



Southern Lehigh School District

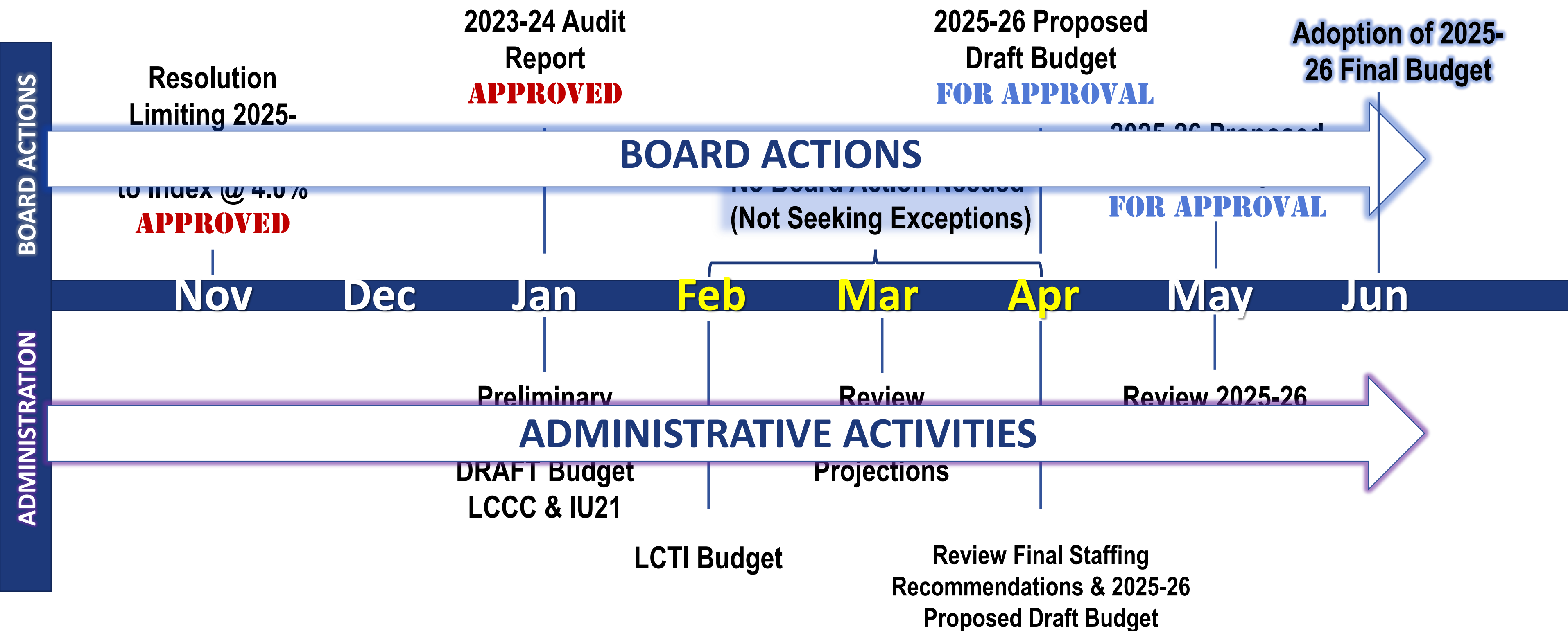
LEARNING • SERVING • LEADING

One Interaction at a Time

DRAFT Annual School Budget 2025-2026 Update – February 24th

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

2025-2026 Proposed Budget Timeline



Additional Areas that impact Budget Expenditures



Other budgets that affect our budget

Budgetary Breakdown by segment

Southern Lehigh SD Share up 2.6% compared to up 4.8% FY25 and 11% FY24

Operating Budget Net Costs 2025-2026

\$1,330,882

\$ 40,456
3.1%

Compare from
2024-2025 budget

Capital Cost District Share 2025-2026

\$41,540

\$ -237
-0.57%

Compare from
2024-2025 budget

Total Debt Service 2025-2026

\$284,624

\$ 996
.35%

Compare from
2024-2025 budget

Change in our Member Total Proportionate Share



<u>District</u>	<u>2019-20 ADMs</u>	<u>2020-21 ADMs</u>	<u>2021-22 ADMs</u>	<u>2022-23 ADMs</u>	<u>2023-24 ADMs</u>	<u>Est. 2024-25 ADM</u>	<u>5 YEAR AVERAGE</u>	<u>PROP. SHARE</u>
