



# **NORTHWESTERN LEHIGH SCHOOL DISTRICT**

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

**2025-2026**

**GENERAL FUND  
FINAL BUDGET**

**JUNE 18, 2025**

NORTHWESTERN LEHIGH SCHOOL DISTRICT  
6493 ROUTE 309, NEW TRIPOLI, PA 18066  
2025-2026

SCHOOL BOARD MEMBERS

Todd Hernandez, President  
Todd Leiser, Vice President  
John Casciano, Secretary  
Joseph Fatzinger, Treasurer  
Willard Dellicker  
Becky Hite  
Lauren Hunsicker  
Rachael Scheffler  
Jennifer Senavaitis  
Jessica Moyer, Esq., Solicitor

Administrators

Jennifer Holman, Superintendent  
Troy Sosnovik, Ed.D., Assistant Superintendent  
Christie Steigerwalt, Business Administrator  
TBA Director of Human Resources  
Andrea Edmonds, Director of Student Services  
LeAnn Stitzel, Director of Curriculum and Instruction  
Sean McKenna, Director of Operations  
Kevin Birosik, Chief of Police  
Northwestern Lehigh Administrative/Business Offices  
6493 Route 309, New Tripoli, PA 18066

Aileen Yadush, High School Principal  
Matthew Givler, Assistant High School Principal  
Jason Zimmerman, Director of Athletics and Student Activities  
Northwestern Lehigh High School  
6493 Route 309, New Tripoli, PA 18066

William Dovico, Middle School Principal  
Amy Wahl, Assistant Middle School Principal  
Northwestern Lehigh Middle School  
6636 Northwest Road, New Tripoli, PA 18066

Krista Keys, Elementary Principal  
Northwestern Elementary Building  
6493 Route 309, New Tripoli, PA 18066

Jill Berlet, Elementary Principal  
Weisenberg Elementary Building  
2665 Golden Key Road, Kutztown, PA 19530



## MISSION STATEMENT

Develop a community-minded learner who is prepared to grow and thrive in an ever-changing world.

Northwestern Lehigh School District  
2025-2026 FINAL BUDGET  
JUNE 18, 2025

	Actual Budget 2023-2024	Final Budget 2024-2025	Proposed Final Budget 2025-2026	Final Budget 2025-2026	Change from 2024-2025	% Change
Northwestern Elementary	55,476	66,133	63,900	63,900	(2,233)	-3.4%
Weisenberg Elementary	61,475	66,582	68,526	68,526	1,944	2.9%
Middle School	129,631	68,205	70,240	70,240	2,035	3.0%
High School	87,961	105,576	104,160	104,160	(1,416)	-1.3%
Business Office	144,461	108,407	107,678	107,678	(729)	-0.7%
Superintendent	10,467	18,500	18,500	18,500	-	0.0%
Curriculum	130,352	234,692	234,692	234,692	-	0.0%
Technology	548,067	705,145	721,650	721,650	16,505	2.3%
Student Services	29,038	29,460	29,460	29,460	-	0.0%
Assistant Superintendent	3,929	4,900	6,400	6,400	1,500	30.6%
Human Resources	53,089	50,180	38,630	38,630	(11,550)	-23.0%
Buildings & Grounds	1,069,345	891,720	902,539	902,539	10,819	1.2%
Transportation	504,521	576,575	595,900	595,900	19,325	3.4%
Athletics & Activities	275,327	252,867	291,561	291,561	38,694	15.3%
Police	11,232	20,000	19,350	19,350	(650)	-3.3%
Building & Departments	3,114,373	3,198,942	3,273,186	3,273,186	74,244	2.3%
District Wide:						
Salaries:						
Professionals	13,731,579	13,984,020	14,616,977	14,616,977	632,957	4.5%
Support Staff	5,347,977	5,755,013	5,933,145	5,933,145	178,132	3.1%
Administration	1,941,094	1,991,115	2,057,449	2,057,449	66,334	3.3%
Salaries	21,020,650	21,730,148	22,607,571	22,607,571	877,423	4.0%
Benefits-All Staff					-	
Medical	2,671,185	2,824,803	2,992,918	2,992,918	168,115	6.0%
Dental	119,808	130,551	152,247	152,247	21,696	16.6%
Life Insurance	32,032	34,424	34,763	34,763	339	1.0%
Long-Term Disability	20,198	41,524	34,925	34,925	(6,599)	-15.9%
Vision	12,378	12,479	12,466	12,466	(13)	-0.1%
Prescription	768,279	942,001	1,284,548	1,284,548	342,547	36.4%
Social Security	1,561,661	1,646,215	1,714,302	1,714,302	68,087	4.1%
PSERS	6,965,000	7,284,545	7,608,136	7,608,136	323,591	4.4%
Tuition	108,601	91,350	104,812	104,812	13,462	14.7%
Unemployment Compensation	-	20,000	24,343	24,343	4,343	21.7%
Workers' Compensation	168,147	165,733	154,256	154,256	(11,477)	-6.9%
Other Benefits	144,238	128,771	141,159	141,159	12,388	9.6%
Benefits	12,571,527	13,322,396	14,258,875	14,258,875	936,479	7.0%
District Wide & Grants	12,879,998	14,564,364	15,214,367	15,064,767	500,403	3.4%
<b>Total Expenditures</b>	<b>49,586,549</b>	<b>52,815,850</b>	<b>55,353,999</b>	<b>55,204,399</b>	2,388,549	4.5%
<b>Total Revenue</b>	<b>51,553,842</b>	<b>51,780,967</b>	<b>54,154,776</b>	<b>53,976,782</b>	2,195,815	4.2%
Surplus/(Shortfall) before FB	1,967,293	(1,034,883)	(1,199,223)	(1,227,617)		



