

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2021-2022

GENERAL FUND BUDGET



FINAL BUDGET

JUNE 16, 2021



MISSION STATEMENT

Develop a community-minded learner who is prepared to grow and thrive in an ever-changing world.

NORTHWESTERN LEHIGH SCHOOL DISTRICT
6493 ROUTE 309, NEW TRIPOLI, PA 18066
2021-2022

SCHOOL BOARD MEMBERS

Willard G. Dellicker, President
Todd Hernandez, Vice President
John Casciano, Secretary
Todd Leiser, Treasurer
Joseph Fatzinger
Rosemarie Lister
Alan Rex
Rachael Scheffler
James Warfel, Ed.D
John E. Freund III, Esq., Solicitor

Administrators

Jennifer Holman, Superintendent
Troy Sosnovik, Ed.D., Assistant 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
Susan Bahnick, Supervisor of Food Services
Northwestern Lehigh Administrative/Business Offices
6493 Route 309, New Tripoli, PA 18066

Aileen Yadush, High School Principal
Matthew Givler, 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
2021-2022 FINAL BUDGET

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NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 FINAL BUDGET
JUNE 16, 2021

	Final Budget 2019-20	Actual 2019-20	Budget 2020-21	January Budget 2021-22	April Budget 2021-22	May Budget 2021-22	Final Budget 2021-22	Change from May	Change from 2020-21	% Change 2020-21
Northwestern Elementary	69,120	57,414	68,970	65,175	65,175	65,175	65,175	-	(3,795)	
Weisenberg Elementary	63,840	51,934	63,840	62,205	62,205	62,205	62,205	-	(1,635)	
Middle School	82,880	60,419	82,995	81,345	81,345	81,345	81,345	-	(1,650)	
High School	120,960	99,527	120,285	116,490	116,490	116,490	116,490	-	(3,795)	
Business Office	92,485	92,304	101,693	101,693	101,693	101,693	101,693	-	-	
Superintendent	18,500	9,212	18,500	18,500	18,500	18,500	18,500	-	-	
Curriculum	237,000	277,917	234,650	234,561	234,561	234,561	234,561	-	(89)	
Technology	765,000	695,901	636,746	662,584	662,584	665,036	665,036	-	28,290	
Student Services	25,000	31,462	28,330	25,000	25,000	28,795	28,795	-	465	
Assistant Superintendent	4,900	2,794	5,870	5,870	5,870	5,870	5,870	-	-	
Human Resources	47,030	37,856	47,000	42,000	42,000	41,050	41,050	-	(5,950)	
Buildings & Grounds	819,215	819,215	867,450	834,250	834,250	846,250	846,250	-	(21,200)	
Transportation	510,395	514,775	509,375	509,375	509,375	509,375	509,375	-	-	
Athletics & Activities	250,728	204,158	238,882	240,000	240,000	239,698	239,698	-	816	
Police	38,000	23,676	23,800	20,295	20,295	20,295	20,295	-	(3,505)	
Building & Departments Total	3,145,053	2,978,563	3,048,386	3,019,343	3,019,343	3,036,338	3,036,338	-	(12,048)	-0.4%
District Wide:										
Salaries:										
Professionals	12,982,486	12,895,832	13,100,924	13,546,355	13,546,355	12,981,581	13,006,581	25,000	(94,343)	
Support Staff	5,187,963	4,990,850	4,927,690	5,075,521	5,075,521	5,018,809	5,018,809	-	91,119	
Administration	1,744,474	1,755,022	1,809,776	1,873,118	1,873,118	1,842,700	1,842,700	-	32,924	
Salaries Total	19,914,923	19,641,704	19,838,390	20,494,994	20,494,994	19,843,090	19,868,090	25,000	29,700	0.1%
Benefits-All Staff										
Medical	2,112,795	1,870,499	2,122,409	2,334,650	2,334,650	2,377,390	2,377,390	-	254,981	
Dental	130,440	115,070	129,089	129,089	129,089	125,493	125,493	-	(3,596)	
Life Insurance	33,217	37,614	32,789	33,445	33,445	32,104	32,104	-	(685)	
Long-Term Disability	38,002	27,496	37,856	38,613	38,613	38,467	38,467	-	611	
Vision	12,759	16,939	12,526	15,000	15,000	12,475	12,475	-	(51)	
Prescription	635,649	624,952	645,339	709,873	709,873	570,339	570,339	-	(75,000)	
Social Security	1,523,983	1,471,068	1,520,400	1,567,867	1,567,867	1,517,293	1,517,293	-	(3,107)	
PSERS	6,817,944	6,502,918	6,847,080	7,160,951	7,160,951	6,919,744	6,919,744	-	72,664	
Tuition	40,346	60,396	38,480	50,000	50,000	38,433	38,433	-	(47)	
Unemployment Compensation	26,527	6,483	75,630	75,630	75,630	74,317	74,317	-	(1,313)	
Workers' Compensation	127,193	129,688	140,000	150,493	150,493	161,000	135,000	(26,000)	(5,000)	
Other Benefits	80,768	78,286	81,930	85,000	85,000	82,820	82,820	-	890	
Benefits Total	11,579,623	10,941,408	11,683,528	12,350,611	12,350,611	11,949,875	11,923,875	(26,000)	240,347	2.1%
District Wide & Grants	12,018,353	11,208,164	12,447,331	12,585,629	12,870,629	13,892,206	13,794,696	(97,510)	1,347,365	10.8%
Total Expenditures	46,657,952	44,769,839	47,017,635	48,450,577	48,735,577	48,721,509	48,622,999	(98,510)	1,605,364	3.4%
Total Revenue	44,993,971	44,776,945	45,206,769	44,720,160	45,675,386	46,413,940	46,414,373	433	1,207,604	2.7%
Surplus/(Shortfall) before FB	(1,663,981)	7,105	(1,810,866)	(3,730,417)	(3,060,191)	(2,307,569)	(2,208,626)	98,943	(397,760)	
Proposed Millage Increase 3.0%				855,000	855,000	855,000	859,000			
Revised Shortfall/Use of Fund Balance				(2,875,417)	(2,205,191)	(1,452,569)	(1,349,626)			

**REVENUES
AND
OTHER FINANCING SOURCES**



NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2020-2021 BUDGET
2021-2022 FINAL BUDGET
JUNE 16, 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	\$ 859,000
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)		\$ (6,000)
	LOCAL REVENUE- TOTAL CHANGE	\$ 1,434,000
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)		\$ -
	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)		\$ 2,000
	FEDERAL REVENUE- TOTAL CHANGE	\$ 680,000
	TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 2,066,000

Items highlighted in yellow are changes from the May 12th Proposed Final Budget Adoption.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2021-2022 FINAL BUDGET
JUNE 16, 2021**

Account	Description	19-20 Actual	20-21 Budget	21-22 Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$24,914,961	\$25,409,587	\$26,742,078	\$1,332,491
6112	Interim Real Estate Taxes	\$106,597	\$200,000	\$200,000	\$0
6113	Public Utility Realty Tax	\$25,218	\$30,000	\$30,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$54,988	\$50,000	\$50,000	\$0
6151	Earned Income Taxes	\$2,629,503	\$2,260,000	\$2,500,000	\$240,000
6153	Real Estate Transfer Taxes	\$652,887	\$450,000	\$450,000	\$0
6411	Delinquent Real Estate Taxes	\$783,444	\$900,000	\$1,000,000	\$100,000
6412	Delinquent Int. Real Estate Taxes	\$8,901	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$556,308	\$433,000	\$250,000	(\$183,000)
6710	Admissions - Student Activities	\$65,544	\$75,000	\$75,000	\$0
6740	Fees	\$58,883	\$55,000	\$55,000	\$0
6831	Intermediate Unit-Federal Pass Through	\$5,399	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$367,512	\$380,000	\$380,000	\$0
6910	Rentals	\$26,192	\$20,000	\$20,000	\$0
6920	Contributions/Donations Private Sources	\$110,573	\$50,500	\$50,000	(\$500)
6921	Capital Contributions	\$115,000	\$150,000	\$100,000	(\$50,000)
6943	Adult Education	\$2,890	\$5,000	\$5,000	\$0
6944	Tuition - Other Districts	\$13,691	\$10,000	\$10,000	\$0
6991	Refund of a Prior Year Expenditure	\$171,607	\$50,000	\$50,000	\$0
6999	Miscellaneous Revenue	\$64,441	\$105,000	\$100,000	(\$5,000)
TOTAL	REVENUE FROM LOCAL SOURCES	\$30,740,272	\$30,648,787	\$32,082,778	\$1,433,991