Allentown	786.40	617.21	489.04	588.54	609.32	666.16	594.05	26.4609%
Catasauqua	74.20	96.74	112.17	92.50	79.01			
East Penn	251.48	242.13	254.88	306.74	328.9			
Northern Lehigh	141.13	152.65	148.60	153.92	137.2			
Northwestern Lehigh	134.87	152.19	177.36	208.49	193.8			
Parkland	422.71	435.90	429.04	443.93	422.03			
Salisbury	124.79	114.63	121.89	105.45	112.86	123.80	115.73	5.1548%
Southern Lehigh	141.48	114.43	140.98	148.98	150.06	151.72	141.23	6.2910%
Whitehall-Coplay	281.55	236.12	239.10	234.09	264.22	302.56	255.22	11.3682%
	2358.61	2162.00	2113.06	2282.64	2297.54	2369.88	2245.02	100.0000%



Indicates a **7.2%** increase over the PY 5-Year Avg. - Takeaway: More students are participating in the program(s) at LCTI

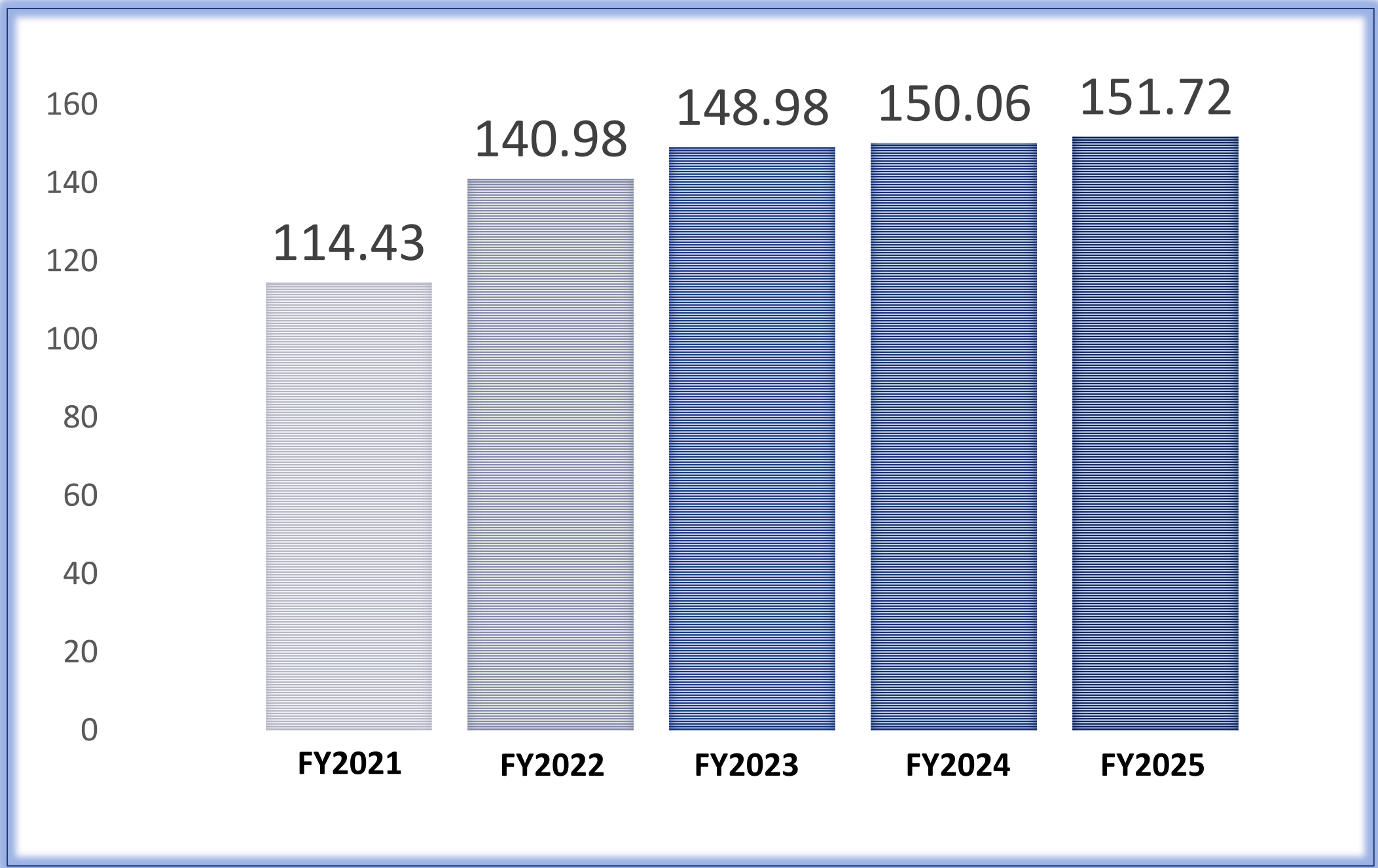
Change in our Member Total Proportionate Share = Estimated net Cost Calculation - \$1,330,881



