,627
162	TRADE SUBSTITUTES	2,771	15,627	16,229	602
163	TRADE OVERTIME	33,896	33,315	33,544	229
166	EMPLOYEE INS OPT OUT	10,500	7,200	14,400	7,200
171	OPERATIVE REG SALARIES	958,818	1,008,545	1,029,211	20,666
172	OPERATIVE SUBSTITUTES	44,541	95,888	95,888	-
173	OVERTIME	109	-	-	-
174	DIST PAID/MISC/LAYOVER	2,125	-	-	-
175	PRIVATE PAID	6,655	-	-	-
178	SPORT TRIPS	26,170	30,000	30,000	-
181	SERVICE WORK SALARIES	766,574	1,080,584	1,070,796	(9,788)
182	SERVICE WORK SUBSTITUE	29,060	15,000	15,000	-
183	SERVICE WORK OVERTIME	41,485	30,000	30,000	-
186	EMPLOYEE INS OPT OUT	10,800	10,800	10,800	-
187	CUSTODIAN SUMMER MAINT	9,191	20,000	20,000	-
191	INST ASST REG SALARY	870,907	1,051,074	1,091,030	39,956
192	INST ASST SUBSTITUTES	16,630	23,900	23,900	-
196	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	-
	TOTAL 1XX- SALARIES	18,392,139	19,619,535	20,107,523	487,988
200	BENEFITS				
211	MEDICAL INSURANCE	1,992,128	2,130,014	1,920,195	(209,819)
212	DENTAL INSURANCE	119,238	131,347	130,440	(907)
213	LIFE INSURANCE	33,361	32,683	33,217	534
214	DISABILITY INSURANCE	31,036	37,539	38,002	463
215	EYE CARE INSURANCE	11,235	12,635	12,759	124
216	PRESCRIPTION INSURANCE	598,901	683,634	635,649	(47,985)
219	OTHER GROUP INSURANCE	4,713	-	-	-
221	SOCIAL SECURITY	1,380,897	1,486,927	1,523,983	37,056
230	RETIREMENT (PSERS)	5,916,643	6,485,281	6,817,944	332,663
240	TUITION REIMBURSEMENT	87,693	46,285	40,346	(5,939)
250	UNEMPLOYMENT COMPENSATION	7,925	26,447	26,527	80
260	WORKERS COMPENSATION	163,808	159,307	156,193	(3,114)
290	OTHER BENEFITS	55,088	85,825	80,768	(5,057)
	TOTAL 2XX- BENEFITS	10,402,665	11,317,924	11,416,023	98,099

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 15, 2019

				2019-20	
		2017-18	2018-19	Proposed Final	Change from
OBJ	Description	Actual	Budget	Budget	2018-19
300	CONTRACTED PROFESSIONAL SERVICES				
313	TAX COLL SVCS	32,675	35,000	35,000	-
322	PROF EDUCATION SVCS/IU'S	1,011,426	1,039,684	1,041,164	1,480
324	PROF EDUCATION SVCS	38,034	41,165	-	(41,165)
329	PROF EDUCATION SVCS-OTHER	242,531	267,379	271,350	3,971
330	OTHER PROF. SERVICES	254,052	224,225	161,375	(62,850)
340	TECHNICAL SERVICES	6,502	4,000	4,600	600
348	CONTRACTED TECHNICAL SVCS	25,222	19,976	31,250	11,274
350	SECURITY/SAFETY SVCS	83,960	16,300	7,500	(8,800)
360	PROFESSIONAL DEVELOPMENT	800	-	31,300	31,300
390	OTHER PROF/TECH SER.	49,051	50,631	48,418	(2,213)
	TOTAL 3XX-PROF SERVICES	1,744,252	1,698,360	1,631,957	(66,403)
400	PURCHASED TECHNICAL SERVICES				
411	DISPOSAL SERVICES	23,253	23,500	24,500	1,000
415	LAUNDRY/LINEN/DRY CLEAN	22,853	22,300	22,700	400
424	SEWAGE	124,061	140,000	130,000	(10,000)
430	REPAIR/MAINT. SER.	302,484	320,500	350,750	30,250
432	R&M EQUIPMENT	6,085	10,475	14,275	3,800
441	RENTALS	8,477	9,000	9,000	-
442	RENTAL/EQUIP/VEHICLES	65,191	60,460	62,460	2,000
444	RENTAL OF VEHICLES	2,200	3,000	3,000	-
460	EXTERMINATION SER.	4,160	5,480	5,480	-
490	OTHER PUR. PROP. SER.	38,048	43,885	43,885	-
	TOTAL 4XX-TECHNICAL SERVICES	596,812	638,600	666,050	27,450
500	OTHER PURCHASED SERVICES				
513	CONTRACTED CARRIERS	89,595	122,400	82,400	(40,000)
516	IU TRANSPORTATION	44,732	50,000	50,000	-
522	AUTO LIABILITY INSURANCE	47,186	50,444	55,489	5,045
523	GEN. PROP/LIAB. INSURANCE	94,550	97,093	106,802	9,709
525	BONDING INSURANCE	4,639	3,500	4,500	1,000
529	OTHER INSURANCE	73,000	75,286	82,815	7,529
530	PHONE/POSTAGE/METER	18,095	19,150	23,850	4,700
538	TECH COMMUNICATIONS	99,537	131,242	127,719	(3,523)
540	ADVERTISING	13,931	28,500	30,350	1,850
550	PRINTING/BINDING	14,178	18,876	19,606	730
561	TUITION/PA. LEA'S	2,727	15,000	10,000	(5,000)
562	TUITION PA CHARTER SCHOOL	1,291,722	1,257,600	2,019,000	761,400
564	VO TECH/CCAITS (LCTI)	1,022,483	1,115,275	1,191,488	76,213
566	TUITION INSTITUTE HIGHER ED (LCCC)	252,456	248,847	247,570	(1,277)
567	TUITION TO APS	2,145	20,000	20,000	-
568	TUITION-PRIVATE INSTITUTES	76	-	-	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	47,419	48,910	49,042	132
590	MISC. PUR. SVCS.	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	39,679	40,000	40,000	-
	TOTAL 5XX-OTHER SERVICES	3,158,152	3,343,623	4,162,131	818,508

