

NORTHWESTERN LEHIGH SCHOOL DISTRICT

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

2020-2021

GENERAL FUND BUDGET



PROPOSED FINAL BUDGET

May 13, 2020

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

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**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
SUMMARIZED VARIANCES FROM 2018-2019 BUDGET
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2019-2020
LOCAL REVENUE		
Local Real Estate Taxes	Variance based on reduction to collection percentage and discount/penalty	\$ (462,000)
Interim Real Estate Taxes	Variance based on collection history and the impact of COVID-19	\$ (175,000)
Earned Income Taxes	Variance based on collection history and the impact of COVID-19	\$ (365,000)
Delinquent Real Estate Taxes	Variance based on collection history and the impact of COVID-19	\$ (100,000)
Earnings on Investments	Variance based on anticipated interest rates	\$ (167,000)
Contributions/Donations	Variance based on anticipated impact of COVID-19	\$ (50,000)
All Other Local Sources (net)		<u>\$ 128,000</u>
LOCAL REVENUE- TOTAL CHANGE		\$ (1,191,000)
STATE REVENUE		
Safe Schools Grant	Variance based on anticipated grant	\$ (96,000)
Retirement Reimbursement	Variance in Employer Contribution Rate to 34.51%	\$ 46,000
All Other State Sources (net)		<u>\$ 21,000</u>
STATE REVENUE- TOTAL CHANGE		\$ (29,000)
FEDERAL REVENUE		
All Federal Sources (net)		<u>\$ 10,000</u>
FEDERAL REVENUE- TOTAL CHANGE		\$ 10,000
TOTAL REVENUE & OTHER FINANCING SOURCES		<u>\$ (1,210,000)</u>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

				20-21	
Account	Description	18-19 Actual	19-20 Budget	Proposed Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$24,105,755	\$24,866,692	\$25,404,362	\$537,670
6112	Interim Real Estate Taxes	\$150,635	\$375,000	\$200,000	(\$175,000)
6113	Public Utility Realty Tax	\$27,057	\$30,000	\$30,000	\$0
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$5,700	\$0
6143	Local Services Tax (LST)	\$56,515	\$60,000	\$50,000	(\$10,000)
6151	Earned Income Taxes	\$2,629,135	\$2,625,000	\$2,260,000	(\$365,000)
6153	Real Estate Transfer Taxes	\$637,997	\$400,000	\$450,000	\$50,000
6411	Delinquent Real Estate Taxes	\$916,952	\$1,000,000	\$900,000	(\$100,000)
6412	Delinquent Int. Real Estate Taxes	\$35,441	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$621,606	\$600,000	\$433,000	(\$167,000)
6710	Admissions - Student Activities	\$53,915	\$75,000	\$75,000	\$0
6740	Fees	\$57,026	\$50,000	\$55,000	\$5,000
6831	Intermediate Unit-Federal Pass Through	\$6,150	\$0	\$0	\$0
6832	Rev from Intermediate Sources-Federal	\$370,481	\$360,000	\$380,000	\$20,000
6910	Rentals	\$22,556	\$20,000	\$20,000	\$0
6920	Contributions/Donations Private Sources	\$50,522	\$42,500	\$50,500	\$8,000
6921	Capital Contributions	\$122,054	\$200,000	\$150,000	(\$50,000)
6943	Adult Education	\$5,040	\$5,000	\$5,000	\$0
6944	Tuition - Other Districts	\$8,405	\$10,000	\$10,000	\$0
6991	Refund of a Prior Year Expenditure	\$107,832	\$0	\$50,000	\$50,000
6999	Miscellaneous Revenue	\$89,334	\$100,000	\$105,000	\$5,000
TOTAL	REVENUE FROM LOCAL SOURCES	\$30,080,143	\$30,834,892	\$30,643,562	(\$191,330)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

Account	Description	18-19 Actual	19-20 Budget	Proposed Final Budget	Increase/ (Decrease)
7000	REVENUE FROM STATE SOURCES				
7110	Basic Education Funding	\$5,705,824	\$5,988,405	\$5,985,462	(\$2,943)
7160	Tuition for Section 1305 & 1306	\$62,817	\$40,000	\$50,000	\$10,000
7271	Special Education Of Exceptional Pupils	\$1,354,366	\$1,410,370	\$1,396,090	(\$14,280)
7299	Misc Program Revenue	\$378	\$0	\$0	\$0
7311	Pupil Transportation	\$1,095,118	\$1,050,000	\$1,050,000	\$0
7312	Nonpublic Transportation	\$69,300	\$75,000	\$75,000	\$0
7320	Rental And Sinking Fund Payments	\$393,604	\$375,000	\$385,000	\$10,000
7330	Health Services	\$39,326	\$40,000	\$40,000	\$0
7340	State Property Tax Reduction Allocation	\$677,820	\$672,244	\$672,244	\$0
7360	Safe Schools Grant	\$49,986	\$136,000	\$40,000	(\$96,000)
7505	Ready to Learn	\$230,490	\$0	\$0	\$0
7810	Revenue For Social Security Payments	\$669,002	\$757,350	\$765,000	\$7,650
7820	Revenue For Retirement Payments	\$3,122,605	\$3,394,710	\$3,451,000	\$56,290
TOTAL	REVENUE FROM STATE SOURCES	\$13,470,635	\$13,939,079	\$13,909,796	(\$29,283)
8000	REVENUE FROM FEDERAL SOURCES				
8514	Improving Basic Programs - Title I	\$173,980	\$160,000	\$170,000	\$10,000
8515	Improving Teacher Quality - Title II	\$46,038	\$40,000	\$45,000	\$5,000
8517	Title IV	\$11,774	\$20,000	\$15,000	(\$5,000)
8000	REVENUE FROM FEDERAL SOURCES	\$231,792	\$220,000	\$230,000	\$10,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$43,782,571	\$44,993,971	\$44,783,358	(\$210,613)

