

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2021-2022

GENERAL FUND BUDGET



PROPOSED FINAL BUDGET

MAY 12, 2021

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021

	Actual	Final	January	April	May			
	2019-20	Budget	Budget	Budget	Budget	Change from	Change from	% Change
		2020-21	2021-22	2021-22	2021-22	April	2020-21	2020-21
Northwestern Elementary	57,414	68,970	65,175	65,175	65,175	-	(3,795)	-5.5%
Weisenberg Elementary	51,934	63,840	62,205	62,205	62,205	-	(1,635)	-2.6%
Middle School	60,419	82,995	81,345	81,345	81,345	-	(1,650)	-2.0%
High School	99,527	120,285	116,490	116,490	116,490	-	(3,795)	-3.2%
Business Office	92,304	101,693	101,693	101,693	101,693	-	-	0.0%
Superintendent	9,212	18,500	18,500	18,500	18,500	-	-	0.0%
Curriculum	277,917	234,650	234,561	234,561	234,561	-	(89)	0.0%
Technology	695,901	636,746	662,584	662,584	665,036	2,452	28,290	4.4%
Student Services	31,462	28,330	25,000	25,000	28,795	3,795	465	1.6%
Assistant Superintendent	2,794	5,870	5,870	5,870	5,870	-	-	0.0%
Human Resources	37,856	47,000	42,000	42,000	41,050	(950)	(5,950)	-12.7%
Buildings & Grounds	819,215	867,450	834,250	834,250	846,250	12,000	(21,200)	-2.4%
Transportation	514,775	509,375	509,375	509,375	509,375	-	-	0.0%
Athletics & Activities	204,158	238,882	240,000	240,000	239,698	(302)	816	0.3%
Police	23,676	23,800	20,295	20,295	20,295	-	(3,505)	-14.7%
Building & Departments Total	2,978,563	3,048,386	3,019,343	3,019,343	3,036,338	16,995	(12,048)	
District Wide:								
Salaries:								
Professionals	12,895,832	13,100,924	13,546,355	13,546,355	12,981,581	(564,774)	(119,343)	-0.9%
Support Staff	4,990,850	4,927,690	5,075,521	5,075,521	5,018,809	(56,712)	91,119	1.8%
Administration	1,755,022	1,809,776	1,873,118	1,873,118	1,842,700	(30,418)	32,924	1.8%
Salaries Total	19,641,704	19,838,390	20,494,994	20,494,994	19,843,090	(651,904)	4,700	0.0%
Benefits-All Staff								
Medical	1,870,499	2,122,409	2,334,650	2,334,650	2,377,390	42,740	254,981	12.0%
Dental	115,070	129,089	129,089	129,089	125,493	(3,596)	(3,596)	-2.8%
Life Insurance	37,614	32,789	33,445	33,445	32,104	(1,341)	(685)	-2.1%
Long-Term Disability	27,496	37,856	38,613	38,613	38,467	(146)	611	1.6%
Vision	16,939	12,526	15,000	15,000	12,475	(2,525)	(51)	-0.4%
Prescription	624,952	645,339	709,873	709,873	570,339	(139,534)	(75,000)	-11.6%
Social Security	1,471,068	1,520,400	1,567,867	1,567,867	1,517,293	(50,574)	(3,107)	-0.2%
PSERS	6,502,918	6,847,080	7,160,951	7,160,951	6,919,744	(241,207)	72,664	1.1%
Tuition	60,396	38,480	50,000	50,000	38,433	(11,567)	(47)	-0.1%
Unemployment Compensation	6,483	75,630	75,630	75,630	74,317	(1,313)	(1,313)	-1.7%
Workers' Compensation	129,688	140,000	150,493	150,493	161,000	10,507	21,000	15.0%
Other Benefits	78,286	81,930	85,000	85,000	82,820	(2,180)	890	1.1%
Benefits Total	10,941,408	11,683,528	12,350,611	12,350,611	11,949,875	(400,736)	266,347	
District Wide & Grants	11,208,164	12,447,331	12,585,629	12,870,629	13,892,206	1,021,577	1,444,875	11.6%
Total Expenditures	44,769,839	47,017,635	48,450,577	48,735,577	48,721,509	(14,068)	1,703,874	3.6%
Total Revenue	44,776,945	45,206,769	44,720,160	45,675,386	46,413,940	738,554	1,207,171	2.7%
Surplus/(Shortfall) before FB	7,105	(1,810,866)	(3,730,417)	(3,060,191)	(2,307,569)	752,622	(496,703)	
Proposed Millage Increase 3.0%			855,000	855,000	855,000	-		
Revised Shortfall			(2,875,417)	(2,205,191)	(1,452,569)	752,622		

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2020-2021 BUDGET
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2020-2021
LOCAL REVENUE		
Local Real Estate Taxes	Variance based on restoration of collection percentage to 96%	\$ 474,000
	Act 1 Index-3% Millage Increase	\$ 855,000
Earned Income Tax	Variance based on restoration of collections to Pre-COVID level	\$ 240,000
Delinquent Real Estate Taxes	Variance based on restoration of collections to Pre-COVID level	\$ 100,000
Earnings on Investments	Variance based on projected interest rate environment	\$ (183,000)
Contributions/Donations	Variance based on projections	\$ (50,000)
All Other Local Sources (net)		<u>\$ (6,000)</u>
	LOCAL REVENUE- TOTAL CHANGE	\$ 1,430,000
STATE REVENUE		
Social Security Reimbursement		\$ 19,000
Rental and Sinking Payments (debt service)	Variance based on anticipated reimbursement for debt service	\$ (70,000)
Safe Schools Grant	Variance based on no anticipated grant funding	\$ (40,000)
Retirement Reimbursement	Variance in Employer Contribution Rate to 34.94%	\$ 43,000
All Other State Sources (net)		<u>\$ -</u>
	STATE REVENUE- TOTAL CHANGE	\$ (48,000)
FEDERAL REVENUE		
Federal Block Grant-PCCD	Variance based on reduction to anticipated funding	\$ (168,000)
Coronavirus Aid, Relief, & Economic Security Act (CARES)- ESSER I	Variance based on allocation for 2021-22	\$ (140,000)
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA)- ESSER II	Variance based on allocation for 2021-22	\$ 330,000
American Rescue Plan Act (ARP)- ESSER III	Variance based on allocation for 2021-22	\$ 656,000
All Federal Sources (net)		<u>\$ 2,000</u>
	FEDERAL REVENUE- TOTAL CHANGE	\$ 680,000
	TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 2,062,000</u>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

