



Southern Lehigh School District

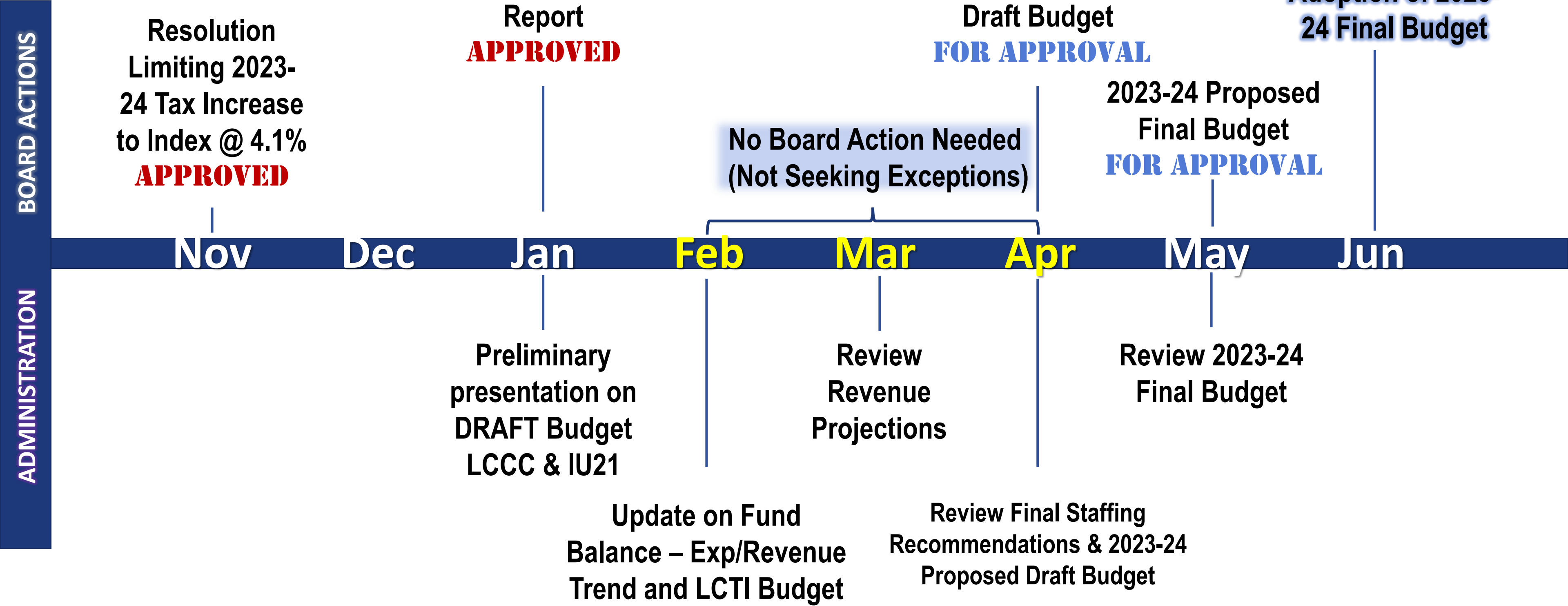
LEARNING • SERVING • LEADING