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2021-2022 FINAL BUDGET
JUNE 16, 2021

Account	Description	19-20 Actual	20-21 Budget	21-22 Final Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
7111	Basic Education Funding-Formula	\$5,754,953	\$5,985,462	\$5,985,462	\$0
7112	Basic Education Funding-Social Security	\$789,881	\$765,000	\$783,934	\$18,934
7160	Tuition for Section 1305 & 1306	\$92,873	\$50,000	\$50,000	\$0
7271	Special Education Of Exceptional Pupils	\$1,390,702	\$1,396,090	\$1,396,090	\$0
7299	Misc Program Revenue	\$0	\$0	\$0	\$0
7311	Pupil Transportation	\$1,059,854	\$1,050,000	\$1,050,000	\$0
7312	Nonpublic Transportation	\$60,060	\$75,000	\$75,000	\$0
7320	Rental And Sinking Fund Payments	\$360,765	\$385,000	\$315,000	(\$70,000)
7330	Health Services	\$38,450	\$40,000	\$40,000	\$0
7340	State Property Tax Reduction Allocation	\$672,244	\$674,247	\$674,982	\$735
7360	Safe Schools Grant	\$90,028	\$40,000	\$0	(\$40,000)
7505	Ready to Learn	\$230,490	\$0	\$0	\$0
7810	Revenue For Social Security Payments	\$0	\$0	\$0	\$0
7820	Revenue For Retirement Payments	\$3,251,565	\$3,451,000	\$3,494,000	\$43,000
TOTAL	REVENUE FROM STATE SOURCES	\$13,791,864	\$13,911,799	\$13,864,468	(\$47,332)

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2021-2022 FINAL BUDGET
JUNE 16, 2021

Account	Description	19-20	20-21	21-22	Increase/ (Decrease)
		Actual	Budget	Final Budget	
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$171,663	\$177,932	\$180,000	\$2,068
8515	Improving Teacher Quality - Title II	\$44,311	\$44,855	\$45,000	\$145
8517	Title IV	\$13,021	\$14,948	\$15,000	\$52
8560	Federal Block Grant-PCCD	\$0	\$268,448	\$100,000	(\$168,448)
8741	Elementary & Secondary School Emergency Relief	\$0	\$140,000	\$0	(\$140,000)
8743	ESSER II	\$0	\$0	\$329,923	\$329,923
8744	ARP ESSER III	\$0	\$0	\$656,204	\$656,204
8000	REVENUE FROM FEDERAL SOURCES	\$228,995	\$646,183	\$1,326,127	\$679,944
9000	OTHER FINANCING SOURCES				
9340	Debt Service Fund Transfers	\$2,091	\$0	\$0	\$0
9400	Sale Of Fixed Assets	\$2,200	\$0	\$0	\$0
9000	OTHER FINANCING SOURCES	\$11,523	\$0	\$0	\$0
		\$15,814	\$0	\$0	\$0
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$44,776,945	\$45,206,769	\$47,273,373	\$2,066,603

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 FINAL BUDGET
TAX MILLAGE/RATE CHART
JUNE 16, 2021**

	Estimated Assessed Value	Change in Assessment	Percent
2021-2022	1,664,113,900	8,524,300	0.51%
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	

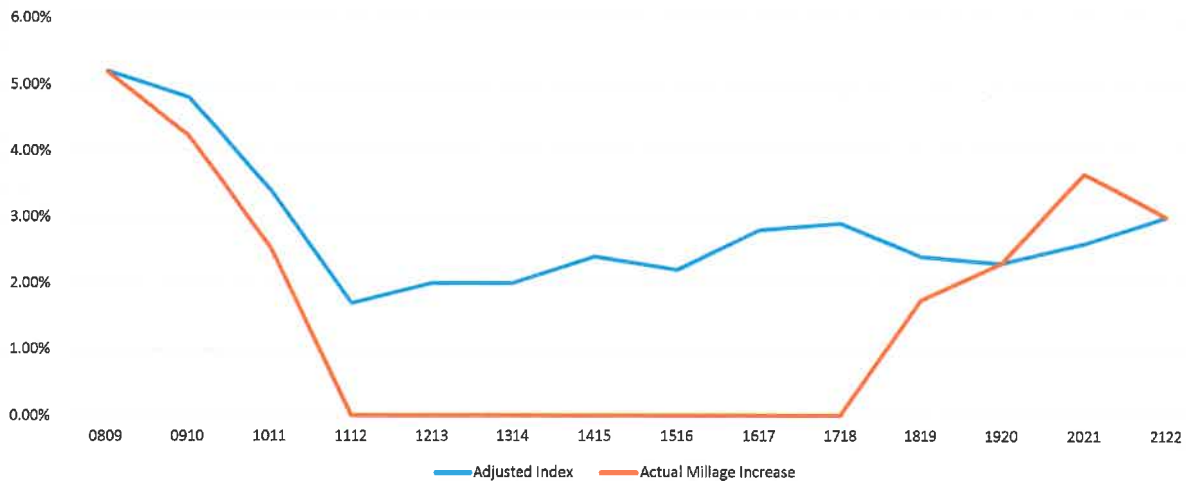
**NORTHWESTERN LEHIGH SCHOOL DISTRICT
ACT 1 INDEX
SPECIAL SECTION ACT 1 OF 2006
2021-2022 FINAL BUDGET
JUNE 16, 2021**

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 2021-2022, the base index is 3.0%. For school district with a market value/income aid ratio greater than 0.4000, an upward adjustment is made to the index. For 2021-2022, the district did not receive an adjusted index therefore the 2021-2022 index is 3.0%. The chart below shows the Act 1 Index, plus Act 1 exceptions compared to the District's tax millage increase for each fiscal year.

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

Fiscal Year	Adjusted Index	Actual Millage Increase
0809	5.20%	5.19%
0910	4.80%	4.22%
1011	3.40%	2.53%
1112	1.70%	0.00%
1213	2.00%	0.00%
1314	2.00%	0.00%
1415	2.40%	0.00%
1516	2.20%	0.00%
1617	2.80%	0.00%
1718	2.90%	0.00%
1819	2.40%	1.74%
1920	2.30%	2.30%
2021	2.60%	3.65%
2122	3.00%	3.00%

Act 1 Index vs. Actual Millage Increase



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMMARY
2021-2022 FINAL BUDGET
JUNE 16, 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