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 PROPOSED FINAL BUDGET
TAX MILLAGE/RATE CHART
MAY 13, 2020**

	Estimated		
	Assessed	Change in	
	Value	Assessment	Percent
2020-2021	1,655,134,200	6,025,200	0.37%
2019-2020	1,649,109,000		
		2020-2021	
	% Increase	3.65%	
	Millage Increase	0.6057	
	Total Millage	17.2195	
	Property		
	Assessment	Tax Bill	
	1,000	\$17.22	
	50,000	\$861.00	
	100,000	\$1,722.00	
	110,000	\$1,894.20	
	120,000	\$2,066.40	
	130,000	\$2,238.60	
	140,000	\$2,410.80	
	150,000	\$2,583.00	
	160,000	\$2,755.20	
	170,000	\$2,927.40	
	180,000	\$3,099.60	
	190,000	\$3,271.80	
	210,000	\$3,616.20	
	216,000	\$3,719.52	
Average	220,000	\$3,788.40	
	230,000	\$3,960.60	
	240,000	\$4,132.80	
	250,000	\$4,305.00	
	260,000	\$4,477.20	
	270,000	\$4,649.40	
	280,000	\$4,821.60	
	290,000	\$4,993.80	
	300,000	\$5,166.00	
	350,000	\$6,027.00	
	400,000	\$6,888.00	
	450,000	\$7,749.00	
	500,000	\$8,610.00	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX INCREMENTAL FINANCING (TIF) SUMMARY
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

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	\$ -
Est 2020-21	\$ 109,421,300	\$ 1,884,180	\$ (929,146)	\$ 955,034	\$ -
				\$ 5,505,967	\$ 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 2019-2020 BUDGET
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

CATEGORY	KEY ASSUMPTIONS	CHANGE FROM 2019-2020	% CHANGE
SALARIES	Collective Bargaining Agreement Increases	\$ 487,000	
	Resignations, leaves & additional staffing needs	\$ (79,000)	
	Changes on existing staffing-Admin & Support	\$ (38,000)	
	Net additional staffing changes	\$ 7,000	
	SALARIES- TOTAL CHANGE	\$ 377,000	2.49%
BENEFITS			
Health Benefits (medical, dental, RX)	Rate increase 3.58%, open enrollment plan changes & opt-out	\$ 89,000	
PSERS	Estimated rate increase from 34.29% to 34.51%	\$ 169,000	
Other (FICA, Life, LTD, W/C, etc)	Estimated rates for existing staff	\$ 92,000	
	BENEFITS- TOTAL CHANGE	\$ 350,000	0.61%
PURCHASED PROFESSIONAL & TECHNICAL SERVICES			
Professional Services-Educational	Variance based on anticipated needs for special education services	\$ 51,000	
Other Professional Services	Variance based on anticipated needs	\$ 57,000	
Other Services (net)		\$ (4,000)	
	PURCH PROF & TECH SVCS- TOTAL CHANGE	\$ 104,000	-3.91%
PURCHASED PROPERTY SERVICES			
Repairs & Maintenance	Variance based on anticipated needs	\$ 23,000	
Other Services (net)		\$ (24,000)	
	PURCH PTY SVCS- TOTAL CHANGE	\$ (1,000)	4.30%
OTHER PURCHASED SERVICES			
Cyber/Charter School	Variance based on projected enrollment	\$ 101,000	
Vo Tech/CCAITS (LCTI)	Variance based on projected contribution	\$ 60,000	
Other Services (net)		\$ (57,000)	
	OTHER PURCH SVCS- TOTAL CHANGE	\$ 104,000	21.37%
SUPPLIES			
General Supplies	Variance based on anticipated needs	\$ 30,000	
Oil /Diesel/Gasoline	Variance in price per gallon & usage	\$ 107,000	
Instructional Supplies & Technology	Variance due to budget plan	\$ (148,000)	
Other Supplies (net)		\$ (10,000)	
	SUPPLIES- TOTAL CHANGE	\$ (21,000)	11.36%
PROPERTY			
Capital Equipment	Variance based on anticipated needs	\$ (120,000)	
Technology Equipment	Replacement equipment	\$ 14,000	
	PROPERTY- TOTAL CHANGE	\$ (106,000)	-11.27%
OTHER FINANCING USES			
Debt	Variance based on scheduled debt payments	\$ (110,000)	
Capital Reserve Transfer	Variance based on scheduled capital reserve transfer	\$ 125,000	
Other Financing Uses (net)	Variance due to planned budget transfers from prior year	\$ 28,000	
	OTHER FINANCING USES- TOTAL CHANGE	\$ 43,000	-27.71%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 850,000	-1.27%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 13, 2020**

