



# 2022-2023 Budget

NORTHWESTERN LEHIGH SCHOOL DISTRICT

JANUARY 5, 2022

# 2022-2023 BUDGET GOALS

1. Implement Future Ready Comprehensive Plan planning mission, vision, and goals
2. Provide instructional programs to meet Chapter 4 requirements in core content areas and in the related arts
3. Provide staffing to meet instructional and operational needs
4. Continue to commit to long range technology planning
5. Continue to support the Facilities Master Plan to address ongoing facility needs
6. Develop a budget with a short-term and long-term focus to create a sustainable funding plan that addresses the challenges of anticipated shortfalls
7. Continue to identify areas to maximize efficiencies and reduce costs to minimize impact on programs
8. Provide a funding plan to meet the district's needs while minimizing any potential tax increase to taxpayers

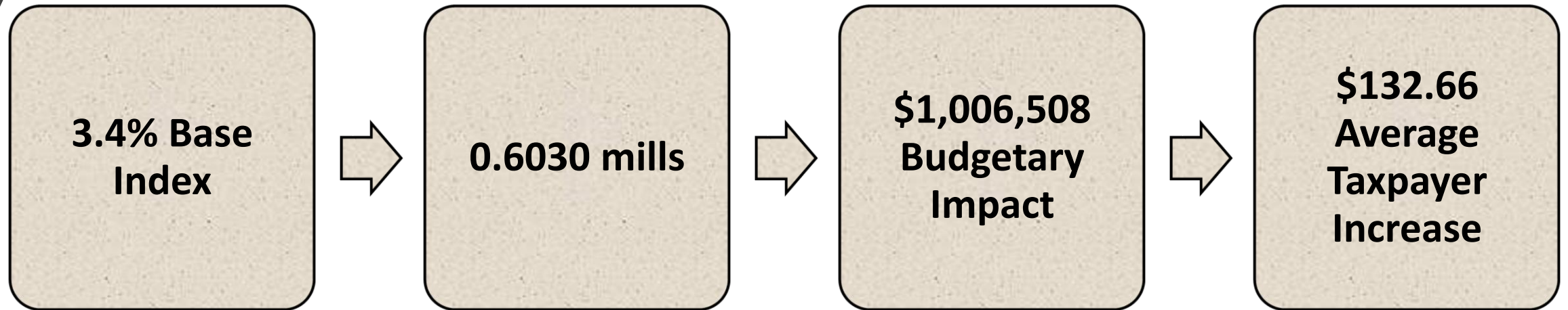


# 2022-2023 BUDGET SUMMARY

	Actual	Final	January		
	2020-21	Budget	Budget	Change from	% Change
	2020-21	2021-22	2022-23	2021-22	2021-22
<b>Building &amp; Departments Total</b>	2,480,110	3,036,338	3,015,656	(20,682)	-0.7%
<b>Salaries Total</b>	19,243,380	20,076,890	20,716,652	639,762	3.2%
<b>Benefits Total</b>	10,989,638	11,715,075	12,527,470	812,395	6.9%
<b>District Wide &amp; Grants</b>	12,149,360	13,794,696	14,031,335	236,639	1.7%
<b>Total Expenditures</b>	44,862,487	48,622,999	50,291,113	1,668,114	3.4%
<b>Total Revenue</b>	45,471,646	47,273,373	47,256,017	(17,356)	0.0%
<b>Surplus/(Shortfall) before FB</b>	609,159	(1,349,626)	(3,035,096)	(1,685,470)	
<b>Proposed Millage Increase 3.4%:</b>			1,006,508		
<b>Revised Shortfall:</b>			(2,028,588)		



# ACT 1 INDEX



- 3.4% is the MAXIMUM ALLOWABLE tax increase without going to voter referendum.
- Based on preliminary calculations, the district is NOT eligible for Act 1 exceptions in 2022-23.



# CLOSING THE BUDGET GAP

- Staffing and benefits
  - Adjustments to budgeted hours based on historical trend
  - Substitutes
  - Overtime
- Potential savings on retirements/resignations/furloughs
- Bid pricing for heating oil and diesel
- Evaluate capital reserve transfers/equipment replacements
- Reductions to Building/Department budgets
- Planned use of fund balance



# MOVING FORWARD

- **Recommendation that the board adopt the resolution not to exceed the Act 1 index for the 2022-2023 school year of 3.4% at the January 19<sup>th</sup>, 2022 board meeting**
- The district will continue to work to address the estimated shortfall of \$3,035,096 through targeted reductions, fund balance use, and other savings



# 2022-2023 BUDGET TIMELINE

- **January 19<sup>th</sup> Board Meeting – Resolution Not to Exceed Index passed by board**
- February to April – Budget planning, staffing meetings, board updates
- May 4<sup>th</sup> Workshop – Proposed Budget Presentation
- **May 11<sup>th</sup> Board Meeting – Proposed Final Budget Adoption**
- June 1<sup>st</sup> Workshop – Final Budget Presentation
- **June 15<sup>th</sup> Board Meeting – Final Budget Adoption**

