



**NORTHWESTERN LEHIGH  
SCHOOL DISTRICT**

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

**2026-2027**

**GENERAL FUND  
PROPOSED FINAL BUDGET**

**MAY 13, 2026**

Northwestern Lehigh School District  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026

	Final Budget 2025-2026	April 2026-2027	Proposed Final 2026-2027	Change from 2025-2026	% Change
Northwestern Elementary	63,900	63,900	63,900	-	0.0%
Weisenberg Elementary	68,526	68,526	68,526	-	0.0%
Middle School	70,240	70,240	70,240	-	0.0%
High School	104,160	104,160	104,160	-	0.0%
Business Office	107,678	100,982	100,982	(6,696)	-6.2%
Superintendent	18,500	18,500	18,500	-	0.0%
Curriculum	234,692	234,692	234,692	-	0.0%
Technology	721,650	677,422	677,422	(44,228)	-6.1%
Student Services	29,460	29,460	29,460	-	0.0%
Assistant Superintendent	6,400	6,400	6,400	-	0.0%
Human Resources	38,630	38,630	38,630	-	0.0%
Buildings & Grounds	902,539	949,149	949,149	46,610	5.2%
Transportation	595,900	599,980	599,980	4,080	0.7%
Athletics & Activities	291,561	291,561	291,561	-	0.0%
Police	19,350	17,450	17,450	(1,900)	-9.8%
Building & Departments	3,273,186	3,271,052	3,271,052	(2,134)	-0.1%
District Wide:					
Salaries:					
Professionals	14,616,977	15,512,377	15,494,053	877,076	6.0%
Support Staff	5,933,145	6,064,840	6,064,840	131,695	2.2%
Administration	2,057,449	1,970,131	1,970,131	(87,318)	-4.2%
Salaries	22,607,571	23,547,348	23,529,024	921,453	4.1%
Benefits-All Staff				-	
Medical	2,992,918	3,612,790	3,617,877	624,959	20.9%
Dental	152,247	151,127	152,998	751	0.5%
Life Insurance	34,763	33,480	33,480	(1,283)	-3.7%
Long-Term Disability	34,925	36,541	36,506	1,581	4.5%
Vision	12,466	12,350	12,350	(116)	-0.9%
Prescription	1,284,548	1,415,590	1,437,882	153,334	11.9%
Social Security	1,714,302	1,779,375	1,777,973	63,671	3.7%
PSERS	7,608,136	7,801,763	7,795,607	187,471	2.5%
Tuition	104,812	104,728	104,728	(84)	-0.1%
Unemployment Compensation	24,343	23,929	23,930	(413)	-1.7%
Workers' Compensation	154,256	154,256	154,256	-	0.0%
Other Benefits	141,159	139,357	139,357	(1,802)	-1.3%
Benefits	14,258,875	15,265,286	15,286,944	1,028,069	7.2%
District Wide & Grants	15,064,767	16,068,554	16,068,555	1,003,788	6.7%
<b>Total Expenditures</b>	<b>55,204,399</b>	<b>58,152,240</b>	<b>58,155,575</b>	2,951,176	5.3%
<b>Total Revenue</b>	<b>53,976,782</b>	<b>55,255,954</b>	<b>55,330,895</b>	1,354,113	2.5%
Surplus/(Shortfall) before FB	(1,227,617)	(2,896,286)	(2,824,680)		
Allowable Millage Increase 3.5%		1,245,560			
<b>Proposed Final Millage Increase 3.0%</b>			1,067,674		
Revised Shortfall		(1,650,726)	(1,757,006)		