		2018-19	2019-20	2020-21	
		Actual	Budget	Proposed Final	Change from
OBJ	Description			Budget	2019-2020
100	SALARIES				
111	ADMIN-REG SALARY	1,687,965	1,744,474	1,809,776	65,302
116	EMPLOYEE INS OPT OUT	20,400	18,000	21,600	3,600
121	PROFESSIONAL SALARIES	11,428,564	11,906,971	12,304,750	397,779
122	PROFESSIONAL SUBSTITUTE	292,654	290,000	290,000	-
123	PROFESSIONAL OVERTIME	87,717	86,575	72,409	(14,166)
126	EMPLOYEE INS OPT OUT	126,150	120,600	122,400	1,800
131	PROFESSIONAL OTHER	691,115	693,240	715,637	22,397
132	PROFESSIONAL OTHER SUBSTITUTE	1,425	700	700	-
133	PROFESSIONAL OTHER OVERTIME	615	-	-	-
136	EMPLOYEE INS OPT OUT	8,947	7,200	7,200	-
141	ADULT EDUCATION SALARIES	630	5,000	5,000	-
151	OFFICE SALARIES	1,093,820	1,091,337	1,076,020	(15,317)
152	OFFICE SUBSTITUTE	55	1,000	1,000	-
153	OFFICE OVERTIME	4,235	7,000	7,000	-
156	EMPLOYEE INS OPT OUT	18,000	18,000	18,000	-
161	TRADE SALARIES	631,866	633,028	634,921	1,893
162	TRADE SUBSTITUTES	25,491	16,229	16,229	-
163	TRADE OVERTIME	30,184	33,544	33,608	64
166	EMPLOYEE INS OPT OUT	14,400	14,400	18,000	3,600
171	OPERATIVE REG SALARIES	979,104	1,029,211	969,617	(59,594)
172	OPERATIVE SUBSTITUTES	47,555	95,888	95,888	-
173	OVERTIME	380	-	-	-
174	DIST PAID/MISC/LAYOVER	1,152	-	-	-
177	PRIVATE PAID	9,287	-	-	-
178	SPORT TRIPS	35,511	30,000	30,000	-
181	SERVICE WORK SALARIES	1,044,519	1,070,796	1,028,012	(42,784)
182	SERVICE WORK SUBSTITUTE	19,679	15,000	15,000	-
183	SERVICE WORK OVERTIME	48,890	30,000	30,000	-
186	EMPLOYEE INS OPT OUT	10,800	10,800	10,800	-
187	CUSTODIAN SUMMER MAINT	30,162	20,000	20,000	-
191	INST ASST REG SALARY	915,587	1,091,030	1,103,763	12,733
192	INST ASST SUBSTITUTES	33,562	23,900	23,900	-
193	INST ASST OVERTIME	452	-	-	-
196	EMPLOYEE INS OPT OUT	3,600	3,600	3,600	-
	TOTAL 1XX- SALARIES	19,344,473	20,107,523	20,484,830	377,307
200	BENEFITS				
211	MEDICAL INSURANCE	1,967,960	1,920,195	1,982,510	62,315
212	DENTAL INSURANCE	116,749	130,440	131,756	1,316
213	LIFE INSURANCE	37,216	33,217	33,459	242
214	DISABILITY INSURANCE	27,530	38,002	38,579	577
215	EYE CARE INSURANCE	14,632	12,759	12,796	37
216	PRESCRIPTION INSURANCE	629,580	635,649	661,423	25,774
219	OTHER GROUP INSURANCE	4,398	-	-	-
221	SOCIAL SECURITY	1,443,593	1,523,983	1,551,370	27,387
230	RETIREMENT (PSERS)	6,277,001	6,817,944	6,986,790	168,846
240	TUITION REIMBURSEMENT	54,887	40,346	38,551	(1,795)
250	UNEMPLOYMENT COMPENSATION	5,103	26,527	76,343	49,816
260	WORKERS COMPENSATION	161,255	127,193	141,240	14,047
299	OTHER BENEFITS	78,276	80,768	81,930	1,162
	TOTAL 2XX- BENEFITS	10,818,179	11,387,023	11,736,747	349,724

