







Owen J. Roberts School District

Inspiring each student for success today and greatness tomorrow

Proposed Annual Budget Fiscal Year 2026-27

901 Ridge Road

Pottstown, PA 19465-8402

Wilbur L. Stout, Jr. D.Ed.
Superintendent of Schools

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JUSTICE OWEN J. ROBERTS

In the realm of religious faith, and in that of political belief, sharp differences arise. In both fields, the tenets of one man may seem the rankest error to his neighbor. To persuade others to his own point of view, the pleader, as we know, at times, resorts to exaggeration, to vilification of men who have been, or are, prominent in church or state, and even to false statement. But people of this nation have ordained in the light of history, that, in spite of the probability of excesses and abuses, these liberties are, in the long view, essential to enlightened opinion and right conduct on the part of the citizens of a democracy.

Justice Owen J. Roberts, writing for the Supreme Court of the United States in
Cantwell v. Connecticut, 310 U.S. 296,310 (1940)



Owen Josephus Roberts was born May 2, 1875, in Germantown, Pennsylvania. After graduating as valedictorian of the University of Pennsylvania Class of 1895, he continued his education at the University of Pennsylvania Law School. In addition to a successful law career in corporate and estate law, Justice Roberts served from 1898 to 1917 as instructor, assistant professor, and professor at the University of Pennsylvania Law School.

In May 1930, Justice Roberts was appointed to the United States Supreme Court, where he served with distinction until 1945. He was best known for his position as the swing justice between the conservatives and the liberals on the Court, and thus often determined the majority opinion.

Justice Roberts' connection to northern Chester County began in 1929 with the purchase of "Bryncoed", a 700-acre farm in the Birchrunville area. He and his family spent considerable time at their farm and were very involved in the community, which is now the Owen J. Roberts School District. Throughout his life, Justice Roberts volunteered much of his time to community service, including church activities, scouting, and serving on a number of boards including those of Girard College and Lincoln University. Justice Roberts died May 17, 1955 at the age of 80 and is buried at St. Andrew's Episcopal Church in Ludwig's Corner.

ANNUAL BUDGET

OF THE

OWEN J. ROBERTS SCHOOL DISTRICT

FOR THE

2026-27 FISCAL YEAR

Prepared by

Wilbur L. Stout, Jr., D.Ed., Superintendent of Schools

David Francella, Director of Business & Operations

Elizabeth Polinski, Director of Finance

Jennah Ebert, Financial Reporting Accountant

Owen J. Roberts School District

901 Ridge Road, Pottstown, PA 19465-8402

TABLE OF CONTENTS

EXECUTIVE SUMMARY:

Board of School Directors 1
Board Committees 2
2026-27 District Administration 3
Consultants and Advisors 4
Executive Summary 5
Meritorious Budget Award 30

ORGANIZATIONAL SECTION:

The Reporting Entity 31
Fund Structure and Accounting 35
Basis for Measuring Available Revenue and Expenditures 36
Classification and Presentation of Revenue and Expenditures 37
Revenue Classification. 38
Expenditure Classification by Function 44
Expenditure Classification by Object 49
Expenditure Classification by Responsibility Cost Center 51
Significant Laws that Affect the Budget and Fiscal Administration 57
Significant Board Policy and Procedures that Affect the Budget 61
Board of School Directors 65
Organizational Charts 68
Mission Statement 81
District Goals 84
Key Factors Affecting Budget Development – Current and Future 88
Budget Development Process 88
Budget Administration and Management Process 91

FINANCIAL SECTION:

All Funds:

Revenue and Expenditures Broad Assumptions and Trends 94
Summary Revenue by Source and Expenditure by Object – History and Forecast 95
Revenue History and Forecast 96
Summary Revenue, Expenditures, and Fund Balance 97

General (Operating) Fund Budget:

Revenue: Significant Trends and Assumptions 99
Budget and Projection Assumptions Overview 103
Summary Revenue and Expenditure by Object History and Forecast 105
Summary Fund Balances History and Forecast 106
Revenue History and Forecast 107
Chart: Revenue Budget 109
Revenue Budget 110
Chart: Analysis of Local Revenue Budget 111
Analysis of Local Revenue 112
Chart: Summary Expenditure by Object 113
Summary Budget – Expenditure by Object 114
Expenditure Budget by Object and Function 115
Chart: Summary Budget by Function 119
Summary Budget - Expenditure by Function 120

Financial Section (continued)

Expenditure Budget by Function and Object 122
Chart: Summary Expenditure Budget by Responsibility Cost Center 127
Summary Budget - Expenditure Budget by Responsibility Cost Center 128
Expenditure Budget by Responsibility Cost Center Budget by Function and Object 130
Expenditure Budget by Responsibility Cost Center Budget by Function and Object History and Forecast 152

Capital Projects Fund:
Summary Revenue and Expenditures by Object History and Forecast 184
Chart: Expenditure Budget by Function 185
Expenditure Budget by Function 186
Major Capital Projects 187

Debt Service Fund:
Summary Revenue and Expenditure History and Forecast 190
Expenditure History, Budget, and Forecast 191

Debt Obligations – History and Debt Limits
Debt Service History and Forecast 192
Bond Amortization Schedule - Summary Current Principal, Interest and Fiscal Total 201
Chart: Outstanding Debt 202
Schedule of Direct and Overlapping Debt 203
Computation of Nonelectorial Debt Margin 204

Food Service Fund – Self Insurance Fund Budget
Summary Revenue and Expenditure by Object History and Forecast 206
Food Service Fund Description 207
Chart: Food Service Budget 208
Food Service Fund Budget Forecast 209

Internal Service Fund – Self Insurance Fund Budget
Summary Revenue and Expenditure by Object History and Forecast 211

INFORMATIONAL SECTION:

OJR Community Demographics 212
Demographic Information 213
Real Estate Tax – Rates and Assessments 215
Assessed and Market Value of Taxable Property 216
Taxable Assessed Values by Property 217
Chart: Assessed Property Values - Frequency Distribution 2018-19 218
Chart: Assessed Property Values - Frequency Distribution 2019-20 218
Chart: Assessed Property Values - Frequency Distribution 2020-21 219
Chart: Assessed Property Values - Frequency Distribution 2021-22 219
Chart: Assessed Property Values - Frequency Distribution 2022-23 220
Chart: Assessed Property Values - Frequency Distribution 2023-24 220
Chart: Assessed Property Values - Frequency Distribution 2024-25 221
Chart: Assessed Property Values - Frequency Distribution 2025-26 221
Ten Principal Taxpayers 222
Property Tax Levies and Collections 223
Comparison of Act 1 State Index to Tax Rate Increase – Budget and History 224
Analysis of Property Tax Burden 225
Chart: Millage Rates Chester County School Districts 226
Chart: Median Assessment Value – Chester County School Districts 227
Chart: Relative Tax Burden – Chester County School Districts 228
Other Taxes – History and Forecast 229
Instructional Subsidy Data History - State-wide Aggregate Data 230

Informational Section (continued)

Chart: Instructional Subsidy vs. Actual Expenses 230
Enrollment History and Projections Forecasting Methodology and Techniques 231
Enrollment History and Forecasts 233
Chart: Student Enrollment Forecasts 2026-27 through 2030-31 234
Enrollment History and Forecasts - Elementary Schools 235
Chart: Elementary Enrollment Forecasts 2026-27 through 2030-31 236
Personnel Resource Allocations – Position Comparison Summary 237
Personnel Resource Allocations – Position Comparison 238
Equivalent Full-Time Positions: 2022-23 239
Equivalent Full-Time Positions: 2023-24 240
Equivalent Full-Time Positions: 2024-25 241
Equivalent Full-Time Positions: 2025-26 242
Equivalent Full-Time Positions: 2026-27 243
Bond Amortization Schedule – General Obligation Bonds, Series of 2017A 244
Bond Amortization Schedule – General Obligation Bonds, Series of 2017B 244
Bond Amortization Schedule – General Obligation Bonds, Series of 2018 245
Bond Amortization Schedule – General Obligation Bonds, Series of 2020 245
Bond Amortization Schedule – General Obligation Bonds, Series of 2020A 245
Bond Amortization Schedule – General Obligation Bonds, Series of 2021A 246
Bond Amortization Schedule – General Obligation Bonds, Series of 2021B 246
Performance Measurements - Student Achievement 247
Performance Measurements - Pennsylvania System of School Assessment (PSSA) 248
Chart: Performance Measurements - Percentage of Graduates to Higher Education 250
Chart: Performance Measurements - Average SAT Scores by Graduating Class Combined Verbal and Math 251
Chart: Performance Measurements - PSSA Testing - 2020-21 to 2024-25 Elementary Schools - Grade 3 - Reading & Math % in Advanced & Proficient 252
Chart: Performance Measurements - PSSA Testing - 2020-21 to 2024-25 Elementary Schools - Grade 4 - Reading & Math % in Advanced & Proficient 253
Chart: Performance Measurements - PSSA Testing - 2020-21 to 2024-25 Elementary Schools - Grade 5 - Reading & Math % in Advanced & Proficient 254
Chart: Performance Measurements - PSSA Testing - 2020-21 to 2024-25 Elementary Schools - Grade 6 - Reading & Math % in Advanced & Proficient 255
Chart: Performance Measurements - PSSA Testing - 2020-21 to 2024-25 Elementary Schools - Grade 7 - Reading & Math % in Advanced & Proficient 256
Chart: Performance Measurements - PSSA Testing - 2020-21 to 2024-25 Elementary Schools - Grade 8 - Reading & Math % in Advanced & Proficient 257
Chart: Performance Measurements - Keystone Exams 2020-21 to 2024-25 High School - Grade 11 - Reading & Math % in Advanced & Proficient 258
Performance Measurements - Dropout Rate Profile, Percentage of Students Eligible for Free and Reduced Lunch, and Teacher Retention Rate 259
School Building Information 260
Commonly Used Abbreviations/Acronyms 261
Glossary of Terms 263

Owen J. Roberts School District

EXECUTIVE SUMMARY

Fiscal Year 2026-2027 Budget









Board of School Directors

Elected Officers:

Rita Pederson ..... President

John Melniczek, VMD ..... Vice-President

Beth Chaville-Fuller ..... Member

Warren Chester ..... Member

Sara Evans ..... Member

David Harmanos ..... Member

Jennifer Munson ..... Member

Nicholas Rotoli, Ed.D. ..... Member

April Saboe ..... Member

Appointed Officers:

David Francella (non-voting member) ..... Secretary

Elizabeth Polinski (non-voting member) ..... Treasurer



Top Row (L to R): Rita Pederson, (President), Dr. John Melniczek, (Vice President), Beth Chaville-Fuller, Warren Chester

Bottom Row (L to R): Sara Evans, David Harmanos, Jennifer Munson, Dr. Nicholas Rotoli, April Saboe

Board Committees

Curriculum & Special Education Committee ..... **April Saboe, Chairperson**
Nicholas Rotoli, Ed.D., Vice Chair
Beth Chaville-Fuller
Warren Chester

Finance/Building and Grounds Committee ..... **David Harmanos, Chairperson**
John Melniczek, VMD, Vice Chair
Sara Evans
Jennifer Munson

Legislative and Policy Committee ..... **Jennifer Munson, Chairperson**
April Saboe, Vice Chair
Sara Evans
David Harmanos

Personnel Committee..... **Nicholas Rotoli, Ed.D., Chairperson**
John Melniczek, VMD, Vice Chair
Beth Chaville-Fuller
Warren Chester

School Board Representatives
- PSBA Region Representative ..... **Nicholas Rotoli, Ed.D.**
- Chester County Intermediate Unit Board Committee ..... **Jennifer Munson**
- Chester County School Boards Legislative Council Representative..... **Nicholas Rotoli, Ed.D.**
- Chester County School Authority ..... **Jennifer Munson**

2026-27 District Administration

Wilbur Stout, D.Ed. ..... Superintendent of Schools
- Kathryn Soeder, Ed.D. ..... Assistant Superintendent
  - Dennis Fletcher ..... K-12 Math Supervisor
  - Heidi Lehman, Ed.D. ..... K-12 Science & Technology Supervisor
  - Ryan Monaghan, Ed.D. ..... K-12 Instruction & Language Arts Supervisor
- David Francella ..... Director of Business & Operations
  - Christopher Gray ..... Director of Transportation
  - Elizabeth Polinski ..... Director of Finance
  - Michael Shelgren ..... Director of Facilities
- Brad Bentman, Ed.D. ..... Director of Pupil Services
  - Cristin Burke ..... Elementary Special Education Supervisor
  - Geoffrey Ball, Ed.D. ..... Elementary & Secondary Special Education Supervisor (grades 5-8)
  - Joseph Milnes ..... Secondary Special Education Supervisor
- Kristin Haggerty ..... Director of Human Resources
- Michael Rodriguez ..... Director of Communications
- Paul Sanfrancesco ..... Director of Technology
- John Yount ..... Chief of Police/Director of Security and Safety
- Steven Kollar. ..... Principal, High School
  - Caroline Slade. ..... Assistant Principal, High School
  - Eric Wentzel ..... Assistant Principal, High School
  - Kevin Kirby ..... Assistant Principal, High School
- Corbin Stoltzfus. ..... Principal, Middle School
  - Jennifer Brinson ..... Assistant Principal, Middle School
- Edward Smith, Ed.D. ..... Principal, East Vincent Elementary School
- Heather Esposito ..... Principal, North Coventry Elementary School
- Jeffrey Detweiler, Ed.D ..... Principal, West Vincent Elementary School
- Malinda McKillip, Ed.D. ..... Principal, French Creek Elementary School
- Todd Oswald, Ed.D. ..... Principal, East Coventry Elementary School