Account	Description	18-19	19-20	19-20	20-21	21-22	Increase/ (Decrease)
		Actual	Budget	Actual	Final Budget	Proposed Final Budget	
6111	Current Real Estate Taxes	\$24,105,755	\$24,866,692	\$24,914,961	\$25,409,587	\$26,738,380	\$1,328,793
6112	Interim Real Estate Taxes	\$150,635	\$375,000	\$106,597	\$200,000	\$200,000	\$0
6113	Public Utility Realty Tax	\$27,057	\$30,000	\$25,218	\$30,000	\$30,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$56,515	\$60,000	\$54,988	\$50,000	\$50,000	\$0
6151	Earned Income Taxes	\$2,629,135	\$2,625,000	\$2,629,503	\$2,260,000	\$2,500,000	\$240,000
6153	Real Estate Transfer Taxes	\$637,997	\$400,000	\$652,887	\$450,000	\$450,000	\$0
6411	Delinquent Real Estate Taxes	\$916,952	\$1,000,000	\$783,444	\$900,000	\$1,000,000	\$100,000
6412	Delinquent Int. Real Estate Taxes	\$35,441	\$10,000	\$8,901	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$621,606	\$600,000	\$556,308	\$433,000	\$250,000	(\$183,000)
6710	Admissions - Student Activities	\$53,915	\$75,000	\$65,544	\$75,000	\$75,000	\$0
6740	Fees	\$57,026	\$50,000	\$58,883	\$55,000	\$55,000	\$0
6831	Intermediate Unit-Federal Pass Through	\$6,150	\$0	\$5,399	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$370,481	\$360,000	\$367,512	\$380,000	\$380,000	\$0
6910	Rentals	\$22,556	\$20,000	\$26,192	\$20,000	\$20,000	\$0
6920	Contributions/Donations Private Sources	\$50,522	\$42,500	\$110,573	\$50,500	\$50,000	(\$500)
6921	Capital Contributions	\$122,054	\$200,000	\$115,000	\$150,000	\$100,000	(\$50,000)
6943	Adult Education	\$5,040	\$5,000	\$2,890	\$5,000	\$5,000	\$0
6944	Tuition - Other Districts	\$8,405	\$10,000	\$13,691	\$10,000	\$10,000	\$0
6991	Refund of a Prior Year Expenditure	\$107,832	\$0	\$171,607	\$50,000	\$50,000	\$0
6999	Miscellaneous Revenue	\$89,334	\$100,000	\$64,441	\$105,000	\$100,000	(\$5,000)
TOTAL	REVENUE FROM LOCAL SOURCES	\$30,080,143	\$30,834,892	\$30,740,272	\$30,648,787	\$32,079,080	\$1,430,293

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

Account	Description	18-19 Actual	19-20 Budget	19-20 Actual	Final Budget	Proposed Final Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES						
7111	Basic Education Funding-Formula	\$5,705,824	\$5,988,405	\$5,754,953	\$5,985,462	\$5,985,462	\$0
7112	Basic Education Funding-Social Security	\$0	\$0	\$789,881	\$765,000	\$783,934	\$18,934
7160	Tuition for Section 1305 & 1306	\$62,817	\$40,000	\$92,873	\$50,000	\$50,000	\$0
7271	Special Education Of Exceptional Pupils	\$1,354,366	\$1,410,370	\$1,390,702	\$1,396,090	\$1,396,090	\$0
7299	Misc Program Revenue	\$378	\$0	\$0	\$0	\$0	\$0
7311	Pupil Transportation	\$1,095,118	\$1,050,000	\$1,059,854	\$1,050,000	\$1,050,000	\$0
7312	Nonpublic Transportation	\$69,300	\$75,000	\$60,060	\$75,000	\$75,000	\$0
7320	Rental And Sinking Fund Payments	\$393,604	\$375,000	\$360,765	\$385,000	\$315,000	(\$70,000)
7330	Health Services	\$39,326	\$40,000	\$38,450	\$40,000	\$40,000	\$0
7340	State Property Tax Reduction Allocation	\$677,820	\$672,244	\$672,244	\$674,247	\$674,247	\$0
7360	Safe Schools Grant	\$49,986	\$136,000	\$90,028	\$40,000	\$0	(\$40,000)
7505	Ready to Learn	\$230,490	\$0	\$230,490	\$0	\$0	\$0
7810	Revenue For Social Security Payments	\$669,002	\$757,350	\$0	\$0	\$0	\$0
7820	Revenue For Retirement Payments	\$3,122,605	\$3,394,710	\$3,251,565	\$3,451,000	\$3,494,000	\$43,000
TOTAL	REVENUE FROM STATE SOURCES	\$13,470,635	\$13,939,079	\$13,791,864	\$13,911,799	\$13,863,733	(\$48,067)

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021

Account	Description	18-19 Actual	19-20 Budget	19-20 Actual	Final Budget	Proposed Final Budget	Increase/ (Decrease)
8000	REVENUE FROM FEDERAL SOURCES						
8514	Improving Basic Programs - Title I	\$173,980	\$160,000	\$171,663	\$177,932	\$180,000	\$2,068
8515	Improving Teacher Quality - Title II	\$46,038	\$40,000	\$44,311	\$44,855	\$45,000	\$145
8517	Title IV	\$11,774	\$20,000	\$13,021	\$14,948	\$15,000	\$52
8560	Federal Block Grant-PCCD	\$0	\$0	\$0	\$268,448	\$100,000	(\$168,448)
8741	Elementary & Secondary School Emergency Relief	\$0	\$0	\$0	\$140,000	\$0	(\$140,000)
8743	ESSER II	\$0	\$0	\$0	\$0	\$329,923	\$329,923
8744	ARP ESSER III	\$0	\$0	\$0	\$0	\$656,204	\$656,204
8000	REVENUE FROM FEDERAL SOURCES	\$231,792	\$220,000	\$228,995	\$646,183	\$1,326,127	\$679,944
9000	OTHER FINANCING SOURCES						
9340	Debt Service Fund Transfers	\$0	\$0	\$2,091	\$0	\$0	\$0
9400	Sale Of Fixed Assets	\$0	\$0	\$2,200	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	\$0	\$0	\$11,523	\$0	\$0	\$0
		\$0	\$0	\$15,814	\$0	\$0	\$0
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$43,782,571	\$44,993,971	\$44,776,945	\$45,206,769	\$47,268,940	\$2,062,170

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 PROPOSED FINAL BUDGET
TAX MILLAGE/RATE CHART
MAY 12, 2021**

	Estimated Assessed Value	Change in Assessment	Percent
2021-2022	1,661,849,100	6,259,500	0.38%
2020-2021	1,655,589,600		
		2021-2022	
	% Increase	3.00%	
	Millage Increase	0.5165	
	Total Millage	17.7360	
	Property Assessment	Tax Bill	
	1,000	\$17.74	
	50,000	\$886.80	
	100,000	\$1,773.60	
	110,000	\$1,950.96	
	120,000	\$2,128.32	
	130,000	\$2,305.68	
	140,000	\$2,483.04	
	150,000	\$2,660.40	
	160,000	\$2,837.76	
	170,000	\$3,015.12	
	180,000	\$3,192.48	
	190,000	\$3,369.84	
	210,000	\$3,724.56	
	216,000	\$3,830.98	
Average	220,000	\$3,901.92	
	230,000	\$4,079.28	
	240,000	\$4,256.64	
	250,000	\$4,434.00	
	260,000	\$4,611.36	
	270,000	\$4,788.72	
	280,000	\$4,966.08	
	290,000	\$5,143.44	
	300,000	\$5,320.80	
	350,000	\$6,207.60	
	400,000	\$7,094.40	
	450,000	\$7,981.20	
	500,000	\$8,868.00	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMMARY
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