**REVENUES  
AND  
OTHER FINANCING SOURCES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2025-2026 FINAL BUDGET  
JUNE 18, 2025**

Account	Description	23-24 Actual	24-25 Budget	25-26 Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	\$29,338,723	\$30,884,144	\$31,860,468	\$976,324
6112	Interim Real Estate Taxes	\$195,808	\$122,000	\$122,000	\$0
6113	Public Utility Realty Tax	\$27,923	\$28,000	\$30,000	\$2,000
6114	Payments in Lieu of Current Taxes	\$5,733	\$5,700	\$15,000	\$9,300
6143	Local Services Tax (LST)	\$55,324	\$55,000	\$55,000	\$0
6151	Earned Income Taxes	\$3,126,970	\$3,000,000	\$3,000,000	\$0
6153	Real Estate Transfer Taxes	\$414,218	\$495,000	\$495,000	\$0
6411	Delinquent Real Estate Taxes	\$535,339	\$680,000	\$680,000	\$0
6412	Delinquent Int. Real Estate Taxes	\$20,265	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$1,179,599	\$400,000	\$800,000	\$400,000
6710	Admissions - Student Activities	\$77,691	\$80,000	\$80,000	\$0
6740	Fees	\$24,065	\$20,000	\$20,000	\$0
6831	Intermediate Unit-Federal Pass Through	\$7,830	\$1,691	\$3,500	\$1,809
6832	Rev from Intermediate Sources-Federal	\$444,379	\$400,000	\$400,000	\$0
6910	Rentals	\$20,224	\$20,000	\$20,000	\$0
6920	Contributions/Donations Private Sources	\$136,884	\$50,000	\$50,000	\$0
6921	Capital Contributions	\$103,500	\$100,000	\$100,000	\$0
6943	Adult Education	\$1,665	\$3,000	\$2,500	(\$500)
6944	Tuition - Other Districts	\$1,383	\$2,000	\$2,000	\$0
6949	Other Tuition From Patrons	\$3,360	\$0	\$0	\$0
6991	Refund of a Prior Year Expenditure	\$33,293	\$30,000	\$35,000	\$5,000
6992	Energy Efficiency Rev	\$12,009	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$34,159	\$70,000	\$45,000	(\$25,000)
<b>TOTAL</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$35,800,343</b>	<b>\$36,456,535</b>	<b>\$37,825,468</b>	<b>\$1,368,933</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2025-2026 FINAL BUDGET  
JUNE 18, 2025**