Consultants and Advisors

Independent Auditors

Maillie LLP
500 North Lewis Road
Limerick, PA 19468

Legal Counsel

Saxton & Stump, LLC
280 Granite Run Drive, Suite 300
Lancaster, PA 17601
(Construction)

Fox Rothschild, LLP
10 Sentry Parkway, Suite 200
Blue Bell, PA 19422-3001
(General, Labor Relations)
& Employee Practices)

Sweet, Stevens, Katz & Williams LLP
331 E. Butler Avenue
New Britain, PA 18901
(Special Education Counsel)

Yergey, Daylor, Allebach, Scheffey & Picardi
1129 E. High Street
Pottstown, PA 19464
(Real Estate Counsel)

Financial Advisors

RBC Capital Markets
One Logan Square, 17th Floor
130 North 18th Street
Philadelphia, PA 19102

Fulton Financial Advisors
One Penn Square
Lancaster, PA 17602

PFM Financial Advisory
One Keystone Plaza
N. Front & Market Streets
Harrisburg, PA 17101

PMA Financial Network, LLC (PSDLAF)
2101 Oregon Pike
Lancaster, PA 17602

Official Depositories

Fulton Bank
One Penn Square
Lancaster, PA 17602

RBC Public Funds Services (PSDLAF)
2101 Oregon Pike
Lancaster, PA 17601

Architects

Schrader Group
161 Leverington Avenue, Suite 105
Philadelphia, PA 19127

OWEN J. ROBERTS SCHOOL DISTRICT

Administration Building
901 Ridge Road, Pottstown, Pennsylvania 19465
Telephone (610) 469-5100; Fax (610) 469-0403

"Inspiring Each Student for Success Today and Greatness Tomorrow"

EXECUTIVE SUMMARY

The Honorable Board of Education
Owen J. Roberts School District
901 Ridge Road
Pottstown, Pennsylvania 19465-8402

Dear School Directors:

Presented herein is the budget for the fiscal year 2026-27 for the Owen J. Roberts School District. The District Superintendent and the Director of Business & Operations assume responsibility for data accuracy and completeness. This budget presents the District's finance and operations plan, and all necessary disclosures.

Budget Presentation

The Owen J. Roberts School District strategically budgets an annual spending plan which provides quality instruction and educational programs for all students while managing the District's resources in a prudent manner. The development, review, and consideration of the 2026-27 Governmental Fund Budgets (General Fund, Debt Service Fund, and Capital Projects Fund) and the Proprietary Fund Budgets (Food Service Fund and Internal Service Fund) were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's mission statement, strategic goals, annual objectives and financial policies. Budget information on each individual fund is provided in this document.

The District is proud to publish and disseminate budget information to the Board of School Directors and to the community and welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements, which become available to students of the Owen J. Roberts School District.

The budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles to present the financial plan and the results of operations of the District. The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO).

To receive the MBA, a school entity must publish a budget document as a policy document, as an operations guide, as a financial plan and as a communications medium. The District believes the current budget conforms to the requirements of the MBA Program and are submitting this document to ASBO to determine its eligibility for the award.

The MBA is the highest form of recognition in budgeting for school entities. Its attainment represents a significant accomplishment by a school entity and its management. The award is made after a comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the MBA program criteria, but also provide commentary and feedback to the submitting entity as a basis to improve the presentation of the

District's financial and operations plan. The budget of the School District has been awarded the MBA for the last thirty-one consecutive fiscal years; 1995-96 through 2025-26 from ASBO. The Owen J. Roberts School District was the first school entity in the nation to receive the MBA. Prior to the implementation of the MBA program, the Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the School District for the fiscal years 1992-93, 1993-94, and 1994-95.

However, the most important purpose for the presentation of the budget data is to improve the quality of information the community receives about the District's educational programs and services for the 2026-27 fiscal year, which have been translated into a financial support plan. The material in the budget document includes information that has been proposed by the Directors of the School District, community members, and staff.

Mission Statement

Our Mission:

The mission of the Owen J. Roberts School District is:

"To inspire every person in the OJR learning community to think critically, act compassionately, and achieve success within a culture of access, dignity, and belonging for all."

Our Vision:

We will be a learning community that embraces a growth mindset, engages in continuous innovation, celebrates each person's uniqueness, and creates a culture of belonging for all. Our values inspire us to become the best version of ourselves and serve as the foundation for our decision making.

Students First

Our students are our most precious resource. Every action we take is with their best interest and well-being in mind.

Authentic Relationships

The success of our students is rooted in deep, trusting relationships among students, staff, families, and the community.

Belonging & Kindness

Our schools are environments in which each member is unconditionally valued. Dignity and respect for each individual are the foundation of genuine connections.

Collaborative Approaches

The power of the group is exponentially stronger than the individual. We work together and seek the voice and input of all within the community.

Multiple Perspectives

We seek to understand diverse perspectives locally and globally to broaden our thinking. We believe that our differences are one of our greatest assets.

Continuous Growth & Innovation

We strive to explore what is possible to compete in a rapidly evolving world. We are lifelong learners.

Educational Values:

Students:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Staff:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Administration:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Parents:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Community:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

The Board of School Directors is responsible for determining the direction of the District and has adopted strategic goals as a vehicle to improve the educational program. In addition, the District approves annual objectives based on the mission and strategic goals. The District's available human and financial resources are allocated in the budget to achieve the strategic goals and annual objectives of the District. The budget thus reflects the allocation of revenue and expenditures to support educational programs and services defined by the District's mission and goals articulated through financial and operating policies. It is a delicate balance of policy choices. It also represents a balance between the educational needs of students and the ability of the community to provide the necessary financial support.

District Goals

Goal 1 – Student Success:

Ensure that all students are challenged and engaged while providing multiple pathways for student success by broadening opportunities, building support systems and eliminating barriers. The school district will eliminate opportunity gaps and work to ensure all students are active participants in the community.

- **Initiative/Task 1:**
  Implement Full-Day Kindergarten – Provide additional professional development for Purposeful Play for new Kindergarten grade level team.
  - **Measure of Success:**
    - Teachers integrate Purposeful Play into Kindergarten classes as measured on Danielson rubric.

- **Initiative/Task 2:**
  Review Professional Learning Communities within individual schools for the purpose of professional learning and student achievement.
  - **Measure of Success:**
    - Teachers will have an understanding of the purpose and benefits of Professional Learning Communities and be prepared to begin use in the 2026-2027 school year.

- **Initiative/Task 3:**
  Continue professional development for Universal Design Learning with integration of Danielson rubric.
  - **Measure of Success:**
    - Teachers will regularly use UDL planning for lessons as evidenced on rubric.

- **Initiative/Task 4:**
  Plan for the Integration of the new Personal Finance Standards.

- High School: Develop the new Personal Finance course aligned with the Standards for the graduation requirement. Plan the various pathways needed for groups of students.
- Middle School: Update FCS course with new grade 6-8 Personal Finance Standards.
- Develop a plan to include new K-5 Personal Finance Standards.

❖ **Measure of Success:**
- ♦ Teachers will regularly use UDL planning for lessons as evidenced on rubric.
- ♦ Revised courses are ready for implementation for fall, 2026.

➢ **Initiative/Task 5:**
Continue with ongoing Curriculum Development Cycle and instructional interventions:

- Implement Into Reading and Into Literature
- Implement Reveal Math in grades 7-9, strengthen math co-teaching
- Implement all new STEELS lessons K-12, revise assessments 7-12
- K-12 Art curriculum revision
- 9-12 Agriculture curriculum revision
- 9-12 Math curriculum revision, review K-6 math curriculum and develop K-6 whole class (tier 1) interventions and reinforce use of program resources
- Revise hybrid and online HPE course

❖ **Measure of Success:**
- ♦ Revised courses for social studies 7-12 and revised courses years 1-2 for Technology Education.
- ♦ Evaluate new ELA resources for elementary program and pilot in two grades.
- ♦ Teachers are secure in assessment practices for structured literacy as used on SBRC.
- ♦ Secondary teachers will use math data to provide interventions for groups of students.

➢ **Initiative/Task 6:**
Provide professional development for teachers to use AI for teacher productivity tasks.
- Provide course for secondary coaches and have them plan AI use in MS and HS
- Secure speaker for opening Keynote for professional staff
- All professional staff will have professional development for teacher productivity tasks.
- All teachers will be provided with the “traffic light” to use with students for AI use.

❖ **Measure of Success:**
- ♦ Teachers will use AI tools for productivity tasks.

➢ **Initiative/Task 7:**
- Aimsweb, Link It, PSSA/Keystone - Monitor assessment data to provide tier 1 instruction and interventions for students.

❖ **Measure of Success:**
- ♦ Use Aimsweb, IXL, and LinkIt! data during the school year to monitor student progress, create intervention groups, and guide instruction. Student achievement and growth from the fall will be monitored.

<u>Goal 2 – Student Wellbeing:</u>

Create an environment that fosters the growth and nurturing of all students’ physical, mental, and social-emotional growth in healthy, safe and supportive learning environments.

➢ **Initiative/Task 1:**

Implementation of Character Strong Pilot at the Elementary Schools.

- ❖ **Measure of Success:**
  - ♦ Successful completion of piloting the Character Strong program across all five elementary schools.
  - ♦ Survey results from the teachers who piloted the Character Strong program.

- ➢ **Initiative/Task 2:**
  Continue implementing Restorative Practices training at the Middle School.

  - ❖ **Measure of Success:**
    - ♦ Throughout the school year, staff will participate in a series of professional development sessions designed to enhance their skills in the Fundamentals of Restorative Practices.
    - ♦ Implementation and integration of Restorative Practices in the classroom and small group settings.

- ➢ **Initiative/Task 3:**
  Incorporation of a 27-minute flex period, 2 days a week, at the Middle School

  - ❖ **Measure of Success:**
    - ♦ Full implementation of a smooth-running flex period for 7th and 8th graders.
    - ♦ Student and staff perception survey data on the flex period.

- ➢ **Initiative/Task 4:**
  Launch of a 9th-grade seminar program at the High School

  - ❖ **Measure of Success:**
    - ♦ Students will learn how to navigate high school, manage their learning, and develop social and emotional skills.

- ➢ **Initiative/Task 5:**
  Enhance mechanisms for high school students to share feedback, provide input, and propose initiatives with the intent of continuously improving the school community.

  - ❖ **Measure of Success:**
    - ♦ Students will participate in the Student Engagement Instrument (SEI) three times per year to get feedback from all students on school culture from their perspective.
    - ♦ Administration will meet with student leaders on a routine basis to get direct feedback and to discuss opportunities for continuous improvement.

- ➢ **Initiative/Task 6:**
  Embed a plan for supporting executive functioning into our MTSS

  - ❖ **Measure of Success:**
    - ♦ Establish a tier 2 & 3 model for identifying students in need of additional executive functioning support. Provide intervention and monitor response.

- ➢ **Initiative/Task 7:**
  Foster a district-wide culture where positive classroom door greetings are a consistent and expected daily practice

  - ❖ **Measure of Success:**
    - ♦ Teachers and administrators have established positive greetings for students as they enter classrooms and offices.

Goal 3 – Infrastructure Excellence:

Continue design development and begin land development for the Long-term Facilities Plan. In addition, engage stakeholders in the 2026-27 budget development process with the intent of staying within the state-mandated limits and focusing on resource allocation that prioritizes district initiatives related to student success and wellbeing.

- **Initiative/Task 1:**
  Long Term Facility Plan
  - Award construction contract for French Creek Elementary School traffic pattern improvements and relocation of soft and hard play areas. Complete construction 2025-26.
  - Continue design development of the secondary campus facilities plan. Begin the land development process with South Coventry Township. Obtain appropriate governmental/agency approvals.

  - **Measure of Success:**
    - Board approved construction contracts.
    - Completion of construction as indicated in the initiatives/tasks
    - Secondary campus design documents, applicable agency and township approvals, written reports, public presentations/updates

- **Initiative/Task 2:**
  Develop a balanced General Fund operating budget for 2026-27 with 3 year projections incorporating available resources to support District initiatives related to student success and wellbeing goals below the state's base Act 1 Index.

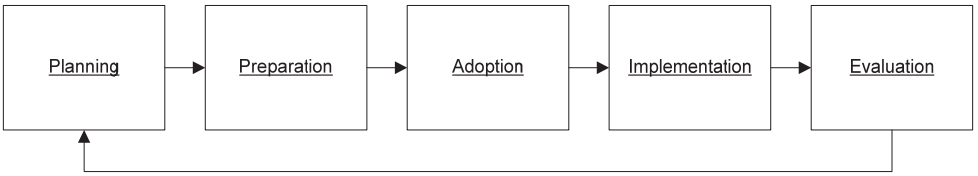
  - **Measure of Success:**
    - Board acknowledgement and approval of student enrollment projections and proposed staffing allocations by March/April 2026, and the final budgets by May/June 2026.
    - Internal cost center meetings with Superintendent, Director of Business and Operations, Director of Finance and Budget Managers.
    - Public budget presentations and opportunities for input at School Board working sessions, Finance Committee meetings and town hall meetings.

- **Initiative/Task 3:**
  Develop and execute district-wide strategies to ensure the ethical, responsible, and effective integration of Artificial Intelligence (AI) in teaching, learning, and operations for both staff and students

  - **Measure of Success:**
    - Completed Technology Strategy with guidelines, procedures, and training modules.
    - Staff and student surveys indicating readiness and responsible AI use
    - Progress reports on implementation activities

Budget Process and Allocation of Resources

The District has an extensive budget process which is comprised of five phases – planning, preparation, adoption, implementation, and evaluation. The budget process is driven by two objectives. The first objective is to provide every child in the District with the best possible educational opportunities and the second objective is to maximize the use of available resources.



