



2024-2025 Proposed Final Budget

Northwestern Lehigh School District
Board Workshop Meeting
May 1, 2024

2024-2025 Budget Summary

	Budget	Early Look	April	Proposed Final	Change from
	2023-2024	2024-2025	2024-2025	2024-2025	2023-2024
Building & Departments	3,151,294	3,217,806	3,198,941	3,198,942	47,648
Salaries	21,178,915	21,853,697	21,791,863	21,735,627	556,712
Benefits	12,886,789	13,471,460	13,374,403	13,333,030	446,241
District Wide & Grants	13,641,760	14,875,073	14,864,228	14,777,789	1,136,029
Total Expenditures	50,858,758	53,418,035	53,229,435	53,045,388	2,186,630
Total Revenue	49,340,236	48,970,437	50,000,631	50,052,756	712,520
Surplus/(Shortfall) before FB	(1,518,522)	(4,447,598)	(3,228,804)	(2,992,632)	
Proposed Millage Increase 5.3%		1,705,011	1,720,000	1,721,917	
Revised Shortfall					
Use of fund balance	(1,518,522)	(2,742,587)	(1,508,804)	(1,270,715)	

Changes from April

REVENUES	Change from April
Increase in Local Sources	(+)52,000
NET CHANGE	(+) 52,000

EXPENDITURES	Change from April
Salaries	(-) 56,000
Benefits	(-) 41,000
District Wide/Grants	<u>(-) 86,000</u>
NET CHANGE	(-)183,000

Revenues

	Actual 2022-23	Final Budget 2023-24	Proposed Final Budget 2024-25	Increase/ (Decrease) over Prior Year
Local	\$33,534,708	\$34,642,428	\$36,621,522	\$1,979,095
State	\$14,441,657	\$14,357,808	\$14,813,151	\$455,343
Federal	<u>\$1,301,513</u>	<u>\$340,000</u>	<u>\$340,000</u>	<u>\$0</u>
Total	\$49,282,065	\$49,340,236	\$51,774,673	\$2,434,437

* Proposed Final Budget does include a millage increase of \$1,721,917

Revenues-Local Variances

Category	Increase /(Decrease) over Prior Year
Real Estate Taxes(not including millage increase)	\$257,000
Earnings on Investments	50,000
Fees	(20,000)
Tuition-Other Districts	(8,000)
All other Local Sources	<u>(22,000)</u>
Total Variance	\$257,000
Millage Increase	<u>\$1,722,000</u>
Net Increase	<u>\$1,979,000</u>

2024-2025 Millage Recommendation

	1.0117 mills (5.3%)
Total New Tax Revenue Generated	\$1,721,917
Average Assessed Value (Residential)	\$220,000
Dollar (\$) Increase to Avg Taxpayer	\$222.57
Assessed Value	\$100,000
Dollar (\$) Increase to Taxpayer	\$101.17
Assessed Value	\$400,000
Dollar (\$) Increase to Taxpayer	\$404.68

Revenues-State Variances

Category	Increase /(Decrease) over Prior Year
Basic Education Funding	\$376,000
Special Education Funding	47,000
Tuition for Section 1305 & 1306	(45,000)
Transportation	50,000
Nonpublic Transportation	(10,000)
Rental Sinking Fund Reimbursement	(75,000)
Social Security Reimbursement	20,000
Retirement Reimbursement	<u>92,000</u>
Total Variance	\$ 455,000

Revenues-Federal Variances

Category	Increase /(Decrease) over Prior Year
Title I	0
Title II	0
Title IV	<u>0</u>
Total Variance	\$ 0

Millage Rate History

Year	Millage	Increase in Mills	% Increase	Estimated Value of 1 Mill
2024-2025	20.1025	1.0117	5.3%	\$1,701,982
2023-2024	19.0908	0.7518	4.10%	\$1,615,277
2022-2023	18.3390	0.6030	3.40%	\$1,618,326
2021-2022	17.7360	0.5165	3.00%	\$1,613,453
2020-2021	17.2195	0.6057	2.60%	\$1,613,191
2019-2000	16.6138	0.3735	2.30%	\$1,610,424
2018-2019	16.2403	0.2772	1.74%	\$1,594,088
2017-2018	15.9631	0.00	0.00%	\$1,543,819
2016-2017	15.9631	0.00	0.00%	\$1,503,317
2015-2016	15.9631	0.00	0.00%	\$1,498,438
2014-2015	15.9631	0.00	0.00%	\$1,453,559