Account	Description	23-24 Actual	24-25 Budget	25-26 Final Budget	Increase/ (Decrease)
<b>7000</b>	<b><u>REVENUE FROM STATE SOURCES</u></b>				
<b>7111</b>	<b>Basic Education Funding-Formula</b>	\$6,555,932	\$6,556,083	\$6,676,863	\$120,780
<b>7160</b>	<b>Tuition for Section 1305 &amp; 1306</b>	\$6,045	\$5,000	\$5,000	\$0
<b>7271</b>	<b>Special Education Of Exceptional Pupils</b>	\$1,543,302	\$1,543,274	\$1,591,849	\$48,575
<b>7311</b>	<b>Pupil Transportation</b>	\$1,132,000	\$950,000	\$1,000,000	\$50,000
<b>7312</b>	<b>Nonpublic Transportation</b>	\$54,285	\$50,000	\$55,000	\$5,000
<b>7320</b>	<b>Rental And Sinking Fund Payments</b>	\$423,616	\$315,000	\$300,000	(\$15,000)
<b>7330</b>	<b>Health Services</b>	\$35,433	\$37,000	\$35,000	(\$2,000)
<b>7340</b>	<b>State Property Tax Reduction Allocation</b>	\$849,288	\$1,020,569	\$1,168,392	\$147,823
<b>7362</b>	<b>School Mental Health &amp; Safety</b>	\$239,857	\$0	\$50,000	\$50,000
<b>7505</b>	<b>Ready to Learn</b>	\$230,490	\$0	\$230,490	\$230,490
<b>7599</b>	<b>Other State Revenue</b>	\$10,000	\$0	\$30,000	\$30,000
<b>7810</b>	<b>Revenue For Social Security Payments</b>	\$777,199	\$823,317	\$857,151	\$33,834
<b>7820</b>	<b>Revenue For Retirement Payments</b>	\$3,476,832	\$3,684,189	\$3,814,523	\$130,334
<b>TOTAL</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,334,278</b>	<b>\$14,984,432</b>	<b>\$15,814,268</b>	<b>\$829,836</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2025-2026 FINAL BUDGET  
JUNE 18, 2025**

Account	Description	23-24 Actual	24-25 Budget	25-26 Final Budget	Increase/ (Decrease)
<b>8000</b>	<b><u>REVENUE FROM FEDERAL SOURCES</u></b>				
<b>8514</b>	<b>Improving Basic Programs - Title I</b>	\$274,942	\$275,000	\$275,000	\$0
<b>8515</b>	<b>Improving Teacher Quality - Title II</b>	\$40,030	\$50,000	\$40,030	(\$9,970)
<b>8517</b>	<b>Title IV</b>	\$22,016	\$15,000	\$22,016	\$7,016
<b>8751</b>	<b>ARP ESSER 7%</b>	\$951	\$0	\$0	\$0
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$337,939</b>	<b>\$340,000</b>	<b>\$337,046</b>	<b>(\$2,954)</b>
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>				
<b>9220</b>	<b>Lease &amp; Other Right to Use Arrange</b>	\$47,756	\$0	\$0	\$0
<b>9359</b>	<b>Other Enterprise Fund Transfers</b>	\$24,758	\$0	\$0	\$0
<b>9400</b>	<b>Sale Of Fixed Assets</b>	\$8,766	\$0	\$0	\$0
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$81,281</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>\$81,281</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$51,553,842</b>	<b>\$51,780,967</b>	<b>\$53,976,782</b>	<b>\$2,195,815</b>



**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**TAX MILLAGE/RATE CHART**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

	Estimated		
	Assessed	Change in	
	Value	Assessment	Percent
2025-2026	1,708,679,000	5,778,700	0.34%
2024-2025	1,702,900,300		
		2025-2026	
	% Increase	3.50%	
	Millage Increase	0.7035	
	Total Millage	20.8060	
	Property		
	Assessment	Tax Bill	
	1,000	\$20.81	
	50,000	\$1,040.30	
	100,000	\$2,080.60	
	110,000	\$2,288.66	
	120,000	\$2,496.72	
	130,000	\$2,704.78	
	140,000	\$2,912.84	
	150,000	\$3,120.90	
	160,000	\$3,328.96	
	170,000	\$3,537.02	
	180,000	\$3,745.08	
	190,000	\$3,953.14	
	210,000	\$4,369.26	
	216,000	\$4,494.10	
Average	220,000	\$4,577.32	
	230,000	\$4,785.38	
	240,000	\$4,993.44	
	250,000	\$5,201.50	
	260,000	\$5,409.56	
	270,000	\$5,617.62	
	280,000	\$5,825.68	
	290,000	\$6,033.74	
	300,000	\$6,241.80	
	350,000	\$7,282.10	
	400,000	\$8,322.40	
	450,000	\$9,362.70	
	500,000	\$10,403.00	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
USE OF FUND BALANCE  
2025-26 FINAL BUDGET**

Operating Shortfall- Proposed Final Budget		<u><u>2,429,651</u></u>
<b>Restricted</b>		
Scholarships		(23,000)
<b>Committed</b>		
Emmaus Bond Pool Stabilization	*	(100,000)
Healthcare Stabilization	*	(128,394)
OPEB	*	(63,000)
PSERS Stabilization	*	(100,000)
Energy Stabilization	*	(100,000)
<b>Assigned</b>		
Fleet Replacements		(213,223)
State & Federal Uncertainty		(100,000)
<b>Unassigned</b>		
Budgetary Reserve		<u>(400,000)</u>
<b>Grand Total</b>		<u><b>(1,227,617)</b></u>
<b>Millage Increase</b>		<u>1,202,034</u>
<b>Remaining Shortfall</b>		<u><u>-</u></u>

\* Amount requires board action for use in 2025-26 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.