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
2019-20	\$ 109,421,300	\$ 1,781,546	\$ (884,037)	\$ 897,508	\$ -
2020-21	\$ 109,421,300	\$ 1,846,496	\$ (916,267)	\$ 930,229	\$ -
Est 2021-22	\$ 109,421,300	\$ 1,940,696	\$ (957,404)	\$ 983,292	\$ -
				\$ 6,464,455	\$ 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 \$109,421,300 and generates approximately \$1.9 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 2020-2021 BUDGET
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2020-2021	% CHANGE
SALARIES	Collective Bargaining Agreement Increases	\$ 350,000	
	Resignations, leaves & additional staffing needs	\$ (635,000)	
	Changes on existing staffing-Admin & Support	\$ 145,000	
	Net additional staffing changes	\$ 152,000	
	SALARIES- TOTAL CHANGE	\$ 12,000	0.06%
BENEFITS			
Health Benefits (medical, dental, RX)	Rate increase 9.65%, open enrollment plan changes & opt-out	\$ 247,000	
PSERS	Estimated rate increase from 34.51% to 34.94%	\$ 86,000	
	Resignations, leaves & additional staffing needs	\$ (94,000)	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 20,000	
	BENEFITS- TOTAL CHANGE	\$ 259,000	2.26%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
Professional Services-Educational	Variance based on anticipated needs for special education services	\$ 245,000	
Other Professional Services	Variance based on anticipated needs	\$ 151,000	
Other Services (net)		\$ (19,000)	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ 377,000	21.75%
PURCHASED PROPERTY SERVICES			
Other Services (net)		\$ (14,000)	
	PURCH PTY SVCS- TOTAL CHANGE	\$ (14,000)	-2.14%
OTHER PURCHASED SERVICES			
Cyber/Charter School	Variance based on projected enrollment	\$ 685,000	
Vo Tech/CCAITS (LCTI)	Variance based on projected contribution	\$ 63,000	
Other Services (net)		\$ 32,000	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 780,000	18.91%
SUPPLIES			
General Supplies	Variance based on anticipated needs	\$ (58,000)	
Oil /Diesel/Gasoline	Variance in price per gallon & usage	\$ 100,000	
Instructional Supplies & Technology	Variance due to budget plan	\$ 794,000	
Other Supplies (net)		\$ 23,000	
	SUPPLIES- TOTAL CHANGE	\$ 859,000	32.23%
PROPERTY			
Capital Equipment	Variance based on anticipated needs	\$ 60,000	
Technology Equipment	Replacement equipment	\$ 8,000	
	PROPERTY- TOTAL CHANGE	\$ 68,000	18.03%
OTHER FINANCING USES			
Debt	Variance based on scheduled debt payments & new debt service	\$ 170,000	
Capital Reserve Transfer	Variance based on scheduled capital reserve transfer	\$ (800,000)	
Other Financing Uses (net)	Variance due to planned budget transfers from prior year	\$ (7,000)	
	OTHER FINANCING USES- TOTAL CHANGE	\$ (637,000)	-18.73%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 1,704,000	3.62%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 12, 2021**

		2018-19	2019-20	2020-21	2021-22	
OBJ	Description	Acutal	Actual	Budget	Proposed Final Budget	Change from 2020-21
100	SALARIES					
111	ADMIN-REG SALARY	1,687,965	1,733,722	1,809,776	1,842,700	32,924
116	EMPLOYEE INS OPT OUT	20,400	21,300	21,600	25,200	3,600
121	PROFESSIONAL SALARIES	11,428,564	11,760,746	12,014,304	11,876,970	(137,334)
122	PROFESSIONAL SUBSTITUTE	292,654	195,462	290,000	290,000	-
123	PROFESSIONAL OVERTIME	87,717	82,488	72,409	72,409	-
126	EMPLOYEE INS OPT OUT	126,150	129,600	122,400	133,200	10,800
131	PROFESSIONAL OTHER	691,115	718,231	718,511	708,660	(9,851)
132	PROFESSIONAL OTHER SUBSTITUTE	1,425	1,864	700	700	-
133	PROFESSIONAL OTHER OVERTIME	615	240	-	-	-
136	EMPLOYEE INS OPT OUT	8,947	7,200	7,200	7,200	-
141	ADULT EDUCATION SALARIES	630	-	5,000	5,000	-
151	OFFICE SALARIES	1,093,820	1,100,332	1,058,437	1,084,809	26,372
152	OFFICE SUBSTITUTE	55	4,029	1,000	1,000	-
153	OFFICE OVERTIME	4,235	6,350	7,000	5,000	(2,000)
156	EMPLOYEE INS OPT OUT	18,000	17,700	18,000	18,000	-
161	TRADE SALARIES	631,866	635,359	680,290	714,269	33,979
162	TRADE SUBSTITUTES	25,491	7,541	16,229	16,229	-
163	TRADE OVERTIME	30,184	21,478	13,608	14,020	412
166	EMPLOYEE INS OPT OUT	14,400	16,200	18,000	18,000	-
171	OPERATIVE REG SALARIES	979,104	992,080	969,617	1,014,844	45,227
172	OPERATIVE SUBSTITUTES	47,555	39,695	95,888	55,888	(40,000)
173	OVERTIME	380	446	-	-	-
174	DIST PAID/MISC/LAYOVER	1,152	55	-	-	-
177	PRIVATE PAID	9,287	2,867	-	-	-
178	SPORT TRIPS	35,511	27,379	30,000	30,000	-
181	SERVICE WORK SALARIES	1,044,519	1,047,914	979,480	1,023,427	43,947
182	SERVICE WORK SUBSTITUE	19,679	19,329	15,000	15,000	-
183	SERVICE WORK OVERTIME	48,890	23,188	10,000	10,000	-
186	EMPLOYEE INS OPT OUT	10,800	10,800	10,800	3,600	(7,200)
187	CUSTODIAN SUMMER MAINT	30,162	16,798	20,000	20,000	-
191	INST ASST REG SALARY	915,587	975,448	1,007,241	1,018,265	11,024
192	INST ASST SUBSTITUTES	33,562	22,205	23,900	23,900	-
193	INST ASST OVERTIME	452	58	-	-	-
196	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	3,600	-
	TOTAL 1XX- SALARIES	19,344,473	19,641,704	20,039,990	20,051,890	11,900
200	BENEFITS					
211	MEDICAL INSURANCE	1,967,960	1,868,081	1,920,809	2,168,590	247,781
212	DENTAL INSURANCE	116,749	115,070	129,089	125,493	(3,596)
213	LIFE INSURANCE	37,216	37,614	32,789	32,104	(685)
214	DISABILITY INSURANCE	27,530	27,496	37,856	38,467	611
215	EYE CARE INSURANCE	14,632	16,939	12,526	12,475	(51)
216	PRESCRIPTION INSURANCE	629,580	624,952	645,339	570,339	(75,000)
219	OTHER GROUP INSURANCE	4,398	2,418	-	-	-
221	SOCIAL SECURITY	1,443,593	1,471,068	1,520,400	1,517,293	(3,107)
230	RETIREMENT (PSERS)	6,277,001	6,502,918	6,847,080	6,919,744	72,664
240	TUITION REIMBURSEMENT	54,887	60,396	38,480	38,433	(47)
250	UNEMPLOYMENT COMPENSATION	5,103	6,483	75,630	74,317	(1,313)
260	WORKERS COMPENSATION	161,255	129,688	140,000	161,000	21,000
299	OTHER BENEFITS	78,276	78,286	81,930	82,820	890
	TOTAL 2XX- BENEFITS	10,818,179	10,941,409	11,481,928	11,741,075	259,147