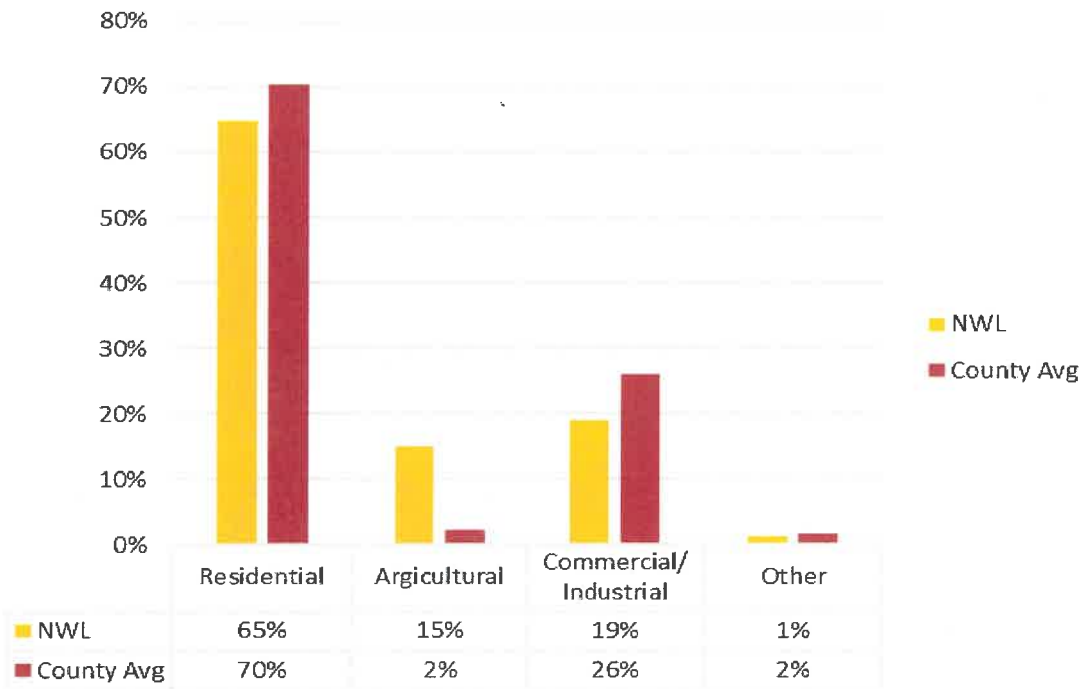
TAX INCREMENTAL FINANCING (TIF)

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 starting in 2013 through 2032. 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 in 2032.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
SOURCE OF REAL ESTATE TAXES
2021-2022 FINAL BUDGET
JUNE 16, 2021**

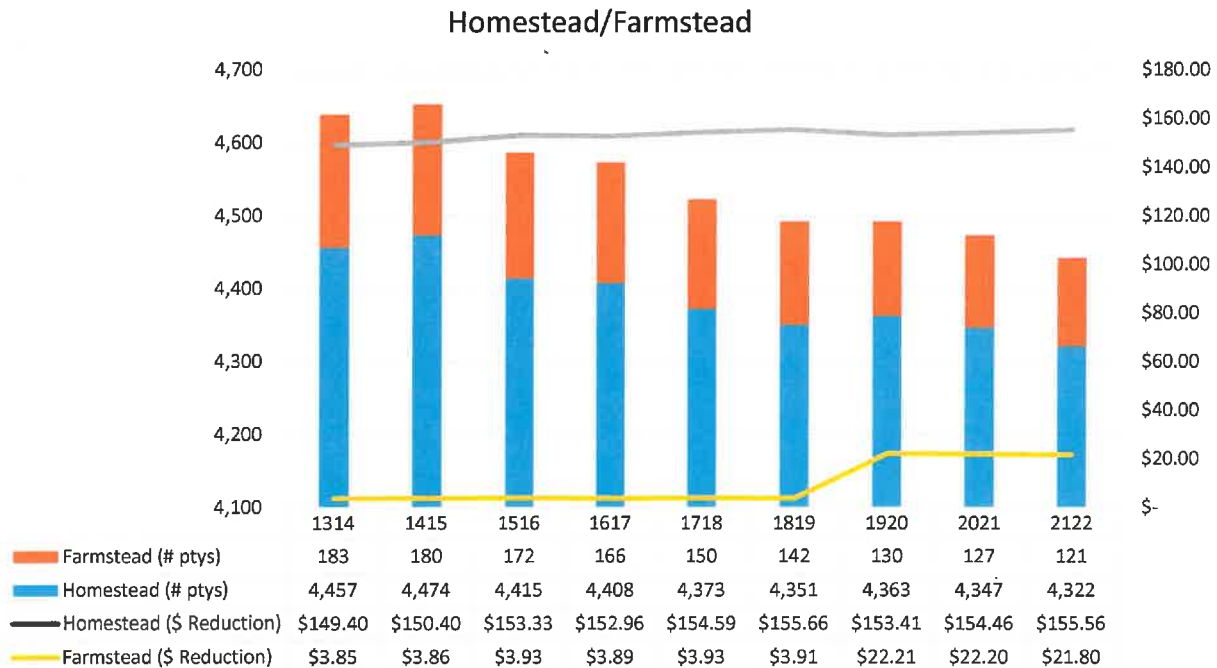
Real Estate Tax is the main source of revenue for funding the operations of the Northwestern Lehigh School District. It is based on the assessed valuation of all taxable property within the district and is collected by local elected or appointed tax collectors. Residential properties represent approximately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

The 2021-2022 General Fund budget is based on an assessed valuation of \$1,664,113,900 and is estimated to be 96% collectible, resulting in a net budgetary value per mill of \$1,615,652. The total millage included in the 2021-2022 budget is 17.7360 mills. This represents a 0.5165 mill increase over the prior year's millage rate.



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
HOMESTEAD/FARMSTEAD
2020-2021 FINAL BUDGET
JUNE 16, 2021**

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 2021-2022 fiscal year is \$674,982, an increase of \$645 compared to 2020-2021. 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 2021-2022 tax bill, homesteads will receive a reduction of \$155.56 and farmsteads will receive a reduction of \$21.80. Since inception of the program, the



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
USE OF FUND BALANCE
2021-2022 FINAL BUDGET
JUNE 16, 2021**

Operating Shortfall- Final Budget		<u><u>(2,208,626)</u></u>
Restricted		
Scholarships		(15,000)
Committed		
Emmaus Bond Pool Stabilization	*	(200,000)
OPEB	*	(50,000)
PSERS Stabilization	*	(499,626)
Millage Stabilization (Tax rebate)	*	(30,000)
Assigned		
Fleet Replacements		(150,000)
Athletic Club Funds		(5,000)
Unassigned		
Budgetary Reserve		<u>(400,000)</u>
Grand Total		<u>(1,349,626)</u>
Millage Increase		<u>859,000</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
AS OF JUNE 30, 2021
2021-2022 FINAL BUDGET
JUNE 16, 2021**

Composition of Fund Balance	Balance June 30, 2020	Budget Use 2020-21	Addition/(Use) 2020-21	Appropriations 2021-2022	Balance June 30, 2021
Nonspendable	\$690,862	\$0			\$690,862
Restricted	\$183,897	(\$15,000)	\$15,000	(\$15,000)	\$168,897
Committed	\$7,094,293	(\$1,240,866)	\$400,000	(\$779,626)	\$5,473,801
Assigned	\$6,713,865	\$1,655,866	\$5,000	\$1,194,626	\$9,569,357
Unassigned	\$1,160,378	(\$400,000)	\$52,162	(\$400,000)	\$412,540
Total Fund Balance	\$15,843,295	\$0	\$472,162	\$0	\$16,315,457

Unassigned Fund Balance	\$1,160,378				\$412,540
Total Budget	\$47,017,635				\$48,622,999
Unassigned- % of Budget	1.939%				0.848%

COMMITTED FUND BALANCE					
	Balance June 30, 2020	Budget Use 2020-21	Addition/(Use) 2020-21	Appropriations 2021-2022	Balance June 30, 2021
Other Post Employment Benefits (OPEB)	\$2,933,082	\$30,000	\$0	(\$50,000)	2,913,082
Healthcare Stabilization	\$1,420,000	\$0	\$0	\$0	1,420,000
Retirement Stabilization (PSERS)	\$2,053,626	\$500,000	\$400,000	(\$499,626)	2,454,000
Emmaus Bond Pool Rate Stabilization	\$204,934	\$200,000	\$0	(\$200,000)	204,934
Millage Rate Stabilization	\$22,651	\$320,866	\$0	(\$30,000)	313,517
Energy Stabilization	\$460,000	\$190,000	\$0	\$0	650,000
	\$7,094,293	\$1,240,866	\$400,000	(\$779,626)	7,955,533

ASSIGNED FUND BALANCE					
	Balance June 30, 2020	Budget Use 2020-21	Addition/(Use) 2020-21	Appropriations 2021-2022	Balance June 30, 2021
Technology	\$811,000	\$135,000	\$0	\$0	946,000
New Curriculum Textbook/Materials	\$2,167,999	\$15,000	\$0	\$0	2,182,999
Capital Projects	\$1,464,000	\$0	\$0	\$0	1,464,000
Buses	\$460,000	\$0	\$0	(\$150,000)	310,000
Athletic Student Clubs	\$0	\$0	\$5,000	(\$5,000)	-
Budget Appropriations	\$1,810,866	(\$1,810,866)	\$0	\$1,349,626	1,349,626
	\$6,713,865	(\$1,660,866)	\$5,000	\$1,194,626	6,252,625

