

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2019-2020

GENERAL FUND BUDGET



FINAL BUDGET

JUNE 19, 2019



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
2019-2020

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

Jennifer Holman, Superintendent
Leslie Frisbie, Business Administrator
Luann Matika, Director of Human Resources
Andrea Edmonds, Director of Student Services
LeAnn Stitzel, Director of Curriculum and Instruction
Arthur Oakes, Director of Operations
Brian Tobin, Chief of Police
Andrea Stock, Supervisor of Food Services
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066

Aileen Yadush, High School Principal
Donald Allen, Assistant High School Principal
Jason Zimmerman, Director of Athletics and Student Activities
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

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 FINAL BUDGET SUMMARY
JUNE 2019**

	Actual	Final	January 2019	April 2019	May 2019	Final		
	2017-18	Budget	Budget	Budget	Budget	Budget	Change from	Change from
		2018-19	2019-20	2019-20	2019-20	2019-20	May	2018-19
Northwestern Elementary	76,574	68,160	69,120	69,120	69,120	69,120	-	960
Weisenberg Elementary	78,531	65,340	63,840	63,840	63,840	63,840	-	(1,500)
Middle School	81,809	86,560	82,530	82,880	82,880	82,880	-	(3,680)
High School	122,169	117,760	120,960	120,960	120,960	120,960	-	3,200
Business Office	96,302	87,220	92,485	92,485	92,485	92,485	-	5,265
Superintendent	13,436	20,550	18,500	18,500	18,500	18,500	-	(2,050)
Curriculum	291,246	240,265	236,600	236,600	237,000	237,000	-	(3,265)
Technology	643,405	782,626	765,000	765,000	765,000	765,000	-	(17,626)
Special Education	25,908	25,530	25,000	25,000	25,000	25,000	-	(530)
Assistant Superintendent	91,707	22,400	4,900	4,900	4,900	4,900	-	(17,500)
Human Resources	28,203	33,660	47,030	47,030	47,030	47,030	-	13,370
Buildings & Grounds	860,996	799,715	803,715	803,715	819,215	819,215	-	19,500
Transportation	405,666	488,345	510,395	510,395	510,395	510,395	-	22,050
Athletics & Activities	227,717	288,706	289,228	259,228	250,728	250,728	-	(37,978)
Police	-	-	38,000	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	3,145,053	-	18,216
District Wide:								
Salaries:								
Professionals	12,179,824	12,709,741	13,192,711	13,022,195	12,982,486	12,982,486	-	272,745
Support Staff	4,435,591	5,094,138	5,246,962	5,099,968	5,187,963	5,187,963	-	93,825
Administration	1,581,904	1,626,656	1,683,589	1,744,474	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	19,914,923	-	484,388
Benefits-All Staff								
Medical	2,186,978	2,319,014	2,319,014	2,242,927	2,112,795	2,112,795	-	(206,219)
Dental	119,238	131,347	131,347	131,310	130,440	130,440	-	(907)
Life Insurance	33,361	32,683	33,663	33,142	33,217	33,217	-	534
Long-Term Disability	31,036	37,539	38,665	38,104	38,002	38,002	-	463
Vision	11,235	12,635	20,000	12,835	12,759	12,759	-	124
Prescription	598,901	683,634	683,634	683,594	635,649	635,649	-	(47,985)
Social Security	1,385,817	1,486,927	1,539,430	1,520,289	1,523,983	1,523,983	-	37,056
PSERS	5,916,643	6,485,281	6,900,267	6,801,387	6,817,944	6,817,944	-	332,663
Tuition	87,693	46,285	75,000	40,355	40,346	40,346	-	(5,939)
Unemployment Compensation	7,925	26,447	25,000	26,172	26,527	26,527	-	80
Workers' Compensation	163,808	159,307	160,000	161,635	156,193	127,193	(29,000)	(32,114)
Other Benefits	55,088	85,825	85,000	80,767	80,768	80,768	-	(5,057)
Total Benefits-All Staff	10,597,723	11,506,924	12,011,020	11,772,517	11,608,623	11,579,623	(29,000)	72,699
District Wide & Grants	9,217,393	13,192,344	11,734,399	12,028,551	12,137,051	12,018,353	(118,698)	(1,173,991)
Total Expenditures	41,056,104	47,256,640	47,035,984	46,805,358	46,805,650	46,657,952	(147,698)	(598,688)
Total Revenue	42,185,438	43,422,676	44,000,678	44,228,465	44,261,879	44,378,971	117,092	956,295
Surplus/(Shortfall) before FB	1,129,334	(3,833,964)	(3,035,306)	(2,576,893)	(2,543,771)	(2,278,981)	264,790	
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	615,000		
Revised Shortfall			(2,420,306)	(1,961,893)	(1,928,771)	(1,663,981)		

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
2019-2020 FINAL BUDGET

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2018-2019 BUDGET
2019-2020 FINAL BUDGET
JUNE 19, 2019**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2018-2019
LOCAL REVENUE		
Local Real Estate Taxes	Variance based on assessed value growth & proposed tax increase	\$ 687,000
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		\$ 1,110,000
STATE REVENUE		
Basic Education Funding	Variance based on Governor's budget & reallocation of Ready to Learn	\$ 272,000
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	\$ 136,000
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)		\$ 4,000
STATE REVENUE- TOTAL CHANGE		\$ 451,000
FEDERAL REVENUE		
All Federal Sources (net)		\$ 10,000
FEDERAL REVENUE- TOTAL CHANGE		\$ 10,000
TOTAL REVENUE & OTHER FINANCING SOURCES		\$ 1,571,000

Items highlighted in yellow are changes from the May 15th Proposed Final Budget Adoption.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2019-2020 FINAL BUDGET
JUNE 19, 2019**

Account	Description	17-18 Actual	18-19 Budget	19-20 Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$22,895,700	\$24,179,351	\$24,866,692	\$687,341
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 FINAL BUDGET
JUNE 19, 2019**