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 12, 2021**

		2018-19	2019-20	2020-21	2021-22	
OBJ	Description	Actual	Actual	Budget	Proposed Final Budget	Change from 2020-21
	300 CONTRACTED PROFESSIONAL SERVICES					
313	TAX COLL SVCS	33,424	33,584	35,000	35,000	-
322	PROF EDUCATION SVCS/IU'S	997,981	907,971	1,091,925	1,145,000	53,075
324	PROF EDUCATION SVCS	-	-	-	-	-
329	PROF EDUCATION SVCS-OTHER	480,885	349,302	327,850	520,350	192,500
330	OTHER PROF. SERVICES	212,460	229,103	163,575	314,129	150,554
340	TECHNICAL SERVICES	7,258	7,885	9,100	9,100	-
348	CONTRACTED TECHNICAL SVCS	26,602	158,261	27,630	10,200	(17,430)
350	SECURITY/SAFETY SVCS	6,743	197	-	-	-
360	PROFESSIONAL DEVELOPMENT	32,448	28,628	31,305	25,332	(5,973)
390	OTHER PROF/TECH SER.	51,282	52,329	49,072	53,788	4,716
	TOTAL 3XX-PROF SERVICES	1,849,083	1,767,260	1,735,457	2,112,899	377,442
	400 PURCHASED TECHNICAL SERVICES					
411	DISPOSAL SERVICES	27,273	20,064	24,000	24,000	-
415	LAUNDRY/LINEN/DRY CLEAN	25,017	20,816	22,600	23,100	500
424	SEWAGE	120,904	106,807	130,000	130,000	-
430	REPAIR/MAINT. SER.	454,589	373,938	340,000	348,000	8,000
432	R&M EQUIPMENT	8,861	10,755	37,670	15,350	(22,320)
441	RENTALS	8,016	3,325	9,000	9,000	-
442	RENTAL/EQUIP/VEHICLES	116,398	44,421	54,110	53,910	(200)
444	RENTAL OF VEHICLES	1,500	-	3,000	2,500	(500)
460	EXTERMINATION SER.	4,410	4,608	4,600	4,800	200
490	OTHER PUR. PROP. SER.	38,782	43,411	39,900	40,000	100
	TOTAL 4XX-TECHNICAL SERVICES	805,749	628,145	664,880	650,660	(14,220)
	500 OTHER PURCHASED SERVICES					
513	CONTRACTED CARRIERS	53,894	62,206	70,000	70,000	-
516	IU TRANSPORTATION	34,280	47,583	40,000	40,000	-
522	AUTO LIABILITY INSURANCE	52,070	52,425	52,926	57,304	4,378
523	GEN. PROP/LIAB. INSURANCE	97,093	117,741	119,523	137,456	17,933
525	BONDING INSURANCE	4,639	4,989	3,500	5,279	1,779
529	OTHER INSURANCE	76,036	75,823	76,073	76,246	173
530	PHONE/POSTAGE/METER	15,372	15,722	19,850	19,350	(500)
538	TECH COMMUNICATIONS	101,325	118,236	110,458	133,958	23,500
549	ADVERTISING	32,351	14,372	38,125	28,222	(9,903)
550	PRINTING/BINDING	12,239	13,454	19,506	18,006	(1,500)
561	TUITION/PA. LEA'S	5,527	7,043	5,000	5,000	-
562	TUITION PA CHARTER SCHOOL	1,737,701	1,947,036	2,015,200	2,700,000	684,800
564	VO TECH/CAVTS (LCTI)	1,106,778	1,250,246	1,216,063	1,275,000	58,937
566	TUITION INSTITUTE HIGHER ED (LCCC)	249,027	248,195	245,890	250,000	4,110
567	TUITION TO APS	-	-	-	-	-
568	TUITION-PRIVATE INSTITUTES	-	-	-	-	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	37,482	23,139	53,015	49,768	(3,247)
590	MISC. PUR. SVCS.	-	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	41,301	42,094	40,000	40,000	-
	TOTAL 5XX-OTHER SERVICES	3,657,115	4,040,304	4,126,629	4,907,089	780,460

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 12, 2021**

		2018-19	2019-20	2020-21	2021-22	
OBJ	Description	Actual	Actual	Budget	Proposed Final Budget	Change from 2020-21
	600 SUPPLIES					
612	TESTING	18,397	18,651	10,650	10,650	-
613	MUSIC	2,315	2,064	1,800	1,800	-
614	ART	4,506	4,477	4,000	4,000	-
615	PHYS ED/HEALTH	1,214	1,176	1,400	1,400	-
616	SCIENCE	1,844	361	1,400	1,400	-
619	GENERAL SUPPLIES/MAT'LS	939,821	786,233	895,534	837,339	(58,195)
622	ELECTRICITY	297,773	278,943	300,000	330,000	30,000
623	BOTTLED GAS	375	185	400	400	-
624	OIL	259,944	266,450	240,000	300,000	60,000
626	GASOLINE	53,540	44,684	65,000	95,000	30,000
627	DIESEL FUEL	152,276	118,842	140,000	150,000	10,000
635	MEALS/REFRESHMENTS	8,071	4,070	7,350	7,400	50
641	CONSUMABLES/PERIODICALS	24,445	37,353	37,646	36,486	(1,160)
649	NON-CONSUMABLES/TEXTS	165,185	169,627	249,642	243,995	(5,647)
650	TECH SUPPLIES & FEES	921,008	1,061,086	711,212	1,505,430	794,218
	TOTAL 6XX-SUPPLIES	2,850,713	2,794,202	2,666,034	3,525,300	859,266
	700 PROPERTY					
752	OTHR ORIG/CAPITAL	167,252	22,298	30,000	65,000	35,000
756	CAPITALIZED TECH NEW	54,547	52,007	35,000	10,000	(25,000)
762	OTHR REPLC/CAPITAL	365,781	273,107	248,000	298,000	50,000
766	CAP TECH EQUIP REPLACE	61,770	58,095	-	-	-
768	TECH-REPLAC-CAPITAL	29,287	-	65,676	73,966	8,290
	TOTAL 7XX-PROPERTY	678,637	405,507	378,676	446,966	68,290
	800 OTHER					
810	DUES & FEES	73,970	72,689	68,610	58,096	(10,514)
820	CLAIMS/JUDGEMENTS	314	-	-	-	-
831	INTEREST/IMPROVE LOAN	303,254	187,104	95,250	108,863	13,613
832	INTEREST/SERIAL BONDS	1,105,103	1,055,114	1,256,693	1,148,163	(108,530)
860	DONATION- COMMUNITY SERVICES	7,500	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	30,055	34,524	35,000	35,000	-
890	MISC. EXPENDITURES	3,213	2,550	400,000	400,000	-
893	SCHOLARSHIP	-	13,450	18,000	20,000	2,000
	TOTAL 8XX-OTHER	1,523,409	1,370,431	1,878,553	1,775,122	(103,431)
	900 OTHER FINANCING USES					
911	LOAN PRINCIPAL PAYMENTS	850,000	900,000	900,000	1,535,000	635,000
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,750,000	1,380,000	1,725,000	1,355,000	(370,000)
932	CAPITAL RESERVE FUND TRANSFERS	-	900,877	1,420,488	620,508	(799,980)
939	OTHER FUND TRANSFERS	3,140,303	-	-	-	-
	TOTAL 9XX-OTHER FIN. USES	5,740,303	3,180,877	4,045,488	3,510,508	(534,980)
	GRAND TOTAL	47,267,662	44,769,839	47,017,635	48,721,509	1,703,874

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
USE OF FUND BALANCE
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

Est. Operating Shortfall- May Proposed Final Budget	<u><u>(2,307,569)</u></u>
Restricted	
Scholarships	(15,000)
Committed	
Emmaus Bond Pool Stabilization	* (200,000)
OPEB	* (50,000)
PSERS Stabilization	* (485,000)
Energy Stabilization	* (95,000)
Millage Stabilization (Tax rebate)	* (30,000)
Assigned	
Fleet Replacements	(150,000)
Athletic Club Funds	(5,000)
Unassigned	
Unassigned Fund Balance Use	(22,569)
Budgetary Reserve	<u>(400,000)</u>
Grand Total	<u>(1,452,569)</u>
Millage Increase	<u>855,000</u>
Remaining Shortfall	<u><u>-</u></u>

* Amount requires board action for use in 2021-22 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.