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 15, 2019**

		2017-18	2018-19	2019-20	
		Actual	Budget	Proposed Final	Change from
OBJ	Description			Budget	2018-19
600	SUPPLIES				
612	TESTING	21,601	10,855	10,655	(200)
613	MUSIC	2,655	1,600	1,800	200
614	ART	4,116	4,000	4,000	-
615	PHYS ED/HEALTH	1,543	1,400	1,400	-
616	SCIENCE	2,707	2,000	1,700	(300)
619	GENERAL SUPPLIES/MAT'L'S	864,770	834,390	865,727	31,337
622	ELECTRICITY	278,109	275,000	300,000	25,000
623	BOTTLED GAS	-	1,050	1,050	-
624	OIL	192,343	215,000	275,000	60,000
626	GASOLINE	53,015	45,000	55,000	10,000
627	DIESEL FUEL	131,965	172,000	206,250	34,250
635	MEALS/REFRESHMENTS	6,346	7,375	7,200	(175)
641	CONSUMABLES/PERIODICALS	61,973	52,360	49,325	(3,035)
649	NON-CONSUMABLES/TEXTS	108,370	247,765	246,100	(1,665)
650	TECH SUPPLIES & FEES	732,256	594,370	703,616	109,246
	TOTAL 6XX-SUPPLIES	2,461,769	2,464,165	2,728,823	264,658
700	PROPERTY				
752	OTHR ORIG/CAPITAL	95,135	30,000	40,000	10,000
756	CAPITALIZED TECH NEW	-	-	35,000	35,000
758	TECH - ORIG CAPITAL	116,985	166,713	3,000	(163,713)
762	OTHR REPLC/CAPITAL	165,387	310,000	355,000	45,000
768	TECH-REPLAC-CAPITAL	68,500	-	-	-
788	TECHNOLOGY INFRASTRUC	57,962	40,000	52,117	12,117
	TOTAL 7XX-PROPERTY	503,969	546,713	485,117	(61,596)
800	OTHER				
810	DUES & FEES	112,257	59,420	61,653	2,233
820	CLAIMS/JUDGEMENTS	370	-	500	500
831	INTEREST/IMPROVE LOAN	124,999	149,000	320,638	171,638
832	INTEREST/SERIAL BONDS	1,120,318	1,198,468	1,241,235	42,767
860	DONATION- COMMUNITY SERVICES	2,500	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	27,428	40,000	35,000	(5,000)
890	MISC. EXPENDITURES	4,440	400,000	400,000	-
	TOTAL 8XX-OTHER	1,392,312	1,851,888	2,064,026	212,138
900	OTHER FINANCING USES				
911	LOAN PRINCIPAL PAYMENTS	800,000	800,000	950,000	150,000
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,615,000	1,979,876	1,725,000	(254,876)
932	CAPITAL RESERVE FUND TRANSFERS		2,995,956	869,000	(2,126,956)
939	OTHER FUND TRANSFERS	588,356	-	-	-
	TOTAL 9XX-OTHER FIN. USES	3,003,356	5,775,832	3,544,000	(2,231,832)
	GRAND TOTAL	41,655,427	47,256,640	46,805,650	(450,990)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
USE OF FUND BALANCE
2019-2020 PROPOSED FINAL BUDGET
MAY 15, 2019**