Account	Description	17-18 Actual	18-19 Budget	Final 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	\$30,834,892	\$1,109,841
7000	REVENUE FROM STATE SOURCES				
7110	Basic Education Funding	\$5,692,596	\$5,716,645	\$5,988,405	\$271,760
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	\$672,244	(\$5,576)
7360	Safe Schools Grant	\$0	\$0	\$136,000	\$136,000
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	\$13,939,079	\$451,443

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2019-2020 FINAL BUDGET
JUNE 19, 2019

Account	Description	17-18 Actual	18-19 Budget	Final 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	\$44,993,971	\$1,571,295

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 FINAL BUDGET
TAX MILLAGE/RATE CHART
JUNE 19, 2019**

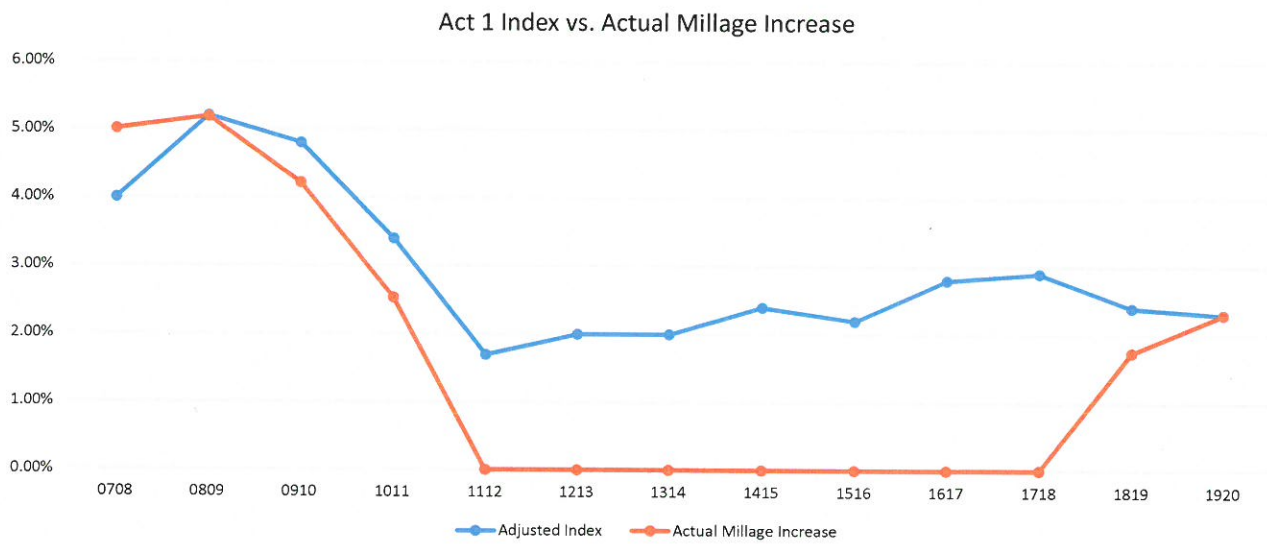
	Estimated Assessed Value	Change in Assessment	Percent
2019-2020	1,648,039,500	4,009,800	0.24%
2018-2019	1,644,029,700		
		2019-2020 Millage	
		16.6138	
	Property Assessment	2019-2020 Tax Bill	
	1,000	\$16.61	
	50,000	\$830.69	
	100,000	\$1,661.38	
	110,000	\$1,827.52	
	120,000	\$1,993.66	
	130,000	\$2,159.79	
	140,000	\$2,325.93	
	150,000	\$2,492.07	
	160,000	\$2,658.21	
	170,000	\$2,824.35	
	180,000	\$2,990.48	
	190,000	\$3,156.62	
	210,000	\$3,488.90	
	216,000	\$3,588.58	
Average	220,000	\$3,655.04	
	230,000	\$3,821.17	
	240,000	\$3,987.31	
	250,000	\$4,153.45	
	260,000	\$4,319.59	
	270,000	\$4,485.73	
	280,000	\$4,651.86	
	290,000	\$4,818.00	
	300,000	\$4,984.14	
	350,000	\$5,814.83	
	400,000	\$6,645.52	
	450,000	\$7,476.21	
	500,000	\$8,306.90	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
 ACT 1 INDEX
 SPECIAL SECTION ACT 1 OF 2006
 2019-2020 FINAL BUDGET
 JUNE 19, 2019**

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 2019-2020, the base index is 2.3%. For school district with a market value/income aid ratio greater than 0.4000, an upward adjustment is made to the index. For 2019-2020, the district did not receive an adjusted index therefore the 2019-2020 index is 2.3%. The chart below shows the Act 1 Index compared to the District's tax millage increase for each fiscal year.

Source: Adjusted Index History obtained from the Pennsylvania Department of Education (PDE)

	0708	0809	0910	1011	1112	1213	1314	1415	1516	1617	1718	1819	1920
Adjusted Index	4.00%	5.20%	4.80%	3.40%	1.70%	2.00%	2.00%	2.40%	2.20%	2.80%	2.90%	2.40%	2.30%
Actual Millage Increase	5.01%	5.19%	4.22%	2.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.74%	2.30%



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMMARY
2019-2020 FINAL BUDGET
JUNE 19, 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
Est 2019-20	\$ 109,643,400	\$ 1,821,594	\$ (897,853)	\$ 923,741	\$ -
				\$ 4,577,166	\$ 1,107,829