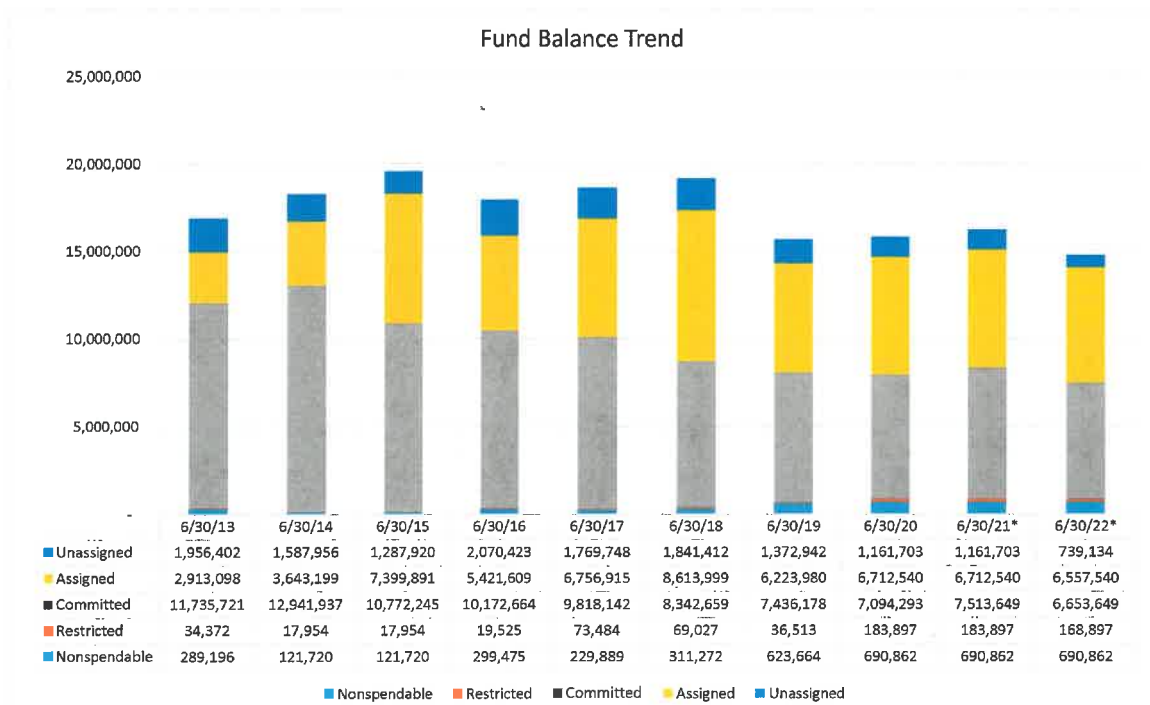
Assigned fund balance is the portion of fund balance that represents the district intended use of the resources. Formal board action is not required to assign fund balance.

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 HISTORY
 2021-2022 PROPOSED FINAL BUDGET
 MAY 12, 2021

	Audited 6/30/13	Audited 6/30/14	Audited 6/30/15	Audited 6/30/16	Audited 6/30/17	Audited 6/30/18	Audited 6/30/19	Audited 6/30/20	Estimated 6/30/21*	Estimated 6/30/22*
Nonspendable	289,196	121,720	121,720	299,475	229,889	311,272	623,664	690,862	690,862	690,862
Restricted	34,372	17,954	17,954	19,525	73,484	69,027	36,513	183,897	183,897	168,897
Committed	11,735,721	12,941,937	10,772,245	10,172,664	9,818,142	8,342,659	7,436,178	7,094,293	7,513,649	6,653,649
Assigned	2,913,098	3,643,199	7,399,891	5,421,609	6,756,915	8,613,999	6,223,980	6,712,540	6,712,540	6,557,540
Unassigned	1,956,402	1,587,956	1,287,920	2,070,423	1,769,748	1,841,412	1,372,942	1,161,703	1,161,703	739,134
Total Fund Balance	16,928,789	18,312,766	19,599,730	17,983,696	18,648,178	19,178,369	15,693,277	15,843,295	16,262,651	14,810,082
Change Over PY	1,673,574	1,383,977	1,286,964	(1,616,034)	664,482	530,191	(3,485,092)	150,018	419,356	(1,452,569)

* Estimated Fund Balance as of June 30th



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 ESTIMATED BUDGET VARIANCES
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

PROJECTED BUDGET VARIANCES				
	2020-2021 Budget	2020-2021 Estimated	Estimated Budget Variance Over/(Under)	
Revenues				
Local	30,648,787	30,424,908	(223,879)	
State	13,911,799	13,799,320	(112,479)	
Federal	646,183	647,544	1,361	
Other	-	2,200	2,200	
	45,206,769	44,873,972	(332,797)	-0.74%
Expenditures				
100	20,039,990	19,388,100	(651,890)	
200	11,481,928	11,074,595	(407,333)	
300	1,735,457	1,642,500	(92,957)	
400	664,880	519,600	(145,280)	
500	4,126,629	4,104,105	(22,524)	
600	2,666,034	2,175,519	(490,515)	
700	378,676	440,209	61,533	
800	1,878,553	1,265,500	(613,053)	
900	4,045,488	3,844,488	(201,000)	
	47,017,635	44,454,616	(2,563,019)	-5.45%
	(1,810,866)		(2,230,222)	-4.74%

PROJECTED FUND BALANCE IMPACT	
	2021 Estimated Actual
Fund Balance Impact	
Revenues	44,873,972
Expenditures	44,454,616
Projected Increase to FB	419,356

NOTE: Estimated variances are based on annualized data through June 30, 2021 and are a conservative first look at estimated surplus for 2020-21. Actual variances will be determined through the year end close and annual audit process and are subject to change based on actual data. The 2020-21 Use of Fund Balance was \$1,810,866. Projected actual surplus is \$419,356 which increases the actual fund balance less than budgeted.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