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

Account	Description	24-25	25-26	26-27	Increase/ (Decrease)
		Actual	Final Budget	Proposed Final Budget	
6111	Current Real Estate Taxes	\$31,187,129	\$31,860,468	\$33,090,073	\$1,229,605
6112	Interim Real Estate Taxes	\$103,105	\$122,000	\$122,000	\$0
6113	Public Utility Realty Tax	\$30,781	\$30,000	\$32,000	\$2,000
6114	Payments in Lieu of Current Taxes	\$20,064	\$15,000	\$15,000	\$0
6143	Local Services Tax (LST)	\$59,699	\$55,000	\$62,500	\$7,500
6151	Earned Income Taxes	\$3,233,159	\$3,000,000	\$3,400,000	\$400,000
6153	Real Estate Transfer Taxes	\$431,314	\$495,000	\$495,000	\$0
6411	Delinquent Real Estate Taxes	\$680,744	\$680,000	\$680,000	\$0
6412	Delinquent Int. Real Estate Taxes	\$39,608	\$10,000	\$10,000	\$0
6510	Earnings on Investments	\$1,219,903	\$800,000	\$1,100,000	\$300,000
6710	Admissions - Student Activities	\$72,119	\$80,000	\$80,000	\$0
6740	Fees	\$24,516	\$20,000	\$25,000	\$5,000
6831	Intermediate Unit-Federal Pass Through	\$0	\$3,500	\$3,500	\$0
6832	Rev from Intermediate Sources-Federal	\$403,562	\$400,000	\$390,000	(\$10,000)
6910	Rentals	\$10,951	\$20,000	\$15,000	(\$5,000)
6920	Contributions/Donations Private Sources	\$161,549	\$50,000	\$125,000	\$75,000
6921	Capital Contributions	\$124,450	\$100,000	\$125,000	\$25,000
6943	Adult Education	\$2,365	\$2,500	\$2,500	\$0
6944	Tuition - Other Districts	\$4,195	\$2,000	\$2,000	\$0
6949	Other Tuition From Patrons	\$4,423	\$0	\$0	\$0
6961	Transportation Fees	\$9,930	\$0	\$0	\$0
6991	Refund of a Prior Year Expenditure	\$69,309	\$35,000	\$35,000	\$0
6992	Energy Efficiency Rev	\$0	\$0	\$0	\$0
6999	Miscellaneous Revenue	\$21,016	\$45,000	\$45,000	\$0
<b>TOTAL</b>	<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,913,891</b>	<b>\$37,825,468</b>	<b>\$39,854,573</b>	<b>\$2,029,105</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

Account	Description	24-25	25-26	26-27	Increase/ (Decrease)
		Actual	Final Budget	Proposed Final Budget	
<b>7000</b>	<b><u>REVENUE FROM STATE SOURCES</u></b>				
7111	Basic Education Funding-Formula	\$6,676,862	\$6,676,863	\$6,762,836	\$85,973
7140	Charter/Cyber School Reimbursement	\$58,791	\$0	\$0	\$0
7160	Tuition for Section 1305 & 1306	\$0	\$5,000	\$5,000	\$0
7271	Special Education Of Exceptional Pupils	\$1,598,248	\$1,591,849	\$1,641,735	\$49,886
7311	Pupil Transportation	\$1,038,993	\$1,000,000	\$1,025,000	\$25,000
7312	Nonpublic Transportation	\$57,365	\$55,000	\$60,000	\$5,000
7320	Rental And Sinking Fund Payments	\$292,408	\$300,000	\$292,355	(\$7,645)
7331	Health Services	\$34,912	\$35,000	\$35,000	\$0
7332	Feminine Hygiene Products Fund	\$3,343	\$0	\$3,400	\$3,400
7340	State Property Tax Reduction Allocation	\$1,020,569	\$1,168,392	\$1,168,392	\$0
7361	School Safety & Security	\$35,000	\$0	\$0	\$0
7362	School Mental Health & Safety	\$59,089	\$50,000	\$137,448	\$87,448
7531	Ready to Learn Foundation	\$230,490	\$230,490	\$330,490	\$100,000
7599	Other State Revenue	\$80,000	\$30,000	\$0	(\$30,000)
7810	Revenue For Social Security Payments	\$803,891	\$857,151	\$888,987	\$31,836
7820	Revenue For Retirement Payments	\$3,527,039	\$3,814,523	\$3,902,708	\$88,185
<b>TOTAL</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,517,000</b>	<b>\$15,814,268</b>	<b>\$16,253,350</b>	<b>\$439,082</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
REVENUES AND OTHER FINANCING SOURCES  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

Account	Description	24-25	25-26	26-27	Increase/ (Decrease)
		Actual	Final Budget	Proposed Final Budget	
<b>8000</b>	<b><u>REVENUE FROM FEDERAL SOURCES</u></b>				
8514	Improving Basic Programs - Title I	\$237,904	\$275,000	\$233,195	(\$41,805)
8515	Improving Teacher Quality - Title II	\$40,654	\$40,030	\$39,693	(\$337)
8517	Title IV	\$20,706	\$22,016	\$17,757	(\$4,259)
8749	Other Cares Act Funding	\$125,549	\$0	\$0	\$0
<b>8000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$424,813</b>	<b>\$337,046</b>	<b>\$290,645</b>	<b>(\$46,401)</b>
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>				
9220	Lease & Other Right to Use Arrange	\$231,730	\$0	\$0	\$0
9359	Other Enterprise Fund Transfers	\$1,914	\$0	\$0	\$0
9400	Sale Of Fixed Assets	\$22,955	\$0	\$0	\$0
<b>9000</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$256,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>\$256,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$54,112,302</b>	<b>\$53,976,782</b>	<b>\$56,398,569</b>	<b>\$2,421,787</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
TAX MILLAGE/RATE CHART  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