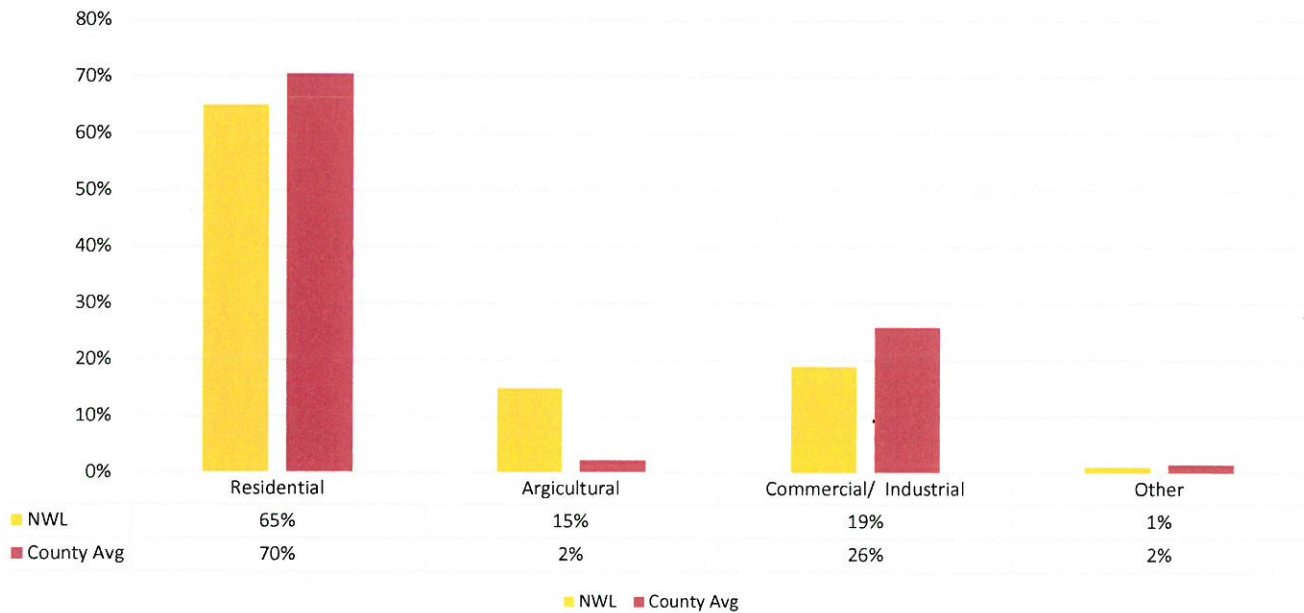
TAX INCREMENTAL FINANCING (TIF)

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. Now that the project is completed, it has a total assessed value of \$109,643,400 and generates approximately \$1.8 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
SOURCE OF REAL ESTATE TAXES
2019-2020 FINAL BUDGET
JUNE 19, 2019**

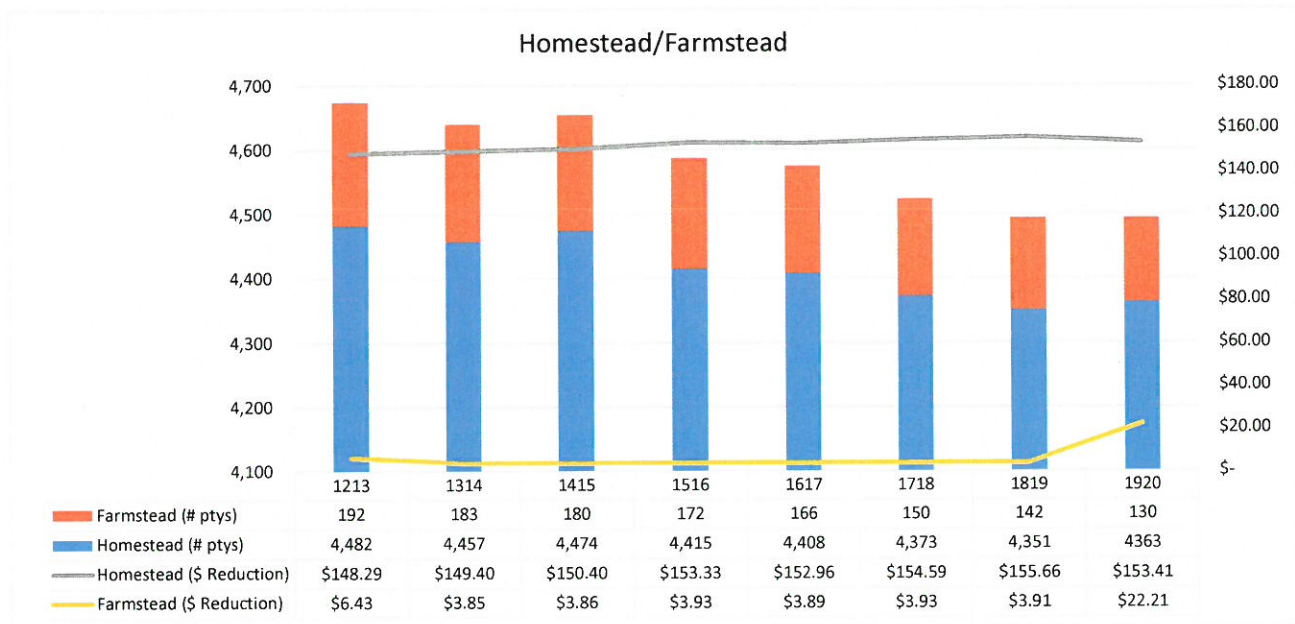
Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the district and is collected by local elected or appointed tax collectors. Residential properties represent approximately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

The 2019-2020 General Fund budget is based on an assessed valuation of \$1,648,039,500 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,610,987. The total millage required for the 2019-2020 budget is 16.6138 mills. This represents a 0.3735 mill increase over the prior year's millage rate.



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
HOMESTEAD/FARMSTEAD
2019-2020 FINAL BUDGET
JUNE 19, 2019**

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 2019-2020 fiscal year is \$672,244, a decrease of \$5,588 compared to 2018-2019. 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 2019-2020 tax bill, homesteads will receive a reduction of \$153.41 and farmsteads will receive a reduction of \$22.21. Since inception of the program, the district's revenues have remained relatively flat.