**EXPENDITURES  
AND  
OTHER FINANCING SOURCES**

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES BY OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

<b>Account</b>	<b>Description</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Final Budget</b>	<b>Change From 2024-2025</b>
<b>100</b>	<b>SALARIES</b>			
111	ADMIN-REG SALARY	1,980,315	2,046,649	66,334
116	EMPLOYEE INS OPT OUT	10,800	10,800	0
121	PROF REG SALARIES	12,659,915	13,274,252	614,337
122	PROF SUBSTITUTE	315,000	315,000	0
123	PROF OVERTIME	95,701	100,851	5,150
126	EMPLOYEE INS OPT OUT	126,000	113,400	(12,600)
131	PROF OTHER REGULAR	774,504	800,574	26,070
132	PROF OTHER SUBSTITUTE	700	700	0
136	EMPLOYEE INS OPT OUT	7,200	7,200	0
141	TECHNICAL REG SALARIES	5,000	5,000	0
151	OFFICE REG SALARIES	1,213,954	1,235,914	21,960
152	OFFICE SUBSTITUTE	1,000	1,000	0
153	OFFICE OVERTIME	5,000	5,000	0
156	EMPLOYEE INS OPT OUT	14,400	19,800	5,400
161	TRADE REGULAR SALARIES	721,413	678,585	(42,828)
162	TRADE SUBSTITUTES	16,229	16,228	(1)
163	TRADE OVERTIME	14,097	9,685	(4,412)
166	EMPLOYEE INS OPT OUT	10,800	7,200	(3,600)
171	OPERATIVE REG SALARIES	1,185,622	1,124,138	(61,484)
172	OPERATIVE SUBSTITUTES	55,888	55,888	0
178	SPORT TRIPS	30,000	30,000	0
181	SERVICE/CUST REGULAR	1,118,465	1,276,649	158,184
182	SERVICE/CUST SUBSTITUTE	15,000	15,000	0
183	SERVICE/CUST OVERTIME	10,000	10,000	0
186	EMPLOYEE INS OPT OUT	7,200	7,200	0
187	CUST SUMMER MAINT	20,000	20,000	0
191	INST ASST REG SALARY	1,286,645	1,393,358	106,713
192	INST ASST SUBSTITUTES	23,900	23,900	0
196	EMPLOYEE INS OPT OUT	5,400	3,600	(1,800)
<b>Totals for 100s</b>		<b>21,730,148</b>	<b>22,607,571</b>	<b>877,423</b>
<b>200</b>	<b>EMPLOYEE BENEFITS</b>			
211	MEDICAL INS.	2,824,803	2,992,918	168,115
212	DENTAL INS.	130,551	152,247	21,696
213	LIFE INS.	34,424	34,763	339
214	DISABILITY INS.	41,524	34,925	(6,599)
215	EYE CARE INSURANCE	12,479	12,466	(13)
216	PRESCRIPTION INS	942,001	1,284,548	342,547
221	Y/E ACCRD FICA	1,646,215	1,714,302	68,087
230	RETIREMENT	7,284,545	7,608,136	323,591

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES BY OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