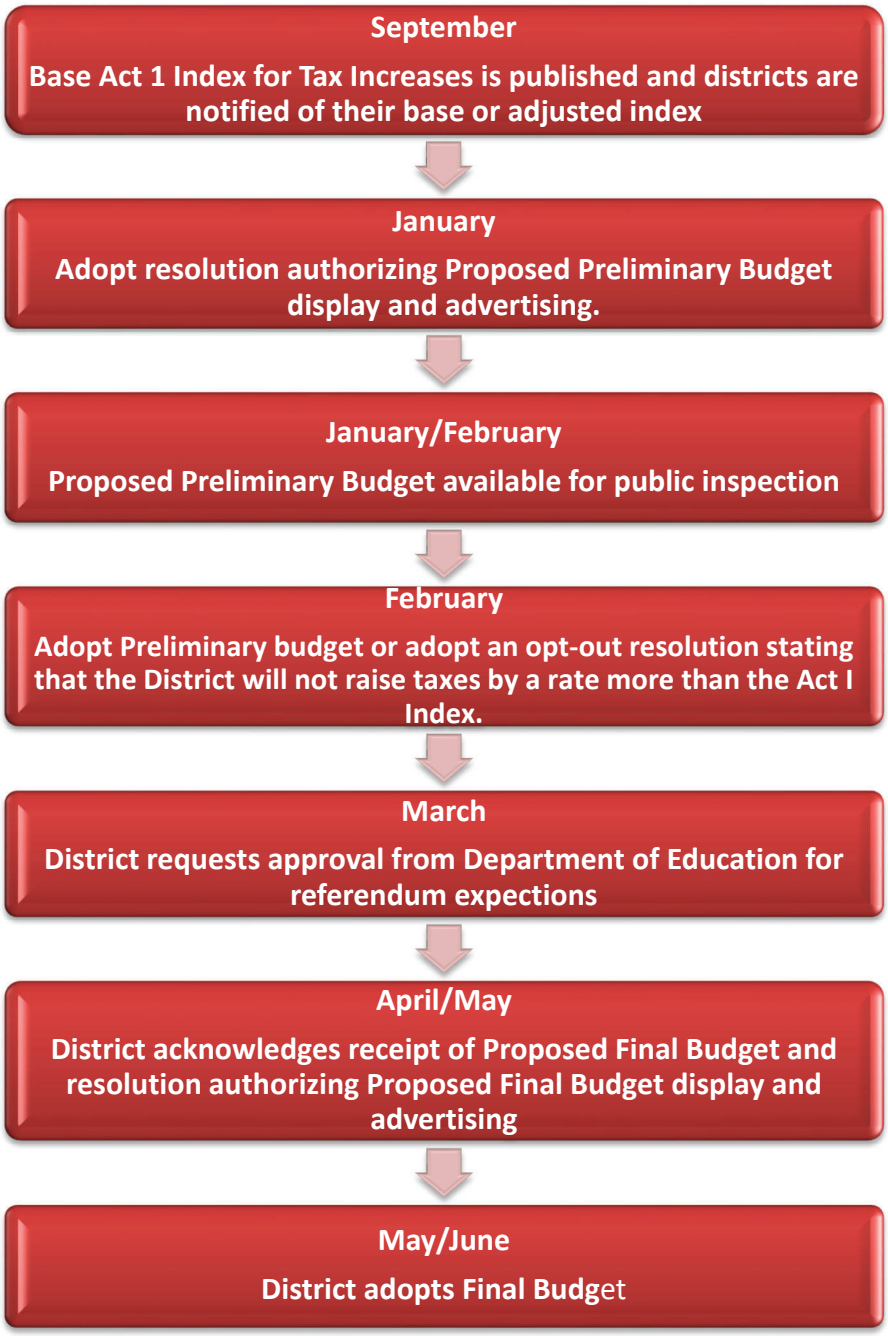
For the fiscal year that begins July 1st, the *planning* process for budgeting starts the prior September when the District develops a budget calendar. The budget calendar includes all important activities in the budget process; the dates on which important decisions are scheduled to be made and the person responsible for the activity. The identification of these important steps and activities provides the Board of School Directors, staff and community with the opportunity to be involved in the budget process and thus more cognizant of their role in the budget process. The *preparation* of the budget is the process of defining service levels such as the course offerings in the educational program, projecting student enrollment, and allocating District resources such as developing staffing allocations; estimating expenditure needs to support programs and services; and projecting available revenues.

Act 1 requires the budgeting process to begin much earlier in the year, with several additional steps. First, school districts are required to develop a preliminary budget for the Board and public review in January. This preliminary budget is then adopted the following month in February. In lieu of developing a preliminary budget, a school district's Board of Directors can adopt a resolution stating that the District will not raise taxes above the Act 1 index. For the fiscal year 2026-27, the District adopted a resolution to limit the tax increase to within the Act 1 Index of 3.5%. The proposed final budget was prepared with a 3.00% tax increase.

In April or May, the Board considers budgets and provides for public input and comment on the financial plan to fund the District's educational programs and services. Final *adoption* of the budget occurs in May or June. The *implementation* of the approved financial plan is accomplished through the budget administration and management process. Budget administration and management is the process of regulating expenditures during the fiscal year to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes. The management of the budget is accomplished in a variety of ways: monitoring program implementation; controlling expenditures; tracking revenue receipts; making corrections in expenditure allocations to reflect changes in costs, service levels or plans; and reporting to the Board and public on fiscal operations. The final step in the budget process is the *evaluation* of the financial plan. The results of operations for the year are set forth annually in the District's Annual Comprehensive Financial Report (ACFR).

This rigorous budgeting process ensures that taxpayers' monies are spent efficiently and responsibly, always with the goal of achieving the District's mission. In addition, the Board has not instituted changes in the delivery of educational programs and services that have materially affected the financial or operating policies of the District on which the budget has been constructed.

The District's budget development is guided by the Pennsylvania Department of Education's budget timeline. The following is a summary of the highlights of this process:


September
Base Act 1 Index for Tax Increases is published and districts are notified of their base or adjusted index
January
Adopt resolution authorizing Proposed Preliminary Budget display and advertising.
January/February
Proposed Preliminary Budget available for public inspection
February
Adopt Preliminary budget or adopt an opt-out resolution stating that the District will not raise taxes by a rate more than the Act I Index.
March
District requests approval from Department of Education for referendum expections
April/May
District acknowledges receipt of Proposed Final Budget and resolution authorizing Proposed Final Budget display and advertising
May/June
District adopts Final Budget

District Initiatives

The District would like to acknowledge and reflect on the accomplishments of students and staff and the wonderful partnerships within the Owen J. Roberts community. Together, we take pride in the value placed on education and, as a result, continue to be richly blessed with world-class student achievements. District initiatives for 2026-27 are in alignment with District Goals in the areas of Student Success, Student Wellbeing, and Infrastructure Excellence.

In January 2024 the School Board approved the implementation of a Full Day Kindergarten program beginning in 2025-26. During 2024-25 the District began phasing in costs associated with this initiative, such as additional staffing and renovations to several elementary schools (conversion of commons areas to classrooms, toilet facilities, etc.). The 2026-27 General Fund and Capital Budgets include funds to complete phasing in of these costs. Also in January 2024, the School Board approved a change in school start times for the 2024-25 school year. Although there is a nation-wide shortage of school bus drivers as a result of the COVID-19 Global Pandemic, the District has been able to provide fully staffed student transportation levels since 2023-24, enabling the change in school start times for 2024-25. The 2026-27 budget includes funding for a new 5 year student transportation contract to ensure driver recruitment and retention, as well as replacement of a majority of an aging school bus fleet.

The District recently completed a Secondary Campus Long Term Facility Plan and proposed Capital Financing Plan, which will serve as road maps for future facility needs and related student programming. The 2026-27 General Fund Budget and five year Capital Projects Budget continue to phase in required debt service and projected capital expenditures related to the Secondary Campus Long Term Facility Plan, respectively. The District began design of the secondary campus long-term facilities plan and anticipates beginning the land development process during 2025-26. Hi-lights of the plan include reconfiguring traffic patterns at the Secondary Campus; Middle School building expansions to the cafeteria and performing arts wing; High School building expansions and renovations to the performing arts wing, classroom spaces, and an athletic competition gymnasium; development of athletic fields on the Cadmus Road property; and the relocation and consolidation of administrative offices.

OJR continues to focus on implementing a Multi-tiered Systems of Support (MTSS) program K-12 to support students at all levels. The Mental Health Strategic Plan implementation is in its second year and provides a detailed overview of ongoing efforts, next steps, training, resources, feedback and data assessments. The 2026-27 Budget includes continued funding for these initiatives, including the necessary staff, programs, and resources to implement the plan with fidelity. The District will be implementing a new English Language Arts (ELA) program next year and the resources for this initiative are included in the 2026-27 General Fund Budget.

Over the years, funding for public schools has grown increasingly more complex, and the financial and political environment in which school districts must plan has become progressively more uncertain. The 2026-27 budget year could possibly be the most challenging yet, considering the Federal Government's steps to dismantle the US Department of Education. The level of federal funding for public education remains unknown at the time of this budget's adoption, but the District has designated fund balance reserves to phase in any potential funding loss that may occur over the next few years. Federal funds primarily support OJR's Title I Reading Programs for economically disadvantaged students, as well as IDEA and ACCESS programs that support the needs of special education and medically fragile students. The District accepts these changing forces as an opportunity to continue to identify more efficient ways to utilize our resources on behalf of quality teaching and learning. As such, a multi-year budget-planning process was developed to cover the years 2026-2030.

Budget choices will be made judiciously while operating within the School Board's guiding principles, the District's strategic plan goals, core commitments and values, and the health and well-being of students and staff. Of course, The District will be looking at the allocation of resources to ensure alignment with the central mission of the District—the teaching and learning process.

In the future, cost-saving ideas may be suggested that are new to the school district community. A process for public engagement will be implemented that provides clear and factual information and opportunities for public discussion and input using already-established and successful means such as town hall meetings, surveys, focus groups and neighborhood walks. All are invited to participate fully.

Because the budget is shaped in part by the State's budget, members of the Board and Administration have met with State Legislators in an effort to stay abreast of legislation that may impact the District. The District also sought to present its own views of the implications of the State's budget and other legislative initiatives taking place in Harrisburg and the impact they may have on the Owen J. Roberts School District. Balancing Pennsylvania public school district's budgets continue to be particularly difficult. Property tax reform is an important theme for the legislature in recent years with prevention of reverse appeals, changes to commercial property assessments, and the elimination of property taxes altogether being the main points of focus. The State issued a moratorium on Planning and Construction Workbook (PlanCon) reimbursements in recent years, which eliminates the State's share in the construction of new public school facilities. Rising charter school, special education, and mental health support costs will continue to be a key concern. Inflation has also impacted school budgets across the nation, and OJR is no exception. Mandated Public School Employees Retirement System (PSERS) employer contribution rates are beginning to levelize but still represent a significant cost. These factors, as well as the unknown status of federal education funding, have created significant challenges for PA school districts when developing their 2026-27 budgets and beyond.

While there will be challenges in the future, the District has much going in its favor. The School Board is committed to student success and financial stability. The workforce is competent and experienced and is invested in the success of the District. There is strong support from both parents and the community. Because of these factors, there is no doubt the District will continue to meet any challenges and emerge an even stronger and better school district.

The District looks forward to working together as a community to identify more efficient ways to utilize our resources on behalf of quality teaching and learning as part of the three-year budget development and planning process.

Student Enrollment Trends

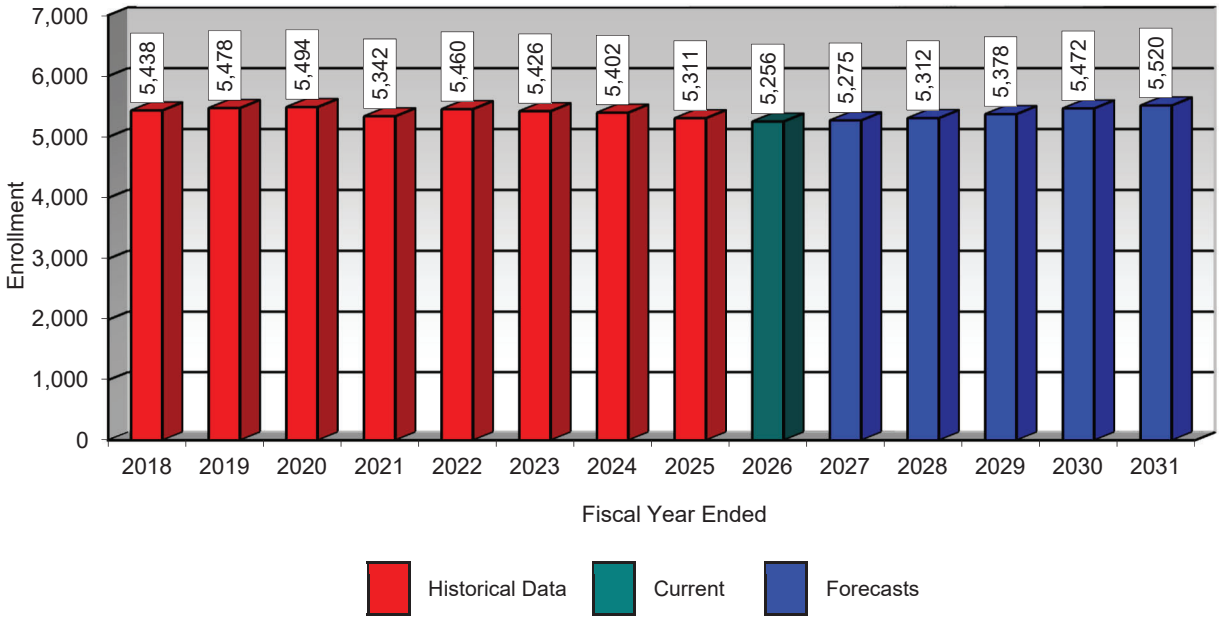
In January 2026, the School Board acknowledged receipt of enrollment projections for 2026-27 which provide a forecast of pupil enrollments that project a net increase of nineteen students for 2026-27. The elementary enrollment is expected to increase by fifty-five students and the Middle School enrollment is projected to decrease by thirty-five students while the High School's enrollment is expected to decrease by one student. The elementary schools educate kindergarten through sixth grade students. The Middle School educates seventh and eighth grade students. The High School continues instruction of ninth, tenth, eleventh, and twelfth grade students.