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
USE OF FUND BALANCE
2019-2020 FINAL BUDGET
JUNE 19, 2019**

Estimated Operating Shortfall- June 2019		(1,663,981)
Committed		
Emmaus Bond Pool Stabilization	*	(220,000)
OPEB	*	(65,000)
PSERS Stabilization	*	(554,000)
Energy Stabilization-electricity	*	(50,000)
Millage Stabilization (Tax rebate)	*	(9,981)
Assigned		
Fleet Replacements		(145,000)
Curriculum		(155,000)
Technology		(65,000)
Unassigned		
Budgetary Reserve		(400,000)
Grand Total		(1,663,981)

* 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
FUND BALANCE
AS OF JUNE 30, 2019
2019-2020 FINAL BUDGET
JUNE 19, 2019**

Composition of Fund Balance	Balance June 30, 2018	Budget Use 2018-19	Addition/(Use) 2018-19	Appropriations 2019-20	Balance June 30, 2019
Nonspendable	\$311,272	\$0	\$0		\$311,272
Restricted	\$69,027	\$0	\$0		\$69,027
Committed	\$8,342,659	\$2,381,483	(\$1,795,000)	(\$898,981)	\$8,030,161
Assigned	\$8,614,000	(\$2,906,483)	(\$665,026)	\$1,298,981	\$6,341,472
Unassigned	\$1,841,232	\$445,056	(\$66,914)	(\$400,000)	\$1,819,374
Total Fund Balance	\$19,178,190	(\$79,944)	(\$2,526,940)	\$0	\$16,571,306
Unassigned Fund Balance	\$1,841,232				\$1,819,374
Total Budget	\$47,256,640				\$46,657,952
Unassigned- % of Budget	3.896%				3.899%

COMMITTED FUND BALANCE					
	Balance June 30, 2018	Budget Use 2018-19	Addition/(Use) 2018-19	Appropriations 2019-20	Balance June 30, 2019
Other Post Employment Benefits (OPEB)	\$2,963,082	\$75,000	\$0	(\$65,000)	2,973,082
Healthcare Stabilization	\$1,420,000	\$0	\$0	\$0	1,420,000
Retirement Stabilization (PSERS)	\$2,553,626	\$472,000	\$0	(\$554,000)	2,471,626
Emmaus Bond Pool Rate Stabilization	\$412,434	\$195,000	(\$195,000)	(\$220,000)	192,434
Millage Rate Stabilization	\$343,517	\$1,639,483	(\$1,600,000)	(\$9,981)	373,019
Energy Stabilization	\$650,000	\$0	\$0	(\$50,000)	600,000
	\$8,342,659	\$2,381,483	(\$1,795,000)	(\$898,981)	8,030,161

ASSIGNED FUND BALANCE					
	Balance June 30, 2018	Budget Use 2018-19	Addition/(Use) 2018-19	Appropriations 2019-20	Balance June 30, 2019
Technology	\$720,000	\$0	\$0	(\$65,000)	655,000
New Curriculum Textbook/Materials	\$2,136,036	\$31,964	\$0	(\$155,000)	2,013,000
Capital Projects	\$1,464,000	\$820,517	(\$665,026)	\$0	1,619,491
Buses	\$460,000	\$75,000	\$0	(\$145,000)	390,000
Budget Appropriations	\$3,833,964	(\$3,833,964)	\$0	\$1,663,981	1,663,981
	\$8,614,000	(\$2,906,483)	(\$665,026)	\$1,298,981	6,341,472

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2018-2019 ESTIMATED BUDGET VARIANCES
JUNE 19, 2019**

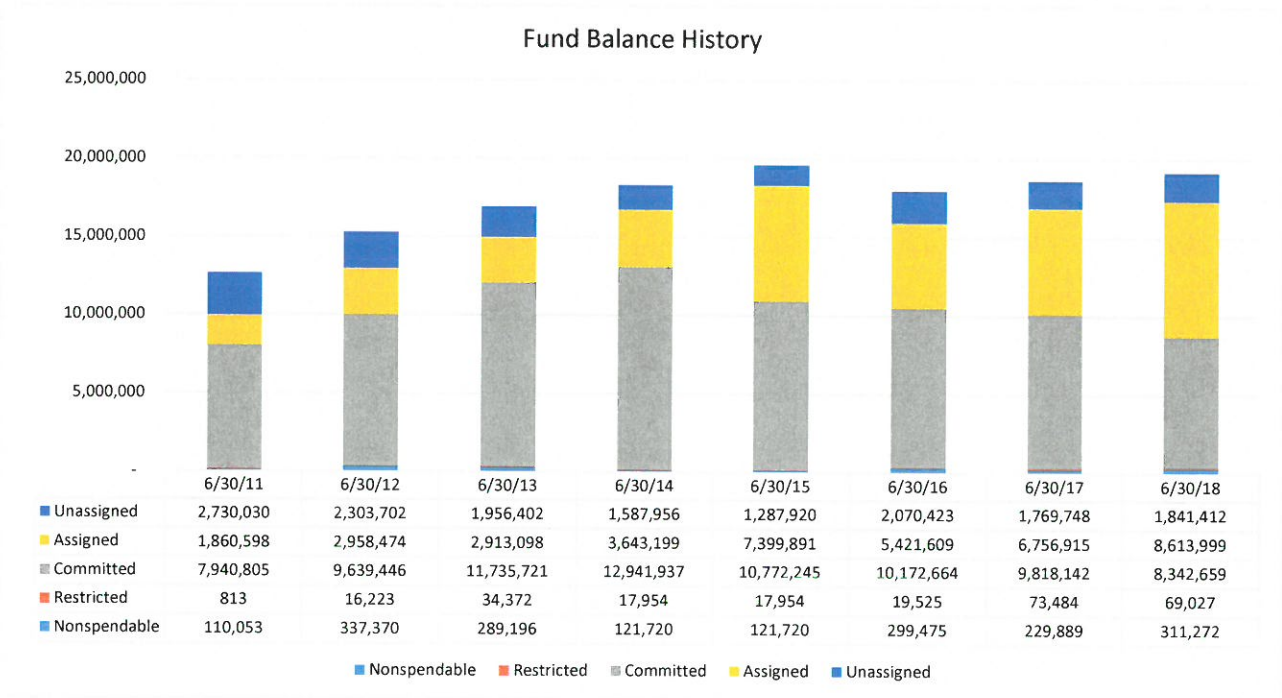
PROJECTED BUDGET VARIANCES				
	1819 Budget	1819 Estimated	Budget Variance Over/(Under)	
Revenues				
Local	29,725,051	30,171,928	446,877	
State	13,487,636	13,272,336	(215,300)	
Federal	209,989	209,989	-	
	43,422,676	43,654,253	231,577	0.53%
Expenditures				
100	19,619,535	19,470,709	(148,826)	
200	11,317,924	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
2019-2020 FINAL BUDGET
FUND BALANCE HISTORY
JUNE 19, 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.