5 Year Average 141.23 ADM = 6.3%
of Proportionate Share



Steady Trend Upward based on Average
Daily Membership over past 5 years



Capital Cost Calculation

Southern Lehigh SD Share up 0.2% compared to 2024-2025 budget



\$ 41,777 FY 2024-25
\$ 41,866 FY 2025-26

Up 0.2% or \$89

<u>District</u>	\$ 2023 * <u>Market Values</u>	% 2023 <u>Market Value</u>	2025 - 2026 Facility <u>District Share</u>	2025 - 2026 Technology <u>District Share</u>	Total Capital <u>Project</u>
Allentown	\$5,880,238,141	17.2348%	\$43,087.12	\$33,928.35	\$77,015.46
Catasauqua	\$1,299,389,065	3.8085%	\$9,521.20	\$7,497.34	\$17,018.54
East Penn	\$6,540,105,047	19.1689%	\$47,922.26	\$37,735.71	\$85,657.96
Northern Lehigh	\$795,783,794	2.3324%	\$5,831.06	\$4,591.59	\$10,422.66
Northwestern Lehigh	\$1,770,214,507	5.1885%	\$12,971.15	\$10,213.95	\$23,185.10
Parkland	\$10,779,348,698	31.5940%	\$78,985.08	\$62,195.68	\$141,180.76
Salisbury	\$1,341,202,450	3.9310%	\$9,827.59	\$7,738.60	\$17,566.18
Southern Lehigh	\$3,196,516,394	9.3689%	\$23,422.30	\$18,443.56	\$41,865.85
Whitehall-Coplay	<u>\$2,515,509,873</u>	<u>7.3729%</u>	<u>\$18,432.26</u>	<u>\$14,514.22</u>	<u>\$32,946.47</u>
	\$34,118,307,969	100.0000%	\$250,000.00	\$196,859.00	\$446,859.00

Debt Service Cost Calculation

Southern Lehigh SD Share up 0.3% compared to 2024-2025 budget

Southern Lehigh	\$3,196,516,394	9.3689%				
Refunding Series A of 2017			\$211,689.54	\$52,277.39	\$263,966.93	17.370%
Series B of 2017			\$10,566.09	\$10,090.62	\$20,656.71	
			<hr/>	<hr/>	<hr/>	
			\$222,255.63	\$62,368.01	\$284,623.64	