	Estimated Assessed Value	Change in Assessment	Percent
2026-2027	1,710,796,100	2,117,100	0.12%
2025-2026	1,708,679,000		
		2026-2027	
	% Increase	3.00%	
	Millage Increase	0.6241	
	Total Millage	21.4301	
	Property Assessment	Tax Bill	
	1,000	\$21.43	
	50,000	\$1,071.51	
	100,000	\$2,143.01	
	110,000	\$2,357.31	
	120,000	\$2,571.61	
	130,000	\$2,785.91	
	140,000	\$3,000.21	
	150,000	\$3,214.52	
	160,000	\$3,428.82	
	170,000	\$3,643.12	
	180,000	\$3,857.42	
	190,000	\$4,071.72	
	210,000	\$4,500.32	
	216,000	\$4,628.90	
Average	220,000	\$4,714.62	
	230,000	\$4,928.92	
	240,000	\$5,143.22	
	250,000	\$5,357.53	
	260,000	\$5,571.83	
	270,000	\$5,786.13	
	280,000	\$6,000.43	
	290,000	\$6,214.73	
	300,000	\$6,429.03	
	350,000	\$7,500.54	
	400,000	\$8,572.04	
	450,000	\$9,643.55	
	500,000	\$10,715.05	

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
USE OF FUND BALANCE  
2026-27 PROPOSED FINAL BUDGET**

Operating Shortfall- Proposed Final Budget		<u><u>2,824,680</u></u>
<b>Restricted</b>		
Scholarships		(22,000)
<b>Committed</b>		
Emmaus Bond Pool Stabilization	*	(150,000)
Healthcare Stabilization	*	(350,000)
OPEB	*	(75,000)
Energy Stabilization	*	(100,000)
<b>Assigned</b>		
Fleet Replacements		(275,000)
State & Federal Uncertainty		(385,006)
<b>Unassigned</b>		
Budgetary Reserve		<u>(400,000)</u>
<b>Grand Total</b>		<u><b>(1,757,006)</b></u>
<b>Millage Increase</b>		<u>1,067,674</u>
<b>Remaining Shortfall</b>		<u><u>-</u></u>

\* Amount requires board action for use in 2026-27 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  
TAX INCREMENTAL FINANCING (TIF) SUMMARY  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

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	\$ -
2020-21	\$ 109,421,300	\$ 1,846,496	\$ (916,267)	\$ 930,229	\$ -
2021-22	\$ 109,421,300	\$ 1,901,882	\$ (943,750)	\$ 958,132	\$ -
2022-23	\$ 109,421,300	\$ 1,966,544	\$ (975,837)	\$ 990,707	\$ -
2023-24	\$ 109,421,300	\$ 2,047,822	\$ (1,016,026)	\$ 1,031,796	\$ -
2024-25	\$ 114,852,500	\$ 2,422,071	\$ (1,202,372)	\$ 1,219,698	\$ 5,125
2025-26	\$ 114,567,000	\$ 2,333,295	\$ (1,158,212)	\$ 1,175,083	\$ 217,487
Est. 2026-27	\$ 114,567,000	\$ 2,455,182	\$ (1,244,462)	\$ 1,210,721	\$ -
				\$ 12,067,299	\$ 1,330,441

**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 starting in 2013 through 2032. 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 \$2 million in annual real estate taxes. After the 20 year TIF is complete, the district will realize 100% of the real estate taxes in 2032.