EXPENDITURES AND OTHER FINANCING USES



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2018-2019 BUDGET
2019-2020 FINAL BUDGET
JUNE 19, 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	\$ (5,000)	
	BENEFITS- TOTAL CHANGE	\$ 69,000	0.61%
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	\$ 32,000	
Cyber/Charter School	Variance based on projected enrollment	\$ 657,000	
Vo Tech/CCAITS (LCTI)	Variance based on projected contribution	\$ 76,000	
Other Services (net)		\$ (10,000)	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 715,000	21.37%
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	\$ 4,000	
Instructional Supplies & Technology	Variance due to budget plan & reclassification from 618 & 7XX	\$ 225,000	
Other Supplies (net)		\$ (5,000)	
	SUPPLIES- TOTAL CHANGE	\$ 280,000	11.36%
PROPERTY			
Capital Equipment	Variance based on anticipated needs	\$ 102,000	
Technology Equipment	Replacement equipment	\$ (164,000)	
	PROPERTY- TOTAL CHANGE	\$ (62,000)	-11.27%
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	\$ (33,000)	
	OTHER FINANCING USES- TOTAL CHANGE	\$ (2,050,000)	-27.71%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ (599,000)	-1.27%

Items highlighted in yellow are changes from the May 15th Proposed Final Budget Adoption.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 19, 2019**

		2017-18	2018-19	2019-20	
OBJ	Description	Actual	Budget	Final Budget	Change from 2018-19
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	127,193	(32,114)
290	OTHER BENEFITS	55,088	85,825	80,768	(5,057)
	TOTAL 2XX- BENEFITS	10,402,665	11,317,924	11,387,023	69,099

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 19, 2019**

OBJ	Description	2017-18	2018-19	2019-20	Change from 2018-19
		Actual	Budget	Final Budget	
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	40,000	(10,000)
522	AUTO LIABILITY INSURANCE	47,186	50,444	52,927	2,483
523	GEN. PROP/LIAB. INSURANCE	94,550	97,093	119,523	22,430
525	BONDING INSURANCE	4,639	3,500	3,500	-
529	OTHER INSURANCE	73,000	75,286	84,573	9,287
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	1,914,135	656,535
564	VO TECH/CCAFTS (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	4,058,183	714,560

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 19, 2019**

OBJ	Description	2017-18	2018-19	2019-20	Change from 2018-19
		Actual	Budget	Final Budget	
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'LS	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	217,000	2,000
626	GASOLINE	53,015	45,000	55,000	10,000
627	DIESEL FUEL	131,965	172,000	163,500	(8,500)
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	819,616	225,246
	TOTAL 6XX-SUPPLIES	2,461,769	2,464,165	2,744,073	279,908
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	839,000	(2,156,956)
939	OTHER FUND TRANSFERS	588,356	-	-	-
	TOTAL 9XX-OTHER FIN. USES	3,003,356	5,775,832	3,514,000	(2,261,832)
	GRAND TOTAL	41,655,427	47,256,640	46,657,952	(598,688)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 FINAL BUDGET
JUNE 19, 2019**

#	Object	19-20			Increase (Decrease)	% Change
		17-18 Actual	18-19 Budget	Final Budget		
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	\$5,634,295	\$65,555	1.2%
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	\$1,221,735	\$296,927	32.1%
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	\$18,115,365	\$785,453	4.5%
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	\$744,150	\$350,300	88.9%
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	\$6,076,801	\$123,888	2.1%
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	\$25,643,363	\$984,318	4.0%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 FINAL BUDGET
JUNE 19, 2019**

#	Object	17-18	18-19	19-20	Increase (Decrease)	% Change
		Actual	Budget	Final Budget		
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	\$68,568	\$7,748	12.7%
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	\$2,549,848	\$16,425	0.6%
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 FINAL BUDGET
JUNE 19, 2019**

#	Object	17-18	18-19	19-20	Increase (Decrease)	% Change
		Actual	Budget	Final Budget		
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	\$252,881	\$27,526	12.2%
600	Supplies	\$875,916	\$775,850	\$932,850	\$157,000	20.2%
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	\$4,262,808	\$225,051	5.6%
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	\$170,827	(\$47,517)	-21.8%
600	Supplies	\$339,941	\$380,920	\$382,020	\$1,100	0.3%
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	\$3,116,921	\$110,913	3.7%
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	\$14,496,534	\$475,232	3.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2019-20 FINAL BUDGET
JUNE 19, 2019**

#	Object	17-18 Actual	18-19 Budget	19-20 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	\$63,358	\$0	0.0%
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	\$1,002,182	(\$5,811)	-0.6%
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	\$1,037,182	(\$10,811)	-1.0%
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	\$839,000	(\$2,156,956)	-72.0%
	Total	\$588,356	\$2,995,956	\$839,000	(\$2,156,956)	-72.0%
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	\$5,480,873	(\$2,047,427)	-27.2%
TOTAL EXPENDITURES & OTHER FINANCING USES						
		\$41,655,247	\$47,256,640	\$46,657,952	(\$598,688)	-1.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PSERS FUND BALANCE STABILIZATION FUNDS
2019-2020 FINAL BUDGET
JUNE 19, 2019**