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 13, 2020**

		2018-19	2019-20	2020-21	
		Actual	Budget	Proposed Final	Change from
OBI	Description			Budget	2019-2020
300	CONTRACTED PROFESSIONAL SERVICES				
313	TAX COLL SVCS	33,424	35,000	35,000	-
322	PROF EDUCATION SVCS/IU'S	997,981	1,041,164	1,091,925	50,761
324	PROF EDUCATION SVCS	-	-	-	-
329	PROF EDUCATION SVCS-OTHER	480,885	271,350	327,850	56,500
330	OTHER PROF. SERVICES	212,460	161,375	163,575	2,200
340	TECHNICAL SERVICES	7,258	4,600	9,100	4,500
348	CONTRACTED TECHNICAL SVCS	26,602	31,250	27,630	(3,620)
350	SECURITY/SAFETY SVCS	6,743	7,500	-	(7,500)
360	PROFESSIONAL DEVELOPMENT	32,448	31,300	31,305	5
390	OTHER PROF/TECH SER.	51,282	48,418	49,072	654
	TOTAL 3XX-PROF SERVICES	1,849,083	1,631,957	1,735,457	103,500
400	PURCHASED TECHNICAL SERVICES				
411	DISPOSAL SERVICES	27,273	24,500	24,000	(500)
415	LAUNDRY/LINEN/DRY CLEAN	25,017	22,700	22,600	(100)
424	SEWAGE	120,904	130,000	130,000	-
430	REPAIR/MAINT. SER.	454,589	350,750	340,000	(10,750)
432	R&M EQUIPMENT	8,861	14,275	37,670	23,395
441	RENTALS	8,016	9,000	9,000	-
442	RENTAL/EQUIP/VEHICLES	116,398	62,460	54,110	(8,350)
444	RENTAL OF VEHICLES	1,500	3,000	3,000	-
460	EXTERMINATION SER.	4,410	5,480	4,600	(880)
490	OTHER PUR. PROP. SER.	38,782	43,885	39,900	(3,985)
	TOTAL 4XX-TECHNICAL SERVICES	805,749	666,050	664,880	(1,170)
500	OTHER PURCHASED SERVICES				
513	CONTRACTED CARRIERS	53,894	82,400	70,000	(12,400)
516	IU TRANSPORTATION	34,280	40,000	40,000	-
522	AUTO LIABILITY INSURANCE	52,070	52,927	52,926	(1)
523	GEN. PROP/LIAB. INSURANCE	97,093	119,523	119,523	-
525	BONDING INSURANCE	4,639	3,500	3,500	-
529	OTHER INSURANCE	76,036	84,573	76,073	(8,500)
530	PHONE/POSTAGE/METER	15,372	23,850	19,850	(4,000)
538	TECH COMMUNICATIONS	101,325	127,719	110,458	(17,261)
540	ADVERTISING	32,351	30,350	38,125	7,775
550	PRINTING/BINDING	12,239	19,606	19,506	(100)
561	TUITION/PA. LEA'S	5,527	10,000	5,000	(5,000)
562	TUITION PA CHARTER SCHOOL	1,737,701	1,914,135	2,015,200	101,065
564	VO TECH/CCA VTS (LCTI)	1,106,778	1,191,488	1,251,063	59,575
566	TUITION INSTITUTE HIGHER ED (LCCC)	249,027	247,570	245,890	(1,680)
567	TUITION TO APS	-	20,000	-	(20,000)
568	TUITION-PRIVATE INSTITUTES	-	-	-	-
580	TRAVEL/IN DIST (PROFESSIONAL DEV)	37,482	49,042	53,015	3,973
590	MISC. PUR. SVCS.	-	1,500	1,500	-
595	I.U. PAY BY WITHHOLDING	41,301	40,000	40,000	-
	TOTAL 5XX-OTHER SERVICES	3,657,115	4,058,183	4,161,629	103,446