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Final Budget	Increase (Decrease)	% Change
<b>INSTRUCTION - REGULAR PROGRAMS</b>						
<b>Function 1100</b>						
	100 Salaries	\$10,042,741	\$10,750,261	\$11,297,701	\$547,440	5.1%
	200 Employee Benefits	\$6,291,911	\$6,853,280	\$7,346,741	\$493,461	7.2%
	300 Purchased Professional & Technical Services	\$199,981	\$95,900	\$172,800	\$76,900	80.2%
	400 Purchased Property Services	\$22,840	\$47,650	\$46,950	(\$700)	-1.5%
	500 Other Purchased Services	\$1,513,432	\$1,548,779	\$1,535,694	(\$13,085)	-0.8%
	600 Supplies	\$1,022,098	\$928,913	\$899,196	(\$29,717)	-3.2%
	700 Property	\$216,252	\$0	\$7,500	\$7,500	0.0%
	800 Other Objects	\$6,966	\$8,272	\$3,500	(\$4,772)	-57.7%
	<b>Total</b>	<b>\$19,316,221</b>	<b>\$20,233,055</b>	<b>\$21,310,082</b>	<b>\$1,077,027</b>	<b>5.3%</b>
<b>INSTRUCTION - SPECIAL PROGRAMS</b>						
<b>Function 1200</b>						
	100 Salaries	\$3,231,008	\$3,350,534	\$3,579,961	\$229,427	6.8%
	200 Employee Benefits	\$1,935,371	\$2,179,657	\$2,498,971	\$319,314	14.6%
	300 Purchased Professional & Technical Services	\$2,099,014	\$2,089,555	\$2,659,595	\$570,040	27.3%
	500 Other Purchased Services	\$788,888	\$734,180	\$1,101,611	\$367,431	50.0%
	600 Supplies	\$7,956	\$8,705	\$8,780	\$75	0.9%
	800 Other Objects	\$560	\$0	\$0	\$0	0.0%
	<b>Total</b>	<b>\$8,062,797</b>	<b>\$8,362,631</b>	<b>\$9,848,918</b>	<b>\$1,486,287</b>	<b>17.8%</b>
<b>INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS</b>						
<b>Function 1300</b>						
	500 Other Purchased Services	\$1,761,998	\$2,021,606	\$2,169,228	\$147,622	7.3%
	<b>Total</b>	<b>\$1,761,998</b>	<b>\$2,021,606</b>	<b>\$2,169,228</b>	<b>\$147,622</b>	<b>7.3%</b>
<b>ADULT EDUCATION PROGRAMS</b>						
<b>Function 1600</b>						
	100 Salaries	\$0	\$5,000	\$5,000	\$0	0.0%
	200 Employee Benefits	\$0	\$2,118	\$2,098	(\$20)	-0.9%
	300 Purchased Professional & Technical Services	\$1,376	\$3,000	\$2,000	(\$1,000)	-33.3%
	500 Other Purchased Services	\$226,531	\$226,894	\$225,801	(\$1,093)	-0.5%
	<b>Total</b>	<b>\$227,907</b>	<b>\$237,012</b>	<b>\$234,899</b>	<b>(\$2,113)</b>	<b>-0.9%</b>
<b>TOTAL 1000</b>	<b>INSTRUCTION</b>	<b>\$29,368,923</b>	<b>\$30,854,304</b>	<b>\$33,563,127</b>	<b>\$2,708,823</b>	<b>8.8%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Final Budget	Increase (Decrease)	% Change
<b>SUPPORT SERVICES - PUPIL PERSONNEL</b>						
<b>Function 2100</b>						
	100 Salaries	\$1,048,844	\$1,092,033	\$1,174,223	\$82,190	7.5%
	200 Employee Benefits	\$648,617	\$726,537	\$782,755	\$56,218	7.7%
	300 Purchased Professional & Technical Services	\$0	\$5,000	\$5,000	\$0	0.0%
	400 Purchased Property Services	\$4	\$1,800	\$1,800	\$0	0.0%
	500 Other Purchased Services	\$664	\$1,350	\$1,510	\$160	11.9%
	600 Supplies	\$30,183	\$29,150	\$33,800	\$4,650	16.0%
	700 Property	\$6,263	\$0	\$0	\$0	0.0%
	800 Other Objects	\$1,415	\$1,600	\$1,505	(\$95)	-5.9%
	<b>Total</b>	<b>\$1,735,990</b>	<b>\$1,857,470</b>	<b>\$2,000,593</b>	<b>\$143,123</b>	<b>7.7%</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>						
<b>Function 2200</b>						
	100 Salaries	\$614,707	\$641,588	\$628,771	(\$12,817)	-2.0%
	200 Employee Benefits	\$479,999	\$493,542	\$552,369	\$58,827	11.9%
	300 Purchased Professional & Technical Services	\$45,506	\$51,400	\$39,800	(\$11,600)	-22.6%
	500 Other Purchased Services	\$2,100	\$5,086	\$4,400	(\$686)	-13.5%
	600 Supplies	\$39,823	\$45,033	\$44,706	(\$327)	-0.7%
	800 Other Objects	\$1,147	\$1,007	\$1,015	\$8	0.8%
	<b>Total</b>	<b>\$1,183,282</b>	<b>\$1,237,656</b>	<b>\$1,271,061</b>	<b>\$33,405</b>	<b>2.7%</b>
<b>SUPPORT SERVICES - ADMINISTRATION</b>						
<b>Function 2300</b>						
	100 Salaries	\$1,632,008	\$1,706,728	\$1,767,483	\$60,755	3.6%
	200 Employee Benefits	\$1,010,050	\$1,062,475	\$1,128,971	\$66,496	6.3%
	300 Purchased Professional & Technical Services	\$135,069	\$208,840	\$192,182	(\$16,658)	-8.0%
	400 Purchased Property Services	\$2,932	\$7,800	\$7,800	\$0	0.0%
	500 Other Purchased Services	\$60,991	\$69,005	\$73,291	\$4,286	6.2%
	600 Supplies	\$36,918	\$31,097	\$32,428	\$1,331	4.3%
	700 Property	\$18,788	\$0	\$0	\$0	0.0%
	800 Other Objects	\$121,311	\$94,245	\$74,345	(\$19,900)	-21.1%
	<b>Total</b>	<b>\$3,018,067</b>	<b>\$3,180,190</b>	<b>\$3,276,500</b>	<b>\$96,310</b>	<b>3.0%</b>
<b>SUPPORT SERVICES - PUPIL HEALTH</b>						
<b>Function 2400</b>						
	100 Salaries	\$230,034	\$244,037	\$263,339	\$19,302	7.9%
	200 Employee Benefits	\$165,637	\$200,647	\$223,773	\$23,126	11.5%
	300 Purchased Professional & Technical Services	\$1,015	\$10,250	\$10,200	(\$50)	-0.5%
	500 Other Purchased Services	\$175	\$0	\$0	\$0	0.0%
	600 Supplies	\$23,203	\$9,185	\$6,325	(\$2,860)	-31.1%
	<b>Total</b>	<b>\$420,064</b>	<b>\$464,119</b>	<b>\$503,637</b>	<b>\$39,518</b>	<b>8.5%</b>
<b>SUPPORT SERVICES - BUSINESS</b>						
<b>Function 2500</b>						
	100 Salaries	\$475,317	\$487,766	\$515,648	\$27,882	5.7%
	200 Employee Benefits	\$262,692	\$299,560	\$284,060	(\$15,500)	-5.2%
	300 Purchased Professional & Technical Services	\$47,685	\$32,100	\$40,750	\$8,650	26.9%
	400 Purchased Property Services	\$3,275	\$7,060	\$6,128	(\$932)	-13.2%