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	34.29%	0.86%	2.57%	31.50%	0.50%	1.61%
20-21	34.77%	0.48%	1.40%	32.50%	1.00%	3.17%
21-22	35.19%	0.42%	1.21%	33.00%	0.50%	1.54%
22-23	35.82%	0.63%	1.79%	33.50%	0.50%	1.52%
23-24	33.84%	-1.98%	-5.53%	33.84%	0.34%	1.01%
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 2018. 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	18,392,139	5,916,643	5,609,602	-	2,553,626
18-19	19,430,535	6,495,628	6,023,466	(472,162)	2,081,464
19-20*	19,914,923	6,817,944	6,273,201	(544,743)	1,536,721
20-21*	20,512,371	7,132,151	6,666,520	(465,631)	1,071,090
21-22*	21,127,742	7,434,852	6,972,155	(462,698)	608,392
22-23*	21,761,574	7,794,996	7,290,127	(504,869)	103,524
23-24*	22,414,421	7,585,040	7,585,040	-	103,524
24-25*	23,086,854	7,835,678	7,835,678	-	103,524
25-26*	23,779,460	8,127,819	8,127,819	-	103,524

PROJECTED ANNUAL INCREASES- ASSUMING 3%

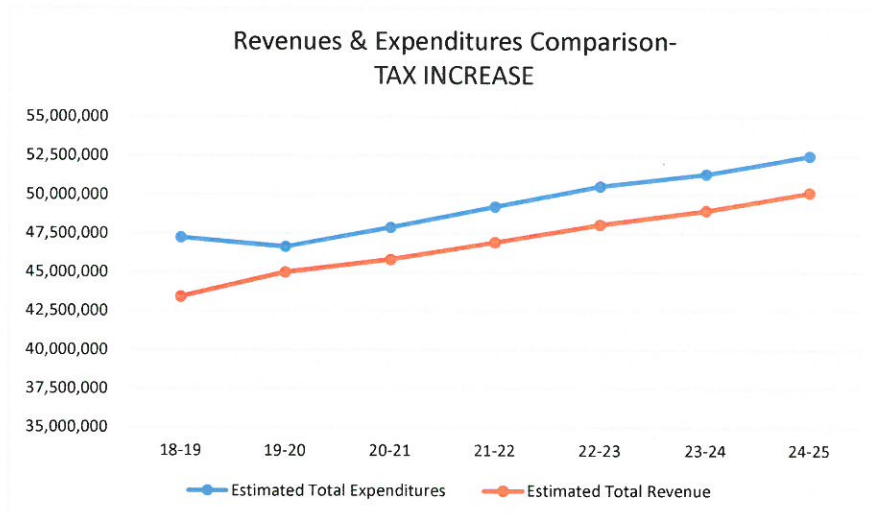
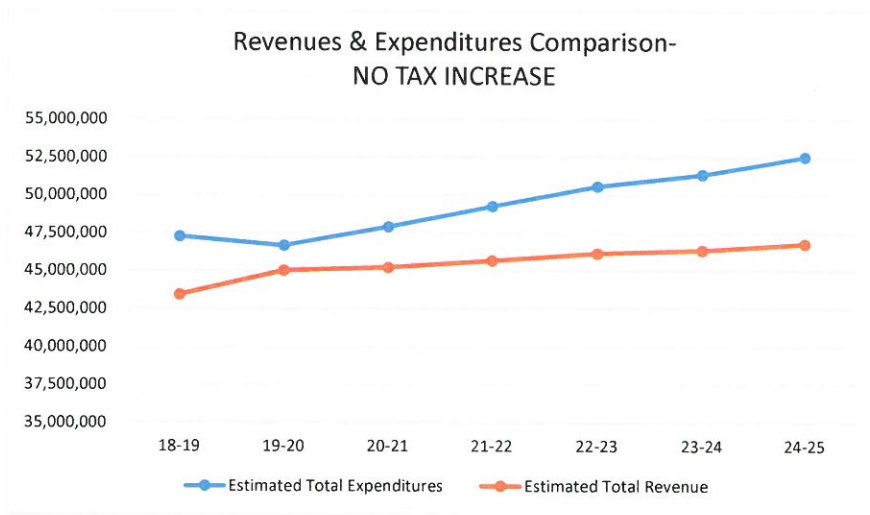
	Payroll Increase	Actual Increase	Budget Increase	Actual Mills Equivalent	Budget Mills Equivalent
11-12	53,068	505,974	211,815	0.3666	0.1535
12-13	530,305	627,473	385,130	0.4547	0.2791
13-14	(291,811)	760,210	542,042	0.5509	0.3928
14-15	280,867	748,442	627,561	0.5423	0.4547
15-16	578,133	876,758	1,329,485	0.6353	0.9634
16-17	757,496	879,657	992,812	0.6374	0.7194
17-18	329,917	607,886	192,885	0.4405	0.1398
18-19*	1,038,396	578,985	413,863	0.4195	0.2999
19-20*	484,388	322,316	249,735	0.2336	0.1810
20-21*	597,448	314,207	393,320	0.2277	0.2850
21-22*	615,371	302,701	305,634	0.2193	0.2215
22-23*	633,832	360,143	317,973	0.2610	0.2304
23-24*	652,847	(209,956)	294,913	(0.1521)	0.2137
24-25*	672,433	250,638	250,638	0.1816	0.1816
25-26*	692,606	292,141	292,141	0.2117	0.2117

* Assumes 3% increase annually on salaries

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET IMPACT OF MILLAGE INCREASE
2019-2020 FINAL BUDGET
JUNE 19, 2019**

	18-19	19-20	20-21	21-22	22-23	23-24	24-25
With Tax Increase							
Estimated Total Expenditures	47,256,640	46,657,952	47,895,917	49,249,402	50,563,087	51,354,627	52,523,514
Estimated Total Revenue	43,422,676	44,993,971	45,820,570	46,923,973	48,076,308	48,976,903	50,141,195
Shortfall	(3,833,964)	(1,663,981)	(2,075,347)	(2,325,429)	(2,486,779)	(2,377,723)	(2,382,319)