NORTHWESTERN LEHIGH SCHOOL DISTRICT
2020-2021 PROPOSED FINAL BUDGET
EXPENDITURES BY OBJECT
MAY 13, 2020

		2018-19	2019-20	2020-21	
OBJ	Description	Actual	Budget	Proposed Final Budget	Change from 2019-2020
	600 SUPPLIES				
612	TESTING	18,397	10,655	10,650	(5)
613	MUSIC	2,315	1,800	1,800	-
614	ART	4,506	4,000	4,000	-
615	PHYS ED/HEALTH	1,214	1,400	1,400	-
616	SCIENCE	1,844	1,700	1,400	(300)
619	GENERAL SUPPLIES/MAT'LS	939,821	865,727	895,534	29,807
622	ELECTRICITY	297,773	300,000	300,000	-
623	BOTTLED GAS	375	1,050	400	(650)
624	OIL	259,944	217,000	300,000	83,000
626	GASOLINE	53,540	55,000	65,000	10,000
627	DIESEL FUEL	152,276	163,500	177,500	14,000
635	MEALS/REFRESHMENTS	8,071	7,200	7,350	150
641	CONSUMABLES/PERIODICALS	24,445	49,325	37,646	(11,679)
649	NON-CONSUMABLES/TEXTS	165,185	246,100	249,642	3,542
650	TECH SUPPLIES & FEES	921,008	819,616	671,212	(148,404)
	TOTAL 6XX-SUPPLIES	2,850,713	2,744,073	2,723,534	(20,539)
	700 PROPERTY				
752	OTHR ORIG/CAPITAL	167,252	40,000	30,000	(10,000)
756	CAPITALIZED TECH NEW	54,547	35,000	35,000	-
758	TECH - ORIG CAPITAL	-	3,000	-	(3,000)
762	OTHR REPLC/CAPITAL	365,781	355,000	248,000	(107,000)
766	CAP TECH EQUIP REPLACE	61,770	-	-	-
768	TECH-REPLAC-CAPITAL	29,287	-	65,676	65,676
788	TECHNOLOGY INFRASTRUC	-	52,117	-	(52,117)
	TOTAL 7XX-PROPERTY	678,637	485,117	378,676	(106,441)
	800 OTHER				
810	DUES & FEES	73,970	61,653	68,610	6,957
820	CLAIMS/JUDGEMENTS	314	500	-	(500)
831	INTEREST/IMPROVE LOAN	303,254	320,638	95,250	(225,388)
832	INTEREST/SERIAL BONDS	1,105,103	1,241,235	1,256,693	15,458
860	DONATION- COMMUNITY SERVICES	7,500	5,000	5,000	-
880	REFUND/PRIOR RECEIPTS	30,055	35,000	35,000	-
890	MISC. EXPENDITURES	3,213	400,000	400,000	-
893	SCHOLARSHIP	-	-	18,000	18,000
	TOTAL 8XX-OTHER	1,523,409	2,064,026	1,878,553	(185,473)
	900 OTHER FINANCING USES				
911	LOAN PRINCIPAL PAYMENTS	850,000	950,000	900,000	(50,000)
912	SERIAL BONDS/PRINCIPAL PAYMENTS	1,750,000	1,725,000	1,875,000	150,000
932	CAPITAL RESERVE FUND TRANSFERS	-	839,000	967,000	128,000
939	OTHER FUND TRANSFERS	3,140,303	-	-	-
	TOTAL 9XX-OTHER FIN. USES	5,740,303	3,514,000	3,742,000	228,000
	GRAND TOTAL	47,267,662	46,657,952	47,506,306	848,354

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
USE OF FUND BALANCE
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

Proposed Final Budget Shortfall- May 2020		<u><u>(3,722,948)</u></u>
Restricted		
Scholarships		15,000
Committed		
Emmaus Bond Pool Stabilization	*	200,000
OPEB	*	30,000
PSERS Stabilization	*	509,000
Energy Stabilization	*	171,000
Millage Stabilization	*	325,000
Assigned		
Curriculum		15,000
Technology		135,000
Athletic Club Funds		5,000
Unassigned		
Unassigned Use		100,000
Budgetary Reserve		<u>400,000</u>
Grand Total Proposed Final Use of Fund Balance		<u>1,905,000</u>
Proposed Final Budget Millage Increase		<u>1,000,000</u>
Remaining Shortfall		<u><u>(817,948)</u></u>

* Amount requires board action for use in 2020-21 in accordance with Board Policy 620.

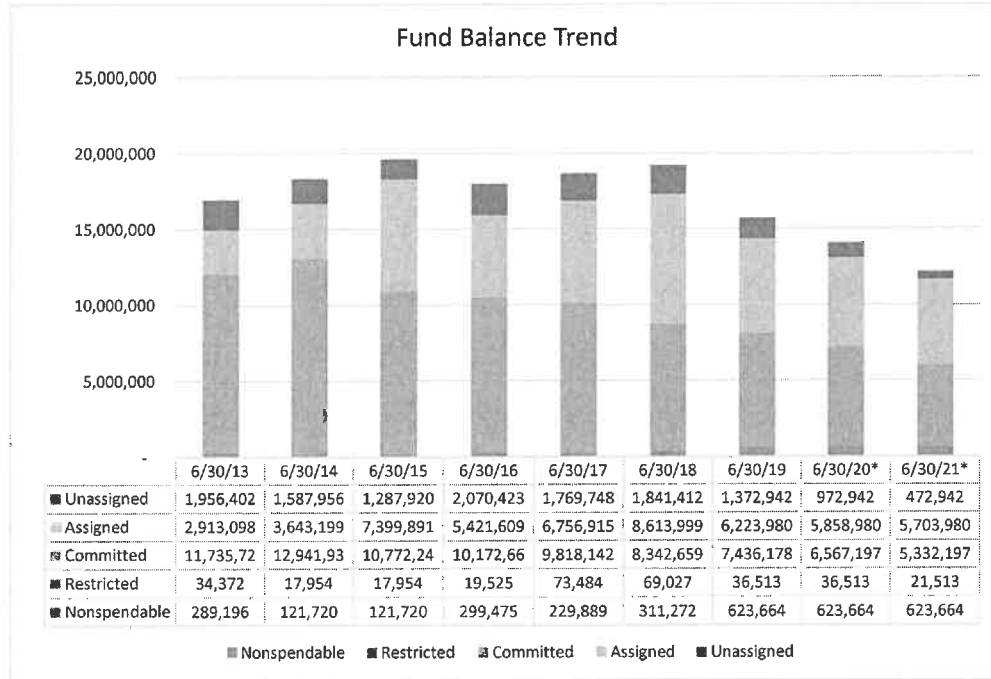
Committed fund balance is the portion of fund balance that represents resources whose use is constrained by limitations that the district imposes upon itself by formal board action. Commitments remain binding unless removed through formal board action.