Account	Description	2024-2025 Budget	2025-2026 Final Budget	Change From 2024-2025
<b>200</b>	<b>EMPLOYEE BENEFITS</b>			
240	TUITION REIMBURSE	91,350	104,812	13,462
250	UNEMP. COMPENSATION	20,000	24,343	4,343
260	WORK. COMPENSATION	165,733	154,256	(11,477)
299	OTHR EMP BENEFIT	128,771	141,159	12,388
<b>Totals for 200s</b>		<b>13,322,396</b>	<b>14,258,875</b>	<b>936,479</b>
<b>300</b>	<b>PURCHASED PROF &amp; TECH SERVICES</b>			
313	TAX COLL SVCS DEL R.E.	2,000	2,000	0
322	PROF ED SVCS/IU'S	1,844,462	1,580,831	(263,631)
329	PROF ED SVCS-OTHER	545,850	615,924	70,074
330	OTHER PROF. SERVICES	230,125	276,450	46,325
340	TECHNICAL SERVICES	10,500	10,500	0
348	CONTR TECH SVCS	500	500	0
360	EMPLOYEE TRAINING/DEV	80,605	63,880	(16,725)
390	OTHER PROF/TECH SER.	58,562	60,366	1,804
<b>Totals for 300s</b>		<b>2,772,604</b>	<b>2,610,451</b>	<b>(162,153)</b>
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
411	DISPOSAL SERVICES	49,750	40,700	(9,050)
415	LAUNDRY/LINEN/DRY CLEAN	24,900	24,900	0
424	SEWAGE	105,000	121,000	16,000
430	REPAIR/MAINT. SER.	352,000	359,630	7,630
432	R&M EQUIPMENT	15,317	9,850	(5,467)
441	RENTALS	11,500	2,900	(8,600)
442	RENTAL/EQUIP/VEHICLES	61,408	68,060	6,652
460	EXTERMINATION SER.	7,500	9,000	1,500
490	OTHER PUR. PROP. SER.	40,000	44,600	4,600
<b>Totals for 400s</b>		<b>667,375</b>	<b>680,640</b>	<b>13,265</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
513	CONTRACTED CARRIERS	35,000	20,000	(15,000)
516	IU TRANSPORTATION	55,000	85,000	30,000
522	AUTO LIABILITY INS.	53,082	58,699	5,617
523	GEN. PROP/LIAB. INS.	163,420	188,899	25,479
525	BONDING INS.	6,300	5,800	(500)
529	OTHER INSURANCE	71,730	76,413	4,683
530	PHONE/POSTAGE/METER	17,600	12,300	(5,300)
538	TECH COMMUNICATIONS	108,168	114,087	5,919
549	ADVERTISING NON FED GR	39,000	21,787	(17,213)
550	PRINTING/BINDING	18,281	16,936	(1,345)
561	TUITION/PA. LEA'S	6,500	8,000	1,500
562	TUITION PA CHARTER SCH	2,151,706	2,209,069	57,363

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES BY OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

Account	Description	2024-2025 Budget	2025-2026 Final Budget	Change From 2024-2025
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
564	VO TECH/CCA VTS	1,898,950	2,021,606	122,656
566	TUITION INST HIGHER ED	226,531	226,894	363
567	TUITION TO APS	0	50,000	50,000
580	TRAVEL/IN DIST	45,150	46,300	1,150
590	MISC. PUR. SVCS.	1,500	1,500	0
595	I.U. PAY BY WITHHOLDING	45,000	38,069	(6,931)
<b>Totals for 500s</b>		<b>4,942,918</b>	<b>5,201,359</b>	<b>258,441</b>
<b>600</b>	<b>SUPPLIES</b>			
610	GENERAL SUPPLIES	5,000	0	(5,000)
612	TESTING	6,625	26,925	20,300
613	MUSIC	1,800	1,800	0
614	ART	4,000	4,000	0
615	PHYS ED/HEALTH	1,400	1,400	0
616	SCIENCE	900	800	(100)
619	GENERAL SUPPLIES/MAT'LS	849,127	897,302	48,175
622	ELECTRICITY	368,838	461,598	92,760
623	BOTTLED GAS	200	0	(200)
624	OIL	293,288	233,033	(60,255)
626	GASOLINE	146,250	146,250	0
627	DIESEL FUEL	160,386	128,520	(31,866)
635	MEALS/REFRESMENTS	7,600	11,800	4,200
641	CONSUMABLES/PERIODICALS	21,863	23,585	1,722
649	NON-CONSUMABLES/TEXTS	241,525	242,740	1,215
650	TECH SUPPLIES & FEES	848,502	890,722	42,220
<b>Totals for 600s</b>		<b>2,957,304</b>	<b>3,070,475</b>	<b>113,171</b>
<b>700</b>	<b>PROPERTY</b>			
752	OTHR ORIG/CAPITAL	50,000	103,000	53,000
762	OTHR REPLC/CAPITAL	625,000	590,000	(35,000)
788	TECHNOLOGY INFRASTRUC	14,534	0	(14,534)
<b>Totals for 700s</b>		<b>689,534</b>	<b>693,000</b>	<b>3,466</b>
<b>800</b>	<b>OTHER OBJECTS</b>			
810	DUES & FEES	76,698	77,373	675
820	CLAIMS/JUDGEMENTS	30,000	60,000	30,000
831	INT/IMPROVE LOAN	537,280	530,012	(7,268)
832	INT/SERIAL BONDS	783,593	751,643	(31,950)
860	DONATION- COMM SERVICES	5,000	5,000	0
880	REFUND/PRIOR RECEIPTS	10,000	10,000	0
891	OTHER MISC EXPENDITURES	400,000	400,000	0
893	SCHOLARSHIP	24,000	23,000	(1,000)
<b>Totals for 800s</b>		<b>1,866,571</b>	<b>1,857,028</b>	<b>(9,543)</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2025-2026 FINAL BUDGET  
JUNE 18, 2025**