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 ESTIMATED BUDGET VARIANCES
2021-2022 FINAL BUDGET
JUNE 16, 2021**

PROJECTED BUDGET VARIANCES				
	2020-2021 Budget	2020-2021 Estimated	Estimated Budget Variance Over/(Under)	
Revenues				
Local	30,648,787	30,419,713	(229,074)	
State	13,911,799	13,799,320	(112,479)	
Federal	646,183	647,544	1,361	
Other	-	-	-	
	45,206,769	44,866,577	(340,192)	-0.75%
Expenditures				
100	20,039,990	19,388,100	(651,890)	
200	11,481,928	11,074,595	(407,333)	
300	1,735,457	1,648,500	(86,957)	
400	664,880	495,600	(169,280)	
500	4,126,629	4,104,105	(22,524)	
600	2,666,034	2,087,600	(578,434)	
700	378,676	503,927	125,251	
800	1,878,553	1,247,500	(631,053)	
900	4,045,488	3,844,488	(201,000)	
	47,017,635	44,394,415	(2,623,220)	-5.58%
	(1,810,866)		(2,283,028)	-4.86%

PROJECTED FUND BALANCE IMPACT	
	2021
	Estimated
	Actual
Fund Balance Impact	
Revenues	44,866,577
Expenditures	44,394,415
Projected Increase to FB	472,162

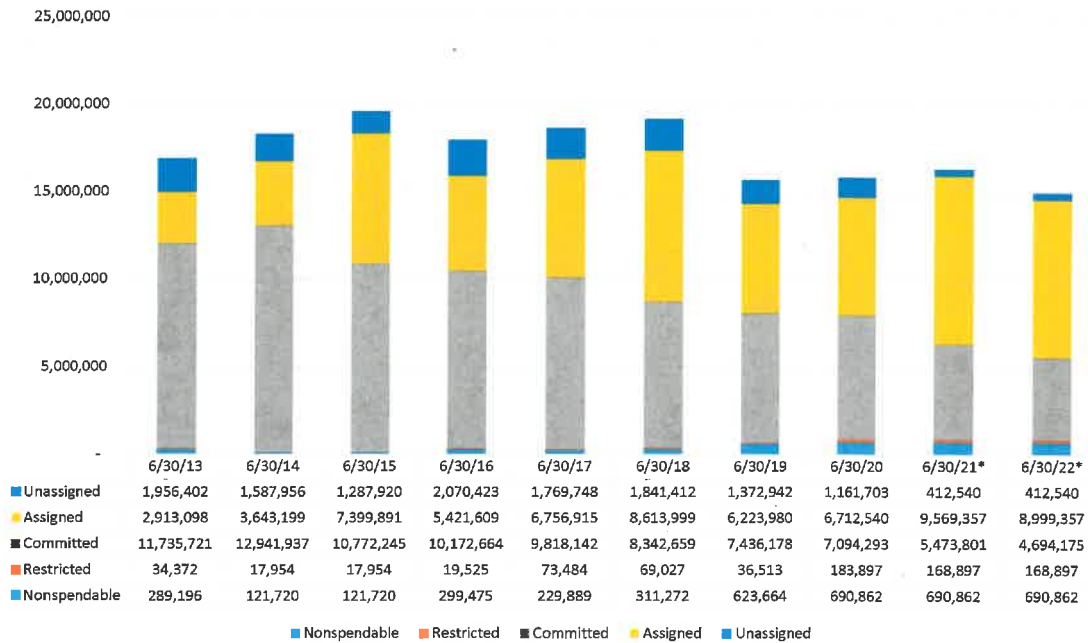
NOTE: Estimated variances are based on annualized data through June 30, 2021 and are a conservative first look at estimated surplus for 2020-21. Actual variances will be determined through the year end close and annual audit process and are subject to change based on actual data. The 2020-21 Use of Fund Balance was \$1,810,866. Projected actual surplus is \$472,162 which increases the actual fund balance less than budgeted.

NORTHWESTERN LEHIGH SCHOOL DISTRICT
 FUND BALANCE HISTORY
 2021-2022 FINAL BUDGET
 JUNE 16, 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	168,897	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	5,473,801	4,694,175
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	9,569,357	8,999,357
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	412,540	412,540
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	16,315,457	14,965,831
Change Over PY	1,673,574	1,383,977	1,286,964	(1,616,034)	664,482	530,191	(3,485,092)	150,018	472,162	(1,349,626)

* Estimated Fund Balance as of June 30th

Fund Balance Trend



**EXPENDITURES
AND
OTHER FINANCING SOURCES**



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES
SUMMARIZED VARIANCES FROM 2020-2021 BUDGET
2021-2022 FINAL BUDGET
JUNE 16, 2021**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2020-2021	% CHANGE
SALARIES	Collective Bargaining Agreement Increases	\$ 350,000	
	Resignations, leaves & additional staffing needs	\$ (610,000)	
	Changes on existing staffing-Admin & Support	\$ 145,000	
	Net additional staffing changes	\$ 152,000	
	SALARIES- TOTAL CHANGE	\$ 37,000	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	\$ (6,000)	
	BENEFITS- TOTAL CHANGE	\$ 233,000	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/CCA/VTS (LCTI)	Variance based on projected contribution	\$ 59,000	
Other Services (net)		\$ 21,000	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 765,000	18.91%
SUPPLIES			
General Supplies	Variance based on anticipated needs	\$ (58,000)	
Oil /Diesel/Gasoline	Variance in price per gallon & usage	\$ 17,000	
Instructional Supplies & Technology	Variance due to budget plan & Federal Grant funds	\$ 794,000	
Other Supplies (net)		\$ 23,000	
	SUPPLIES- TOTAL CHANGE	\$ 776,000	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	
Fund Transfers	Variance based on scheduled transfers to Capital Reserve & within General Fund	\$ (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	\$ 1,605,000	3.62%

Items highlighted in yellow are changes from the May 12th Proposed Final Budget Adoption.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 16, 2021**

