NORTHWESTERN LEHIGH SCHOOL DISTRICT

6493 ROUTE 309
NEW TRIPOLI, PA 18066

2026-2027

GENERAL FUND FINAL BUDGET

JUNE 17, 2026

NORTHWESTERN LEHIGH SCHOOL DISTRICT
6493 ROUTE 309, NEW TRIPOLI, PA 18066
2026-2027

SCHOOL BOARD MEMBERS

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

Administrators

Jennifer Holman, Superintendent
Troy Sosnovik, Ed.D., Assistant Superintendent
Christie Steigerwalt, Business Administrator
Andrea Edmonds, Director of Student Services
LeAnn Stitzel, Director of Curriculum and Instruction
James Hawk, Interim 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
2026-2027 FINAL BUDGET
JUNE 17, 2026

	Actual Budget 2024-2025	**Final Budget 2025-2026**	**Proposed Final 2026-2027**	**Final Budget 2026-2027**	**Change from 2025-2026**	% Change
Northwestern Elementary	93,360	63,900	63,900	63,900	-	0.0%
Weisenberg Elementary	91,849	68,526	68,526	68,526	-	0.0%
Middle School	72,848	70,240	70,240	70,240	-	0.0%
High School	96,288	104,160	104,160	104,160	-	0.0%
Business Office	106,328	107,678	100,982	100,982	(6,696)	-6.2%
Superintendent	11,251	18,500	18,500	18,500	-	0.0%
Curriculum	161,222	234,692	234,692	234,692	-	0.0%
Technology	602,202	721,650	677,422	677,422	(44,228)	-6.1%
Student Services	33,351	29,460	29,460	29,460	-	0.0%
Assistant Superintendent	4,176	6,400	6,400	6,400	-	0.0%
Human Resources	20,079	38,630	38,630	38,630	-	0.0%
Buildings & Grounds	935,985	902,539	949,149	949,149	46,610	5.2%
Transportation	646,994	595,900	599,980	599,980	4,080	0.7%
Athletics & Activities	289,193	291,561	291,561	291,561	-	0.0%
Police	4,820	19,350	17,450	17,450	(1,900)	-9.8%
Building & Departments	3,169,946	3,273,186	3,271,052	3,271,052	(2,134)	-0.1%
District Wide:						
Salaries:						
Professionals	13,913,095	14,616,977	15,494,053	15,394,612	777,635	5.3%
Support Staff	5,591,413	5,933,145	6,064,840	6,064,840	131,695	2.2%
Administration	1,971,558	2,057,449	1,970,131	1,970,131	(87,318)	-4.2%
Salaries	21,476,065	22,607,571	23,529,024	23,429,583	822,012	3.6%
Benefits-All Staff					-	
Medical	2,783,583	2,992,918	3,617,877	3,590,849	597,931	20.0%
Dental	128,551	152,247	152,998	152,237	(10)	0.0%
Life Insurance	32,135	34,763	33,480	33,366	(1,397)	-4.0%
Long-Term Disability	20,080	34,925	36,506	36,317	1,392	4.0%
Vision	11,163	12,466	12,350	12,305	(161)	-1.3%
Prescription	932,872	1,284,548	1,437,882	1,428,633	144,085	11.2%
Social Security	1,610,055	1,714,302	1,777,973	1,770,366	56,064	3.3%
PSERS	7,052,643	7,608,136	7,795,607	7,762,205	154,069	2.0%
Tuition	99,073	104,812	104,728	104,703	(109)	-0.1%
Unemployment Compensation	-	24,343	23,930	23,865	(478)	-2.0%
Workers' Compensation	165,733	154,256	154,256	134,930	(19,326)	-12.5%
Other Benefits	114,269	141,159	139,357	139,357	(1,802)	-1.3%
Benefits	12,950,157	14,258,875	15,286,944	15,189,133	930,258	6.5%
District Wide & Grants	14,506,191	15,064,767	16,068,555	16,057,638	992,871	6.6%
Total Expenditures	**52,102,359**	**55,204,399**	**58,155,575**	**57,947,406**	2,743,007	5.0%
Total Revenue	**54,112,302**	**53,976,782**	**56,398,569**	**56,394,805**	2,418,023	4.5%
Surplus/(Shortfall) before FB	2,009,942	(1,227,617)	(1,757,006)	(1,552,601)		