2026-27
Student Enrollment Decrease

Building	2025-26	2026-27	Increase/ (Decrease)
French Creek	499	506	7
East Coventry	556	569	13
North Coventry	542	558	16
East Vincent	515	542	27
West Vincent	554	546	(8)
Middle School	841	806	(35)
High School	1,749	1,748	(1)
Total District	5,256	5,275	19

Source of data: District actual enrollment records as of September 30, 2025 and projected enrollment records prepared by Decision Insite.

Student Enrollment History and Forecasts



Source of data: District record (history) and Decision Insite (forecasts)

The forecast of enrollments provides the assumption on which all allocations for building budgets are formulated and staff resources are determined.

Personnel Resource Changes

The budget includes a net increase of 2.93 staff positions, from 722.62 Equivalent Full-Time Positions (EFT's) in 2025-26 to 725.55 EFT's in 2026-27. Two positions will be added to convert long-time contracted social workers from an Intermediate Unit to REA employees, which will reduce the Pupil Service budget. One will be available at the high school and one for all elementary schools. The high school will be adding an additional Certified School Nurse at the high school to support. Savings will occur by moving

the current Medical Secretary to replace the retiring Registed Nurse Assistant. Staffing allocations are based on Board policy that has not been changed from prior years. The net increase in staff positions includes the removal of two (1.53) paraprofessional positions that are currently unfulfilled.

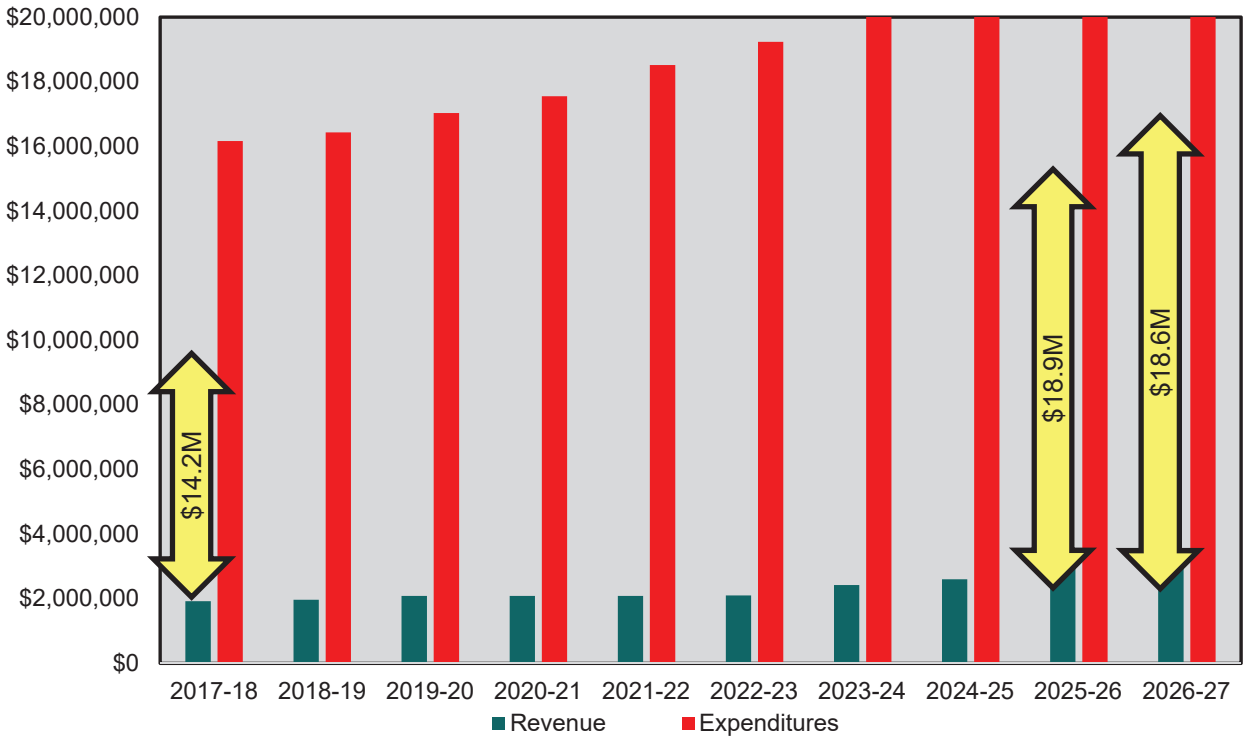
Additional Budget Challenges for 2026-27 and Forward:

In addition to the significant, and still unknown, economic impact of challenges related to the potential changes in federal funding for public schools, mandated costs are the second most challenging aspect of budgeting. Providing mandated special education services to eligible students is a financial challenge to the District. School Districts have limited flexibility in controlling these costs, for example, when students require special education services, such as private placements or transportation, the district must absorb the cost. The District's special education population has been increasing each year resulting in a corresponding increase in costs. State subsidies are estimated to cover only 13.8% of the budgeted Special Education costs.

Another budget challenge is to accurately forecast healthcare costs. These costs typically fluctuate from year to year depending on the health of the employees and covered dependents. The District is self-insured, and accounts for this activity in its Internal Service Fund.

Charter school tuition rates are calculated based on the District's budget, rather than each Charter School's actual costs. Starting in 2025-26, Cyber charter schools will have a slightly lower rate than brick and mortar charter schools. Charter school reform will be necessary to make costs sustainable for Districts.

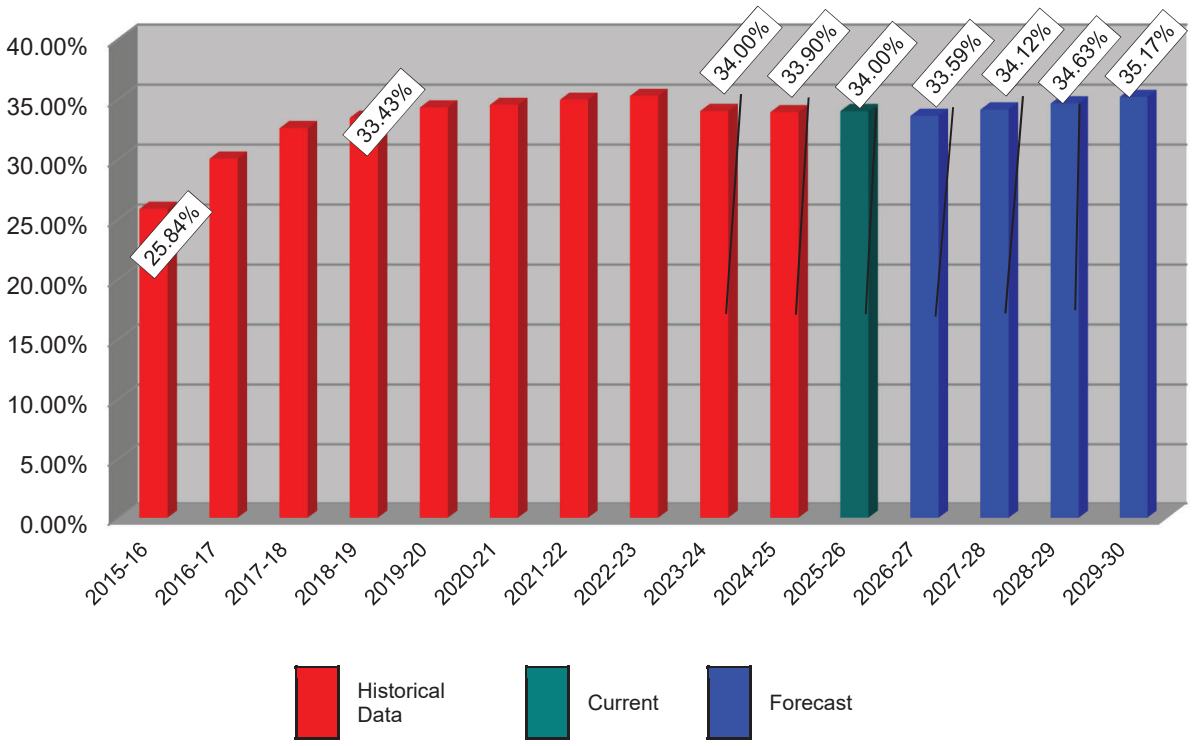
Special Education Costs
10 Years
THE WIDENING GAP



Source of data: District records

Another challenge facing the District is the requirement to continue to comply with the increased PSERS pension funding requirements. The District would need significant growth in assessed property values to preclude future tax increases to offset the loss of federal and state funding and increased PSERS pension fund requirements while still maintaining the District's current level of educational programs and services.

Public School Employees Retirement System (PSERS)
Employer Contribution Rate



Source of Data: Public School Employees Retirement System

Summary of Budgets for All Funds

The following budgets are included in the District's finance and operations plan: all governmental funds, including the General Fund Budget, the Debt Service Fund Budget, the Capital Projects Fund Budgets, and the proprietary funds – the Food Service Fund Budget and the Internal Service Fund.

The following schedules present a comparison of the proposed expenditures for all Governmental and Proprietary Fund budgets for the current and prior year.

Total Budgets for All Government Funds

Fund	Budget 2025-26	Budget 2026-27	% Change
General Fund	$137,503,214	$141,575,079	2.96%
Debt Service Fund	8,182,790	8,851,538	8.17%
Capital Project Funds	5,249,808	34,715,996	561.28%
Total Governmental Fund Expenditures	$150,935,812	$185,142,613	22.66%

Total Budget for Proprietary Funds

Fund	Budget 2025-26	Budget 2026-27	% Change
Food Service Fund	$ 2,916,235	$ 3,000,494	2.89%
Internal Service Fund	13,043,392	12,080,260	(7.38%)
Total Proprietary Funds	$15,959,627	$15,080,754	(5.51%)

Analysis of Proposed Budget - General (Operating) Fund

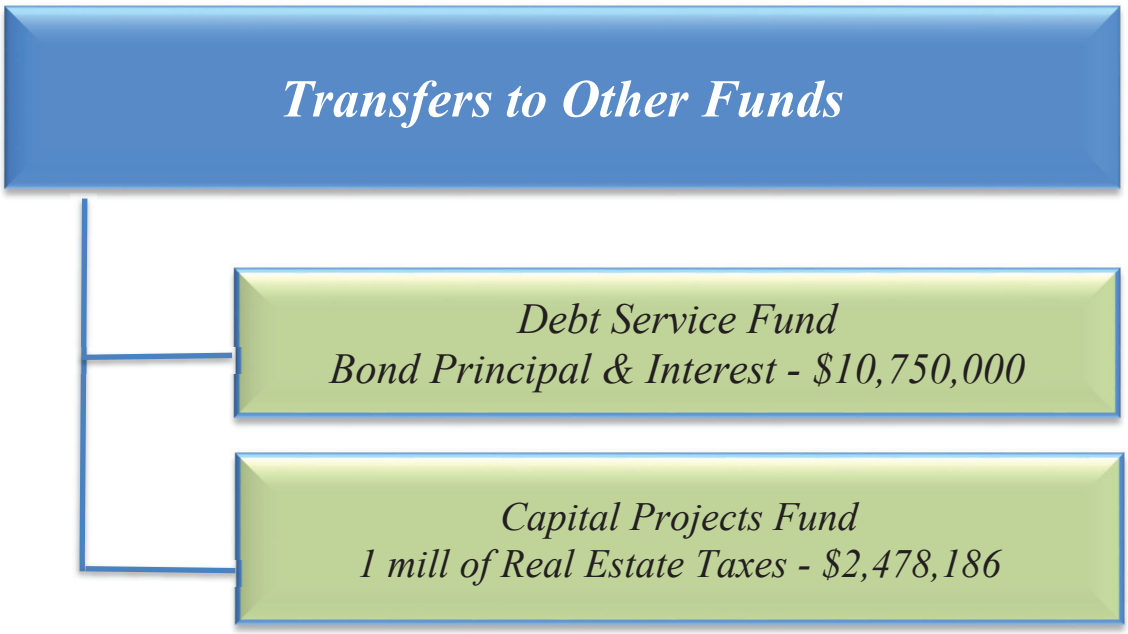
The General (Operating) Fund is intended to finance instructional programs and daily operations which support those programs. The education of students is a labor-intensive enterprise that is reflected in the personnel costs. The workforce of the District is determined by the staffing policies and guidelines of the Board on the basis of projected student enrollment and curriculum requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements. For the 2026-27 fiscal year, salaries and fringe benefits are budgeted to consume 67.48% of the total expenditures in the General (Operating) Fund and account for the largest part of the operating budget.

Salaries and Benefits consume 67.48% of the General (Operating) Fund Budget.

The cost of Purchased and Professional Services is budgeted to decrease from $25,713,215 to $25,558,983, which is an decrease of 0.60%. Decrease is due to a drop in students receiving services, such as aide fees, tuition, speech services, and more, as they are graduating at the end of 2025-26. Other charges are relating to contracted substitute teacher costs, charter school tuition costs, student related support services, the transportation contract addendum and costs related to implementing a change in school start times.