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
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020

	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	Estimated 6/30/20*	Estimated 6/30/21*
Nonspendable	289,196	121,720	121,720	299,475	229,889	311,272	623,664	623,664	623,664
Restricted	34,372	17,954	17,954	19,525	73,484	69,027	36,513	36,513	21,513
Committed	11,735,721	12,941,937	10,772,245	10,172,664	9,818,142	8,342,659	7,436,178	6,567,197	5,332,197
Assigned	2,913,098	3,643,199	7,399,891	5,421,609	6,756,915	8,613,999	6,223,980	5,858,980	5,703,980
Unassigned	1,956,402	1,587,956	1,287,920	2,070,423	1,769,748	1,841,412	1,372,942	972,942	472,942
Total Fund Balance	16,928,789	18,312,766	19,599,730	17,983,696	18,648,178	19,178,369	15,693,277	14,059,296	12,154,296
Change Over PY	1,673,574	1,383,977	1,286,964	(1,616,034)	664,482	530,191	(3,485,092)	(1,633,981)	(1,905,000)



**NORTHWESTERN LEHIGH SCHOOL DISTRICT
2019-2020 ESTIMATED BUDGET VARIANCES
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

PROJECTED BUDGET VARIANCES				
	1920 Budget	1920 Estimated	Estimated Budget Variance Over/(Under)	
Revenues				
Local	30,834,892	30,378,379	(456,513)	
State	13,939,079	13,568,019	(371,060)	
Federal	220,000	225,974	5,974	
Other	-	2,200	2,200	
	44,993,971	44,174,572	(819,399)	-1.82%
Expenditures				
100	20,107,523	19,754,425	(353,098)	
200	11,387,023	11,308,977	(78,046)	
300	1,631,957	1,594,345	(37,612)	
400	666,050	577,000	(89,050)	
500	4,058,183	3,902,356	(155,827)	
600	2,744,073	2,460,842	(283,231)	
700	485,117	470,790	(14,327)	
800	2,064,026	1,615,000	(449,026)	
900	3,514,000	3,514,000	-	
	46,657,952	45,197,735	(1,460,217)	-3.13%
	(1,663,981)		(640,818)	-1.37%

PROJECTED FUND BALANCE IMPACT	
	1920 Estimated Actual
Fund Balance Impact	
Revenues	44,174,572
Expenditures	45,197,735
Projected Reduction to FB	(1,023,163)

NOTE: Estimated variances are based on annualized data through June 30, 2020 and are a conservative first look at estimated surplus for 2019-20. Actual variances will be determined through the year end close and annual audit process and are subject to change based on actual data. The 2019-20 Use of Fund Balance was \$1,663,981. Projected actual deficit is \$1,023,163 which decreases the actual fund balance less than budgeted.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

		18-19	19-20	20-21		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$9,362,669	\$10,011,849	\$10,257,965	\$246,116	2.5%
200	Employee Benefits	\$5,415,219	\$5,634,295	\$5,902,627	\$268,332	4.8%
300	Purchased Professional & Technical Services	\$74,253	\$11,600	\$10,300	(\$1,300)	-11.2%
400	Purchased Property Services	\$46,460	\$42,800	\$45,870	\$3,070	7.2%
500	Other Purchased Services	\$1,114,639	\$1,221,735	\$1,367,003	\$145,268	11.9%
600	Supplies	\$1,026,228	\$1,096,556	\$926,707	(\$169,849)	-15.5%
700	Property	\$86,310	\$90,117	\$100,676	\$10,559	11.7%
800	Other Objects	\$5,736	\$6,413	\$6,775	\$362	5.6%
	Total	\$17,131,514	\$18,115,365	\$18,617,923	\$502,558	2.8%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,525,780	\$2,477,541	\$2,674,203	\$196,662	7.9%
200	Employee Benefits	\$1,492,076	\$1,549,031	\$1,656,509	\$107,478	6.9%
300	Purchased Professional & Technical Services	\$1,363,478	\$1,291,164	\$1,400,225	\$109,061	8.4%
500	Other Purchased Services	\$644,058	\$744,150	\$676,540	(\$67,610)	-9.1%
600	Supplies	\$13,832	\$14,915	\$14,760	(\$155)	-1.0%
800	Other Objects	\$285	\$0	\$0	\$0	0.0%
	Total	\$6,039,509	\$6,076,801	\$6,422,237	\$345,436	5.7%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$1,106,778	\$1,191,488	\$1,251,063	\$59,575	5.0%
	Total	\$1,106,778	\$1,191,488	\$1,251,063	\$59,575	5.0%
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
100	Salaries	\$7,487	\$0	\$0	\$0	0.0%
200	Employee Benefits	\$955	\$0	\$0	\$0	0.0%
500	Other Purchased Services	\$849	\$0	\$0	\$0	0.0%
600	Supplies	\$260	\$0	\$0	\$0	0.0%
	Total	\$9,551	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$630	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$257	\$2,139	\$2,150	\$11	0.5%
300	Purchased Professional & Technical Services	\$4,155	\$5,000	\$5,000	\$0	0.0%
500	Other Purchased Services	\$241,347	\$247,570	\$238,390	(\$9,180)	-3.7%
	Total	\$246,389	\$259,709	\$250,540	(\$9,169)	-3.5%
COMMUNITY/JR. COLLEGE EDUC. PROGRAMS						
Function 1700						
500	Other Purchased Services	\$7,680	\$0	\$7,500	\$7,500	0.0%
	Total	\$7,680	\$0	\$7,500	\$7,500	0.0%
TOTAL 1000	INSTRUCTION	\$24,541,421	\$25,643,363	\$26,549,263	\$905,900	3.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