REVENUES
AND
OTHER FINANCING SOURCES

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2026-2027 FINAL BUDGET
JUNE 17, 2026

Account	Description	24-25 Actual	25-26 Final Budget	26-27 Final Budget	Increase/ (Decrease)
6111	Current Real Estate Taxes	$31,187,129	$31,860,468	$33,103,825	$1,243,357
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
6999	Miscellaneous Revenue	$21,016	$45,000	$45,000	$0
TOTAL	**REVENUE FROM LOCAL SOURCES**	**$37,913,891**	**$37,825,468**	**$39,868,325**	$2,042,857

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2026-2027 FINAL BUDGET
JUNE 17, 2026

Account	Description	24-25 Actual	25-26 Final Budget	26-27 Final Budget	Increase/ (Decrease)
7000	**REVENUE FROM STATE SOURCES**				
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	$1,171,381	$2,989
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	$885,183	$28,032
7820	**Revenue For Retirement Payments**	$3,527,039	$3,814,523	$3,886,007	$71,484
TOTAL	**REVENUE FROM STATE SOURCES**	**$15,517,000**	**$15,814,268**	**$16,235,835**	$421,567

NORTHWESTERN LEHIGH SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES
2026-2027 FINAL BUDGET
JUNE 17, 2026

Account	Description	24-25 Actual	25-26 Final Budget	26-27 Final Budget	Increase/ (Decrease)
8000	**REVENUE FROM FEDERAL SOURCES**				
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
8000	**REVENUE FROM FEDERAL SOURCES**	**$424,813**	**$337,046**	**$290,645**	($46,401)
9000	**OTHER FINANCING SOURCES**				
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
9000	**OTHER FINANCING SOURCES**	$256,598	$0	$0	$0
		$256,598	**$0**	**$0**	$0
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$54,112,302**	**$53,976,782**	**$56,394,805**	$2,418,023

NORTHWESTERN LEHIGH SCHOOL DISTRICT
TAX MILLAGE/RATE CHART
2026-2027 FINAL BUDGET
JUNE 17, 2026

	Estimated Assessed Value	Change in Assessment	Percent
2026-2027	1,711,460,300	2,781,300	0.16%
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 FINAL BUDGET

Operating Shortfall- Final Budget		**2,620,689**
Restricted		
Scholarships		(22,000)
Committed		
Emmaus Bond Pool Stabilization	*	(150,000)
Healthcare Stabilization	*	(200,000)
OPEB	*	(75,000)
Energy Stabilization	*	(100,000)
Assigned		
Fleet Replacements		(275,000)
State & Federal Uncertainty		(330,601)
Unassigned		
Budgetary Reserve		(400,000)
Grand Total		**(1,552,601)**
Millage Increase		1,068,088
Remaining Shortfall		-

* 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.

EXPENDITURES
AND
OTHER FINANCING SOURCES

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

Account	Description	2025-2026 Budget	2026-2027 Final Budget	Difference
100	**SALARIES**			
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	13,861,158	586,906
122	PROF SUBSTITUTE	315,000	315,000	-
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	-
136	EMPLOYEE INS OPT OUT	7,200	10,000	2,800
141	TECHNICAL REG SALARIES	5,000	5,000	-
151	OFFICE REG SALARIES	1,235,914	1,338,038	102,124
152	OFFICE SUBSTITUTE	1,000	1,000	-
153	OFFICE OVERTIME	5,000	5,000	-
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	-
181	SERVICE/CUST REGULAR	1,276,649	1,172,117	(104,532)
182	SERVICE/CUST SUBSTITUTE	15,000	15,000	-
183	SERVICE/CUST OVERTIME	10,000	10,000	-
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	-
196	EMPLOYEE INS OPT OUT	3,600	5,000	1,400
Totals for 100s		**22,607,571**	**23,429,583**	**822,012**
200	**EMPLOYEE BENEFITS**			
211	MEDICAL INS.	2,992,918	3,590,849	597,931
212	DENTAL INS.	152,247	152,237	(10)
213	LIFE INS.	34,763	33,366	(1,397)
214	DISABILITY INS.	34,925	36,317	1,392
215	EYE CARE INSURANCE	12,466	12,305	(161)
216	PRESCRIPTION INS	1,284,548	1,428,633	144,085
221	Y/E ACCRD FICA	1,714,302	1,770,366	56,064
230	RETIREMENT	7,608,136	7,762,205	154,069
240	TUITION REIMBURSE	104,812	104,703	(109)
250	UNEMP. COMPENSATION	24,343	23,865	(478)
260	WORK. COMPENSATION	154,256	134,930	(19,326)
299	OTHR EMP BENEFIT	141,159	139,357	(1,802)
Totals for 200s		**14,258,875**	**15,189,133**	**930,258**