Estimated Operating Shortfall- May 2019		<u>(1,928,771)</u>
Committed		
Emmaus Bond Pool Stabilization	*	(220,000)
OPEB	*	(65,000)
PSERS Stabilization	*	(554,000)
Energy Stabilization-heating oil/diesel	*	(95,000)
Energy Stabilization-electricity	*	(50,000)
Millage Stabilization (Tax rebate)	*	(35,000)
Assigned		
Fleet Replacements		(145,000)
Curriculum		(155,000)
Technology		(65,000)
Unassigned		
Budgetary Reserve		(400,000)
Remaining Shortfall to be Funded		(144,771)
Grand Total		<u><u>(1,928,771)</u></u>

* Amount requires board action for use in 2019-20 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.

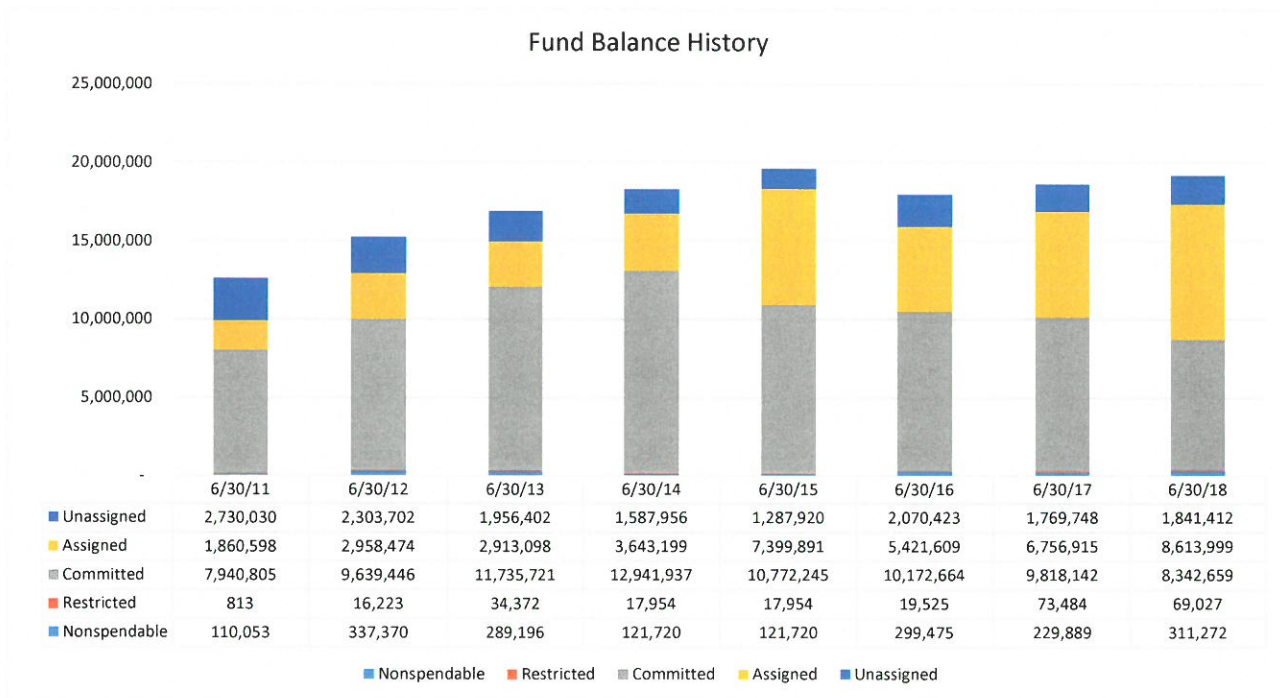
Assigned fund balance is the portion of fund balance that represents the district intended use of the resources. Formal board action is not required to assign fund balance.