One Interaction at a Time

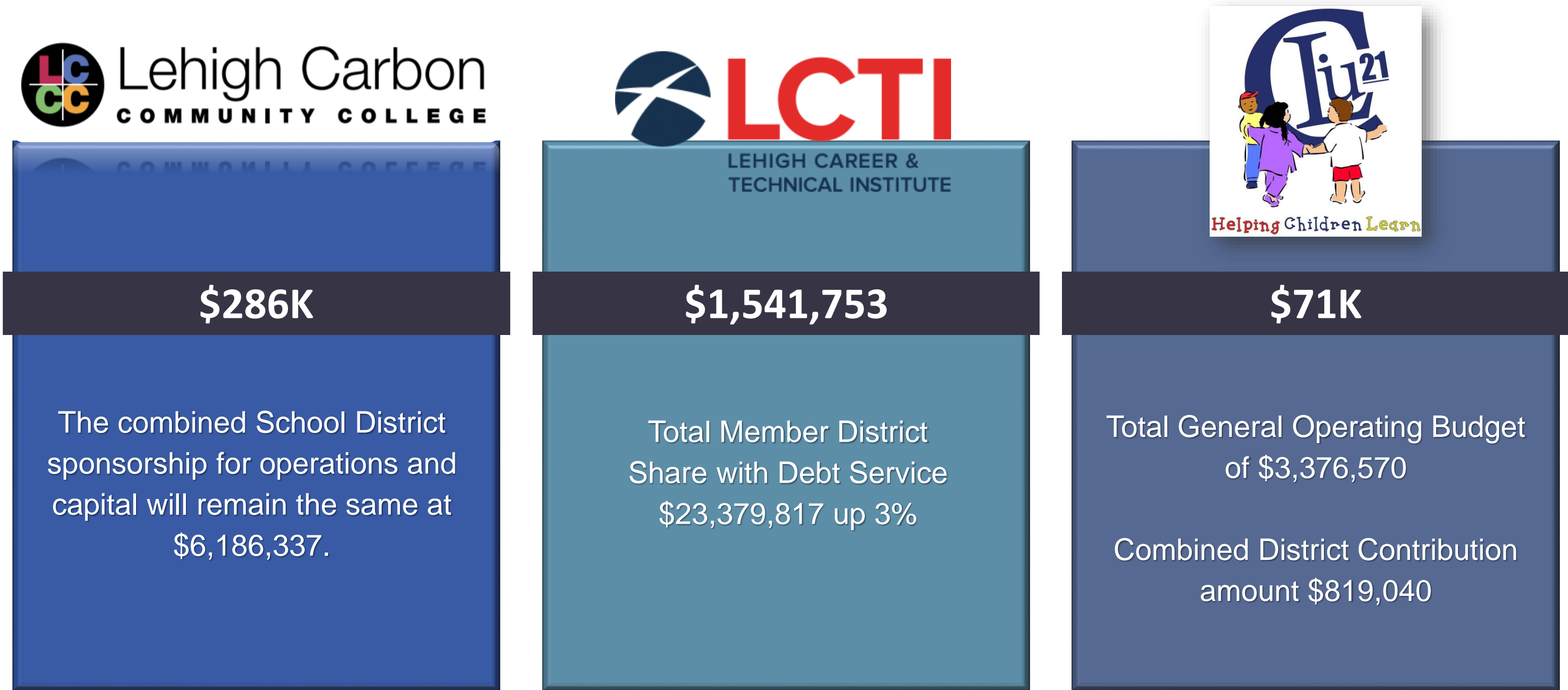
DRAFT Annual School Budget 2023-2024 Update – February 27th