		18-19	19-20	20-21		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$847,835	\$866,469	\$873,488	\$7,019	0.8%
200	Employee Benefits	\$487,998	\$550,076	\$557,792	\$7,716	1.4%
300	Purchased Professional & Technical Services	\$0	\$700	\$700	\$0	0.0%
400	Purchased Property Services	\$186	\$200	\$200	\$0	0.0%
500	Other Purchased Services	\$2,815	\$4,550	\$4,350	(\$200)	-4.4%
600	Supplies	\$26,128	\$15,305	\$15,650	\$345	2.3%
800	Other Objects	\$690	\$1,425	\$1,265	(\$160)	-11.2%
	Total	\$1,365,652	\$1,438,725	\$1,453,445	\$14,720	1.0%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$670,967	\$679,658	\$645,666	(\$33,992)	-5.0%
200	Employee Benefits	\$428,978	\$417,711	\$425,158	\$7,447	1.8%
300	Purchased Professional & Technical Services	\$61,369	\$11,600	\$11,400	(\$200)	-1.7%
500	Other Purchased Services	\$7,252	\$4,556	\$5,206	\$650	14.3%
600	Supplies	\$48,577	\$50,349	\$48,839	(\$1,510)	-3.0%
800	Other Objects	\$726	\$750	\$750	\$0	0.0%
	Total	\$1,217,869	\$1,164,624	\$1,137,019	(\$27,605)	-2.4%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,408,357	\$1,431,007	\$1,468,843	\$37,836	2.6%
200	Employee Benefits	\$790,659	\$857,208	\$851,977	(\$5,231)	-0.6%
300	Purchased Professional & Technical Services	\$139,799	\$135,500	\$140,000	\$4,500	3.3%
400	Purchased Property Services	\$7,479	\$14,000	\$14,000	\$0	0.0%
500	Other Purchased Services	\$52,875	\$68,568	\$67,926	(\$642)	-0.9%
600	Supplies	\$29,338	\$19,315	\$17,915	(\$1,400)	-7.2%
700	Property	\$6,389	\$0	\$0	\$0	0.0%
800	Other Objects	\$22,867	\$24,250	\$24,250	\$0	0.0%
	Total	\$2,457,763	\$2,549,848	\$2,584,911	\$35,063	1.4%
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$223,309	\$222,820	\$228,634	\$5,814	2.6%
200	Employee Benefits	\$144,291	\$157,393	\$160,668	\$3,275	2.1%
300	Purchased Professional & Technical Services	\$5,406	\$500	\$11,600	\$11,100	2220.0%
600	Supplies	\$11,513	\$8,000	\$6,200	(\$1,800)	-22.5%
	Total	\$384,519	\$388,713	\$407,102	\$18,389	4.7%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$409,598	\$432,120	\$433,476	\$1,356	0.3%
200	Employee Benefits	\$223,908	\$246,103	\$245,368	(\$735)	-0.3%
300	Purchased Professional & Technical Services	\$28,921	\$34,500	\$32,000	(\$2,500)	-7.2%
400	Purchased Property Services	\$2,960	\$4,660	\$4,160	(\$500)	-10.7%
500	Other Purchased Services	\$10,854	\$13,300	\$12,650	(\$650)	-4.9%
600	Supplies	\$31,301	\$34,415	\$44,483	\$10,068	29.3%
800	Other Objects	\$14,871	\$9,470	\$12,800	\$3,330	35.2%
	Total	\$722,413	\$774,568	\$784,937	\$10,369	1.3%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