The cost of Supplies and Equipment is budgeted to increase from $4,323,800 to $4,425,462. This 2.35% increase is a result of the additional costs for educational and administrative supplies and software.

Included in the General Fund (other objects) are allocations for transfers to the Debt Service Fund which total $10,750,000 and a transfer to the Capital Projects fund that annually equals one mill (Board policy) of real estate taxes totaling $2,478,186 for 2026-27.

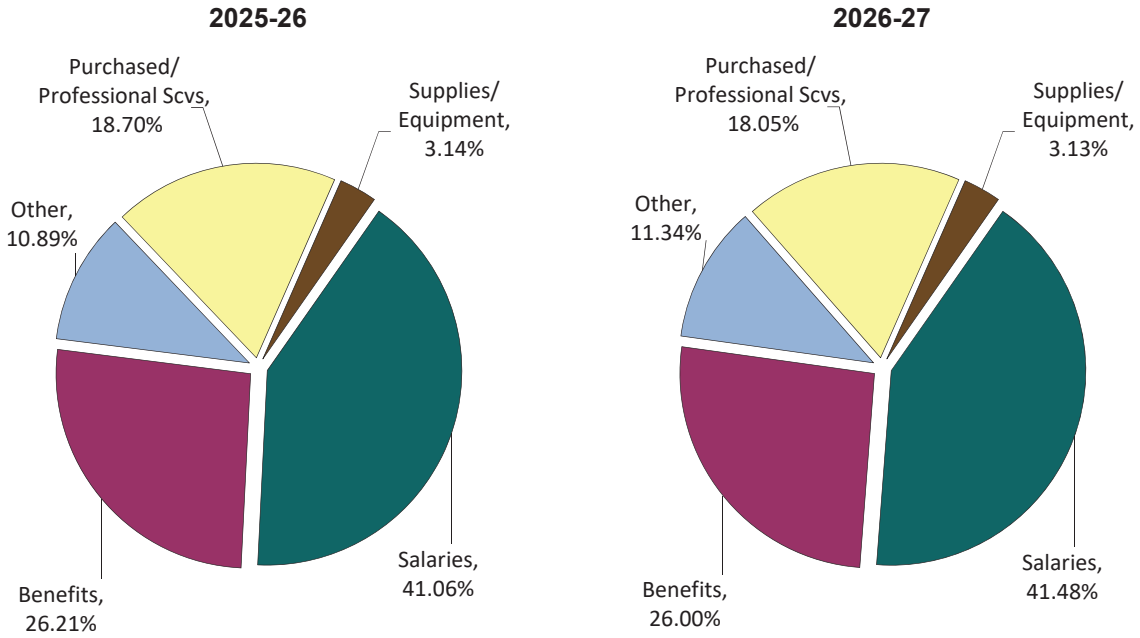


A summary schedule of operating expenditures by object (expenditure category) is presented below.

Object	Budget 2025-26	Budget 2026-27	% Change
Salaries	$ 56,458,825	$ 58,727,945	4.02%
Benefits	36,038,660	36,803,256	2.12%
Professional and Purchased Services	25,713,215	25,558,983	(0.60%)
Supplies/Equipment	4,323,800	4,425,462	2.35%
Other Objects and Financing Uses	14,968,714	16,059,433	7.29%
Total General Fund Expenditures	$137,503,214	$141,575,079	2.96%

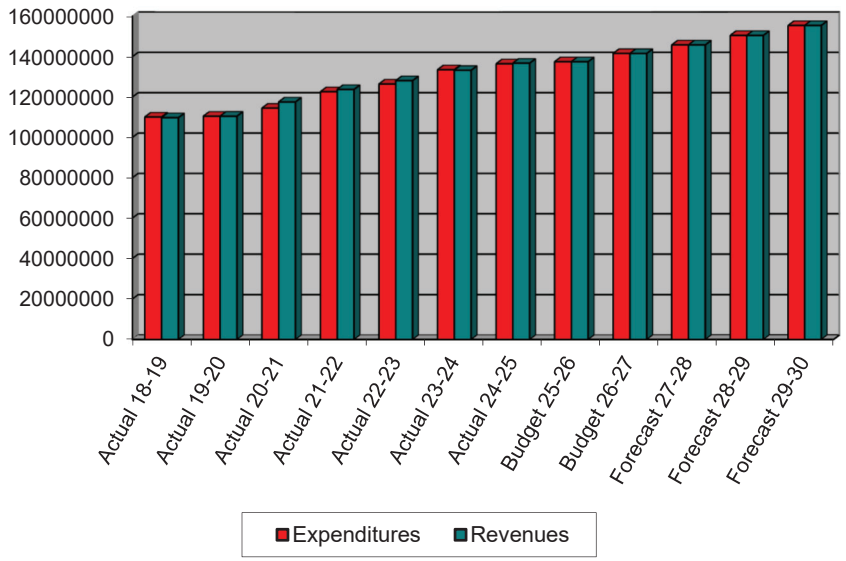
The following graphs provide a comparison of expenditures by object (expenditure category) between the 2025-26 and 2026-27 General Fund Budgets in terms of the percentage of total budgets.

General Fund Expenditures by Object
(Comparison of Total Expenditures of Current and Proposed Budgets)



The following graph provides a side by side comparison of the General Fund Revenue and Expenditures depicting historical, budgeted and forecast amounts.

General Fund Revenue and Expenditures
Actual, Current Budget and Forecasts Comparison



Analysis of Proposed Budget - Debt Service Fund

The District's Debt Service Fund provides for principal and interest payments for outstanding debt in accordance with generally accepted accounting principles for governmental entities.

Funds in the Debt Service Fund will be used for principal and interest payments on General Obligation Bonds: Series 2017A, Series 2017B, Series 2018, Series 2020, Series 2020A, Series 2021A, and Series 2021B. Budgetary transfers from the General Fund to the Debt Service Fund total $10,750,000 for 2026-27.

Principal and Interest payments total $9.1 million for the 2026-27 fiscal year. Income from the derivative instrument originally associated with the General Obligation Note (GON) 2006, subsequently refunded with General Obligation Bond (GOB) 2015 and recently refunded again with the current GOB 2020 and GOB 2020A is expected to provide additional income. An additional $3.3 million transfer from the General Fund to the Debt Service Fund in 2026-27 begins phasing in the cost of issuing long-term General Obligation Bonds to fund the District's Secondary Campus Long Term Facility Plan.

Analysis of Proposed Budget – Capital Projects Fund - Capital Improvements

In February and March 2024 the Board of School Directors acknowledged receipt of the District's Secondary Campus Long Term Facility Plan and proposed Capital Financing Plan, which will serve as road maps for future facility needs. The District anticipates beginning the design and land development process during the 2026-27 school year. Projects include additions to and renovations of the current High School and Middle School buildings, construction of new traffic patterns on the secondary campus and two elementary schools, as well as additional parking lots and athletic facilities.

The second largest expenditure budget is $5.7M to fund the District Service Center renovations, including a roof replacement.

Expenditures totaling $34,745,996 from the Capital Projects Fund are in accordance with the District's five-year capital expenditure plan.

Analysis of Proposed Budget - Proprietary Fund – Food Service

Financial support of the food service program is primarily derived from operating revenues from the sale of meals and other food products to the students and staff of the District during breakfast and lunch. Additional support is received from the state and federal government in the form of cash subsidies and food commodities.

For 2026-27, the Food Service Fund is projected to be self-supporting with no change to meal prices.

Analysis of Proposed Budget – Proprietary Fund – Internal Service Fund

The Internal Service Fund was established in 2011-12 and was created to account for the health benefit costs of the District employees as a result of the District's change to self-insured status. The Internal Service Fund Budget of $12,080,260 reflects a 7.38% decrease for 2026-27.

Healthcare costs are not easily predicted and fluctuations from year to year are normal. The District maintains a reserve in this fund to support these fluctuations.

Resources to Support Operations

Programs and services included in the General Fund Budget are primarily supported by local and state sources of revenue. As previously mentioned, a modest increase in Local Revenue is being projected for the upcoming school year. Real estate taxes projections are expected to increase by $3.5 million from the final 2026-27 budget. Favorable interest rates are expected to continue and generate an additional $1,000,000 in interest income. Flat property assessment values in combination with continued increases in State mandated costs requires a 3.00% tax increase to maintain a balanced budget in 2026-27.

State sources of revenue are projected to slightly decrease in 2026-27. In 2022-23, the Pennsylvania Department of Education (PDE) increased allocations for the Basic Instructional and Special Education Subsidies. While it is not certain for how long these funding levels will continue, a $31,000 increase to the Basic Instructional Subsidy has been used to budget the 2026-27 school year and beyond while the Special Education Subsidy is budgeted for a $4,000 increase. Transportation is budgeted to decrease $836,000 as there is uncertainty surrounding future funding calculations.

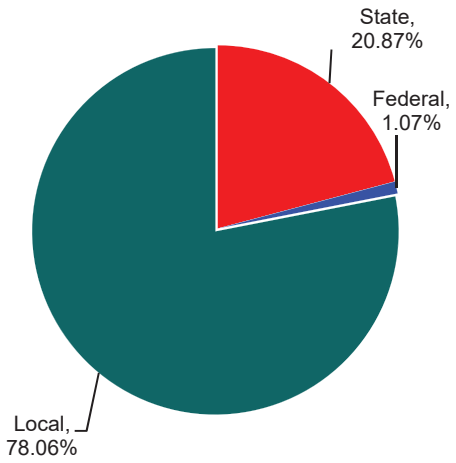
Federal sources of revenue in 2026-27 are expected to decrease due to cuts in grant funding. The District is expecting reductions in all Title funding for $79,500. The District does expect to receive $700,000 in SBAP (ACCESS) reimbursement funds to use against the increasing Special Education costs, a decrease of $547,000 compared to 2025-26 as our IEP ratio continues to drop each year.

A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below.

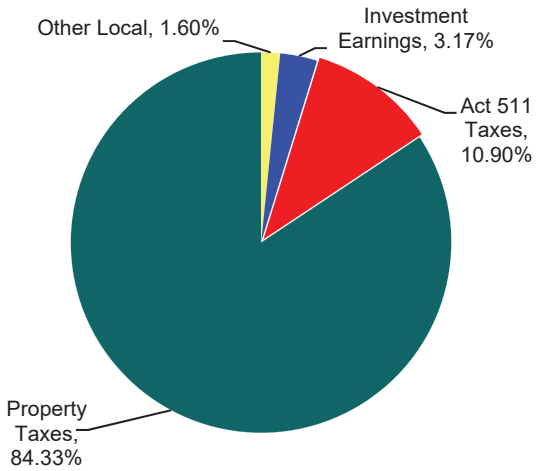
Revenue Sources	Budget 2025-26	Budget 2026-27	% Change
Local Sources	$ 105,375,323	$ 110,519,226	4.88%
State Sources	29,982,996	29,542,724	(1.47%)
Federal Sources	2,144,895	1,513,129	(29.45%)
Total General Fund Revenue	$137,503,214	$141,575,079	2.96%

Financial support for District operated programs and services are substantially and increasingly derived from local sources of revenue, primarily the property tax. The following graph represents the sources of revenue to support the proposed operating budget.

Budget 2026-27
Sources of Revenue



Budget 2026-27
Local Revenue Analysis

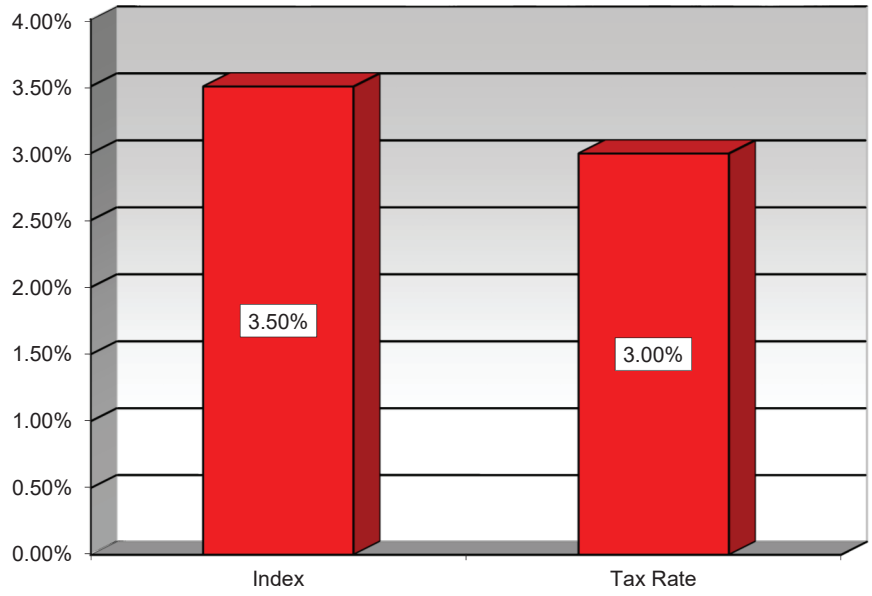


The local sources of revenue to support the operations budget represent over seventy-eight percent (78.06%) of total available sources of funds. Of this amount, the largest source of revenue available to the District is the property tax that is derived from current, interim, and delinquent real estate tax payments. The above graph presents the various sources of local revenue included in the proposed budget to support General Fund operations for the 2026-27 fiscal year.

The local sources of revenue to support the operations budget represents over 78% of the total available sources of funds.