		2019-20	2020-21	2021-22	
OBJ	Description	Actual	Budget	Final Budget	Change from 2020-21
100	SALARIES				
111	ADMIN-REG SALARY	1,733,722	1,809,776	1,842,700	32,924
116	EMPLOYEE INS OPT OUT	21,300	21,600	25,200	3,600
121	PROFESSIONAL SALARIES	11,760,746	12,014,304	11,876,970	(137,334)
122	PROFESSIONAL SUBSTITUTE	195,462	290,000	315,000	25,000
123	PROFESSIONAL OVERTIME	82,488	72,409	72,409	-
126	EMPLOYEE INS OPT OUT	129,600	122,400	133,200	10,800
131	PROFESSIONAL OTHER	718,231	718,511	708,660	(9,851)
132	PROFESSIONAL OTHER SUBSTITUTE	1,864	700	700	-
133	PROFESSIONAL OTHER OVERTIME	240	-	-	-
136	EMPLOYEE INS OPT OUT	7,200	7,200	7,200	-
141	ADULT EDUCATION SALARIES	-	5,000	5,000	-
151	OFFICE SALARIES	1,100,332	1,058,437	1,084,809	26,372
152	OFFICE SUBSTITUTE	4,029	1,000	1,000	-
153	OFFICE OVERTIME	6,350	7,000	5,000	(2,000)
156	EMPLOYEE INS OPT OUT	17,700	18,000	18,000	-
161	TRADE SALARIES	635,359	680,290	714,269	33,979
162	TRADE SUBSTITUTES	7,541	16,229	16,229	-
163	TRADE OVERTIME	21,478	13,608	14,020	412
166	EMPLOYEE INS OPT OUT	16,200	18,000	18,000	-
171	OPERATIVE REG SALARIES	992,080	969,617	1,014,844	45,227
172	OPERATIVE SUBSTITUTES	39,695	95,888	55,888	(40,000)
173	OVERTIME	446	-	-	-
174	DIST PAID/MISC/LAYOVER	55	-	-	-
177	PRIVATE PAID	2,867	-	-	-
178	SPORT TRIPS	27,379	30,000	30,000	-
181	SERVICE WORK SALARIES	1,047,914	979,480	1,023,427	43,947
182	SERVICE WORK SUBSTITUE	19,329	15,000	15,000	-
183	SERVICE WORK OVERTIME	23,188	10,000	10,000	-
186	EMPLOYEE INS OPT OUT	10,800	10,800	3,600	(7,200)
187	CUSTODIAN SUMMER MAINT	16,798	20,000	20,000	-
191	INST ASST REG SALARY	975,448	1,007,241	1,018,265	11,024
192	INST ASST SUBSTITUTES	22,205	23,900	23,900	-
193	INST ASST OVERTIME	58	-	-	-
196	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	-
	TOTAL 1XX- SALARIES	19,641,704	20,039,990	20,076,890	36,900
200	BENEFITS				
211	MEDICAL INSURANCE	1,868,081	1,920,809	2,168,590	247,781
212	DENTAL INSURANCE	115,070	129,089	125,493	(3,596)
213	LIFE INSURANCE	37,614	32,789	32,104	(685)
214	DISABILITY INSURANCE	27,496	37,856	38,467	611
215	EYE CARE INSURANCE	16,939	12,526	12,475	(51)
216	PRESCRIPTION INSURANCE	624,952	645,339	570,339	(75,000)
219	OTHER GROUP INSURANCE	2,418	-	-	-
221	SOCIAL SECURITY	1,471,068	1,520,400	1,517,293	(3,107)
230	RETIREMENT (PSERS)	6,502,918	6,847,080	6,919,744	72,664
240	TUITION REIMBURSEMENT	60,396	38,480	38,433	(47)
250	UNEMPLOYMENT COMPENSATION	6,483	75,630	74,317	(1,313)
260	WORKERS COMPENSATION	129,688	140,000	135,000	(5,000)
299	OTHER BENEFITS	78,286	81,930	82,820	890
	TOTAL 2XX- BENEFITS	10,941,409	11,481,928	11,715,075	233,147

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 16, 2021**

		2019-20	2020-21	2021-22	
OBJ	Description	Actual	Budget	Final Budget	Change from 2020-21
300 CONTRACTED PROFESSIONAL SERVICES					
313	TAX COLL SVCS	33,584	35,000	35,000	-
322	PROF EDUCATION SVCS/IU'S	907,971	1,091,925	1,145,000	53,075
329	PROF EDUCATION SVCS-OTHER	349,302	327,850	520,350	192,500
330	OTHER PROF. SERVICES	229,103	163,575	314,129	150,554
340	TECHNICAL SERVICES	7,885	9,100	9,100	-
348	CONTRACTED TECHNICAL SVCS	158,261	27,630	10,200	(17,430)
350	SECURITY/SAFETY SVCS	197	-	-	-
360	PROFESSIONAL DEVELOPMENT	28,628	31,305	25,332	(5,973)
390	OTHER PROF/TECH SER.	52,329	49,072	53,788	4,716
	TOTAL 3XX-PROF SERVICES	1,767,260	1,735,457	2,112,899	377,442
400 PURCHASED TECHNICAL SERVICES					
411	DISPOSAL SERVICES	20,064	24,000	24,000	-
415	LAUNDRY/LINEN/DRY CLEAN	20,816	22,600	23,100	500
424	SEWAGE	106,807	130,000	130,000	-
430	REPAIR/MAINT. SER.	373,938	340,000	348,000	8,000
432	R&M EQUIPMENT	10,755	37,670	15,350	(22,320)
441	RENTALS	3,325	9,000	9,000	-
442	RENTAL/EQUIP/VEHICLES	44,421	54,110	53,910	(200)
444	RENTAL OF VEHICLES	-	3,000	2,500	(500)
460	EXTERMINATION SER.	4,608	4,600	4,800	200
490	OTHER PUR. PROP. SER.	43,411	39,900	40,000	100
	TOTAL 4XX-TECHNICAL SERVICES	628,145	664,880	650,660	(14,220)
500 OTHER PURCHASED SERVICES					
513	CONTRACTED CARRIERS	62,206	70,000	70,000	-
516	IU TRANSPORTATION	47,583	40,000	40,000	-
522	AUTO LIABILITY INSURANCE	52,425	52,926	53,654	728
523	GEN. PROP/LIAB. INSURANCE	117,741	119,523	135,539	16,016
525	BONDING INSURANCE	4,989	3,500	5,279	1,779
529	OTHER INSURANCE	75,823	76,073	67,103	(8,970)
530	PHONE/POSTAGE/METER	15,722	19,850	19,350	(500)
538	TECH COMMUNICATIONS	118,236	110,458	133,958	23,500
549	ADVERTISING	14,372	38,125	28,222	(9,903)
550	PRINTING/BINDING	13,454	19,506	18,006	(1,500)
561	TUITION/PA. LEA'S	7,043	5,000	5,000	-
562	TUITION PA CHARTER SCHOOL	1,947,036	2,015,200	2,700,000	684,800
564	VO TECH/CCA VTS (LCTI)	1,250,246	1,216,063	1,275,000	58,937
566	TUITION INSTITUTE HIGHER ED (LCCC)	248,195	245,890	250,000	4,110
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	23,139	53,015	49,768	(3,247)
590	MISC. PUR. SVCS.	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	42,094	40,000	40,000	-
	TOTAL 5XX-OTHER SERVICES	4,040,304	4,126,629	4,892,379	765,750

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2021-2022 FINAL BUDGET
EXPENDITURES BY OBJECT
JUNE 16, 2021**

OBJ	Description	2019-20	2020-21	2021-22	Change from 2020-21
		Actual	Budget	Final Budget	
600 SUPPLIES					
612	TESTING	18,651	10,650	10,650	-
613	MUSIC	2,064	1,800	1,800	-
614	ART	4,477	4,000	4,000	-
615	PHYS ED/HEALTH	1,176	1,400	1,400	-
616	SCIENCE	361	1,400	1,400	-
619	GENERAL SUPPLIES/MAT'LS	786,233	895,534	837,339	(58,195)
622	ELECTRICITY	278,943	300,000	330,000	30,000
623	BOTTLED GAS	185	400	400	-
624	OIL	266,450	240,000	244,800	4,800
626	GASOLINE	44,684	65,000	95,000	30,000
627	DIESEL FUEL	118,842	140,000	122,400	(17,600)
635	MEALS/REFRESHMENTS	4,070	7,350	7,400	50
641	CONSUMABLES/PERIODICALS	37,353	37,646	36,486	(1,160)
649	NON-CONSUMABLES/TEXTS	169,627	249,642	243,995	(5,647)
650	TECH SUPPLIES & FEES	1,061,086	711,212	1,505,430	794,218
	TOTAL 6XX-SUPPLIES	2,794,202	2,666,034	3,442,500	776,466
700 PROPERTY					
752	OTHR ORIG/CAPITAL	22,298	30,000	65,000	35,000
756	CAPITALIZED TECH NEW	52,007	35,000	10,000	(25,000)
762	OTHR REPLC/CAPITAL	273,107	248,000	298,000	50,000
766	CAP TECH EQUIP REPLACE	58,095	-	-	-
768	TECH-REPLAC-CAPITAL	-	65,676	73,966	8,290
	TOTAL 7XX-PROPERTY	405,507	378,676	446,966	68,290
800 OTHER					
810	DUES & FEES	72,689	68,610	58,096	(10,514)
820	CLAIMS/JUDGEMENTS	-	-	-	-
831	INTEREST/IMPROVE LOAN	187,104	95,250	108,863	13,613
832	INTEREST/SERIAL BONDS	1,055,114	1,256,693	1,148,163	(108,530)
860	DONATION- COMMUNITY SERVICES	5,000	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	34,524	35,000	35,000	-
890	MISC. EXPENDITURES	2,550	400,000	400,000	-
893	SCHOLARSHIP	13,450	18,000	20,000	2,000
	TOTAL 8XX-OTHER	1,370,431	1,878,553	1,775,122	(103,431)
900 OTHER FINANCING USES					
911	LOAN PRINCIPAL PAYMENTS	900,000	900,000	1,535,000	635,000
912	SERIAL BONDS/PRINCIPAL PAYMENTS	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	-	-	-	-
	TOTAL 9XX-OTHER FIN. USES	3,180,877	4,045,488	3,510,508	(534,980)
	GRAND TOTAL	44,769,839	47,017,635	48,622,999	1,605,364