	500 Other Purchased Services	\$5,576	\$7,000	\$6,450	(\$550)	-7.9%
	600 Supplies	\$32,843	\$56,896	\$37,084	(\$19,812)	-34.8%
	700 Property	\$18,789	\$0	\$0	\$0	0.0%
	800 Other Objects	\$15,441	\$6,150	\$17,630	\$11,480	186.7%
	<b>Total</b>	<b>\$861,618</b>	<b>\$896,532</b>	<b>\$907,750</b>	<b>\$11,218</b>	<b>1.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Final Budget	Increase (Decrease)	% Change
<b>OPERATION &amp; MAINT. OF PLANT SERVICES</b>						
<b>Function 2600</b>						
	100 Salaries	\$1,798,231	\$1,748,154	\$1,831,277	\$83,123	4.8%
	200 Employee Benefits	\$1,011,683	\$1,094,061	\$1,160,521	\$66,460	6.1%
	300 Purchased Professional & Technical Services	\$4,977	\$21,000	\$21,000	\$0	0.0%
	400 Purchased Property Services	\$583,293	\$466,600	\$531,900	\$65,300	14.0%
	500 Other Purchased Services	\$243,399	\$305,830	\$325,882	\$20,052	6.6%
	600 Supplies	\$1,101,434	\$1,108,300	\$1,185,364	\$77,064	7.0%
	700 Property	\$31,644	\$100,000	\$49,000	(\$51,000)	-51.0%
	800 Other Objects	\$2,175	\$3,020	\$5,030	\$2,010	66.6%
	<b>Total</b>	<b>\$4,776,836</b>	<b>\$4,846,965</b>	<b>\$5,109,974</b>	<b>\$263,009</b>	<b>5.4%</b>
<b>STUDENT TRANSPORTATION SERVICES</b>						
<b>Function 2700</b>						
	100 Salaries	\$1,378,183	\$1,486,080	\$1,432,393	(\$53,687)	-3.6%
	200 Employee Benefits	\$646,578	\$738,289	\$736,212	(\$2,077)	-0.3%
	300 Purchased Professional & Technical Services	\$54,184	\$5,500	\$62,700	\$57,200	1040.0%
	400 Purchased Property Services	\$84,103	\$106,700	\$107,300	\$600	0.6%
	500 Other Purchased Services	\$146,889	\$164,299	\$160,169	(\$4,130)	-2.5%
	600 Supplies	\$518,805	\$492,670	\$474,380	(\$18,290)	-3.7%
	700 Property	\$527,018	\$593,000	\$578,000	(\$15,000)	-2.5%
	800 Other Objects	\$1,057	\$1,000	\$1,000	\$0	0.0%
	<b>Total</b>	<b>\$3,356,817</b>	<b>\$3,587,538</b>	<b>\$3,552,154</b>	<b>(\$35,384)</b>	<b>-1.0%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2800</b>						
	100 Salaries	\$440,121	\$497,453	\$414,102	(\$83,351)	-16.8%
	200 Employee Benefits	\$247,356	\$349,403	\$304,147	(\$45,256)	-13.0%
	300 Purchased Professional & Technical Services	\$13,479	\$12,880	\$18,880	\$6,000	46.6%
	400 Purchased Property Services	\$0	\$18,930	\$18,930	\$0	0.0%
	500 Other Purchased Services	\$6,259	\$30,897	\$25,064	(\$5,833)	-18.9%
	600 Supplies	\$157,418	\$203,511	\$175,274	(\$28,237)	-13.9%
	800 Other Objects	\$2,490	\$3,709	\$4,099	\$390	10.5%
	<b>Total</b>	<b>\$867,123</b>	<b>\$1,116,783</b>	<b>\$960,496</b>	<b>(\$156,287)</b>	<b>-14.0%</b>
<b>OTHER SUPPORT SERVICES</b>						
<b>Function 2900</b>						
	500 Other Purchased Services	\$38,069	\$38,069	\$37,488	(\$581)	-1.5%
	<b>Total</b>	<b>\$38,069</b>	<b>\$38,069</b>	<b>\$37,488</b>	<b>(\$581)</b>	<b>-1.5%</b>
<b>TOTAL 2000</b>	<b>SUPPORT SERVICES</b>	<b>\$16,257,866</b>	<b>\$17,225,322</b>	<b>\$17,619,653</b>	<b>\$394,331</b>	<b>2.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Proposed Final Budget	Increase (Decrease)	% Change
<b>STUDENT ACTIVITIES</b>						
<b>Function 3200</b>						
	100 Salaries	\$584,870	\$597,937	\$619,126	\$21,189	3.5%
	200 Employee Benefits	\$250,263	\$259,306	\$266,326	\$7,020	2.7%
	300 Purchased Professional & Technical Services	\$58,106	\$75,026	\$88,830	\$13,804	18.4%
	400 Purchased Property Services	\$33,629	\$24,100	\$24,100	\$0	0.0%
	500 Other Purchased Services	\$47,811	\$48,364	\$51,020	\$2,656	5.5%
	600 Supplies	\$153,560	\$157,015	\$132,770	(\$24,245)	-15.4%
	700 Property	\$6,263	\$0	\$11,196	\$11,196	0.0%
	800 Other Objects	\$23,284	\$18,370	\$18,370	\$0	0.0%
	<b>Total</b>	<b>\$1,157,786</b>	<b>\$1,180,118</b>	<b>\$1,211,738</b>	<b>\$31,620</b>	<b>2.7%</b>
<b>COMMUNITY SERVICES</b>						
<b>Function 3300</b>						
	800 Other Objects	\$33,324	\$5,000	\$5,000	\$0	0.0%
	<b>Total</b>	<b>\$33,324</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SCHOLARSHIPS AND AWARDS</b>						
<b>Function 3400</b>						
	800 Other Objects	\$17,864	\$23,000	\$20,000	(\$3,000)	-13.0%
	<b>Total</b>	<b>\$17,864</b>	<b>\$23,000</b>	<b>\$20,000</b>	<b>(\$3,000)</b>	<b>-13.0%</b>
<b>TOTAL 3000</b>	<b>OPER OF NONINSTRUCTIONAL SVC</b>	<b>\$1,208,974</b>	<b>\$1,208,118</b>	<b>\$1,236,738</b>	<b>\$28,620</b>	<b>2.4%</b>
<b>DEBT SERVICE</b>						
<b>Function 5100</b>						
	800 Other Objects	\$1,347,975	\$1,291,655	\$1,206,057	(\$85,598)	-6.6%
	900 Other Financing Uses	\$3,204,621	\$3,241,000	\$3,324,000	\$83,000	2.6%
	<b>Total</b>	<b>\$4,552,596</b>	<b>\$4,532,655</b>	<b>\$4,530,057</b>	<b>(\$2,598)</b>	<b>-0.1%</b>
<b>FUND TRANSFERS</b>						
<b>Function 5200</b>						
	900 Other Financing Uses	\$714,000	\$984,000	\$806,000	(\$178,000)	-18.1%
	<b>Total</b>	<b>\$714,000</b>	<b>\$984,000</b>	<b>\$806,000</b>	<b>(\$178,000)</b>	<b>-18.1%</b>
<b>BUDGETARY RESERVE</b>						
<b>Function 5900</b>						
	800 Other Objects	\$0	\$400,000	\$400,000	\$0	0.0%
<b>TOTAL 5000</b>	<b>OTHER FINANCING USES</b>	<b>\$5,266,596</b>	<b>\$5,916,655</b>	<b>\$5,736,057</b>	<b>(\$180,598)</b>	<b>-3.1%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>						
		<b>\$52,102,359</b>	<b>\$55,204,399</b>	<b>\$58,155,575</b>	<b>\$2,951,176</b>	<b>5.3%</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