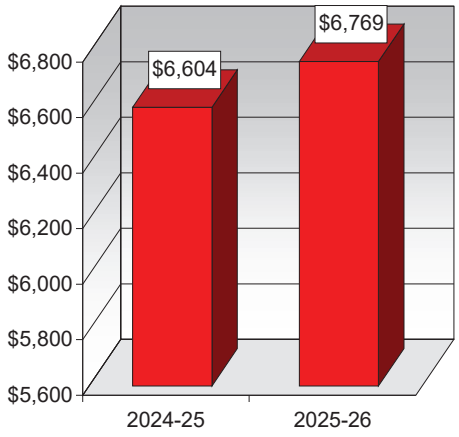
Pennsylvania law under Act 1 determines the maximum that school districts can increase real estate taxes, which is termed the Act 1 Index. The District opted to increase taxes by 3.00%, which is slightly more than half the Act 1 Index of 3.5%.

Comparison of State Index to the Tax Rate 2026-27



Source of Data: PA Department of Education

The estimated assessed value for the 2026-27 fiscal year will remain relatively flat at $2,565,006,494 compared to the estimated assessed value in 2025-26 of $2,542,864,234. The tax rate will increase by 1.0908 mills from 36.3599 mills in 2025-26 to 37.4507 mills in 2026-27. The average assessed value of the District's residential properties is $187,187. Based on this average, tax bills will increase by $165 from $6,769 in 2025-26 to $6,769 in 2026-27.



2025-26 Comparative Annual Increase

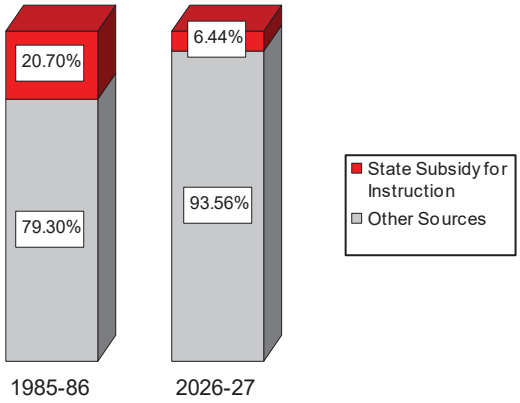
On May 1, 2026, the Commonwealth's Budget Secretary certified that the District was allocated $2,557,384 in Pennsylvania State Gaming Funds that will be distributed to the District during the 2026-27 fiscal year. The 2026-27 allocation plus $5,082 in leftover prior years' funding will allow the District a total of $2,562,466 to reduce taxpayers' burden. There were 9,310 approved homestead/farmstead properties each receiving a maximum $275.24 through a tax credit applied as a reduction to the property's tax bill.

The estimated assessed value increased for 2026-27 and the number of taxable properties on the tax duplicate increased from 14,090 to 14,090, an increase of ten properties.

Historically, there has been a substantial shift in the burden of funding local educational programs and services from the State to the local level. This shift in burden abrogates the historical partnership between the local community and State government for the education of students in the Commonwealth of Pennsylvania. The trend has also been accompanied by a number of unfunded State mandates, particularly in the areas of special education, charter school tuition, and student performance, as well as substantial increases in required District contributions to the PSERS Pension Fund.

Quick Tax Facts

Fiscal Year	Assessed Value of Tax Base	Number of Taxable Parcels	Millage Rate	Tax Rate Increase	Act 1 Index
2026-27	$2,565,006,494	14,090	37.4507	3.00%	3.50%
2025-26	$2,542,864,234	14,090	36.3599	2.50%	4.00%
2024-25	$2,521,205,424	13,964	35.4731	2.75%	5.30%



Source of Data: PA Dept. of Education

The bar charts illustrate the shift for the support of educational programs by a comparison of the State support for instruction provided to the District in the 1985-86 fiscal year and the amount of State subsidy for instruction anticipated in the proposed budget. If the State continued to provide the same level of support to the District for instruction as provided in 1985-86, the District would receive twenty million one hundred eighty-six thousand five hundred and eighty dollars ($20,186,580) more in additional State support than included in the proposed budget. This would permit a reduction in property taxes of 7.820 mills or a reduction in taxes of $1,463 or (20.88%) for the average taxpayer.

Overall, exclusive of the Pennsylvania State Gaming Funds and PSERS reimbursement, State sources of revenue to fund educational programs are projected to increase in 2026-27 and then remain constant for the next three years. State support for instruction has dramatically decreased over the past 25 years. The 2026-27 tax rate increased 3.00%. This annual change in the tax rate is required to fund operating expenditures, specifically contracted salary and benefit increases. The District has also been faced with funding increased capacity needs, special education costs, charter school tuition, and technology initiatives in an economy where State funding for education has declined. Additional concerns include increasing PSERS retirement costs.

Federal sources of revenue do not represent a significant revenue source to the District for the operating fund. The District does anticipate a slight reduction in all Title funding in 2026-27, along with $547,000 drop in in SBAP (ACCESS) reimbursement funds that will be used to help offset the increasing Special Education costs.

Revenue Comparison – All Funds

Revenue Totals by Fund	2025-26	2026-27
General Fund	$137,503,214	$141,575,079
Capital Projects Fund	500,000	450,000
Debt Service Fund	40,000	40,000
Food Service Fund	3,043,478	3,108,822
Internal Service Fund	11,843,392	12,080,260
	$152,930,084	$157,254,161

Note: Revenue for the Capital Projects and Debt Service Funds consist of investment earnings only. The Capital Projects and Debt Service Funds support their expenditure budgets through transfers of funds from the General Fund and those transfers have not been included in this comparison.

Budget Outlook – All Funds

	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Total Revenues	$157,254,161	$161,786,327	$166,810,231	$172,043,810
Total Expenditures	186,995,181	209,139,670	220,313,967	32,740,080
Other Financing Sources/Uses	63,260,046	50,525,419	55,559,981	9,484,665
Net Change In Fund Balance	**$ 33,519,026**	**$ 3,172,076**	**$ 2,056,245**	**$(26,486,822)**
Beginning Fund Balance	$ 65,581,939	$ 99,100,965	$102,273,041	$104,329,286
Net Change in Fund Balance	33,519,026	3,172,076	2,056,245	(26,486,822)
Year End Fund Balance	**$ 99,100,965**	**$102,273,041**	**$104,329,286**	**$ 77,842,464**

The 2026-27 budget projections end in a surplus position of $33,519,026 in 2026-27 for all funds and a surplus position of $3,172,076 in 2027-28. Both are the result of the anticipated spending by the District for the Secondary Campus Long Term Facility Plan and issuance of debt. In 2026-27 through 2029-30, the District plans to issue new Long Term General Obligation Notes to finance the anticipated cost of the remaining Secondary Campus Long Term Facility Plan.

Student Performance Measurements

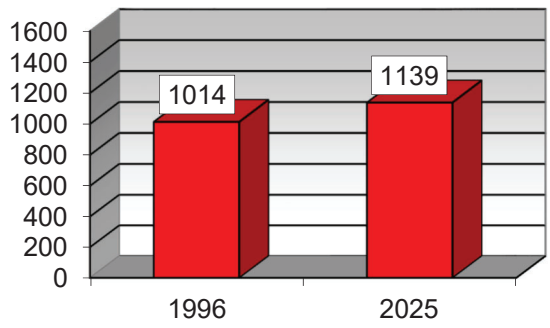
The District determines the success of its educational mission through the measurement of student achievement. Competency in basic skills such as reading, writing and mathematics and performance on standardized achievement tests are some of the tools used to measure the quality of education provided by the Owen J. Roberts School District.

As required by Chapter 4 of the PDE State Code, each year students in Grades 3 through 8 participate in the Pennsylvania State System of Assessment, commonly referred to as the PSSA. These tests, designed by the Pennsylvania Department of Education, are intended to determine if students are progressing with respect to the PA Core Standards. The test includes writing for each grade level and a thorough understanding of concepts in Algebra, Geometry, Measurement, Functions, and Statistics for all tested students. In some cases, content standards were moved to a full grade earlier than previously tested. Teachers and students were engaged in learning about the new content throughout the past year.

The Keystone exams were created to replace the PSSA exam for 11th grade students. They are end-of-course assessments designed to assess proficiency in the subject areas of Algebra I, Literature, and Biology. The Keystone Exams are one component of Pennsylvania's new system of high school graduation requirements. Keystone Exams will help school districts guide students toward meeting state standards.

The District also continues to realize improved College Board Scholastic Aptitude Test (SAT) scores) as demonstrated in the graph below. The mean SAT scores for 2025 graduates were 585 reading and 554 math, substantially above the state and national means. SAT results have increased from an average score of 1014 in 1995-96 to 1139 in 2024-25 as depicted in the following graph.

College Board SAT Results



Relative to other school districts in Pennsylvania, Owen J. Roberts School District achieves well above-average student results with moderately above-average spending per student. Spending reflects resources used to support regular ongoing operations.

Average daily membership (ADM) is the term used for all resident pupils of the school district for whom the school district is financially responsible. It is calculated by dividing the aggregate days' membership for all children on active rolls by the number of days school is in session.

In 2024-25 (the most recent information available) the District expended $20,112 per Average Daily Membership (ADM), while Chester County schools spent an average of $21,730 per ADM. In developing the budget each year, the District plans how it can best use its resources to maintain the high proficiency levels of its students while being cost effective.

Expense per ADM – Chester County School Districts

School District	2020-21 Exp per ADM	2021-22 Exp per ADM	2022-23 Exp per ADM	2023-24 Exp per ADM	2024-25 Exp per ADM
Avon Grove	$16,720.43	$16,814.03	$16,194.45	$16,979.79	$16,979.79
Downingtown Area	17,351.55	18,297.24	17,817.98	18,661.16	18,661.16
West Chester Area	19,671.60	21,037.28	19,099.30	20,166.17	20,166.17
Oxford Area	18,069.33	20,087.35	19,299.58	20,748.68	20,748.68
Owen J. Roberts	**20,862.76**	**21,583.09**	**19,363.88**	**20,112.28**	**20,112.28**
Kennett Consolidated	24,523.10	23,257.24	20,878.67	22,571.21	22,571.21
Phoenixville Area	21,123.33	22,350.96	21,042.73	22,239.10	22,239.10
Great Valley	24,027.35	23,054.64	21,600.78	23,500.13	23,500.13
Tredyffrin-Eastown	21,433.86	22,356.30	21,792.17	22,931.22	22,931.22
Coatesville Area	21,051.17	20,564.84	21,811.78	23,484.27	23,484.27
Unionville-Chadds Ford	22,773.30	23,192.43	22,383,75	24,240.26	24,240.26
Octorara Area	23,988.97	25,529.11	23,727.94	25,123.08	25,123.08

% Change in Owen J. Roberts Expense per ADM

Year	% Increase/(Decrease) in Exp per ADM over Prior Year
2020-2021	10.00%
2021-2022	3.45%
2022-2023	(10.28%)
2023-2024	3.86%
2024-2025	3.86%

Source of Data: Pennsylvania Department of Education website – 2024-25 is the most recent available information.

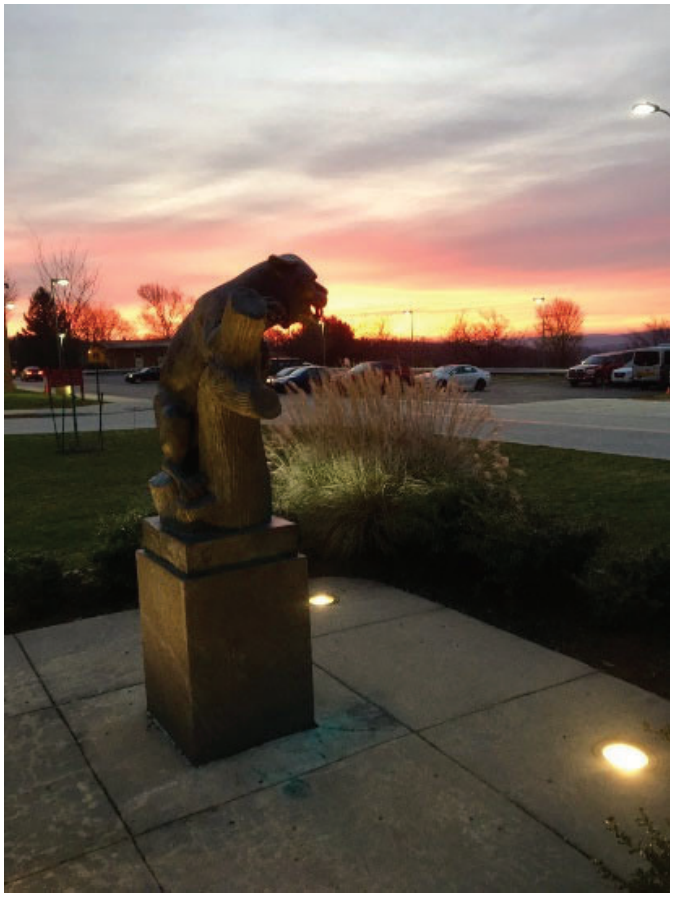
Acknowledgments

The District appreciates the fiscal support provided by the Owen J. Roberts Board of School Directors, staff, and the community for development, implementation, and maintenance of an excellent educational program for students of the District.