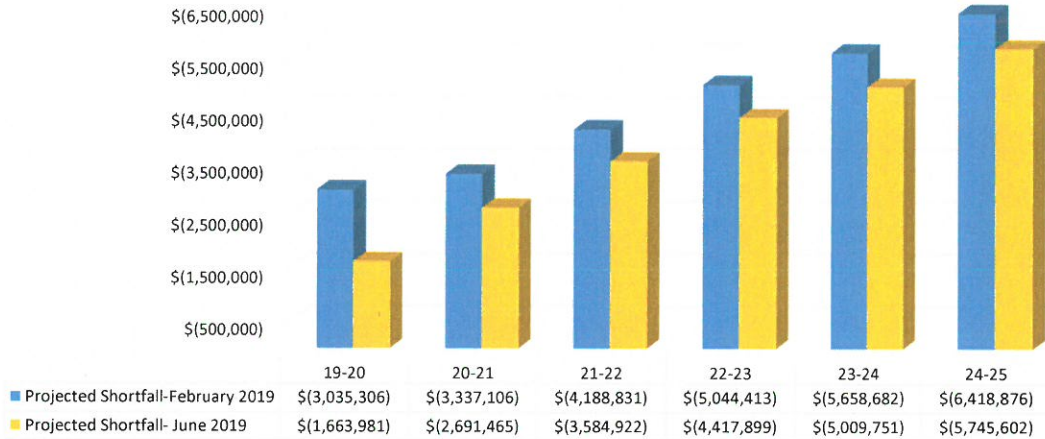
	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Without Tax Increase							
Estimated Total Expenditures	47,256,640	46,657,952	47,895,917	49,249,402	50,563,087	51,354,627	52,523,514
Estimated Total Revenue	43,422,676	44,993,971	45,204,452	45,664,480	46,145,188	46,344,875	46,777,912
Shortfall	(3,833,964)	(1,663,981)	(2,691,465)	(3,584,922)	(4,417,899)	(5,009,751)	(5,745,602)



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
 FIVE YEAR BUDGET IMPACT OF MILLAGE INCREASE
 2019-2020 FINAL BUDGET
 JUNE 19, 2019**

	19-20	20-21	21-22	22-23	23-24	24-25
Projected Shortfall-February 2019	\$ (3,035,306)	\$ (3,337,106)	\$ (4,188,831)	\$ (5,044,413)	\$ (5,658,682)	\$ (6,418,876)
Projected Shortfall- June 2019	\$ (1,663,981)	\$ (2,691,465)	\$ (3,584,922)	\$ (4,417,899)	\$ (5,009,751)	\$ (5,745,602)
Difference	\$ (1,371,325)	\$ (645,641)	\$ (603,909)	\$ (626,514)	\$ (648,931)	\$ (673,274)

Revised Five Year Budget Shortfall Projections Assuming No Millage Increase



NOTE: Projected shortfall compares Five Year Projections as of January 2019 compared to Five Year Projections as of June 2019.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS ASSUMPTIONS
2019-2020 BUDGET
JUNE 2019**

Description	Budget	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	2016-17	2017-18	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Expenditure Assumptions:									
Buildings/Departments	1.50%	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Salaries	7.11%	3.80%	3.90%	3.80%	3.60%	3.40%	3.00%	3.00%	3.00%
Professionals	2.51%	2.25%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Support	2.56%	3.50%	3.00%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%
Admin									
Medical, Including RX	2.78%	-5.50%	4.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Professionals	1.50%	-4.60%	4.00%	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Admin/Support	-4.03%	-3.00%	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Dental	30.03%	32.57%	33.43%	34.29%	34.77%	35.19%	35.82%	33.84%	33.94%
PSERS									
SS									
Other Benefits	1.52%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
District Wide									
Cyber/Charter School	16.69%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Special Education (IU)	0.67%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
LCTI	2.10%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LCCC	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Debt Service	6.02%	3,776,169	4,517,563	4,236,873	4,276,896	4,323,386	4,317,295	4,326,472	4,220,569
Diesel/Heating Oil	-14.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Capital Reserve Transfer	-78.54%	458,000	400,000	684,000	600,000	600,000	600,000	600,000	600,000
Budgetary Reserve	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other District Wide	-21.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Revenue Assumptions:									
Act 1 Index (adjusted)	2.80%	2.90%	2.40%	2.30%	2.40%	2.40%	2.40%	2.40%	2.40%
Assessment									
Assessed Value	1,565,356,500	1,564,511,850.00	1,575,196,000	1,593,640,150	1,609,576,552	1,625,672,317	1,641,929,040	1,658,348,331	1,674,931,814
Collection Rate	96%	96%	96%	96%	96%	96%	96%	96%	96%
Earned Income Taxes	0%	0%	0%	0%	0%	0%	0%	0%	0%
Delinquent Real Estate Taxes	4.94%	2.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Earnings on Investments	62.50%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
IDEA	4.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Local Revenues	36.70%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
State:									
Basic Education Funding	-2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education	-0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transportation	7.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rental/Sinking Payments	-5.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gaming Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Social Security Reimbursement									
PSERS Reimbursement									
Other State Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal:									
Federal Revenues	-1.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax Increase	NO	NO	YES	YES	NO	NO	NO	NO	NO
Max Millage Increase in mills	0.4470	0.4629	0.2772	0.3735	0.3987	0.3987	0.3987	0.3987	0.3987
New Millage Rate	15.9631	15.9631	16.2403	16.6138	16.6138	16.6138	16.6138	16.6138	16.6138
Millage Increase Generated	-	724,259	453,500	615,000	641,789	648,207	654,689	661,236	667,849

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS ASSUMPTIONS
2019-2020 BUDGET
JUNE 2019**