#	Object	18-19	19-20	20-21	21-22	Increase (Decrease)	% Change
		Actual	Actual	Budget	Proposed Final Budget		
INSTRUCTION - REGULAR PROGRAMS							
Function 1100							
100	Salaries	\$9,362,669	\$9,500,646	\$10,140,736	\$9,928,854	(\$211,882)	-2.1%
200	Employee Benefits	\$5,415,219	\$5,424,600	\$5,837,307	\$5,889,982	\$52,675	0.9%
300	Purchased Professional & Technical Services	\$74,253	\$63,973	\$10,300	\$142,800	\$132,500	1286.4%
400	Purchased Property Services	\$46,460	\$36,611	\$45,870	\$43,550	(\$2,320)	-5.1%
500	Other Purchased Services	\$1,114,639	\$1,364,094	\$1,367,003	\$2,020,663	\$653,660	47.8%
600	Supplies	\$1,026,228	\$902,927	\$966,707	\$1,535,639	\$568,932	58.9%
700	Property	\$86,310	\$68,342	\$100,676	\$83,966	(\$16,710)	-16.6%
800	Other Objects	\$5,736	\$8,565	\$6,775	\$6,630	(\$145)	-2.1%
	Total	\$17,131,514	\$17,369,758	\$18,475,374	\$19,652,084	\$1,176,710	6.4%
INSTRUCTION - SPECIAL PROGRAMS							
Function 1200							
100	Salaries	\$2,525,780	\$2,652,262	\$2,517,806	\$2,538,224	\$20,418	0.8%
200	Employee Benefits	\$1,492,076	\$1,520,983	\$1,528,282	\$1,575,284	\$47,002	3.1%
300	Purchased Professional & Technical Services	\$1,363,478	\$1,174,049	\$1,400,225	\$1,513,300	\$113,075	8.1%
500	Other Purchased Services	\$644,058	\$612,093	\$676,540	\$706,900	\$30,360	4.5%
600	Supplies	\$13,832	\$12,807	\$14,760	\$18,386	\$3,626	24.6%
800	Other Objects	\$285	\$249	\$0	\$0	\$0	0.0%
	Total	\$6,039,509	\$5,972,443	\$6,137,613	\$6,352,094	\$214,481	3.5%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS							
Function 1300							
500	Other Purchased Services	\$1,106,778	\$1,250,246	\$1,216,063	\$1,275,000	\$58,937	4.8%
	Total	\$1,106,778	\$1,250,246	\$1,216,063	\$1,275,000	\$58,937	4.8%
OTHER INSTRUCTIONAL PROGRAMS							
Function 1400							
100	Salaries	\$7,487	\$597	\$0	\$0	\$0	0.0%
200	Employee Benefits	\$955	\$250	\$0	\$0	\$0	0.0%
500	Other Purchased Services	\$849	\$0	\$0	\$0	\$0	0.0%
600	Supplies	\$260	\$0	\$0	\$0	\$0	0.0%
	Total	\$9,551	\$847	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS							
Function 1600							
100	Salaries	\$630	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$257	\$0	\$2,150	\$2,171	\$21	1.0%
300	Purchased Professional & Technical Services	\$4,155	\$1,392	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$241,347	\$240,070	\$238,390	\$250,000	\$11,610	4.9%
	Total	\$246,389	\$241,462	\$250,540	\$262,171	\$11,631	4.6%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS							
Function 1700							
500	Other Purchased Services	\$7,680	\$8,125	\$7,500	\$0	(\$7,500)	-100.0%
	Total	\$7,680	\$8,125	\$7,500	\$0	(\$7,500)	-100.0%
TOTAL 1000	INSTRUCTION	\$24,541,421	\$24,842,881	\$26,087,090	\$27,541,349	\$1,454,259	5.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

#	Object	18-19	19-20	20-21	21-22	Increase (Decrease)	% Change
		Actual	Actual	Budget	Proposed Final Budget		
SUPPORT SERVICES - PUPIL PERSONNEL							
Function 2100							
100	Salaries	\$847,835	\$849,866	\$855,905	\$875,131	\$19,226	2.2%
200	Employee Benefits	\$487,998	\$504,362	\$550,148	\$585,049	\$34,901	6.3%
300	Purchased Professional & Technical Services	\$0	\$0	\$700	\$700	\$0	0.0%
400	Purchased Property Services	\$186	\$166	\$200	\$200	\$0	0.0%
500	Other Purchased Services	\$2,815	\$1,657	\$4,350	\$4,350	\$0	0.0%
600	Supplies	\$26,128	\$26,487	\$15,650	\$16,100	\$450	2.9%
800	Other Objects	\$690	\$1,005	\$1,265	\$1,530	\$265	20.9%
	Total	\$1,365,652	\$1,383,543	\$1,428,218	\$1,483,060	\$54,842	3.8%
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
Function 2200							
100	Salaries	\$670,967	\$690,589	\$532,324	\$605,671	\$73,347	13.8%
200	Employee Benefits	\$428,978	\$458,358	\$367,720	\$390,739	\$23,019	6.3%
300	Purchased Professional & Technical Services	\$61,369	\$41,692	\$11,400	\$8,900	(\$2,500)	-21.9%
500	Other Purchased Services	\$7,252	\$6,972	\$5,206	\$3,906	(\$1,300)	-25.0%
600	Supplies	\$48,577	\$48,981	\$48,839	\$47,699	(\$1,140)	-2.3%
800	Other Objects	\$726	\$779	\$750	\$821	\$71	9.5%
	Total	\$1,217,869	\$1,247,371	\$966,239	\$1,057,736	\$91,497	9.5%
SUPPORT SERVICES - ADMINISTRATION							
Function 2300							
100	Salaries	\$1,408,357	\$1,420,856	\$1,468,843	\$1,514,738	\$45,895	3.1%
200	Employee Benefits	\$790,659	\$839,929	\$851,977	\$877,925	\$25,948	3.0%
300	Purchased Professional & Technical Services	\$139,799	\$161,340	\$140,000	\$204,110	\$64,110	45.8%
400	Purchased Property Services	\$7,479	\$5,216	\$14,000	\$14,000	\$0	0.0%
500	Other Purchased Services	\$52,875	\$50,286	\$67,926	\$63,766	(\$4,160)	-6.1%
600	Supplies	\$29,338	\$28,618	\$17,915	\$23,443	\$5,528	30.9%
700	Property	\$6,389	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$22,867	\$24,205	\$24,250	\$24,250	\$0	0.0%
	Total	\$2,457,763	\$2,530,450	\$2,584,911	\$2,722,232	\$137,321	5.3%
SUPPORT SERVICES - PUPIL HEALTH							
Function 2400							
100	Salaries	\$223,309	\$227,086	\$228,634	\$215,263	(\$13,371)	-5.8%
200	Employee Benefits	\$144,291	\$146,234	\$160,668	\$160,773	\$105	0.1%
300	Purchased Professional & Technical Services	\$5,406	\$6,417	\$11,600	\$101,600	\$90,000	775.9%
600	Supplies	\$11,513	\$6,764	\$6,200	\$6,200	\$0	0.0%
	Total	\$384,519	\$386,501	\$407,102	\$483,836	\$76,734	18.8%
SUPPORT SERVICES - BUSINESS							
Function 2500							
100	Salaries	\$409,598	\$418,300	\$433,476	\$438,701	\$5,225	1.2%
200	Employee Benefits	\$223,908	\$221,846	\$245,368	\$254,422	\$9,054	3.7%
300	Purchased Professional & Technical Services	\$28,921	\$37,234	\$32,000	\$32,344	\$344	1.1%
400	Purchased Property Services	\$2,960	\$4,550	\$4,160	\$4,160	\$0	0.0%
500	Other Purchased Services	\$10,854	\$12,212	\$12,650	\$12,183	(\$467)	-3.7%
600	Supplies	\$31,301	\$27,419	\$44,483	\$49,706	\$5,223	11.7%
800	Other Objects	\$14,871	\$14,292	\$12,800	\$4,100	(\$8,700)	-68.0%
	Total	\$722,413	\$735,853	\$784,937	\$795,616	\$10,679	1.4%

