NORTHERN LEHIGH SCHOOL DISTRICT
FINANCE COMMITTEE MEETING
Monday January 5, 2026
Immediately Following Buildings and Grounds Committee Meeting
Northern Lehigh District Office
Board Room

Committee Members						Remaining Meeting Dates
X	Donna Kulp - Chairperson	X	Lori Bali		Gene Marks	*February 2, 2026*
X	Gale Husack Co-Chairperson	X	Todd Breiner		Sherri Molitoris	*March 2, 2026*
X	Crystal Bilby		Michele Dotta	X	Scott Pyne	*April 7, 2026 (Tuesday)*
X	Gary Fedorcha	X	Nichole Fink		James Schnyderite	*May 4, 2026*
X	Timothy Weaber		MaryAnn Rush Wallace		Tania Stoker	*June 1, 2026*
X	Mathias Green		Nick Krajcic	X	Dan Williams	*August 3, 2026*
X	Natalie Snyder	X	Eric Hill		Nicole Del Gotto	*September 8, 2026 (Tuesday)*
X	Joyce Thompson	X	Matthew Link			*October 5, 2026*
X	Angela Williams	X	Christopher Mann			*November 2, 2026*

Also in attendance:

- Cafeteria Update
  - 1. Giant round up at register program- started January 1st and runs until March 31st
  - 2. American Dairy Association- Food Services applied for beverage equipment program for hot chocolate dispenser and supplies- to be able to offer hot chocolate once per week on a Friday to the students at the high school over the winter months. This will be at no cost to the students. The hot chocolate will be made with our low-fat milk that is already a component of the reimbursable meal so it is included as part of their free meal at breakfast.

- 3. Food Service Staffing- we are currently in need and advertising for 2 positions, a 2 hour position at the middle school and a 5.5 hour position at Slatington Elementary.
- 4. Child Nutrition Financial Report- Mrs. Molitoris submits this report by December 31st of each year, based on prior years expenses and revenues. Our excess net cash resources at the end of last year (2024-2025 SY) was $27,156.77. Our corrective action plan to spend down these funds is to upgrade and modernize the Food Service Department's Point-of-Sale (POS) system hardware. This includes replacing outdated equipment (computers, monitors, and barcode scanners/pin pads). Update our technology to improve operational efficiency, accuracy of meal transactions, and accountability within the food service program. Also, to purchase LED menu boards for each kitchen to advertise our daily menu options for students and staff.

➢ PSERS Rates 2026-2027
- 33.59% down from 34% for 2025-2026

➢ Fund Balance Allocations: Increased by $522,887.22

Committed Fund Balance:	
Health Insurance	$ 942,369.00
PSERS Increases	$1,000,000.00
Total Committed:	**$1,942.369.00**
Assigned Fund Balance:	
Assigned Current Yr Usage	$ 1,320,874.00
Technology (Incls 1:1 Insurance)	1,455,311.00
Replacement Equipment	2,364,518.00
Long Range Maintenance	2,758,144.00
Future Debt Service Payments	2,200,000.00
Future Curriculum Needs	650.000.00
Capital Reserve Fund Transfers	3,000,000.00
Slatington Elementary SA	12.005.21
Peters Elementary SA	29,769.07
Refreshment Stand:	29,612.81
Total Assigned:	**$13,820,234.09**
Unassigned Fund Balance:	**$ 2,472,505.70**
Restricted Fund Balances:	
High School Scholarship:	$ 173,297.21
Slatington Elementary:	1,142.38
Total Restricted Fund Balances:	**$ 174,439.59**

Nonspendable:	**$ 157,213.50**
Total Fund Balance:	**$18,566,761.88**

The PSERS employer contribution rate for 2026–2027 has decreased from 34.00% to 33.59%. Although the percentage rate is lower, the district will still experience an overall increase in PSERS costs in 2026–2027 compared to 2025–2026 due to projected salary increases.

The district's overall fund balance ending June 2025 increased by $522,887.22. Sherry has adjusted the committed fund balance to increase the amount reserved for future health insurance cost increases and slightly decreased the amount reserved for PSERS. This adjustment reflects the fact that health care cost increases have outpaced PSERS increases over the past several years. These committed amounts remain fluid and can be adjusted annually based on updated projections and future needs.

Assigned current-year usage represents the funds projected to be used during the 2025–2026 school year to balance the budget, as expenditures are anticipated to exceed revenues. This projection was made when the District budget was approved, prior to the state finalizing its budget. Based on the final state budget, the district is now expected to receive approximately $160,000 in additional State revenues than originally budgeted.

Additionally,Sherry has designated $3,000,000 to be transferred to the Capital Reserve Fund to support future district capital improvements. A 10-year capital improvement plan will be shared at an upcoming Finance Committee meeting.