<b>Account</b>	<b>Description</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Final Budget</b>	<b>Change From 2024-2025</b>
<b>900</b>	<b>OTHER FINANCING USES</b>			
	911 LOAN PRINCIPAL PAY	713,000	716,000	3,000
	912 SERIAL BONDS/PRIN PAY	2,440,000	2,525,000	85,000
	932 CAP RES FUND TRANSFERS	714,000	984,000	270,000
<b>Totals for 900s</b>		<b>3,867,000</b>	<b>4,225,000</b>	<b>358,000</b>
<b>Expenditure Totals</b>		<b>52,815,850</b>	<b>55,204,399</b>	<b>2,388,549</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

	Object	2023-24 Actual	2024-2025 Budget	2025-2026 Final Budget	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	\$10,028,623	\$10,369,964	\$10,750,261	\$380,297	3.7%
200	Employee Benefits	\$6,182,660	\$6,346,331	\$6,853,280	\$506,949	8.0%
300	Purchased Professional & Technical Services	\$139,000	\$93,400	\$95,900	\$2,500	2.7%
400	Purchased Property Services	\$26,299	\$61,827	\$47,650	(\$14,177)	-22.9%
500	Other Purchased Services	\$1,465,899	\$1,590,346	\$1,548,779	(\$41,567)	-2.6%
600	Supplies	\$964,931	\$940,979	\$928,913	(\$12,066)	-1.3%
700	Property	\$0	\$14,534	\$0	(\$14,534)	-100.0%
800	Other Objects	\$8,662	\$6,507	\$8,272	\$1,765	27.1%
	Total	\$18,816,074	\$19,423,888	\$20,233,055	\$809,167	4.2%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
100	Salaries	\$2,919,889	\$3,069,060	\$3,350,534	\$281,474	9.2%
200	Employee Benefits	\$1,733,867	\$1,935,147	\$2,179,657	\$244,510	12.6%
300	Purchased Professional & Technical Services	\$1,681,667	\$2,287,762	\$2,089,555	(\$198,207)	-8.7%
500	Other Purchased Services	\$719,204	\$583,410	\$734,180	\$150,770	25.8%
600	Supplies	\$5,600	\$7,200	\$8,705	\$1,505	20.9%
	Total	\$7,060,227	\$7,882,579	\$8,362,631	\$480,052	6.1%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	\$1,698,571	\$1,898,950	\$2,021,606	\$122,656	6.5%
	Total	\$1,698,571	\$1,898,950	\$2,021,606	\$122,656	6.5%
OTHER INSTRUCTIONAL PROGRAMS						
Function 1400						
200	Employee Benefits	\$64	\$0	\$0	\$0	0.0%
	Total	\$64	\$0	\$0	\$0	0.0%
ADULT EDUCATION PROGRAMS						
Function 1600						
100	Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
200	Employee Benefits	\$0	\$2,122	\$2,118	(\$4)	-0.2%
300	Purchased Professional & Technical Services	\$1,376	\$5,000	\$3,000	(\$2,000)	-40.0%
500	Other Purchased Services	\$231,423	\$226,531	\$226,894	\$363	0.2%
	Total	\$232,799	\$238,653	\$237,012	(\$1,641)	-0.7%
TOTAL 1000	INSTRUCTION	\$27,807,735	\$29,444,070	\$30,854,304	\$1,410,234	4.8%