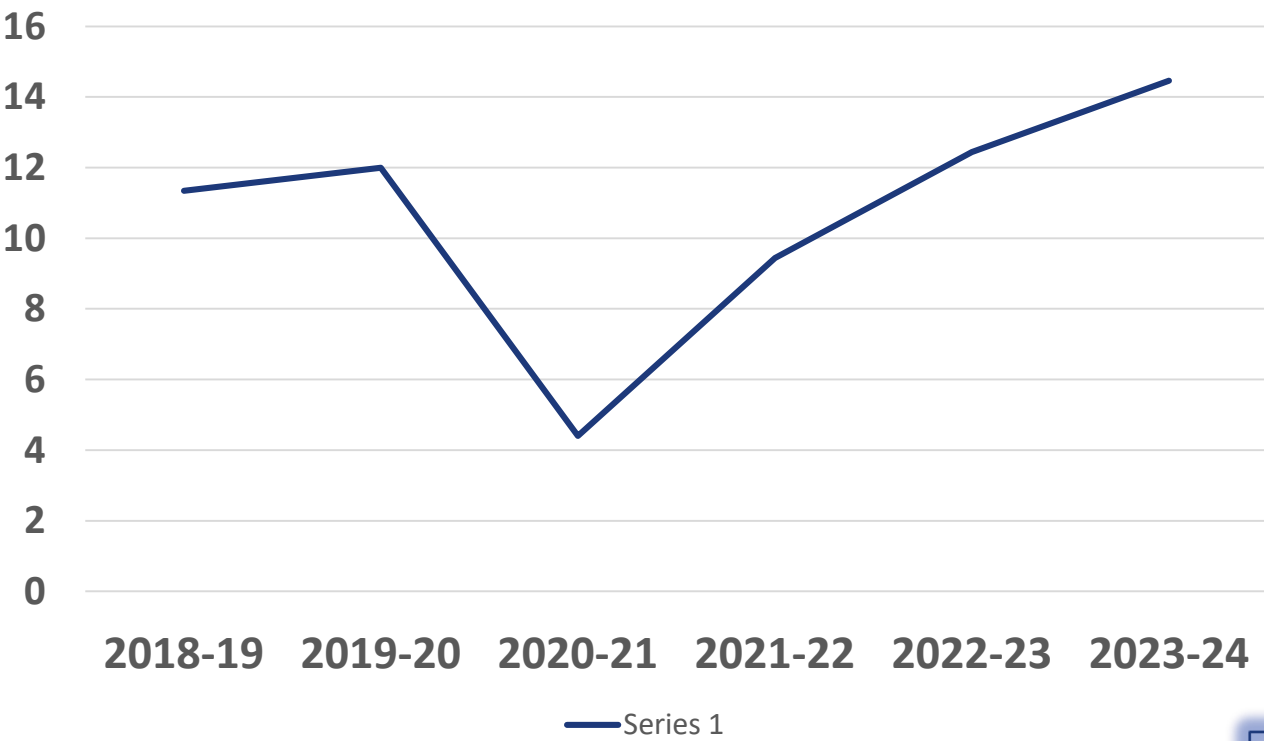


Debt Service payments reflect the gross debt service prior to the state construction reimbursement anticipated at 17.37% for SLSD or \$49,266

Academic Center



Full Day Program (Math, Science, SS, ELA, Wellness & Fitness



45 Programs from Cosmetology, Health & Medical Science, Advertising Design, Criminal Justice, Auto, etc. with industry-recognized credentials.

ACADEMIC CENTER COST CALCULATION

Member District Costs	\$2,387,596
Projected Enrollment	400
Projected Per Pupil Costs	\$5,969

District	2019-20 ADM	2020-21 ADM	2021-22 ADM	2022-23 ADM	2023-24 Est. ADM	2024-25 Est. ADM	5 YEAR AVERAGE	PROP. SHARE	NET COSTS
Allentown	127.74	95.57	70.63	81.92	98.80	117.12	92.81	35.18%	\$ 839,998
Catasauqua	13.00	10.00	13.27	14.93	12.04	10.6	12.17	4.61%	\$ 110,132
East Penn	30.77	28.85	41.05	39.72	47.64	42.88	40.03	15.17%	\$ 362,290
Northern Lehigh	0.00	0.00	0.00	0.00	15.18	12.92	5.62	2.13%	\$ 50,866
Northwestern Lehigh	8.71	7.51	13.74	12.38	9.69	9.00	10.46	3.97%	\$ 94,709
Parkland	56.71	46.54	65.90	63.50	66.58	47.48	58.00	21.99%	\$ 524,953
Salisbury	1.00	1.00	4.18	4.66	4.00	5.92	3.95	1.50%	\$ 35,769
Southern Lehigh	12.00	4.40	9.44	12.44	14.13	10.24	10.13	3.84%	\$ 91,686
Whitehall-Coplay	42.34	29.40	33.83	27.82	34.44	27.64	30.63	11.61%	\$ 277,193
	292.27	223.27	252.04	257.37	302.50	283.80	263.80	100.00%	\$2,387,596