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
2019-2020 PROPOSED FINAL BUDGET
FUND BALANCE HISTORY
MAY 15, 2019

	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	Audited 6/30/18
Nonspendable	110,053	337,370	289,196	121,720	121,720	299,475	229,889	311,272
Restricted	813	16,223	34,372	17,954	17,954	19,525	73,484	69,027
Committed	7,940,805	9,639,446	11,735,721	12,941,937	10,772,245	10,172,664	9,818,142	8,342,659
Assigned	1,860,598	2,958,474	2,913,098	3,643,199	7,399,891	5,421,609	6,756,915	8,613,999
Unassigned	2,730,030	2,303,702	1,956,402	1,587,956	1,287,920	2,070,423	1,769,748	1,841,412
Total Fund Balance	12,642,299	15,255,215	16,928,789	18,312,766	19,599,730	17,983,696	18,648,178	19,178,369
Increase Over PY	3,531,376	2,612,916	1,673,574	1,383,977	1,286,964	(1,616,034)	664,482	530,191

* 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.



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 ESTIMATED BUDGET VARIANCES
MAY 15, 2019**

PROJECTED BUDGET VARIANCES				
	1819 Budget	1819 Estimated	Budget Variance Over/(Under)	
Revenues				
Local	29,725,051	30,171,928	446,877	
State	13,487,636	13,272,336	(215,300)	
Federal	209,989	209,989	-	
	43,422,676	43,654,253	231,577	0.53%
Expenditures				
100	19,619,535	19,470,709	(148,826)	
200	11,317,924	10,994,534	(323,390)	
300	1,698,360	1,622,500	(75,860)	
400	638,600	685,000	46,400	
500	3,343,623	3,163,261	(180,362)	
600	2,464,165	2,368,900	(95,265)	
700	546,713	506,375	(40,338)	
800	1,851,888	1,553,000	(298,888)	
900	5,775,832	5,750,000	(25,832)	
	47,256,640	46,114,279	(1,142,361)	-2.42%
			(1,373,938)	-2.91%

PROJECTED FUND BALANCE IMPACT	
	1819 Actual
Fund Balance Impact	
Revenues	43,654,253
Expenditures	46,114,279
Projected Reduction to FB	(2,460,026)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 PROPOSED FINAL BUDGET
MAY 15, 2019**

		17-18	18-19	19-20		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$9,194,022	\$9,588,892	\$10,011,849	\$422,957	4.4%
200	Employee Benefits	\$5,299,479	\$5,568,740	\$5,663,295	\$94,555	1.7%
300	Purchased Professional & Technical Services	\$37,692	\$3,550	\$11,600	\$8,050	226.8%
400	Purchased Property Services	\$38,936	\$50,250	\$42,800	(\$7,450)	-14.8%
500	Other Purchased Services	\$938,575	\$924,808	\$1,295,600	\$370,792	40.1%
600	Supplies	\$890,682	\$980,989	\$1,096,556	\$115,567	11.8%
700	Property	\$264,244	\$206,713	\$90,117	(\$116,596)	-56.4%
800	Other Objects	\$6,062	\$5,970	\$6,413	\$443	7.4%
	Total	\$16,669,692	\$17,329,912	\$18,218,230	\$888,318	5.1%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,455,193	\$2,669,975	\$2,477,541	(\$192,434)	-7.2%
200	Employee Benefits	\$1,416,757	\$1,584,819	\$1,549,031	(\$35,788)	-2.3%
300	Purchased Professional & Technical Services	\$1,187,710	\$1,289,684	\$1,291,164	\$1,480	0.1%
500	Other Purchased Services	\$373,209	\$393,850	\$775,150	\$381,300	96.8%
600	Supplies	\$11,629	\$14,585	\$14,915	\$330	2.3%
800	Other Objects	\$0	\$0	\$0	\$0	0.0%
	Total	\$5,444,498	\$5,952,913	\$6,107,801	\$154,888	2.6%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$1,022,483	\$1,115,275	\$1,191,488	\$76,213	6.8%
	Total	\$1,022,483	\$1,115,275	\$1,191,488	\$76,213	6.8%
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
100	Salaries	\$2,519	\$0	\$0	\$0	0.0%
200	Employee Benefits	\$1,011	\$0	\$0	\$0	0.0%
	Total	\$3,530	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0	\$2,098	\$2,139	\$41	2.0%
300	Purchased Professional & Technical Services	\$3,088	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$243,216	\$248,847	\$247,570	(\$1,277)	-0.5%
	Total	\$246,304	\$260,945	\$259,709	(\$1,236)	-0.5%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS						
Function 1700						
500	Other Purchased Services	\$9,240	\$0	\$0	\$0	0.0%
	Total	\$9,240	\$0	\$0	\$0	0.0%
TOTAL 1000	INSTRUCTION	\$23,395,747	\$24,659,045	\$25,777,228	\$1,118,183	4.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 PROPOSED FINAL BUDGET
MAY 15, 2019**