**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

	Object	2023-24 Actual	2024-2025 Budget	2025-2026 Final Budget	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
100	Salaries	\$1,031,722	\$1,044,301	\$1,092,033	\$47,732	4.6%
200	Employee Benefits	\$623,643	\$677,704	\$726,537	\$48,833	7.2%
300	Purchased Professional & Technical Services	\$19,500	\$0	\$5,000	\$5,000	0.0%
400	Purchased Property Services	\$55	\$315	\$1,800	\$1,485	471.4%
500	Other Purchased Services	\$1,271	\$2,050	\$1,350	(\$700)	-34.1%
600	Supplies	\$30,181	\$9,450	\$29,150	\$19,700	208.5%
800	Other Objects	\$940	\$1,560	\$1,600	\$40	2.6%
	Total	\$1,707,312	\$1,735,380	\$1,857,470	\$122,090	7.0%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	\$579,961	\$620,513	\$641,588	\$21,075	3.4%
200	Employee Benefits	\$429,609	\$450,000	\$493,542	\$43,542	9.7%
300	Purchased Professional & Technical Services	\$20,823	\$68,100	\$51,400	(\$16,700)	-24.5%
500	Other Purchased Services	\$3,285	\$4,656	\$5,086	\$430	9.2%
600	Supplies	\$41,337	\$45,153	\$45,033	(\$120)	-0.3%
800	Other Objects	\$989	\$981	\$1,007	\$26	2.7%
	Total	\$1,076,004	\$1,189,403	\$1,237,656	\$48,253	4.1%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
100	Salaries	\$1,683,513	\$1,674,426	\$1,706,728	\$32,302	1.9%
200	Employee Benefits	\$1,018,572	\$1,048,173	\$1,062,475	\$14,302	1.4%
300	Purchased Professional & Technical Services	\$161,350	\$172,490	\$208,840	\$36,350	21.1%
400	Purchased Property Services	\$9,383	\$12,577	\$7,800	(\$4,777)	-38.0%
500	Other Purchased Services	\$57,735	\$67,829	\$69,005	\$1,176	1.7%
600	Supplies	\$22,695	\$28,215	\$31,097	\$2,882	10.2%
800	Other Objects	\$61,889	\$64,130	\$94,245	\$30,115	47.0%
	Total	\$3,015,137	\$3,067,840	\$3,180,190	\$112,350	3.7%
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
100	Salaries	\$226,928	\$236,308	\$244,037	\$7,729	3.3%
200	Employee Benefits	\$168,706	\$189,740	\$200,647	\$10,907	5.7%
300	Purchased Professional & Technical Services	\$27,537	\$250	\$10,250	\$10,000	4000.0%
600	Supplies	\$11,506	\$8,925	\$9,185	\$260	2.9%
	Total	\$434,677	\$435,223	\$464,119	\$28,896	6.6%
SUPPORT SERVICES - BUSINESS						
Function 2500						
100	Salaries	\$435,643	\$476,555	\$487,766	\$11,211	2.4%
200	Employee Benefits	\$257,011	\$318,121	\$299,560	(\$18,561)	-5.8%
300	Purchased Professional & Technical Services	\$36,388	\$27,000	\$32,100	\$5,100	18.9%
400	Purchased Property Services	\$3,258	\$4,487	\$7,060	\$2,573	57.3%
500	Other Purchased Services	\$6,255	\$12,000	\$7,000	(\$5,000)	-41.7%
600	Supplies	\$34,564	\$59,730	\$56,896	(\$2,834)	-4.7%
700	Property	\$47,756	\$0	\$0	\$0	0.0%
800	Other Objects	\$15,562	\$8,750	\$6,150	(\$2,600)	-29.7%
	Total	\$836,437	\$906,643	\$896,532	(\$10,111)	-1.1%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