Summary of Professional Staffing Recommendations for 2024-2025

- Addition of 2 FTE to reduce class sizes at Weisenberg
- Reduction of 1 FTE Special Education NWE
- Reduction of 0.5 FTE Special Education HS
- Reduction of 0.5 FTE Physical Education HS
- Reduction of 1 FTE English HS
- Reduction of 0.66 FTE Math HS
- Reduction of 0.33 FTE Science HS
- Replace 4 professional retirements at this time
 - Special Education at HS, MTSS at Weisenberg, MS Counselor, Teacher at Northwestern Elementary

Expenditure Changes from 2023-2024

Category	Change from 2023-2024
Salaries (100)	(+) 557,000
Benefits (200)	(+) 446,000
Professional & Tech Services (300)	(+) 383,000
Property Services (400)	(-)7,500

Category	Change from 2024-2025
Other Services (500)	(+) 436,000
Supplies (600)	(+) 228,000
Property (700)	(+) 30,000
Other Financing Uses (800/900)	<u>(+) 28,000</u>
NET CHANGE	2,100,000

100-Salaries

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$21,178,915	\$21,735,627	\$556,712

- Annual salary increases
- Projections for professional staff based on current and proposed staffing needs
- Changes to budgeted hours based on historical trend and anticipated needs

200-Benefits

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$12,886,789	\$13,333,030	\$446,241

- +5.24% increase to premiums for medical, prescription, and +4.0% dental premiums
- Prior year open enrollment/opt-out changes & mid-year changes
- Increase for additional positions
- Increases to other benefits (FICA, Life, LTD, W/C) based on projected staffing

300-Contracted Professional Services

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$2,389,575	\$2,772,604	\$383,029

- Special education services and placements

400- Purchased Professional Services

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Decrease
\$656,060	\$648,477	(\$7,583)

500-Other Purchased Services

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$4,512,718	\$4,949,003	\$426,285

- Increase to cyber/charter tuition payments based on projected enrollment & increase to tuition rate calculation
- LCTI increase
- LCCC decrease

600-Supplies

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$2,955,110	\$3,183,542	\$228,432

- Increase of supplies and software
- Reduction of gasoline
- Heating oil and diesel fuel are still estimates.

700-Property

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$659,526	\$689,534	\$30,008

- Increase for replacement equipment/fleet

800/900-Other

Final Budget 2023-2024	Proposed Final Budget 2024-2025	Increase
\$5,620,065	\$5,733,571	\$113,506

- Increase to debt service payments based on payment schedule
- Increase to capital reserve transfer for roofing projects

Estimated Use of Fund Balance

Estimated Shortfall – Proposed Final	(\$ 2,992,632)
RESTRICTED	
Scholarship	\$24,000
COMMITTED	
Emmaus Bond Pool Stabilization	\$200,000
OPEB	70,000
Healthcare Stabilization	139,303
Energy Stabilization	127,412
TOTAL COMMITTED	<u>\$536,715</u>

ASSIGNED	
Fleet Replacements-Bus/Van	<u>\$310,000</u>
TOTAL ASSIGNED	<u>\$310,000</u>
UNASSIGNED	
Budgetary Reserve	<u>\$400,000</u>
REMAINING SHORTFALL TO BE FUNDED	(\$1,721,917)
PROPOSED TAX INCREASE	<u>\$1,721,917</u>

2024-2025 Proposed Final Budget

	2024-2025
Total Revenues	\$50,052,756
Total Expenditures	<u>\$53,045,388</u>
Shortfall	(\$2,992,632)
Proposed Tax Increase	<u>\$1,721,917</u>
Final Operating Shortfall	(\$1,270,715)

**This budget includes a 1.0117 TAX MILLAGE INCREASE,
and includes fund balance use of \$1,270,715.**

**Additional updates will occur as the budget is refined for
Final Budget Adoption in June.**