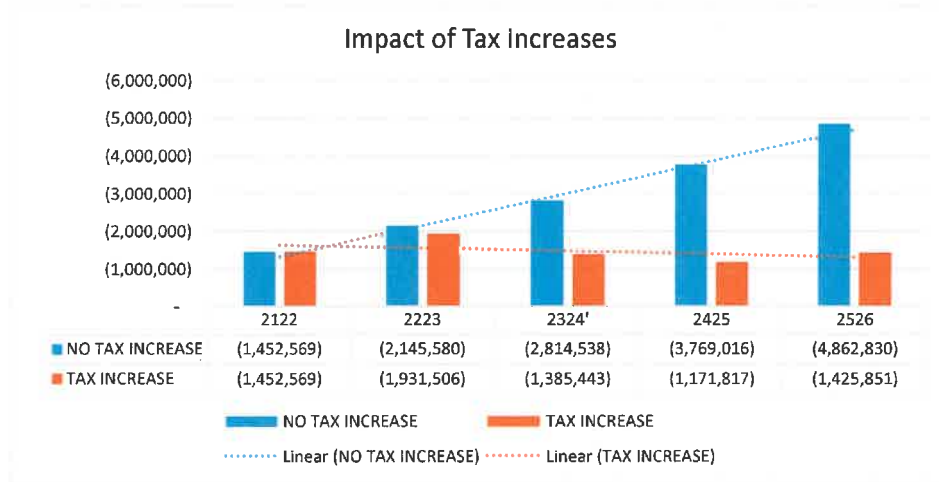
**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

#	Object	18-19	19-20	20-21	21-22	Increase (Decrease)	% Change
		Actual	Actual	Budget	Proposed Final Budget		
OPERATION & MAINT. OF PLANT SERVICES							
Function 2600							
100	Salaries	\$1,670,318	\$1,661,356	\$1,533,047	\$1,569,513	\$36,466	2.4%
200	Employee Benefits	\$838,965	\$820,097	\$813,423	\$856,827	\$43,404	5.3%
300	Purchased Professional & Technical Services	\$36,543	\$47,915	\$15,000	\$15,000	\$0	0.0%
400	Purchased Property Services	\$622,905	\$439,123	\$452,300	\$442,400	(\$9,900)	-2.2%
500	Other Purchased Services	\$200,090	\$233,293	\$225,912	\$266,415	\$40,503	17.9%
600	Supplies	\$1,020,727	\$1,030,819	\$909,700	\$1,148,400	\$238,700	26.2%
700	Property	\$190,249	\$60,006	\$43,000	\$33,000	(\$10,000)	-23.3%
800	Other Objects	\$4,035	\$4,706	\$4,150	\$4,145	(\$5)	-0.1%
	Total	\$4,583,832	\$4,297,315	\$3,996,532	\$4,335,700	\$339,168	8.5%
STUDENT TRANSPORTATION SERVICES							
Function 2700							
100	Salaries	\$1,377,728	\$1,354,796	\$1,404,605	\$1,411,076	\$6,471	0.5%
200	Employee Benefits	\$600,749	\$588,941	\$640,594	\$651,684	\$11,090	1.7%
300	Purchased Professional & Technical Services	\$3,597	\$5,257	\$5,375	\$5,375	\$0	0.0%
400	Purchased Property Services	\$92,774	\$116,335	\$105,750	\$105,750	\$0	0.0%
500	Other Purchased Services	\$140,783	\$162,314	\$158,526	\$163,104	\$4,578	2.9%
600	Supplies	\$375,609	\$352,432	\$367,300	\$407,100	\$39,800	10.8%
700	Property	\$328,050	\$273,107	\$235,000	\$330,000	\$95,000	40.4%
800	Other Objects	\$444	\$566	\$500	\$500	\$0	0.0%
	Total	\$2,919,734	\$2,853,748	\$2,917,650	\$3,074,589	\$156,939	5.4%
OTHER SUPPORT SERVICES							
Function 2800							
100	Salaries	\$356,561	\$370,099	\$420,075	\$446,210	\$26,135	6.2%
200	Employee Benefits	\$189,185	\$201,007	\$266,519	\$274,245	\$7,726	2.9%
300	Purchased Professional & Technical Services	\$40,894	\$186,274	\$50,785	\$29,882	(\$20,903)	-41.2%
400	Purchased Property Services	\$0	\$0	\$20,000	\$18,000	(\$2,000)	-10.0%
500	Other Purchased Services	\$36,932	\$16,561	\$43,205	\$38,680	(\$4,525)	-10.5%
600	Supplies	\$147,801	\$232,210	\$140,440	\$138,587	(\$1,853)	-1.3%
700	Other Purchased Services	\$67,639	\$4,052	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,994	\$644	\$2,000	\$0	(\$2,000)	-100.0%
	Total	\$841,006	\$1,010,847	\$943,024	\$945,604	\$2,580	0.3%
OTHER SUPPORT SERVICES							
Function 2900							
500	Other Purchased Services	\$41,301	\$42,094	\$40,000	\$40,000	\$0	0.0%
	Total	\$41,301	\$42,094	\$40,000	\$40,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$14,534,089	\$14,487,722	\$14,068,613	\$14,938,373	\$869,760	6.2%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

#	Object	18-19	19-20	20-21	21-22	Increase (Decrease)	% Change
		Actual	Actual	Budget	Proposed Final Budget		
STUDENT ACTIVITIES							
Function 3200							
100	Salaries	\$483,235	\$495,252	\$499,539	\$503,509	\$3,970	0.8%
200	Employee Benefits	\$204,939	\$214,801	\$217,772	\$221,974	\$4,202	1.9%
300	Purchased Professional & Technical Services	\$90,668	\$41,718	\$53,072	\$53,888	\$816	1.5%
400	Purchased Property Services	\$32,984	\$26,142	\$22,600	\$22,600	\$0	0.0%
500	Other Purchased Services	\$48,862	\$40,288	\$63,358	\$62,122	(\$1,236)	-2.0%
600	Supplies	\$119,400	\$124,196	\$134,040	\$134,040	\$0	0.0%
800	Other Objects	\$22,636	\$17,678	\$16,120	\$16,120	\$0	0.0%
	Total	\$1,002,724	\$960,075	\$1,006,501	\$1,014,253	\$7,752	0.8%
COMMUNITY SERVICES							
Function 3300							
600	Supplies	\$0	\$293	\$0	\$0	\$0	0.0%
800	Other Objects	\$35,127	\$31,679	\$35,000	\$35,000	\$0	0.0%
	Total	\$35,127	\$31,972	\$35,000	\$35,000	\$0	0.0%
SCHOLARSHIPS AND AWARDS							
Function 3400							
800	Other Objects	\$0	\$13,450	\$18,000	\$20,000	\$2,000	11.1%
	Total	\$0	\$13,450	\$18,000	\$20,000	\$2,000	11.1%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$1,037,851	\$1,005,497	\$1,059,501	\$1,069,253	\$9,752	0.9%
SITE IMPROVEMENT SERVICES							
BUILDING IMPROVEMENT SERVICES							
Function 4600							
600	Supplies	\$0	\$248	\$0	\$0	\$0	0.0%
	Total	\$0	\$248	\$0	\$0	\$0	0.0%
TOTAL 4000	FACILITIES ACQ, CONSTR & IMPRV	\$0	\$248	\$0	\$0	\$0	0.0%
DEBT SERVICE							
Function 5100							
800	Other Objects	\$1,413,998	\$1,252,614	\$1,356,943	\$1,262,026	(\$94,917)	-7.0%
900	Other Financing Uses	\$2,600,000	\$2,280,000	\$2,625,000	\$2,890,000	\$265,000	10.1%
	Total	\$4,013,998	\$3,532,614	\$3,981,943	\$4,152,026	\$170,083	4.3%
FUND TRANSFERS							
Function 5200							
900	Other Financing Uses	\$3,140,303	\$900,877	\$1,420,488	\$620,508	(\$799,980)	-56.3%
	Total	\$3,140,303	\$900,877	\$1,420,488	\$620,508	(\$799,980)	-56.3%
BUDGETARY RESERVE							
Function 5900							
800	Other Objects	\$0	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$7,154,301	\$4,433,491	\$5,802,431	\$5,172,534	(\$629,897)	-10.9%
TOTAL EXPENDITURES & OTHER FINANCING USES							
		\$47,267,662	\$44,769,839	\$47,017,635	\$48,721,509	\$1,703,874	3.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
BUDGET PROJECTIONS
2021-2022 PROPOSED FINAL BUDGET
MAY 12, 2021**