2025- 2026 Cost Drivers

Taken from the

2025 – 2026
Budget Materials
provided for the
Member Districts
for approval



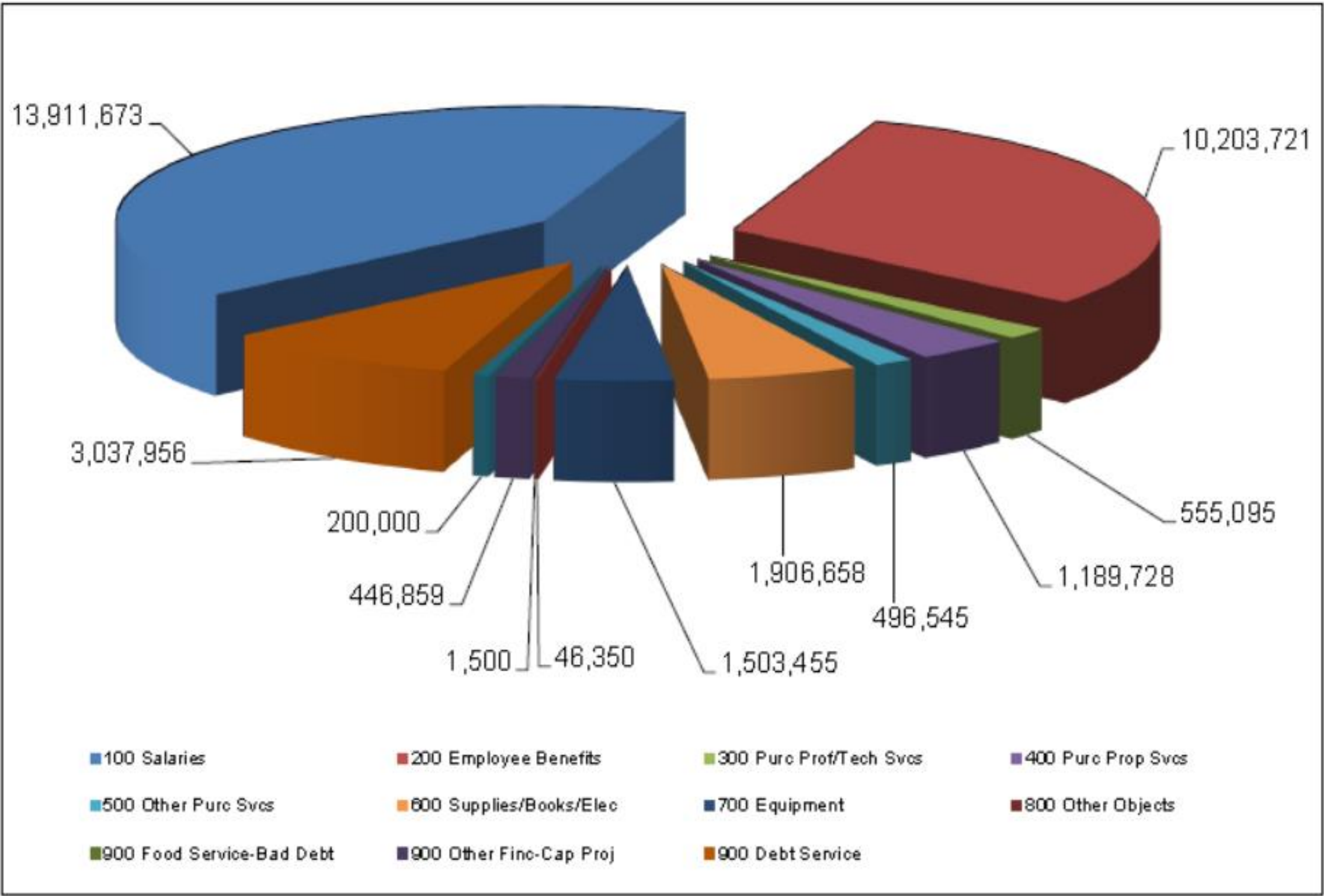
Salaries – 41.5%
or \$13.9M

Benefits – 30.5%
or \$10.2M

Debt Service –
9.1% or \$3M

Supplies/Equip. –
10.2% or \$3.4M

2025 - 2026
Proposed General Operating Fund Budget



Total Increase \$1,535,345 Mostly in Salaries and Benefits or 71.9%



Questions