Account	Description	2025-2026 Budget	2026-2027 Proposed Final Budget	Change from 2025-2026
<b>100</b>	<b>SALARIES</b>			
111	ADMIN-REG SALARY	2,046,649	1,955,132	(91,517)
116	EMPLOYEE INS OPT OUT	10,800	15,000	4,200
121	PROF REG SALARIES	13,274,252	13,960,599	686,347
122	PROF SUBSTITUTE	315,000	315,000	0
123	PROF OVERTIME	100,851	107,195	6,344
126	EMPLOYEE INS OPT OUT	113,400	173,350	59,950
131	PROF OTHER REGULAR	800,574	922,209	121,635
132	PROF OTHER SUBSTITUTE	700	700	0
136	EMPLOYEE INS OPT OUT	7,200	10,000	2,800
141	TECHNICAL REG SALARIES	5,000	5,000	0
151	OFFICE REG SALARIES	1,235,914	1,338,038	102,124
152	OFFICE SUBSTITUTE	1,000	1,000	0
153	OFFICE OVERTIME	5,000	5,000	0
156	EMPLOYEE INS OPT OUT	19,800	35,000	15,200
161	TRADE REGULAR SALARIES	678,585	819,095	140,510
162	TRADE SUBSTITUTES	16,228	16,569	341
163	TRADE OVERTIME	9,685	39,825	30,140
166	EMPLOYEE INS OPT OUT	7,200	10,000	2,800
171	OPERATIVE REG SALARIES	1,124,138	1,092,175	(31,963)
172	OPERATIVE SUBSTITUTES	55,888	25,888	(30,000)
178	SPORT TRIPS	30,000	30,000	0
181	SERVICE/CUST REGULAR	1,276,649	1,172,117	(104,532)
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	10,000	2,800
187	CUST SUMMER MAINT	20,000	25,000	5,000
191	INST ASST REG SALARY	1,393,358	1,391,232	(2,126)
192	INST ASST SUBSTITUTES	23,900	23,900	0
196	EMPLOYEE INS OPT OUT	3,600	5,000	1,400
<b>Totals for 100s</b>		<b>22,607,571</b>	<b>23,529,024</b>	<b>921,453</b>
<b>200</b>	<b>EMPLOYEE BENEFITS</b>			
211	MEDICAL INS.	2,992,918	3,617,877	624,959
212	DENTAL INS.	152,247	152,998	751
213	LIFE INS.	34,763	33,480	(1,283)
214	DISABILITY INS.	34,925	36,506	1,581
215	EYE CARE INSURANCE	12,466	12,350	(116)
216	PRESCRIPTION INS	1,284,548	1,437,882	153,334
221	Y/E ACCRD FICA	1,714,302	1,777,973	63,671
230	RETIREMENT	7,608,136	7,795,607	187,471
240	TUITION REIMBURSE	104,812	104,728	(84)
250	UNEMP. COMPENSATION	24,343	23,930	(413)
260	WORK. COMPENSATION	154,256	154,256	0
299	OTHR EMP BENEFIT	141,159	139,357	(1,802)
<b>Totals for 200s</b>		<b>14,258,875</b>	<b>15,286,944</b>	<b>1,028,069</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