Description	Final Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	Estimated Budget	
	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Northwestern Elementary	68,160	69,120	69,811	70,509	71,214	71,927	72,646
Weisenberg Elementary	65,340	63,840	64,478	65,123	65,774	66,432	67,096
Middle School	86,560	82,880	83,709	84,546	85,391	86,245	87,108
High School	117,760	120,960	122,170	123,391	124,625	125,871	127,130
Business Office	87,220	92,485	93,410	94,344	95,287	96,240	97,203
Superintendent	20,550	18,500	18,685	18,872	19,061	19,251	19,444
Curriculum	240,265	237,000	239,370	241,764	244,181	246,623	249,089
Technology	782,626	765,000	772,650	780,377	788,180	796,062	804,023
Special Education	25,530	25,000	25,250	25,503	25,758	26,015	26,275
Assistant Superintendent	22,400	4,900	4,949	4,998	5,048	5,099	5,150
Human Resources	33,660	47,030	47,500	47,975	48,455	48,940	49,429
Buildings & Grounds	799,715	819,215	827,407	835,681	844,038	852,478	861,003
Transportation	488,345	510,395	515,499	520,654	525,860	531,119	536,430
Athletics	288,706	250,728	253,235	255,768	258,325	260,909	263,518
Police	-	38,000	38,380	38,764	39,151	39,543	39,938
Expenditures:							
Building & Department Budgets	3,126,837	3,145,053	3,138,124	3,169,505	3,201,200	3,233,212	3,265,544
Salaries-All Staff							
Professionals	12,709,741	12,982,486	13,449,855	13,907,151	14,324,365	14,754,096	15,196,719
Support Staff	5,094,138	5,187,963	5,291,722	5,397,567	5,505,508	5,615,618	5,727,930
Administration	1,626,656	1,744,474	1,796,808	1,850,712	1,906,234	1,963,421	2,022,323
Total Salaries	19,430,535	19,914,923	20,538,386	21,155,420	21,736,107	22,333,135	22,946,973
Total Benefits-All Staff							
Medical & Prescription							
Professionals	2,093,931	2,070,867	2,174,410	2,283,131	2,397,287	2,517,152	2,643,009
Admin/Support	908,717	677,577	711,456	747,029	784,380	823,599	864,779
Dental	131,347	130,440	131,744	133,062	134,392	135,736	137,094
PSEERS	6,485,281	6,817,944	7,141,197	7,444,592	7,785,873	7,557,533	7,788,203
Social Security	1,486,927	1,523,983	1,571,187	1,618,390	1,662,812	1,708,485	1,755,443
Other Benefits	400,721	358,812	362,400	366,024	369,684	373,381	377,115
Total Benefits	11,506,924	11,579,623	12,092,394	12,592,227	13,134,430	13,115,886	13,565,643

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS ASSUMPTIONS
2019-2020 BUDGET
JUNE 2019**

Description	Final	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	Budget 18-19	Budget 19-20	Budget 20-21	Budget 21-22	Budget 22-23	Budget 23-24	Budget 24-25
District Wide							
Cyber/Charter School	1,257,600	1,914,135	2,009,842	2,110,334	2,215,851	2,326,643	2,442,975
Special Education (U)	1,348,228	1,291,164	1,329,899	1,369,796	1,410,890	1,453,216	1,496,813
LCTI	1,115,275	1,191,488	1,203,403	1,215,437	1,227,591	1,239,867	1,252,266
LCCC	248,847	247,570	250,046	252,546	255,072	257,622	260,199
Debt Service	4,127,344	4,236,873	4,276,896	4,323,366	4,317,295	4,326,472	4,220,569
Diesel/Heating Oil	387,000	380,500	384,305	388,148	392,030	395,950	399,909
Capital Reserve Transfer	400,956	684,000	600,000	600,000	600,000	600,000	600,000
Budgetary Reserve	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Other District Wide	3,907,094	1,672,623	1,672,623	1,672,623	1,672,623	1,672,623	1,672,623
Total District Wide	13,192,344	12,018,353	12,127,013	12,332,250	12,491,351	12,672,394	12,745,354
Estimated Total Expenditures	47,256,640	46,657,952	47,895,917	49,249,402	50,563,087	51,354,627	52,523,514
Revenues:							
Local:							
Current Real Estate Taxes	24,179,351	24,866,692	24,845,577	25,102,293	25,361,576	25,623,452	25,887,946
Earned Income Taxes	2,600,000	2,625,000	2,625,000	2,625,000	2,625,000	2,625,000	2,625,000
Delinquent Real Estate Taxes	910,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000
Earnings on Investments	400,000	600,000	600,000	600,000	600,000	600,000	600,000
IDEA	350,000	360,000	360,000	360,000	360,000	360,000	360,000
Other Local Revenues	1,285,700	1,373,200	1,400,664	1,428,677	1,457,251	1,486,396	1,516,124
State:							
Basic Education Funding	5,716,645	5,988,405	5,988,405	5,988,405	5,988,405	5,988,405	5,988,405
Special Education	1,376,381	1,410,370	1,410,370	1,410,370	1,410,370	1,410,370	1,410,370
Transportation	1,000,000	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000	1,125,000
Rental/Sinking Payments	400,000	375,000	375,000	375,000	375,000	375,000	375,000
Gaming Revenues	677,820	672,244	672,244	672,244	672,244	672,244	672,244
Social Security Reimbursement	745,875	757,350	785,593	809,195	831,406	854,242	877,722
PSERS Reimbursement	3,259,425	3,394,710	3,570,598	3,722,296	3,892,937	3,778,766	3,894,101
Other State Revenues	311,490	216,000	216,000	216,000	216,000	216,000	216,000
Federal:							
Federal Revenues	209,989	220,000	220,000	220,000	220,000	220,000	220,000
Estimated Total Revenue	43,422,676	44,993,971	45,204,452	45,664,480	46,145,188	46,344,875	46,777,912
Excess/(Shortfall)	(3,833,964)	(1,663,981)	(2,691,465)	(3,584,922)	(4,417,899)	(5,009,751)	(5,745,602)