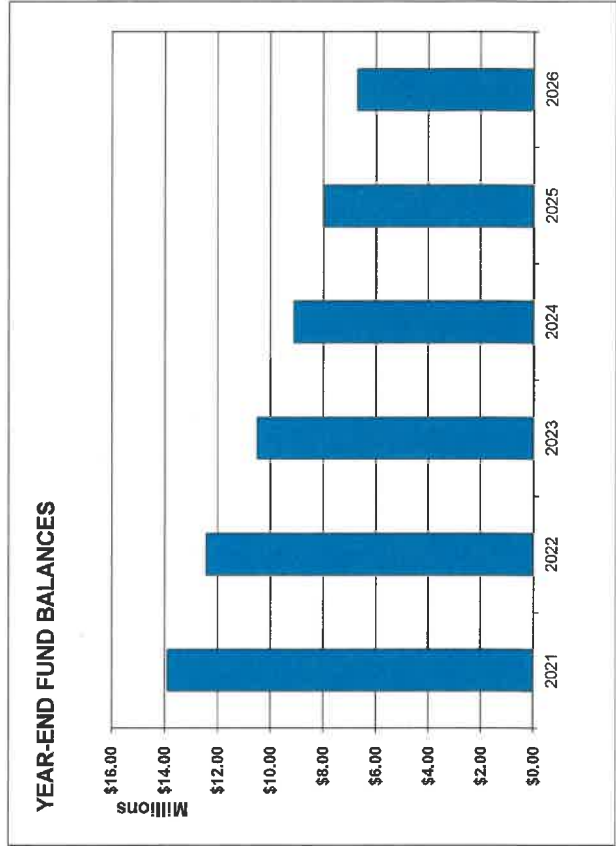


Fiscal Year	Act 1 Index Assumptions	Real Estate Collection %	Assessed Value Growth
2122	3.00%	96%	0.5%
2223	4.20%	96%	1.0%
2324	4.20%	96%	1.0%
2425	3.80%	96%	1.0%
2526	3.10%	96%	1.0%

General Fund | Projection Summary

Projections-Act 1 Tax Increase

	BUDGET		REVENUE / EXPENDITURE PROJECTIONS								
	2021	2022	%Δ	2023	%Δ	2024	%Δ	2025	%Δ	2026	%Δ
REVENUE											
Local	\$30,648,787	\$32,079,080	4.67%	\$33,123,598	3.26%	\$34,801,685	5.07%	\$36,291,834	4.28%	\$37,629,959	3.69%
State	\$13,911,799	\$13,863,733	-0.35%	\$13,933,106	0.50%	\$14,117,280	1.32%	\$14,306,320	1.34%	\$14,519,371	1.49%
Federal	\$646,183	\$1,326,127	105.22%	\$1,656,050	24.88%	\$340,000	-79.47%	\$340,000	0.00%	\$340,000	0.00%
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$45,206,769	\$47,268,940	4.56%	\$48,712,754	3.05%	\$49,258,965	1.12%	\$50,938,154	3.41%	\$52,489,330	3.05%
EXPENDITURES											
Salary and Benefit Costs	\$31,521,918	\$31,792,965	0.86%	\$33,041,804	3.93%	\$34,068,693	3.11%	\$35,394,739	3.89%	\$36,819,812	4.03%
Other	\$15,495,717	\$16,928,544	9.25%	\$17,602,455	3.98%	\$16,575,515	-5.63%	\$16,715,232	0.84%	\$16,922,369	1.24%
TOTAL EXPENDITURES	\$47,017,635	\$48,721,509	3.62%	\$50,644,260	3.95%	\$50,644,408	0.00%	\$52,109,971	2.89%	\$53,742,181	3.13%
SURPLUS / DEFICIT	(\$1,810,866)	(\$1,452,569)		(\$1,931,506)		(\$1,385,443)		(\$1,171,817)		(\$1,252,851)	
BEGINNING FUND BALANCE	\$15,700,382	\$13,889,516		\$12,436,947		\$10,505,442		\$9,119,989		\$7,948,182	
PROJECTED YEAR END BALANCE	\$13,889,516	\$12,436,947		\$10,505,442		\$9,119,989		\$7,948,182		\$6,695,331	
FUND BALANCE AS % OF EXPENDITURES	29.54%	25.53%		20.74%		18.01%		15.25%		12.46%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.54	3.06		2.49		2.16		1.83		1.49	



General Fund | Projection Summary

Projections-NO Tax Increase

	BUDGET 2021	REVENUE / EXPENDITURE PROJECTIONS									
		2022	2023	2024	2025	2026					
		%Δ	%Δ	%Δ	%Δ	%Δ					
REVENUE											
Local	\$30,648,787	\$32,079,080	4.67%	\$32,909,524	2.59%	\$33,372,590	1.41%	\$33,694,635	0.96%	\$34,019,980	0.97%
State	\$13,911,799	\$13,863,733	-0.35%	\$13,933,106	0.50%	\$14,117,280	1.32%	\$14,306,320	1.34%	\$14,519,371	1.49%
Federal	\$546,183	\$1,326,127	105.22%	\$1,656,050	24.68%	\$340,000	-79.47%	\$340,000	0.00%	\$340,000	0.00%
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$45,206,769	\$47,268,940	4.56%	\$48,498,679	2.60%	\$47,829,870	-1.38%	\$48,340,955	1.07%	\$48,879,351	1.11%
EXPENDITURES											
Salary and Benefit Costs	\$31,521,918	\$31,762,965	0.86%	\$33,041,804	3.93%	\$34,068,893	3.11%	\$35,394,739	3.89%	\$36,819,812	4.03%
Other	\$15,495,717	\$16,928,544	9.25%	\$17,602,455	3.98%	\$16,575,515	-5.83%	\$16,715,232	0.84%	\$16,922,369	1.24%
TOTAL EXPENDITURES	\$47,017,635	\$48,721,509	3.62%	\$50,644,260	3.95%	\$50,644,408	0.00%	\$52,109,971	2.89%	\$53,742,181	3.13%
SURPLUS / DEFICIT	(\$1,810,866)	(\$1,452,569)		(\$2,145,580)		(\$2,814,538)		(\$3,769,016)		(\$4,862,830)	
BEGINNING FUND BALANCE	\$15,700,382	\$13,889,516		\$12,436,947		\$10,291,387		\$7,476,829		\$3,707,813	
PROJECTED YEAR END BALANCE	\$13,889,516	\$12,436,947		\$10,291,387		\$7,476,829		\$3,707,813		(\$1,166,017)	
FUND BALANCE AS % OF EXPENDITURES	29.54%	26.63%		20.32%		14.76%		7.12%		-2.15%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.54	3.06		2.44		1.77		0.85		-0.26	