Louis J. Pepe, MBA, PCSBA, SFO Director of Business Services

2023-2024 Proposed Budget Timeline



Additional Areas that impact Budget Expenditures



Other budgets that affect our budget

Budgetary Breakdown by segment

Southern Lehigh SD Share up 11.3% compared to 2022-2023 budget

Estimated Net Costs
2023-2024

\$1,212,914

\$ 162,601
15.3%

Compare from
2022-2023 budget

Capital Cost District Share
2023-2024

\$34,121

\$ 37
0.1%

Compare from
2022-2023 budget

Total Debt Service
2023-2024

\$294,718

\$ -4,171
-1.4%

Compare from
2022-2023 budget

Change in our Member Total

Proportionate Share

<u>District</u>	<u>2017-18 ADMs</u>	<u>2018-19 ADMs</u>	<u>2019-20 ADMs</u>	<u>2020-21 ADMs</u>	<u>2021-22 ADMs</u>	<u>Est. 2022-23 ADM</u>	<u>5 YEAR AVERAGE</u>	<u>PROP. SHARE</u>
Allentown	1017.36	856.31	786.40	617.21	489.04	618.13	673.42	29.8120%
Catasauqua	87.55	86.96	74.20	96.74	112.17	92.82	92.58	4.0984%
East Penn	237.71	218.81	251.48	242.13	254.88	314.61	256.38	11.3499%
Northern Lehigh	156.15	151.88	141.13	152.65	148.60	155.67	149.99	6.6398%
Northwestern Lehigh	133.01	149.85	134.87	152.19	177.36	210.83	165.02	7.3054%
Parkland	355.53	371.08	422.71	435.90	429.04	443.74	420.49	18.6151%
Salisbury	119.31	108.49	124.79	114.63	121.89	115.92	117.14	5.1859%
Southern Lehigh	96.24	116.17	141.48	114.43	140.98	146.40	131.89	5.8388%
Whitehall-Coplay	<u>230.35</u>	<u>270.88</u>	<u>281.55</u>	<u>236.12</u>	<u>239.10</u>	<u>232.20</u>	251.97	<u>11.1546%</u>
	2433.21	2330.43	2358.61	2162.00	2113.06	2330.32	2258.88	100.0000%

Academic Center Cost Calculation

Southern Lehigh SD Share up 20.5% compared to 2022-2023 budget

ACADEMIC CENTER COST CALCULATION

Member District Costs \$2,058,923
 Projected Enrollment 400
 Projected Per Pupil Costs \$5,147.31

\$62,720 FY 2022-23
\$75,568 FY 2023-24

Up 20.5% or \$12,848

<u>District</u>	<u>2018-19 ADM</u>	<u>2019-20 ADM</u>	<u>2020-21 ADM</u>	<u>2021-22 ADM</u>	<u>2022-23 est. ADM</u>	<u>5 YEAR AVERAGE</u>	<u>PROP. SHARE</u>	<u>NET COSTS</u>
Allentown	148.55	127.74	95.57	70.63	79.12	104.32	39.81%	\$ 819,650
Catasauqua	16.11	13.00	10.00	13.27	14.46	13.37	5.10%	\$ 105,031
East Penn	25.76	30.77	28.85	41.05	40.80	33.45	12.76%	\$ 262,783
Northern Lehigh	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	\$ -
Northwestern Lehigh	10.95	8.71	7.51	13.74	13.54	10.89	4.16%	\$ 85,562
Parkland	45.25	56.71	46.54	65.90	62.04	55.29	21.10%	\$ 434,394
Salisbury	2.00	1.00	1.00	4.18	3.83	2.40	0.92%	\$ 18,872
Southern Lehigh	11.34	12.00	4.40	9.44	10.91	9.62	3.67%	\$ 75,568
Whitehall-Coplay	<u>33.02</u>	<u>42.34</u>	<u>29.40</u>	<u>33.83</u>	<u>25.00</u>	<u>32.72</u>	<u>12.49%</u>	<u>\$ 257,064</u>
	292.98	292.27	223.27	252.04	249.70	262.05	100.00%	\$2,058,923

28.54% 29.37%

Change in Market Values - Used to distribute the Debt & Capital Project Portion of the Member District Contribution



■ 2019-20 ■ 2022-23

2023-24 Market Value as of June 15,
2022, was down slightly 9.71% based
on STEB-certified market values

9.77% 9.83% 9.71%

Parkland Est Penn Southern Lehigh Catasauqua Northwestern Lehigh Allentown Northern Lehigh Salisbury Whitehall-Coplay

Source: 2022 – 2023 Budget Presentation Superintendent's Meeting January 20, 2022