		17-18	18-19	19-20		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$701,220	\$824,609	\$866,469	\$41,860	5.1%
200	Employee Benefits	\$485,881	\$533,495	\$550,076	\$16,581	3.1%
300	Purchased Professional & Technical Services	\$0	\$1,000	\$700	(\$300)	-30.0%
400	Purchased Property Services	\$180	\$200	\$200	\$0	0.0%
500	Other Purchased Services	\$3,945	\$1,750	\$4,550	\$2,800	160.0%
600	Supplies	\$24,156	\$9,105	\$15,305	\$6,200	68.1%
800	Other Objects	\$984	\$1,125	\$1,425	\$300	26.7%
	Total	\$1,216,366	\$1,371,284	\$1,438,725	\$67,441	4.9%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$672,540	\$652,321	\$679,658	\$27,337	4.2%
200	Employee Benefits	\$460,276	\$410,616	\$417,711	\$7,095	1.7%
300	Purchased Professional & Technical Services	\$41,024	\$31,925	\$11,600	(\$20,325)	-63.7%
500	Other Purchased Services	\$9,095	\$4,966	\$4,556	(\$410)	-8.3%
600	Supplies	\$57,780	\$51,870	\$50,349	(\$1,521)	-2.9%
800	Other Objects	\$746	\$750	\$750	\$0	0.0%
	Total	\$1,241,461	\$1,152,448	\$1,164,624	\$12,176	1.1%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,369,683	\$1,406,881	\$1,431,007	\$24,126	1.7%
200	Employee Benefits	\$791,079	\$851,207	\$857,208	\$6,001	0.7%
300	Purchased Professional & Technical Services	\$133,698	\$168,500	\$135,500	(\$33,000)	-19.6%
400	Purchased Property Services	\$10,644	\$500	\$14,000	\$13,500	2700.0%
500	Other Purchased Services	\$55,243	\$60,820	\$71,539	\$10,719	17.6%
600	Supplies	\$32,639	\$22,515	\$19,315	(\$3,200)	-14.2%
800	Other Objects	\$66,802	\$23,000	\$24,250	\$1,250	5.4%
	Total	\$2,459,788	\$2,533,423	\$2,552,819	\$19,396	0.8%
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$213,421	\$216,445	\$222,820	\$6,375	2.9%
200	Employee Benefits	\$137,984	\$155,294	\$157,393	\$2,099	1.4%
300	Purchased Professional & Technical Services	\$1,968	\$500	\$500	\$0	0.0%
600	Supplies	\$8,384	\$8,000	\$8,000	\$0	0.0%
	Total	\$361,757	\$380,239	\$388,713	\$8,474	2.2%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$403,894	\$419,206	\$432,120	\$12,914	3.1%
200	Employee Benefits	\$211,942	\$239,311	\$246,103	\$6,792	2.8%
300	Purchased Professional & Technical Services	\$39,253	\$34,000	\$34,500	\$500	1.5%
400	Purchased Property Services	\$4,371	\$3,660	\$4,660	\$1,000	27.3%
500	Other Purchased Services	\$8,282	\$13,200	\$13,300	\$100	0.8%
600	Supplies	\$40,810	\$31,650	\$34,415	\$2,765	8.7%
800	Other Objects	\$7,555	\$9,430	\$9,470	\$40	0.4%
	Total	\$716,107	\$750,457	\$774,568	\$24,111	3.2%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 PROPOSED FINAL BUDGET
MAY 15, 2019**