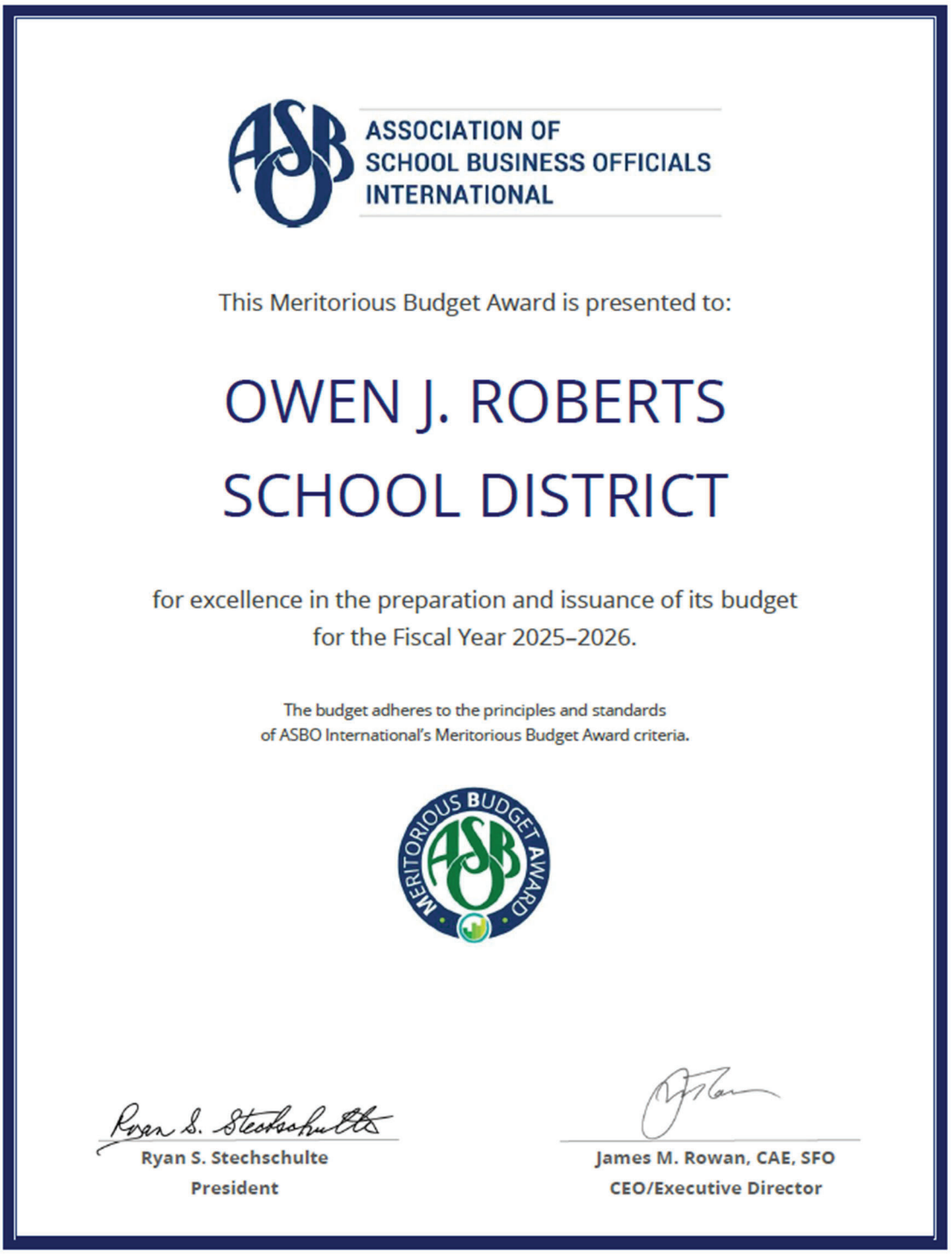
Respectfully submitted,

Wilbur L. Stout, Jr., D.Ed.
Superintendent of Schools

David Francella
Director of Business & Operations



The Owen J. Roberts School District is proud to have earned the ASBO International MBA for Fiscal Year 2025-26. The budget of the District has been awarded the MBA for the last thirty-one consecutive fiscal years. The Owen J. Roberts School District was the first school entity in the nation to receive this award. This award is given to school districts that demonstrate excellence in budget preparation and presentation.



Owen J. Roberts School District

ORGANIZATIONAL SECTION

Fiscal Year 2026-2027 Budget

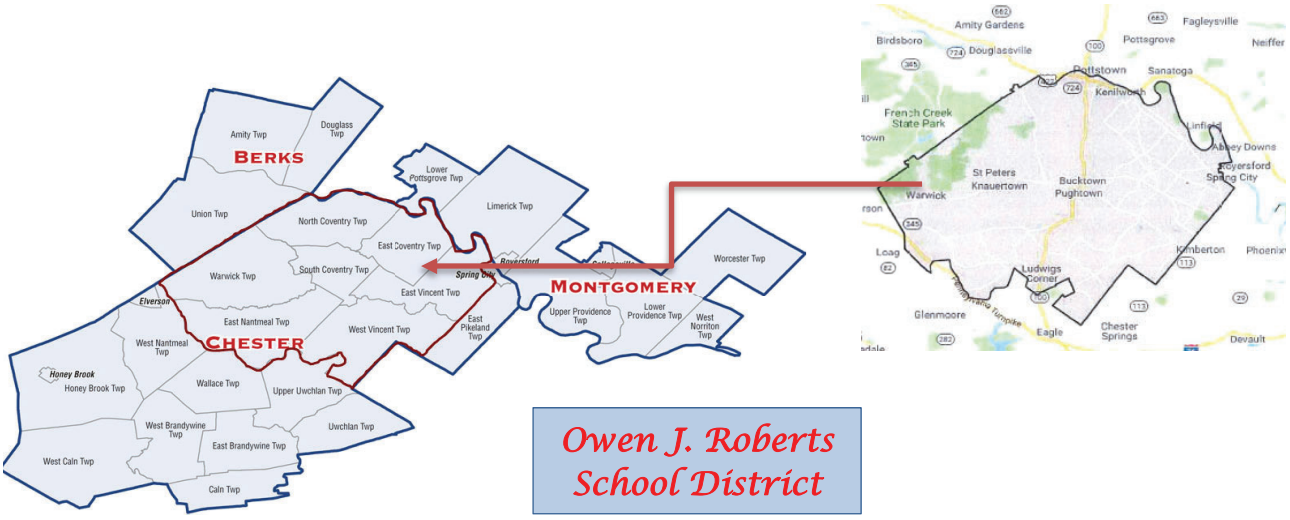


Summary of the information in this section:

This section includes descriptive information on the educational, organization, and accounting structure of the District. The District's mission statement and goals can also be found in this section.

REPORTING ENTITY

The Owen J. Roberts School District was formed by state law and began operations on July 1, 1965. The District is located thirty-five miles west of Philadelphia in historic Chester County. It encompasses an area of one hundred eleven square miles with a population of approximately 36,828 The township governments, which constitute the District, include North Coventry, East Coventry, South Coventry, East Vincent, West Vincent, East Nantmeal, and Warwick.



The environment of the District is a combination of suburban and rural. The northern and eastern areas are the most populous, while the remainder of the area is characterized by open country. The District is currently experiencing, and is expected to continue to experience, growth during the next decade. Small business and industry are located throughout the District.

The District is a political subdivision of the Commonwealth created to assist in the administration of the General Assembly's duties under the Constitution of Pennsylvania to "provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth".

The District is governed by a board of nine school directors who are residents of the School District and who are elected every two years, on a staggered basis, for a four-year term. The Directors serve on the Board without compensation. The Board of School Directors have the power and duty to establish, equip, furnish, and maintain a sufficient number of elementary, secondary and other schools necessary to educate every person residing in the District, between the ages of six and twenty-one years, who may attend.

The Superintendent is the chief administrative officer and chief instructional officer of the District and is responsible for the administration and operation of the public school system and oversees all matters pertaining to instruction. The Superintendent manages the District with the assistance of the Assistant Superintendent, Director of Business & Operations, Director of Human Resources, Director of Pupil Services, Director of Technology, Director of Communications, Chief of Security & Safety and the Building Principals.

The District is a legally autonomous and fiscally independent entity under the laws of Pennsylvania. The laws of Pennsylvania give the District corporate powers that distinguish it as a legally separate entity from the Commonwealth of Pennsylvania and any of its political subdivisions. The District has the power to determine its budget; to approve and modify that budget; to levy taxes, set rates and establish charges;

and to issue bonded debt. The powers may be exercised without substantive approval by another government.

The District is subject to the general oversight of the Pennsylvania Department of Education on matters that are relevant to the determination of fiscal independence. The oversight generally includes an approval process that is compliance oriented and is more ministerial than substantive in nature.

The District consists of five elementary schools (grades K-6), one middle school (grades 7-8), and one high school (grades 9-12). Currently, the District educates a diverse population of approximately 5,256 students in 2025-26. In addition, Owen J. Roberts is one of four districts sending students in grades ten through twelve to a Technical College High School – Pickering Campus. Elementary school attendance boundaries cross municipal lines to provide the best balance of classes per grade level and educational services in each building.

The "Owen J. Roberts Graduate", below, drives The District's focus.



The Owen J. Roberts Graduate

Driven by Honesty, Integrity, Empathy

Listens with an open mind. Acts thoughtfully. Collaborates successfully with diverse groups. Operates from a clear and adaptable vision of the future. Thinks with agility in complex ways.

Learns Autonomously

Intrinsically motivated. Has confidence in abilities and resources. Investigates with curiosity and passion. Leverages the potential of technology.



Thinks with Agility in Complex Ways

Adaptable in different environments. Seeks creative solutions. Inquires critically from multiple perspectives. Communicates effectively.



Embraces Uniqueness

Understands the importance of a balanced and meaningful life. Demonstrates optimism. Seeks news experiences. Utilizes the habit of self-reflection.

Responsible Citizens

Embraces service learning. Responds to the needs of the community. Asserts a deep commitment to the betterment of the world.

Our Mission

Inspiring each student for success today and greatness tomorrow...

The program of studies for K-6 elementary students emphasizes teaching a child to read with understanding, to compute accurately, and to express ideas clearly. A balanced literacy program supports the development of reading, speaking, writing and listening skills in the elementary child. Mathematics is taught in a constructivist environment providing children with the opportunity to experience mathematical concepts. Inquiry based science develops the children's understanding of scientific standards. Art, music, library science and health/physical education complete the child's learning experience. All academic experiences provide opportunities for students of all academic levels to be successful in their educational experience. There are approximately 2,666 elementary students in 2025-26.

The program of studies for grades 7 and 8 middle level students is designed to meet the needs, interests and abilities of students during early adolescence. Throughout Middle School, students work as teams of students supported by teams of teachers. The academic philosophy established in the elementary school is supported in the Middle School. In addition, students also experience special areas. These areas include world languages (French, German, Spanish and Latin) and other special areas including family and consumer science, technology education, art, music, and health/physical education. There are approximately 841 middle school students in 2025-26.

The High School course offerings are, for the most part, departmentalized and represent flexible and comprehensive curriculum that provides major programs of instruction for both college preparatory and career bound students. Students may elect from International Baccalaureate (IB) Program Courses, Honors/Advanced Placement (AP) courses, and college preparatory or standard courses. Twenty-five AP courses are offered in most academic areas including art, English, world languages, mathematics, science and social studies. An agriculture program, one of the few in Chester County, provides District students with a unique opportunity. A profile of the High School indicates that 84% of the graduating seniors go on to higher education. There are approximately 1,749 high school students in 2025-26.

Students may attend the Technical College High School for occupational education at either the Brandywine or Pickering campuses. Flexible instructional schedules at both schools provide for programs that can lead to employment at the time of high school graduation or higher education. The Technical College High School educates pupils from participating districts in Chester County and is open to students in grades 9-12.

The District provides special education programs for students whose learning needs cannot be accommodated within the regular education program. A full continuum of supports and services is achieved through the efforts of specially trained professional staff, paraprofessionals, educational specialists, and contracted personnel from the Chester County Intermediate Unit. The vast majority of the programs for exceptional students are located in and operated by the Owen J. Roberts School District.

The District provides comprehensive programming and services based on the individual needs of each student identified as exceptional. Special education program services include learning support, emotional support, life skills support, and autistic support. Students identified as mentally gifted receive enrichment and accelerated programming as determined by their individualized education program plans. At the high school, advanced learners are provided additional learning opportunities through an array of honors and advanced placement classes.

Students are encouraged to participate in many school-sponsored activities for the purpose of developing special individual talents and interests as well as providing experiences in organized group activities. Interscholastic athletics as well as a variety of clubs and organizations represent co-curricular opportunities for students in grades 9-12.

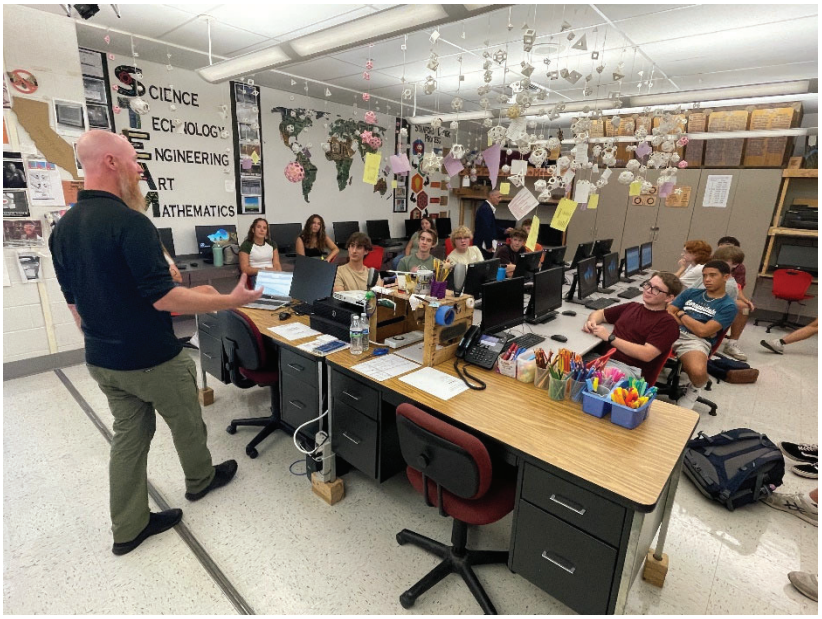
In 2003, the Middle States Association of Colleges and Universities evaluated the High School curriculum for the purpose of determining if the programs and services meet the needs of the local community. The final evaluation report characterized the High School "for their commitment to excellence in education as reflected in the high quality of programs and services you aim to achieve". In addition, the Pennsylvania Department of Education's audit of the District's K-12 curriculum concluded that, "The Owen J. Roberts School District has an extremely well-organized program of studies at all levels. This District is definitely a point of pride in Pennsylvania." The Board of Education, Administration, staff and community are committed to maintaining the quality of the District's educational program and its reputation for excellence.