	Object	2023-24 Actual	2024-2025 Budget	2025-2026 Final Budget	Increase (Decrease)	% Change
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
100	Salaries	\$1,714,421	\$1,654,759	\$1,748,154	\$93,395	5.6%
200	Employee Benefits	\$975,394	\$1,019,387	\$1,094,061	\$74,674	7.3%
300	Purchased Professional & Technical Services	\$48,398	\$25,000	\$21,000	(\$4,000)	-16.0%
400	Purchased Property Services	\$653,853	\$443,258	\$466,600	\$23,342	5.3%
500	Other Purchased Services	\$222,367	\$274,446	\$305,830	\$31,384	11.4%
600	Supplies	\$1,106,279	\$1,077,176	\$1,108,300	\$31,124	2.9%
700	Property	\$74,463	\$70,000	\$100,000	\$30,000	42.9%
800	Other Objects	\$2,065	\$3,670	\$3,020	(\$650)	-17.7%
	Total	\$4,797,240	\$4,567,696	\$4,846,965	\$279,269	6.1%
STUDENT TRANSPORTATION SERVICES						
Function 2700						
100	Salaries	\$1,352,372	\$1,530,832	\$1,486,080	(\$44,752)	-2.9%
200	Employee Benefits	\$630,065	\$731,961	\$738,289	\$6,328	0.9%
300	Purchased Professional & Technical Services	\$64,327	\$5,275	\$5,500	\$225	4.3%
400	Purchased Property Services	\$121,867	\$105,137	\$106,700	\$1,563	1.5%
500	Other Purchased Services	\$219,669	\$138,682	\$164,299	\$25,617	18.5%
600	Supplies	\$487,169	\$476,936	\$492,670	\$15,734	3.3%
700	Property	\$251,978	\$605,000	\$593,000	(\$12,000)	-2.0%
800	Other Objects	\$1,171	\$500	\$1,000	\$500	100.0%
	Total	\$3,128,618	\$3,594,323	\$3,587,538	(\$6,785)	-0.2%
OTHER SUPPORT SERVICES						
Function 2800						
100	Salaries	\$469,731	\$479,682	\$497,453	\$17,771	3.7%
200	Employee Benefits	\$302,086	\$356,962	\$349,403	(\$7,559)	-2.1%
300	Purchased Professional & Technical Services	\$11,094	\$25,105	\$12,880	(\$12,225)	-48.7%
400	Purchased Property Services	\$9,177	\$18,000	\$18,930	\$930	5.2%
500	Other Purchased Services	\$42,218	\$47,975	\$30,897	(\$17,078)	-35.6%
600	Supplies	\$144,566	\$168,165	\$203,511	\$35,346	21.0%
800	Other Objects	\$1,709	\$1,480	\$3,709	\$2,229	150.6%
	Total	\$980,581	\$1,097,369	\$1,116,783	\$19,414	1.8%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	\$41,784	\$45,000	\$38,069	(\$6,931)	-15.4%
	Total	\$41,784	\$45,000	\$38,069	(\$6,931)	-15.4%
TOTAL 2000	SUPPORT SERVICES	\$16,017,790	\$16,638,877	\$17,225,322	\$586,445	3.5%

**NORTHWESTERN LEHIGH SCHOOL DISTRICT**  
**EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT**  
**2025-2026 FINAL BUDGET**  
**JUNE 18, 2025**

	Object	2023-24 Actual	2024-2025 Budget	2025-2026 Final Budget	Increase (Decrease)	% Change
	STUDENT ACTIVITIES					
	Function 3200					
	100 Salaries	\$577,848	\$568,748	\$597,937	\$29,189	5.1%
	200 Employee Benefits	\$249,850	\$246,748	\$259,306	\$12,558	5.1%
	300 Purchased Professional & Technical Services	\$60,499	\$63,222	\$75,026	\$11,804	18.7%
	400 Purchased Property Services	\$29,162	\$21,774	\$24,100	\$2,326	10.7%
	500 Other Purchased Services	\$34,643	\$51,043	\$48,364	(\$2,679)	-5.2%
	600 Supplies	\$150,252	\$135,375	\$157,015	\$21,640	16.0%
	700 Property	\$802	\$0	\$0	\$0	0.0%
	800 Other Objects	\$27,119	\$19,120	\$18,370	(\$750)	-3.9%
	Total	\$1,130,175	\$1,106,030	\$1,180,118	\$74,088	6.7%
	COMMUNITY SERVICES					
	Function 3300					
	800 Other Objects	\$9,692	\$5,000	\$5,000	\$0	0.0%
	Total	\$9,692	\$5,000	\$5,000	\$0	0.0%
	SCHOLARSHIPS AND AWARDS					
	Function 3400					
	800 Other Objects	\$18,837	\$24,000	\$23,000	(\$1,000)	-4.2%
	Total	\$18,837	\$24,000	\$23,000	(\$1,000)	-4.2%
	TOTAL 3000 OPER OF NONINSTRUCTIONAL SVC	\$1,158,704	\$1,135,030	\$1,208,118	\$73,088	6.4%
	DEBT SERVICE					
	Function 5100					
	800 Other Objects	\$1,475,770	\$1,330,873	\$1,291,655	(\$39,218)	-2.9%
	900 Other Financing Uses	\$3,126,551	\$3,153,000	\$3,241,000	\$88,000	2.8%
	Total	\$4,602,321	\$4,483,873	\$4,532,655	\$48,782	1.1%
	FUND TRANSFERS					
	Function 5200					
	900 Other Financing Uses	\$0	\$714,000	\$984,000	\$270,000	37.8%
	Total	\$0	\$714,000	\$984,000	\$270,000	37.8%
	BUDGETARY RESERVE					
	Function 5900					
	800 Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
	TOTAL 5000 OTHER FINANCING USES	\$4,602,321	\$5,597,873	\$5,916,655	\$318,782	5.7%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$49,586,549	\$52,815,850	\$55,204,399	\$2,388,549	4.5%