		17-18	18-19	19-20		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,274,270	\$1,626,200	\$1,660,073	\$33,873	2.1%
200	Employee Benefits	\$677,166	\$881,487	\$861,739	(\$19,748)	-2.2%
300	Purchased Professional & Technical Services	\$172,798	\$26,300	\$22,500	(\$3,800)	-14.4%
400	Purchased Property Services	\$424,203	\$456,215	\$476,215	\$20,000	4.4%
500	Other Purchased Services	\$197,794	\$225,355	\$232,775	\$7,420	3.3%
600	Supplies	\$875,916	\$775,850	\$874,850	\$99,000	12.8%
700	Property	\$73,976	\$45,000	\$55,000	\$10,000	22.2%
800	Other Objects	\$3,298	\$1,350	\$1,550	\$200	14.8%
	Total	\$3,699,421	\$4,037,757	\$4,184,702	\$146,945	3.6%
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$1,302,623	\$1,386,688	\$1,460,612	\$73,924	5.3%
200	Employee Benefits	\$545,330	\$624,981	\$661,937	\$36,956	5.9%
300	Purchased Professional & Technical Services	\$2,456	\$4,725	\$5,775	\$1,050	22.2%
400	Purchased Property Services	\$92,206	\$105,175	\$105,575	\$400	0.4%
500	Other Purchased Services	\$179,810	\$218,344	\$183,389	(\$34,955)	-16.0%
600	Supplies	\$339,941	\$380,920	\$424,770	\$43,850	11.5%
700	Property	\$156,678	\$285,000	\$330,000	\$45,000	15.8%
800	Other Objects	\$623	\$175	\$175	\$0	0.0%
	Total	\$2,619,667	\$3,006,008	\$3,172,233	\$166,225	5.5%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$344,612	\$350,308	\$367,703	\$17,395	5.0%
200	Employee Benefits	\$182,394	\$264,207	\$235,716	(\$28,491)	-10.8%
300	Purchased Professional & Technical Services	\$51,099	\$40,280	\$58,200	\$17,920	44.5%
500	Other Purchased Services	\$23,588	\$33,050	\$35,200	\$2,150	6.5%
600	Supplies	\$99,836	\$60,341	\$61,508	\$1,167	1.9%
800	Other Objects	\$1,341	\$1,500	\$2,000	\$500	33.3%
	Total	\$702,870	\$749,686	\$760,327	\$10,641	1.4%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$39,679	\$40,000	\$40,000	\$0	0.0%
	Total	\$39,679	\$40,000	\$40,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$13,057,116	\$14,021,302	\$14,476,711	\$455,409	3.2%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 PROPOSED FINAL BUDGET
MAY 15, 2019**

		17-18	18-19	19-20		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$458,144	\$473,010	\$492,671	\$19,661	4.2%
200	Employee Benefits	\$193,364	\$201,669	\$213,675	\$12,006	6.0%
300	Purchased Professional & Technical Services	\$73,468	\$92,896	\$54,918	(\$37,978)	-40.9%
400	Purchased Property Services	\$26,274	\$22,600	\$22,600	\$0	0.0%
500	Other Purchased Services	\$53,992	\$63,358	\$67,014	\$3,656	5.8%
600	Supplies	\$79,087	\$128,340	\$128,840	\$500	0.4%
700	Property	\$9,069	\$10,000	\$10,000	\$0	0.0%
800	Other Objects	\$25,215	\$16,120	\$16,120	\$0	0.0%
	Total	\$918,613	\$1,007,993	\$1,005,838	(\$2,155)	-0.2%
COMMUNITY SERVICES						
Function 3300						
600	Supplies	\$730	\$0	\$0	\$0	0.0%
800	Other Objects	\$33,340	\$40,000	\$35,000	(\$5,000)	-12.5%
	Total	\$34,070	\$40,000	\$35,000	(\$5,000)	-12.5%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$952,683	\$1,047,993	\$1,040,838	(\$7,155)	-0.7%
DEBT SERVICE						
Function 5100						
800	Other Objects	\$1,246,345	\$1,352,468	\$1,566,873	\$214,405	15.9%
900	Other Financing Uses	\$2,415,000	\$2,779,876	\$2,675,000	(\$104,876)	-3.8%
	Total	\$3,661,345	\$4,132,344	\$4,241,873	\$109,529	2.7%
FUND TRANSFERS						
Function 5200						
900	Other Financing Uses	\$588,356	\$2,995,956	\$869,000	(\$2,126,956)	-71.0%
	Total	\$588,356	\$2,995,956	\$869,000	(\$2,126,956)	-71.0%
BUDGETARY RESERVE						
Function 5900						
800	Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$4,249,701	\$7,528,300	\$5,510,873	(\$2,017,427)	-26.8%
TOTAL EXPENDITURES & OTHER FINANCING USES						
		\$41,655,247	\$47,256,640	\$46,805,650	(\$450,990)	-1.0%