		18-19	19-20	20-21		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,670,318	\$1,660,073	\$1,621,579	(\$38,494)	-2.3%
200	Employee Benefits	\$838,965	\$861,739	\$838,167	(\$23,572)	-2.7%
300	Purchased Professional & Technical Services	\$36,543	\$22,500	\$15,000	(\$7,500)	-33.3%
400	Purchased Property Services	\$622,905	\$476,215	\$452,300	(\$23,915)	-5.0%
500	Other Purchased Services	\$200,090	\$252,881	\$225,912	(\$26,969)	-10.7%
600	Supplies	\$1,020,727	\$932,850	\$969,700	\$36,850	4.0%
700	Property	\$190,249	\$55,000	\$43,000	(\$12,000)	-21.8%
800	Other Objects	\$4,035	\$1,550	\$4,150	\$2,600	167.7%
	Total	\$4,583,832	\$4,262,808	\$4,169,808	(\$93,000)	-2.2%
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$1,377,728	\$1,460,612	\$1,404,605	(\$56,007)	-3.8%
200	Employee Benefits	\$600,749	\$661,937	\$640,594	(\$21,343)	-3.2%
300	Purchased Professional & Technical Services	\$3,597	\$5,775	\$5,375	(\$400)	-6.9%
400	Purchased Property Services	\$92,774	\$105,575	\$105,750	\$175	0.2%
500	Other Purchased Services	\$140,783	\$170,827	\$158,526	(\$12,301)	-7.2%
600	Supplies	\$375,609	\$382,020	\$404,800	\$22,780	6.0%
700	Property	\$328,050	\$330,000	\$235,000	(\$95,000)	-28.8%
800	Other Objects	\$444	\$175	\$500	\$325	185.7%
	Total	\$2,919,734	\$3,116,921	\$2,955,150	(\$161,771)	-5.2%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$356,561	\$367,703	\$374,706	\$7,003	1.9%
200	Employee Benefits	\$189,185	\$235,716	\$239,201	\$3,485	1.5%
300	Purchased Professional & Technical Services	\$40,894	\$58,200	\$50,785	(\$7,415)	-12.7%
400	Purchased Property Services	\$0	\$0	\$20,000	\$20,000	0.0%
500	Other Purchased Services	\$36,932	\$35,200	\$43,205	\$8,005	22.7%
600	Supplies	\$147,801	\$61,508	\$140,440	\$78,932	128.3%
700	Other Purchased Services	\$67,639	\$0	\$0	\$0	0.0%
800	Other Objects	\$1,994	\$2,000	\$2,000	\$0	0.0%
	Total	\$841,006	\$760,327	\$870,337	\$110,010	14.5%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$41,301	\$40,000	\$40,000	\$0	0.0%
	Total	\$41,301	\$40,000	\$40,000	\$0	0.0%
TOTAL 2000	SUPPORT SERVICES	\$14,534,089	\$14,496,534	\$14,402,709	(\$93,825)	-0.6%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2020-2021 PROPOSED FINAL BUDGET
MAY 13, 2020**

		18-19	19-20	20-21		
#	Object	Actual	Budget	Proposed Final Budget	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
100	Salaries	\$483,235	\$492,671	\$496,665	\$3,994	0.8%
200	Employee Benefits	\$204,939	\$213,675	\$216,536	\$2,861	1.3%
300	Purchased Professional & Technical Services	\$90,668	\$54,918	\$53,072	(\$1,846)	-3.4%
400	Purchased Property Services	\$32,984	\$22,600	\$22,600	\$0	0.0%
500	Other Purchased Services	\$48,862	\$63,358	\$63,358	\$0	0.0%
600	Supplies	\$119,400	\$128,840	\$134,040	\$5,200	4.0%
700	Property	\$0	\$10,000	\$0	(\$10,000)	-100.0%
800	Other Objects	\$22,636	\$16,120	\$16,120	\$0	0.0%
	Total	\$1,002,724	\$1,002,182	\$1,002,391	\$209	0.0%
COMMUNITY SERVICES						
Function 3300						
600	Supplies	\$0	\$0	\$0	\$0	0.0%
800	Other Objects	\$35,127	\$35,000	\$35,000	\$0	0.0%
	Total	\$35,127	\$35,000	\$35,000	\$0	0.0%
SCHOLARSHIPS AND AWARDS						
Function 3400						
800	Other Objects	\$0	\$0	\$18,000	\$18,000	0.0%
	Total	\$0	\$0	\$18,000	\$18,000	0.0%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	\$1,037,851	\$1,037,182	\$1,055,391	\$18,209	1.8%
DEBT SERVICE						
Function 5100						
800	Other Objects	\$1,413,998	\$1,566,873	\$1,356,943	(\$209,930)	-13.4%
900	Other Financing Uses	\$2,600,000	\$2,675,000	\$2,775,000	\$100,000	3.7%
	Total	\$4,013,998	\$4,241,873	\$4,131,943	(\$109,930)	-2.6%
FUND TRANSFERS						
Function 5200						
900	Other Financing Uses	\$3,140,303	\$839,000	\$967,000	\$128,000	15.3%
	Total	\$3,140,303	\$839,000	\$967,000	\$128,000	15.3%
BUDGETARY RESERVE						
Function 5900						
800	Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
TOTAL 5000	OTHER FINANCING USES	\$7,154,301	\$5,480,873	\$5,498,943	\$18,070	0.3%
TOTAL EXPENDITURES & OTHER FINANCING USES						
		\$47,267,662	\$46,657,952	\$47,506,306	\$848,354	1.8%