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 FINAL BUDGET
JUNE 16, 2021**

		19-20	20-21	21-22		
#	Object	Actual	Budget	Final Budget	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$9,500,646	\$10,140,736	\$9,953,854	(\$186,882)	-1.8%
200	Employee Benefits	\$5,424,600	\$5,837,307	\$5,863,982	\$26,675	0.5%
300	Purchased Professional & Technical Services	\$63,973	\$10,300	\$142,800	\$132,500	1286.4%
400	Purchased Property Services	\$36,611	\$45,870	\$43,550	(\$2,320)	-5.1%
500	Other Purchased Services	\$1,364,094	\$1,367,003	\$2,020,663	\$653,660	47.8%
600	Supplies	\$902,927	\$966,707	\$1,535,639	\$568,932	58.9%
700	Property	\$68,342	\$100,676	\$83,966	(\$16,710)	-16.6%
800	Other Objects	\$8,565	\$6,775	\$6,630	(\$145)	-2.1%
	Total	\$17,369,758	\$18,475,374	\$19,651,084	\$1,175,710	6.4%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,652,262	\$2,517,806	\$2,538,224	\$20,418	0.8%
200	Employee Benefits	\$1,520,983	\$1,528,282	\$1,575,284	\$47,002	3.1%
300	Purchased Professional & Technical Services	\$1,174,049	\$1,400,225	\$1,513,300	\$113,075	8.1%
500	Other Purchased Services	\$612,093	\$676,540	\$706,900	\$30,360	4.5%
600	Supplies	\$12,807	\$14,760	\$18,386	\$3,626	24.6%
800	Other Objects	\$249	\$0	\$0	\$0	0.0%
	Total	\$5,972,443	\$6,137,613	\$6,352,094	\$214,481	3.5%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$1,250,246	\$1,216,063	\$1,275,000	\$58,937	4.8%
	Total	\$1,250,246	\$1,216,063	\$1,275,000	\$58,937	4.8%
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
100	Salaries	\$597	\$0	\$0	\$0	0.0%
200	Employee Benefits	\$250	\$0	\$0	\$0	0.0%
500	Other Purchased Services	\$0	\$0	\$0	\$0	0.0%
600	Supplies	\$0	\$0	\$0	\$0	0.0%
	Total	\$847	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0	\$2,150	\$2,171	\$21	1.0%
300	Purchased Professional & Technical Services	\$1,392	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$240,070	\$238,390	\$250,000	\$11,610	4.9%
	Total	\$241,462	\$250,540	\$262,171	\$11,631	4.6%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS						
Function 1700						
500	Other Purchased Services	\$8,125	\$7,500	\$0	(\$7,500)	-100.0%
	Total	\$8,125	\$7,500	\$0	(\$7,500)	-100.0%
TOTAL 1000	INSTRUCTION	\$24,842,881	\$26,087,090	\$27,540,349	\$1,453,259	5.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 FINAL BUDGET
JUNE 16, 2021**

#	Object	19-20	20-21	21-22	Increase (Decrease)	% Change
		Actual	Budget	Final Budget		
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$849,866	\$855,905	\$875,131	\$19,226	2.2%
200	Employee Benefits	\$504,362	\$550,148	\$585,049	\$34,901	6.3%
300	Purchased Professional & Technical Services	\$0	\$700	\$700	\$0	0.0%
400	Purchased Property Services	\$166	\$200	\$200	\$0	0.0%
500	Other Purchased Services	\$1,657	\$4,350	\$4,350	\$0	0.0%
600	Supplies	\$26,487	\$15,650	\$16,100	\$450	2.9%
800	Other Objects	\$1,005	\$1,265	\$1,530	\$265	20.9%
	Total	\$1,383,543	\$1,428,218	\$1,483,060	\$54,842	3.8%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$690,589	\$532,324	\$605,671	\$73,347	13.8%
200	Employee Benefits	\$458,358	\$367,720	\$390,739	\$23,019	6.3%
300	Purchased Professional & Technical Services	\$41,692	\$11,400	\$8,900	(\$2,500)	-21.9%
500	Other Purchased Services	\$6,972	\$5,206	\$3,906	(\$1,300)	-25.0%
600	Supplies	\$48,981	\$48,839	\$47,699	(\$1,140)	-2.3%
800	Other Objects	\$779	\$750	\$821	\$71	9.5%
	Total	\$1,247,371	\$966,239	\$1,057,736	\$91,497	9.5%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,420,856	\$1,468,843	\$1,514,738	\$45,895	3.1%
200	Employee Benefits	\$839,929	\$851,977	\$877,925	\$25,948	3.0%
300	Purchased Professional & Technical Services	\$161,340	\$140,000	\$204,110	\$64,110	45.8%
400	Purchased Property Services	\$5,216	\$14,000	\$14,000	\$0	0.0%
500	Other Purchased Services	\$50,286	\$67,926	\$66,169	(\$1,757)	-2.6%
600	Supplies	\$28,618	\$17,915	\$23,443	\$5,528	30.9%
700	Property	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$24,205	\$24,250	\$24,250	\$0	0.0%
	Total	\$2,530,450	\$2,584,911	\$2,724,635	\$139,724	5.4%
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$227,086	\$228,634	\$215,263	(\$13,371)	-5.8%
200	Employee Benefits	\$146,234	\$160,668	\$160,773	\$105	0.1%
300	Purchased Professional & Technical Services	\$6,417	\$11,600	\$101,600	\$90,000	775.9%
600	Supplies	\$6,764	\$6,200	\$6,200	\$0	0.0%
	Total	\$386,501	\$407,102	\$483,836	\$76,734	18.8%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$418,300	\$433,476	\$438,701	\$5,225	1.2%
200	Employee Benefits	\$221,846	\$245,368	\$254,422	\$9,054	3.7%
300	Purchased Professional & Technical Services	\$37,234	\$32,000	\$32,344	\$344	1.1%
400	Purchased Property Services	\$4,550	\$4,160	\$4,160	\$0	0.0%
500	Other Purchased Services	\$12,212	\$12,650	\$12,183	(\$467)	-3.7%
600	Supplies	\$27,419	\$44,483	\$49,706	\$5,223	11.7%
800	Other Objects	\$14,292	\$12,800	\$4,100	(\$8,700)	-68.0%
	Total	\$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 FINAL BUDGET
JUNE 16, 2021**