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

Account	Description	2025-2026 Budget	2026-2027 Final Budget	Difference
300	**PURCHASED PROF & TECH SERVICES**			
313	TAX COLL SVCS DEL R.E.	2,000	2,000	-
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	-
350	SECURITY/SAFETY SVCS	-	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
Totals for 300s		**2,610,451**	**3,313,737**	**703,286**
400	**PURCHASED PROPERTY SERVICES**			
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	-
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	-
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	-
Totals for 400s		**680,640**	**744,908**	**64,268**
500	**OTHER PURCHASED SERVICES**			
513	CONTRACTED CARRIERS	20,000	5,000	(15,000)
516	IU TRANSPORTATION	85,000	90,000	5,000
522	AUTO LIABILITY INS.	58,699	60,686	1,987
523	GEN. PROP/LIAB. INS.	188,899	207,187	18,288
525	BONDING INS.	5,800	5,800	-
529	OTHER INSURANCE	76,413	77,622	1,209
530	PHONE/POSTAGE/METER	12,300	12,300	-
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/CCAVTS	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	-
595	I.U. PAY BY WITHHOLDING	38,069	37,488	(581)
Totals for 500s		**5,201,359**	**5,706,691**	**505,332**

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES BY OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

Account	Description	2025-2026 Budget	2026-2027 Final Budget	Difference
600	**SUPPLIES**			
612	TESTING	26,925	28,300	1,375
613	MUSIC	1,800	1,800	-
614	ART	4,000	4,000	-
615	PHYS ED/HEALTH	1,400	1,400	-
616	SCIENCE	800	800	-
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)
Totals for 600s		**3,070,475**	**3,030,107**	**(40,368)**
700	**PROPERTY**			
752	OTHR ORIG/CAPITAL	103,000	68,000	(35,000)
762	OTHR REPLC/CAPITAL	590,000	570,196	(19,804)
788	TECHNOLOGY INFRASTRUC	-	7,500	7,500
Totals for 700s		**693,000**	**645,696**	**(47,304)**
800	**OTHER OBJECTS**			
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	-
880	REFUND/PRIOR RECEIPTS	10,000	-	(10,000)
891	OTHER MISC EXPENDITURES	400,000	400,000	-
893	SCHOLARSHIP	23,000	20,000	(3,000)
Totals for 800s		**1,857,028**	**1,757,551**	**(99,477)**
900	**OTHER FINANCING USES**			
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)
Totals for 900s		**4,225,000**	**4,130,000**	**(95,000)**
Expenditure Totals		**55,204,399**	**57,947,406**	**2,743,007**

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Final Budget	Increase (Decrease)	% Change
INSTRUCTION - REGULAR PROGRAMS						
Function 1100						
100	Salaries	$10,042,741	$10,750,261	$11,198,260	$447,999	4.2%
200	Employee Benefits	$6,291,911	$6,853,280	$7,248,955	$395,675	5.8%
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%
	Total	$19,316,221	$20,233,055	$21,112,855	$879,800	4.3%
INSTRUCTION - SPECIAL PROGRAMS						
Function 1200						
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%
	Total	$8,062,797	$8,362,631	$9,848,918	$1,486,287	17.8%
INSTRUCTION - VOCATIONAL EDUCATION PROGRAMS						
Function 1300						
500	Other Purchased Services	$1,761,998	$2,021,606	$2,169,228	$147,622	7.3%
	Total	$1,761,998	$2,021,606	$2,169,228	$147,622	7.3%
ADULT EDUCATION PROGRAMS						
Function 1600						
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%
	Total	$227,907	$237,012	$234,899	($2,113)	-0.9%
TOTAL 1000	INSTRUCTION	$29,368,923	$30,854,304	$33,365,900	$2,511,596	8.1%