Account	Description	2025-2026 Budget	2026-2027 Proposed Final Budget	Change from 2025-2026
<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	1,580,831	2,044,170	463,339
329	PROF ED SVCS-OTHER	615,924	790,925	175,001
330	OTHER PROF. SERVICES	276,450	278,167	1,717
340	TECHNICAL SERVICES	10,500	67,700	57,200
348	CONTR TECH SVCS	500	500	0
350	SECURITY/SAFETY SVCS	0	2,225	2,225
360	EMPLOYEE TRAINING/DEV	63,880	59,880	(4,000)
390	OTHER PROF/TECH SER.	60,366	68,170	7,804
<b>Totals for 300s</b>		<b>2,610,451</b>	<b>3,313,737</b>	<b>703,286</b>
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
411	DISPOSAL SERVICES	40,700	46,500	5,800
415	LAUNDRY/LINEN/DRY CLEAN	24,900	25,500	600
424	SEWAGE	121,000	121,000	0
430	REPAIR/MAINT. SER.	359,630	421,130	61,500
432	R&M EQUIPMENT	9,850	10,950	1,100
441	RENTALS	2,900	2,900	0
442	RENTAL/EQUIP/VEHICLES	68,060	61,328	(6,732)
460	EXTERMINATION SER.	9,000	11,000	2,000
490	OTHER PUR. PROP. SER.	44,600	44,600	0
<b>Totals for 400s</b>		<b>680,640</b>	<b>744,908</b>	<b>64,268</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
513	CONTRACTED CARRIERS	20,000	5,000	(15,000)
516	IU TRANSPORTATION	85,000	90,000	5,000
522	AUTO LIABILITY INS.	58,699	64,569	5,870
523	GEN. PROP/LIAB. INS.	188,899	207,789	18,890
525	BONDING INS.	5,800	5,800	0
529	OTHER INSURANCE	76,413	84,054	7,641
530	PHONE/POSTAGE/METER	12,300	12,300	0
538	TECH COMMUNICATIONS	114,087	116,311	2,224
549	ADVERTISING NON FED GR	21,787	16,787	(5,000)
550	PRINTING/BINDING	16,936	14,450	(2,486)
561	TUITION/PA. LEA'S	8,000	10,000	2,000
562	TUITION PA CHARTER SCH	2,209,069	2,535,909	326,840
564	VO TECH/CCA VTS	2,021,606	2,169,228	147,622
566	TUITION INST HIGHER ED	226,894	225,801	(1,093)
567	TUITION TO APS	50,000	75,000	25,000
580	TRAVEL/IN DIST	46,300	45,622	(678)
590	MISC. PUR. SVCS.	1,500	1,500	0
595	I.U. PAY BY WITHHOLDING	38,069	37,488	(581)
<b>Totals for 500s</b>		<b>5,201,359</b>	<b>5,717,608</b>	<b>516,249</b>