#	Object	19-20	20-21	21-22	Increase (Decrease)	% Change
		Actual	Budget	Final Budget		
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,661,356	\$1,533,047	\$1,569,513	\$36,466	2.4%
200	Employee Benefits	\$820,097	\$813,423	\$856,827	\$43,404	5.3%
300	Purchased Professional & Technical Services	\$47,915	\$15,000	\$15,000	\$0	0.0%
400	Purchased Property Services	\$439,123	\$452,300	\$442,400	(\$9,900)	-2.2%
500	Other Purchased Services	\$233,293	\$225,912	\$264,031	\$38,119	16.9%
600	Supplies	\$1,030,819	\$909,700	\$1,093,200	\$183,500	20.2%
700	Property	\$60,006	\$43,000	\$33,000	(\$10,000)	-23.3%
800	Other Objects	\$4,706	\$4,150	\$4,145	(\$5)	-0.1%
	Total	\$4,297,315	\$3,996,532	\$4,278,116	\$281,584	7.0%
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$1,354,796	\$1,404,605	\$1,411,076	\$6,471	0.5%
200	Employee Benefits	\$588,941	\$640,594	\$651,684	\$11,090	1.7%
300	Purchased Professional & Technical Services	\$5,257	\$5,375	\$5,375	\$0	0.0%
400	Purchased Property Services	\$116,335	\$105,750	\$105,750	\$0	0.0%
500	Other Purchased Services	\$162,314	\$158,526	\$159,454	\$928	0.6%
600	Supplies	\$352,432	\$367,300	\$379,500	\$12,200	3.3%
700	Property	\$273,107	\$235,000	\$330,000	\$95,000	40.4%
800	Other Objects	\$566	\$500	\$500	\$0	0.0%
	Total	\$2,853,748	\$2,917,650	\$3,043,339	\$125,689	4.3%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$370,099	\$420,075	\$446,210	\$26,135	6.2%
200	Employee Benefits	\$201,007	\$266,519	\$274,245	\$7,726	2.9%
300	Purchased Professional & Technical Services	\$186,274	\$50,785	\$29,882	(\$20,903)	-41.2%
400	Purchased Property Services	\$0	\$20,000	\$18,000	(\$2,000)	-10.0%
500	Other Purchased Services	\$16,561	\$43,205	\$38,680	(\$4,525)	-10.5%
600	Supplies	\$232,210	\$140,440	\$138,587	(\$1,853)	-1.3%
700	Other Purchased Services	\$4,052	\$0	\$0	\$0	0.0%
800	Other Objects	\$644	\$2,000	\$0	(\$2,000)	-100.0%
	Total	\$1,010,847	\$943,024	\$945,604	\$2,580	0.3%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$42,094	\$40,000	\$40,000	\$0	0.0%
	Total	\$42,094	\$40,000	\$40,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$14,487,722	\$14,068,613	\$14,851,942	\$783,329	5.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2021-2022 FINAL BUDGET
JUNE 16, 2021**

#	Object			21-22	Increase (Decrease)	% Change
		19-20 Actual	20-21 Budget	Final Budget		
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$495,252	\$499,539	\$503,509	\$3,970	0.8%
200	Employee Benefits	\$214,801	\$217,772	\$221,974	\$4,202	1.9%
300	Purchased Professional & Technical Services	\$41,718	\$53,072	\$53,888	\$816	1.5%
400	Purchased Property Services	\$26,142	\$22,600	\$22,600	\$0	0.0%
500	Other Purchased Services	\$40,288	\$63,358	\$51,043	(\$12,315)	-19.4%
600	Supplies	\$124,196	\$134,040	\$134,040	\$0	0.0%
800	Other Objects	\$17,678	\$16,120	\$16,120	\$0	0.0%
	Total	\$960,075	\$1,006,501	\$1,003,174	(\$3,327)	-0.3%
COMMUNITY SERVICES						
Function 3300						
600	Supplies	\$293	\$0	\$0	\$0	0.0%
800	Other Objects	\$31,679	\$35,000	\$35,000	\$0	0.0%
	Total	\$31,972	\$35,000	\$35,000	\$0	0.0%
SCHOLARSHIPS AND AWARDS						
Function 3400						
800	Other Objects	\$13,450	\$18,000	\$20,000	\$2,000	11.1%
	Total	\$13,450	\$18,000	\$20,000	\$2,000	11.1%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$1,005,497	\$1,059,501	\$1,058,174	(\$1,327)	-0.1%
SITE IMPROVEMENT SERVICES						
BUILDING IMPROVEMENT SERVICES						
Function 4600						
600	Supplies	\$248	\$0	\$0	\$0	0.0%
	Total	\$248	\$0	\$0	\$0	0.0%
TOTAL 4000	FACILITIES ACQ, CONSTR & IMPRV	\$248	\$0	\$0	\$0	0.0%
DEBT SERVICE						
Function 5100						
800	Other Objects	\$1,252,614	\$1,356,943	\$1,262,026	(\$94,917)	-7.0%
900	Other Financing Uses	\$2,280,000	\$2,625,000	\$2,890,000	\$265,000	10.1%
	Total	\$3,532,614	\$3,981,943	\$4,152,026	\$170,083	4.3%
FUND TRANSFERS						
Function 5200						
900	Other Financing Uses	\$900,877	\$1,420,488	\$620,508	(\$799,980)	-56.3%
	Total	\$900,877	\$1,420,488	\$620,508	(\$799,980)	-56.3%
BUDGETARY RESERVE						
Function 5900						
800	Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$4,433,491	\$5,802,431	\$5,172,534	(\$629,897)	-10.9%
TOTAL EXPENDITURES & OTHER FINANCING USES						
		\$44,769,839	\$47,017,635	\$48,622,999	\$1,605,364	3.4%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
PSERS FUND BALANCE STABILIZATION FUNDS
2021-2022 FINAL BUDGET
JUNE 16, 2021**

PROJECTED RATES

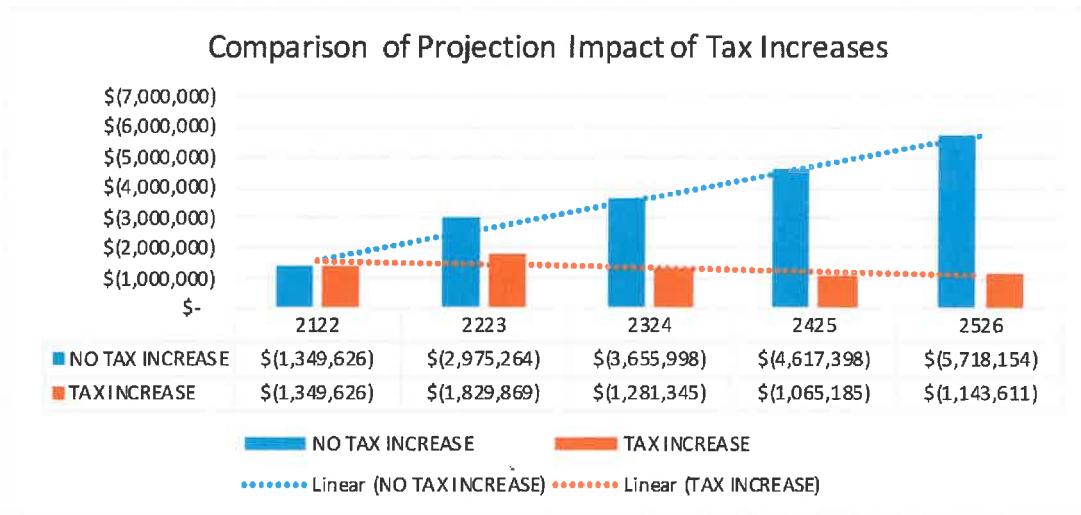
	ER Rate	Projected Rate Increase	% Increase	Rate in Budget	Budget Rate Increase	% Increase
16-17	30.03%	4.19%	16.22%	28.00%	2.58%	10.15%
17-18	32.57%	2.54%	8.46%	30.50%	2.50%	8.93%
18-19	33.43%	0.86%	2.64%	31.00%	0.50%	1.64%
19-20	34.29%	0.86%	2.57%	31.50%	0.50%	1.61%
20-21	34.51%	0.22%	0.64%	32.00%	0.50%	1.59%
21-22	34.94%	0.43%	1.25%	32.50%	0.50%	1.56%
22-23	35.62%	0.68%	1.95%	33.00%	0.50%	1.54%
23-24	36.12%	0.50%	1.40%	34.00%	1.00%	3.03%
24-25	36.60%	0.48%	1.33%	35.00%	1.00%	2.94%
25-26	37.23%	0.63%	1.72%	37.00%	2.00%	5.71%
26-27	37.79%	0.56%	1.50%	37.50%	0.50%	1.35%
27-28	38.17%	0.38%	1.01%	38.00%	0.50%	1.33%