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Final Budget	Increase (Decrease)	% Change
SUPPORT SERVICES - PUPIL PERSONNEL						
Function 2100						
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%
	Total	$1,735,990	$1,857,470	$2,000,593	$143,123	7.7%
SUPPORT SERVICES - INSTRUCTIONAL STAFF						
Function 2200						
100	Salaries	$614,707	$641,588	$628,771	($12,817)	-2.0%
200	Employee Benefits	$479,999	$493,542	$552,344	$58,802	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%
	Total	$1,183,282	$1,237,656	$1,271,036	$33,380	2.7%
SUPPORT SERVICES - ADMINISTRATION						
Function 2300						
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	$70,559	$1,554	2.3%
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%
	Total	$3,018,067	$3,180,190	$3,273,768	$93,578	2.9%
SUPPORT SERVICES - PUPIL HEALTH						
Function 2400						
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%
	Total	$420,064	$464,119	$503,637	$39,518	8.5%
SUPPORT SERVICES - BUSINESS						
Function 2500						
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%
	Total	$861,618	$896,532	$907,750	$11,218	1.3%

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Final Budget	Increase (Decrease)	% Change
OPERATION & MAINT. OF PLANT SERVICES						
Function 2600						
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	$324,236	$18,406	6.0%
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%
	Total	$4,776,836	$4,846,965	$5,108,328	$261,363	5.4%
STUDENT TRANSPORTATION SERVICES						
Function 2700						
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	$156,286	($8,013)	-4.9%
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%
	Total	$3,356,817	$3,587,538	$3,548,271	($39,267)	-1.1%
OTHER SUPPORT SERVICES						
Function 2800						
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%
	Total	$867,123	$1,116,783	$960,496	($156,287)	-14.0%
OTHER SUPPORT SERVICES						
Function 2900						
500	Other Purchased Services	$38,069	$38,069	$37,488	($581)	-1.5%
	Total	$38,069	$38,069	$37,488	($581)	-1.5%
TOTAL 2000	SUPPORT SERVICES	$16,257,866	$17,225,322	$17,611,367	$386,045	2.2%

NORTHWESTERN LEHIGH SCHOOL DISTRICT
EXPENDITURES AND OTHER FINANCING USES BY FUNCTION AND OBJECT
2026-2027 FINAL BUDGET
JUNE 17, 2026

	Object	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Final Budget	Increase (Decrease)	% Change
STUDENT ACTIVITIES						
Function 3200						
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	$48,364	$0	0.0%
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%
	Total	$1,157,786	$1,180,118	$1,209,082	$28,964	2.5%
COMMUNITY SERVICES						
Function 3300						
800	Other Objects	$33,324	$5,000	$5,000	$0	0.0%
	Total	$33,324	$5,000	$5,000	$0	0.0%
SCHOLARSHIPS AND AWARDS						
Function 3400						
800	Other Objects	$17,864	$23,000	$20,000	($3,000)	-13.0%
	Total	$17,864	$23,000	$20,000	($3,000)	-13.0%
TOTAL 3000	OPER OF NONINSTRUCTIONAL SVC	$1,208,974	$1,208,118	$1,234,082	$25,964	2.1%
DEBT SERVICE						
Function 5100						
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%
	Total	$4,552,596	$4,532,655	$4,530,057	($2,598)	-0.1%
FUND TRANSFERS						
Function 5200						
900	Other Financing Uses	$714,000	$984,000	$806,000	($178,000)	-18.1%
	Total	$714,000	$984,000	$806,000	($178,000)	-18.1%
BUDGETARY RESERVE						
Function 5900						
800	Other Objects	$0	$400,000	$400,000	$0	0.0%
TOTAL 5000	OTHER FINANCING USES	$5,266,596	$5,916,655	$5,736,057	($180,598)	-3.1%
TOTAL EXPENDITURES & OTHER						
FINANCING USES		$52,102,359	$55,204,399	$57,947,406	$2,743,007	5.0%