2023- 2024 Cost Drivers

Taken from the

2023 – 2024
Budget Materials
provided for the
Member Districts
for approval



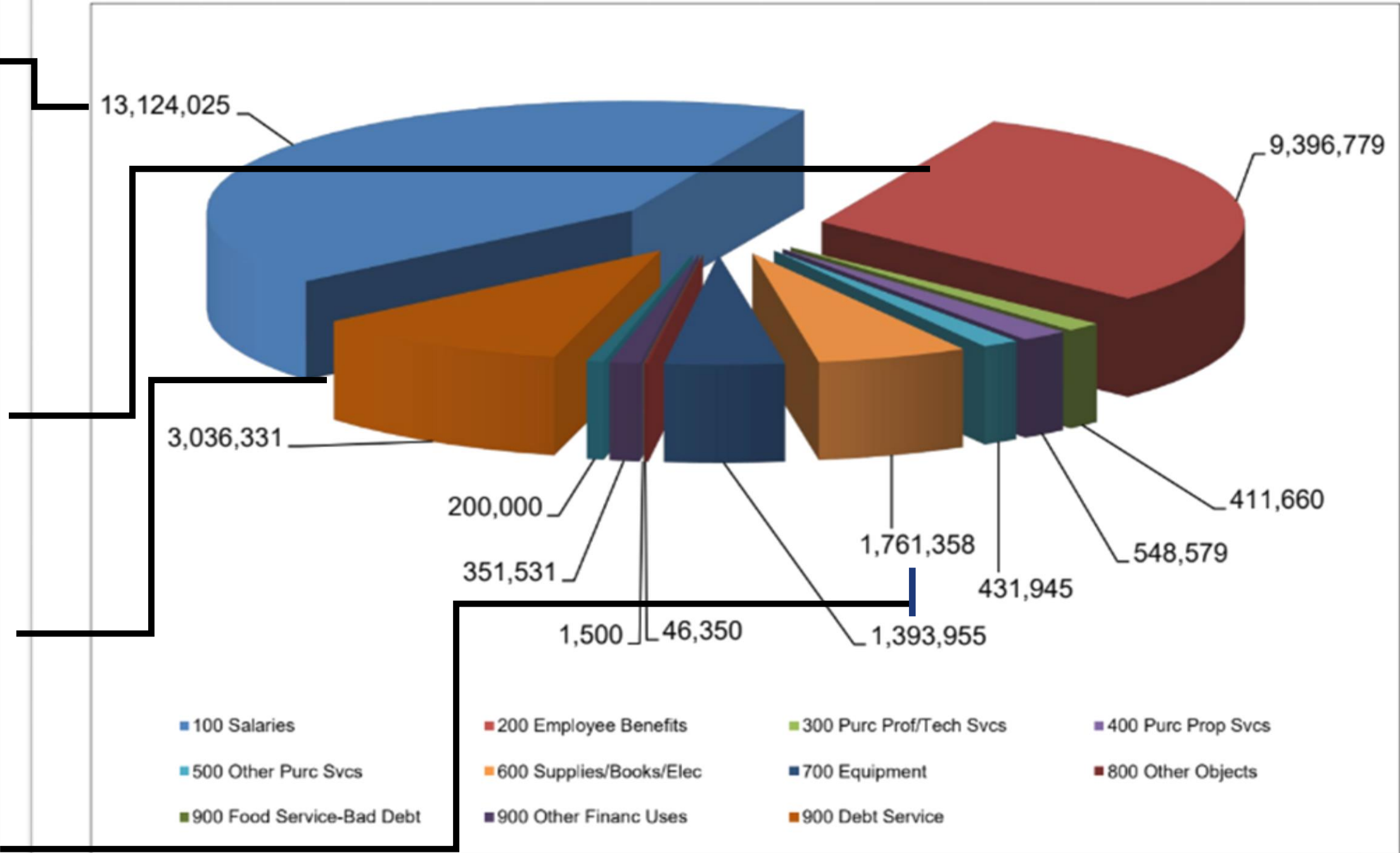
Salaries – 42.7%
or \$13.1M

Benefits – 30.6%
or \$13.1M

Debt Service –
9.9% or \$3M

Supplies/Equip. –
10.3% or \$3.1M

2023 - 2024
Proposed General Operating Fund Budget



<u>Object</u>	<u>Description</u>	<u>2022-2023 Budget</u>	<u>% of Budget</u>	<u>2023-2024 Budget</u>	<u>% of Budget</u>	<u>Increase (Decrease)</u>
100	Salaries	12,748,800	42.81	13,124,025	42.74	375,225
200	Employee Benefits	9,178,000	30.82	9,396,779	30.60	218,779



Questions