ER Rate represents the projected PSERS employer contribution rate as of June 2019. 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
16-17	18,062,222	5,308,757		-	2,349,626
17-18	18,392,139	5,916,643		-	2,553,626
18-19	19,140,376	6,277,001		-	1,999,626
19-20	19,641,704	6,502,918		-	2,053,626
20-21	19,838,390	6,846,228	6,348,285	-	2,053,626
21-22	19,868,090	6,919,744	6,420,118	(499,626)	1,554,000
22-23*	20,464,133	7,289,324	6,753,164	(536,160)	1,017,840
23-24*	21,078,057	7,613,394	7,166,539	(446,855)	570,985
24-25*	21,710,398	7,946,006	7,598,639	(347,366)	223,619
25-26*	22,361,710	8,325,265	8,273,833	(51,432)	172,187

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
FIVE YEAR BUDGET PROJECTIONS
2021-2022 FINAL BUDGET
JUNE 16, 2021**



ASSUMPTIONS

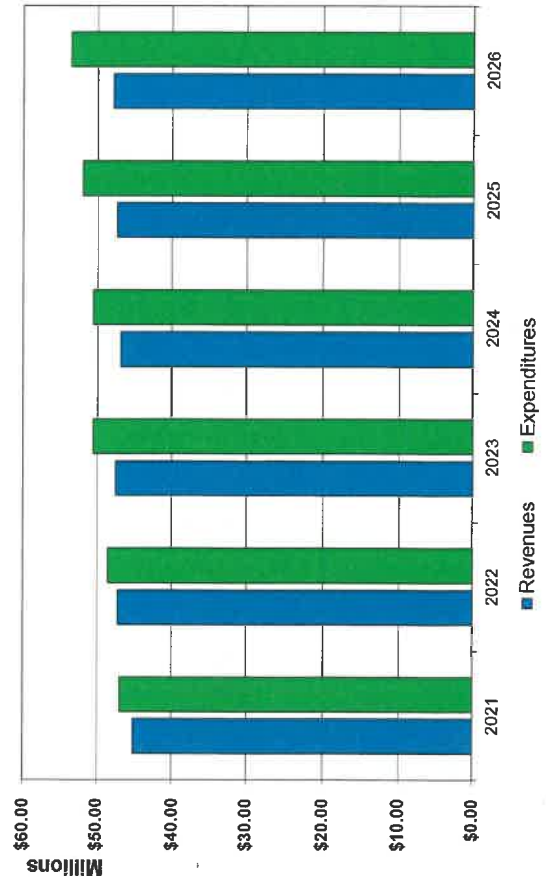
Fiscal Year	Act 1 Index Assumptions	Real Estate Collection %	Assessed Value Growth
2122	3.0%	96%	0.5%
2223	4.2%	96%	1.0%
2324	4.2%	96%	1.0%
2425	3.8%	96%	1.0%
2526	3.1%	96%	1.0%

General Fund | Projection Summary

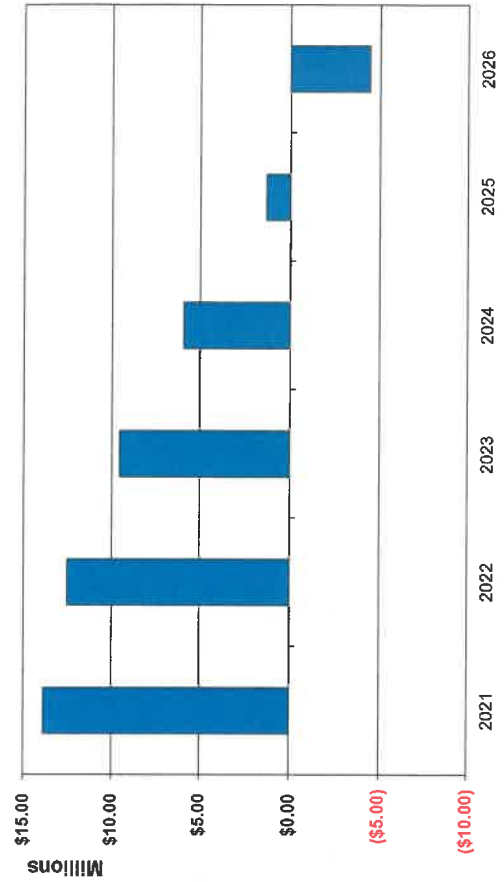
PROJECTIONS- NO TAX INCREASE

	BUDGET		REVENUE / EXPENDITURE PROJECTIONS								
	2021	2022	%Δ	2023	%Δ	2024	%Δ	2025	%Δ	2026	%Δ
REVENUE											
Local	\$30,648,787	\$32,082,778	4.66%	\$31,978,203	-0.33%	\$32,427,032	1.40%	\$32,739,621	0.96%	\$33,055,416	0.96%
State	\$13,911,799	\$13,864,468	-0.34%	\$13,933,841	0.50%	\$14,118,015	1.32%	\$14,307,055	1.34%	\$14,520,106	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	\$47,273,373	4.57%	\$47,568,094	0.62%	\$46,865,047	-1.44%	\$47,386,676	1.07%	\$47,915,522	1.12%
EXPENDITURES											
Salary and Benefit Costs	\$31,521,918	\$31,791,965	0.86%	\$33,040,804	3.93%	\$34,067,893	3.11%	\$35,393,739	3.89%	\$36,818,812	4.03%
Other	\$15,495,717	\$16,831,034	8.62%	\$17,502,554	3.99%	\$16,473,152	-5.88%	\$16,610,335	0.83%	\$16,814,864	1.23%
TOTAL EXPENDITURES	\$47,017,635	\$48,622,999	3.41%	\$50,543,358	3.95%	\$50,541,045	0.00%	\$52,004,075	2.89%	\$53,633,676	3.13%
SURPLUS / DEFICIT	(\$1,810,866)	(\$1,349,626)		(\$2,975,264)		(\$3,656,998)		(\$4,617,398)		(\$5,718,154)	
BEGINNING FUND BALANCE	\$15,700,382	\$13,889,516		\$12,539,890		\$9,564,626		\$5,908,628		\$1,291,230	
PROJECTED YEAR END BALANCE	\$13,889,516	\$12,539,890		\$9,564,626		\$5,908,628		\$1,291,230		(\$4,426,924)	
FUND BALANCE AS % OF EXPENDITURES	29.54%	25.79%		18.92%		11.69%		2.48%		-8.25%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.54	3.09		2.27		1.40		0.30		-0.99	

REVENUES VS. EXPENDITURES



YEAR-END FUND BALANCES



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	\$32,082,778	4.68%	\$33,123,598	3.24%	\$34,801,685	5.07%	\$36,291,834	4.28%	\$37,629,959	3.69%
State	\$13,911,799	\$13,864,468	-0.34%	\$13,933,841	0.50%	\$14,118,015	1.32%	\$14,307,055	1.34%	\$14,520,106	1.48%
Federal	\$646,183	\$1,328,127	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	\$47,273,373	4.57%	\$48,713,489	3.05%	\$49,259,700	1.12%	\$50,938,889	3.41%	\$52,490,065	3.05%
EXPENDITURES											
Salary and Benefit Costs	\$31,521,918	\$31,791,965	0.86%	\$33,040,804	3.93%	\$34,067,893	3.11%	\$35,393,739	3.89%	\$36,818,812	4.03%
Other	\$15,485,717	\$16,831,034	8.62%	\$17,502,554	3.99%	\$18,473,152	-5.85%	\$16,610,335	0.83%	\$16,814,864	1.23%
TOTAL EXPENDITURES	\$47,017,635	\$48,622,999	3.41%	\$50,543,358	3.95%	\$50,541,045	0.00%	\$52,004,075	2.89%	\$53,633,676	3.13%
SURPLUS / DEFICIT	(\$1,810,866)	(\$1,349,626)		(\$1,829,869)		(\$1,281,345)		(\$1,065,185)		(\$1,143,611)	
BEGINNING FUND BALANCE	\$15,700,382	\$13,889,516		\$12,539,890		\$10,710,021		\$9,428,676		\$8,363,491	
PROJECTED YEAR END BALANCE	\$13,889,516	\$12,539,890		\$10,710,021		\$9,428,676		\$8,363,491		\$7,219,880	
FUND BALANCE AS % OF EXPENDITURES	29.54%	25.79%		21.19%		18.66%		16.08%		13.46%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.54	3.09		2.54		2.24		1.93		1.62	