**NORTHWESTERN LEHIGH SCHOOL DISTRICT  
EXPENDITURES BY OBJECT  
2026-2027 PROPOSED FINAL BUDGET  
MAY 13, 2026**

Account	Description	2025-2026 Budget	2026-2027 Proposed Final Budget	Change from 2025-2026
<b>600</b>	<b>SUPPLIES</b>			
612	TESTING	26,925	28,300	1,375
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	800	800	0
619	GENERAL SUPPLIES/MAT'LS	897,302	875,761	(21,541)
622	ELECTRICITY	461,598	457,545	(4,053)
624	OIL	233,033	318,750	85,717
626	GASOLINE	146,250	140,000	(6,250)
627	DIESEL FUEL	128,520	112,500	(16,020)
635	MEALS/REFRESMENTS	11,800	13,650	1,850
641	CONSUMABLES/PERIODICALS	23,585	23,885	300
649	NON-CONSUMBLES/TEXTS	242,740	242,230	(510)
650	TECH SUPPLIES & FEES	890,722	809,486	(81,236)
<b>Totals for 600s</b>		<b>3,070,475</b>	<b>3,030,107</b>	<b>(40,368)</b>
<b>700</b>	<b>PROPERTY</b>			
752	OTHR ORIG/CAPITAL	103,000	68,000	(35,000)
762	OTHR REPLC/CAPITAL	590,000	570,196	(19,804)
788	TECHNOLOGY INFRASTRUC	0	7,500	7,500
<b>Totals for 700s</b>		<b>693,000</b>	<b>645,696</b>	<b>(47,304)</b>
<b>800</b>	<b>OTHER OBJECTS</b>			
810	DUES & FEES	77,373	86,494	9,121
820	CLAIMS/JUDGEMENTS	60,000	40,000	(20,000)
831	INT/IMPROVE LOAN	530,012	522,714	(7,298)
832	INT/SERIAL BONDS	751,643	683,343	(68,300)
860	DONATION- COMM SERVICES	5,000	5,000	0
880	REFUND/PRIOR RECEIPTS	10,000	0	(10,000)
891	OTHER MISC EXPENDITURES	400,000	400,000	0
893	SCHOLARSHIP	23,000	20,000	(3,000)
<b>Totals for 800s</b>		<b>1,857,028</b>	<b>1,757,551</b>	<b>(99,477)</b>
<b>900</b>	<b>OTHER FINANCING USES</b>			
911	LOAN PRINCIPAL PAY	716,000	729,000	13,000
912	SERIAL BONDS/PRIN PAY	2,525,000	2,595,000	70,000
932	CAP RES FUND TRANSFERS	984,000	806,000	(178,000)
<b>Totals for 900s</b>		<b>4,225,000</b>	<b>4,130,000</b>	<b>(95,000)</b>
<b>Expenditure Totals</b>		<b>55,204,399</b>	<b>58,155,575</b>	<b>2,951,176</b>