Moreover, Standard and Poor's has developed an independent evaluation of school districts in Pennsylvania. In it, Standard and Poor's indicates "Relative to other school districts in Pennsylvania, Owen J. Roberts School District achieves well above-average student results with moderately above-average spending per student."

The Owen J. Roberts School District also provides staff development through curriculum development and evaluation for all teachers in appropriate subject areas and grade levels. Other professional development opportunities include conferences, stipends, course work and visitations to other schools. These in-service activities are scheduled as integral components of comprehensive professional growth plans to meet individual, building and District needs.

Area residents and representatives from the business and professional community are encouraged to become involved in a variety of school activities to enhance the educational programs for students in the District. Communications are strongly emphasized. Consequently, many volunteers donate their time and talents for the betterment of both the schools and the community. Examples of these educational partnerships include advisory committees appointed by the School Board such as the Feasibility Study Task Force, the Professional Education Committee, Parent Teacher Association (PTA) Council and Friends of the Arts. The Friends of the Arts, a local non-profit organization affiliated with the District, sponsor Art Goes to School, the Annual Craft Show and the Holiday House Tour.

A number of senior citizens are providing valuable assistance to teachers and students by lending a hand in classrooms. Businesses also contribute by sponsoring career day programs and college fairs as well as by making donations to the schools. Companies offer access to their resource libraries, participate in mentorships and provide employment for students. The melding of the diverse talents of the community with those of the professional staff is resulting in classrooms of the future that reach beyond the walls of buildings.



FUND STRUCTURE AND ACCOUNTING

The accounting system of the School District is organized on the basis of funds. Each fund is considered a separate accounting entity, with a set of self-balancing accounts that comprise its assets, liabilities and fund equity, revenues and expenditures or expenses, as appropriate. School District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund classifications used by the School District have been defined by generally accepted accounting standards that include three broad fund types: governmental, proprietary, and fiduciary.

Resources segregated into the Governmental Fund types are those used for the usual school services financed by local taxes, state subsidy and federal aid. The District uses three Governmental Funds: a General Fund, a Debt Service Fund, and a Capital Projects Funds. The General Fund is the operating fund of the School District. The Debt Service Fund is maintained to account for resources accumulated to provide for payment of principal and interest on long-term debt obligations of the District. Capital Project Funds are used to account for financial resources to pay for the renovation, acquisition or construction of major capital equipment and facilities. The Capital Projects Fund is restricted to expenditures for capital items and debt service.

Resources segregated into the Proprietary Fund category are those used to finance activities similar to those often found in the private sector. The activities are usually financed, at least partially, from a user charge. The District uses two Proprietary Funds: an Enterprise Fund (the Food Service Fund) and an Internal Service Fund. The Food Service Fund is used to account for all revenues, food purchases, costs and expenses pertaining to food service operations which are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost, including depreciation and indirect costs, of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The Internal Service Fund is used to account for the District’s health insurance benefits for its employees.

Resources segregated into the Fiduciary Fund are those held by the School District as a trustee for some other entity or group. The District uses one of the Fiduciary Fund types - Agency Funds. The Agency Fund is used to account for the receipts and disbursements of funds from student activity organizations. These organizations exist at the explicit approval of and are subject to revocation by the District’s governing body. This accounting reflects the District's agency relationship with the student activity organizations.

The District is legally required to adopt budgets for the General Fund, the Debt Service Fund, and the Capital Projects Fund. While not legally required, the District adopts budgets for the Proprietary Funds as a means to control expenses. The District is not required and does not adopt budgets for Fiduciary Funds. The General Fund budget, the Debt Service Fund budget, the Capital Projects Fund budget, the Enterprise (Food Service) Fund budget, and the Internal Service Fund budget are presented in this document.

FUND STRUCTURE – FUND LEVEL PERSPECTIVE

	Types of Funds		
	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance.	Activities the District operates similar to private businesses, such as food services.	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies.
Required financial statements	Balance Sheet	Statement of Net Position	Statement of Fiduciary Assets and Liabilities
	Statement of revenues, expenditures and changes in fund balance	Statement of revenues, expenses and changes in net position	Statement of changes in fiduciary net position
		Statement of cash flows	
Accounting basis and measurement focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.	All assets and liabilities both financial and capital, and short-term and long-term.	All assets and liabilities, both short-term and long-term.
Type of inflow/outflow information.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.	All revenues and expenses during the year, regardless of when cash is received or paid.

BASIS FOR MEASURING AVAILABLE REVENUE AND EXPENDITURES

The modified accrual basis of accounting is used for all governmental fund types and expendable trust and agency fund types. Under this system, revenues are recognized when susceptible to accrual - both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

Property taxes are recorded as assets when levied. Because the collection of those unpaid at the end of the fiscal year is not assured, they are recorded as deferred revenue rather than revenue. This deferred revenue becomes revenue in the fiscal year in which the taxes are collected. Property taxes collected within sixty days subsequent to year end are susceptible to accrual under the modified accrual basis of accounting and are recognized as revenue in the current year.

The accrual basis of accounting is utilized by the Proprietary Fund and the Fiduciary Fund. Under the accrual basis of accounting, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred.

CLASSIFICATION AND PRESENTATION OF REVENUE AND EXPENDITURES

The Pennsylvania Department of Education has adopted a system for the classification of revenue and expenditures based on generally accepted accounting standards for school entities. The system is used for budgeting, accounting, and financial reporting in compliance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB).

The classification and coding structure to record financial transactions under the accounting system provides for three basic types of activity: revenues and other financing sources; expenditures and other financing uses; and transactions affecting the balance sheet/statement of net position only. For each type of transaction, the specific account code is made up of a combination of dimensions. Each dimension describes one way of classifying financial activity.

As required by the Pennsylvania Department of Education, the District classifies revenues by fund and revenue source dimensions. Revenues are segregated into three sources: Local Sources, State Sources, and Federal Sources. Local sources include such receipts as property taxes and interest on investments. State sources consist of funding received by the District from the Commonwealth of Pennsylvania among which are funds to support the basic instructional program, special education services, and the transportation of students. Federal sources are those funds provided by the federal government, of which includes the Title I program for disadvantaged students.

The Department also requires the District to classify expenditures by a combination of dimensions. The required expenditure dimensions include: fund, function, object, funding source, and instructional organization. The function dimension is used to classify expenditures according to the principal purpose for which expenditures are made (e.g. Instruction and Support Services). As used in the expenditure classification system, the object dimension applies to the article purchased or the service obtained (e.g. Salaries, Fringe Benefits, Supplies and Equipment).

While not required, the District also classifies expenditures by operational unit, responsibility cost center, subject matter and job classification dimensions. The responsibility cost center dimension (e.g. instructional services and transportation) is used to classify expenditures by operational units defined by the District.

The District is legally required to prepare budgets at the fund, function and object level of classification. Accordingly, revenue and expenditures are presented herein at the level required by the Department of Education. The District also presents expenditures by responsibility cost center in this document since it is the classification system used to manage and control the resources provided for educational programs and services. A cross-classification of responsibility cost center expenditures by function and by object is also presented. This presentation provides management with meaningful perspectives on spending.

Revenue classifications and related descriptions are presented on pages 38 to 43. Expenditure classifications and related descriptions are presented on pages 44 to 56. These classifications are referred to throughout this document and represent a consistent budget and financial reporting process for the School District and for readers of this document.

REVENUE CLASSIFICATION

6000 LOCAL REVENUE SOURCES

Revenue produced within the boundaries of the District and available to the District for its use.

- **6111 Current Real Estate Tax**

  Revenue received from taxes assessed and levied upon real property. Include Clean and Green roll-back tax revenue.

- **6112 Interim Real Estate Tax**

  Taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

- **6113 Public Utility Realty Tax**

  Revenue received under terms of the Public Utility Realty Tax Act (Act 66 of 1970). Land and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state collects and then distributes a prescribed sum among local taxing authorities, and that payment of state tax is in lieu of local taxes upon utility realty.

- **6114 Payments in Lieu of Current Taxes - State/Local Reimbursement**

  Revenue received in lieu of taxes for property withdrawn from the tax rolls of the LEA for public housing, forest lands, game lands, water conservation or flood control. (This revenue is classified “From Local Sources” although payments may be received from Public Housing Authorities, the Department of Education, the Department of Environmental Resources, the State Game Commission or the County Commissioner.)

- **6151 Current Act 511 Earned Income Tax**

  Revenue earned under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income and reside within the taxing jurisdiction of the LEA.

- **6153 Current Act 511 Real Estate Transfer Tax**

  Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

- **6157 Current Act 511 Mercantile Tax**

  Revenue received under Act 511 for percentage assessment of gross receipts on wholesale and retail businesses. The tax is levied on any person engaged in one of the following businesses in a taxing district: wholesale dealers or dealers in goods, wares and merchandise, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold.

- **6411 Delinquent Real Estate Taxes**

  Revenue received from taxes assessed and levied upon real property, which have become delinquent.

- **6451 Delinquent Act 511 Earned Income Taxes**

  Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA, which have become delinquent.

REVENUE CLASSIFICATION
(continued)

- **6510 Interest on Investments and Interest-Bearing Checking Accounts**

  Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts. (Investments would include U.S. treasury bills, notes, savings accounts, certificates of deposit, mortgages, or other interest-bearing investments.)

- **6530 Realized/Unrealized Gains or Losses on Investments**

  Gains or losses realized from the sale of investments, as well as recognition of any changes in the fair value of investments. Note: losses on investments should be recorded as a negative revenue within this code.

- **6600 Food Service Revenue**

  Revenue from students or adults for dispensing food. All school entities will use the 6600 revenue codes in their Enterprise Fund.

- **6710 Admissions**

  Revenue from patrons of a school sponsored activity or student sponsored activity, such as a concert or athletic event. Revenues from student sponsored activities should be accounted for in either custodial fund or special revenue fund and are not to be commingled with revenue from school sponsored activities.

- **6830 Federal Revenue from Intermediary Sources**

  Revenue received through an entity acting as an agent of the Federal Government.

- **6910 Rentals**

  Revenues from the rental of school property which is being used for school purposes, and the net earnings from rents and leases of school property that is not being used for school purposes but is being held for future use or disposal. The credit to this account should include only receipts from flat rate rental charges not identifiable as an offset against expenditures.

- **6920 Contributions/Donations/Grants from Private Sources**

  Revenues from philanthropic foundations, private individuals or organizations for which no repayment or service is expected. Used within the governmental funds only.

- **6940 Tuition from Patrons**

  Revenue received from patrons for education provided by the LEA.

- **6980 Revenue from Community Services Activities**

  Revenue from community services activities operated by the LEA.

- **6990 Refunds and Other Miscellaneous Revenue**

  Revenue from local sources not classified elsewhere.

REVENUE CLASSIFICATION
(continued)

7000 REVENUE FROM STATE SOURCES

Revenue originating from Commonwealth of PA appropriations and directly disbursed to the recipient.

- **7111 Basic Education Funding - Formula**

  Revenue received from the Commonwealth of PA, in accordance with Act 35 of 2016, for the Basic Education Funding formula.

- **7144 Cyber Chart Transition**

  Revenue received by a school district from the Commonwealth of PA to reimburse school districts for the cost of tuition paid to cyber charter schools pursuant to section 2591.1 of the PA Public School Code.

- **7160 Tuition for Orphan and Children Placed in Private Homes**

  Revenue received from the Commonwealth of PA as tuition for children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Section 1305 and 1306 of the PA School Code.

- **7271 Special Education Funding for School Age Pupils**

  Revenue received from the Commonwealth of PA for expenditures incurred in instructing school age special education students.

- **7292 Pre-K Counts**

  Revenue received from the Commonwealth of PA for Pre-K Counts.

- **7311 Pupil Transportation Subsidy**

  Revenue received from the Commonwealth of PA for regular pupil transportation, and payments for board and lodging in lieu of transportation in accordance with sections 2541-2542 of the PA School Code.

- **7320 Rental and Sinking Fund Payments/Building Reimbursement Subsidy**

  Revenue received from the Commonwealth of PA as a payment for approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number.

- **7330 Health Services (Medical, Dental, Nurse, Act 25)**

  Revenue received from the Commonwealth of PA for health service expenditures. Payments are made in accordance with Section 2505.1 of the PA School Code and include revenue for medical, dental, nurse, and Act 25 health services, and feminine hygiene.

REVENUE CLASSIFICATION
(continued)

- **7340 State Property Tax Reduction Allocation**

  Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.

- **7505 Ready to Learn Block Grant**

  Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre-k and full-day kindergarten and other proven educational programs.

- **7599 Other State revenue Not Listed Elsewhere in the 7000 Series**

  Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre-k and full-day kindergarten and other proven educational programs.

- **7810 Basic Education Funding – Social Security**

  Revenue received from the Commonwealth of PA, in accordance with Act 16 of 2019, for the payment of School Employees' Social Security subsidy.

- **7820 State Share of Retirement Contributions**

  Revenue received for technology initiatives that allow the school to develop new information technology projects, such as additional or improved computer hardware, software, and network infrastructure. Revenues are recorded to the following sub-accounts.

8000 REVENUE FROM FEDERAL SOURCES

Revenue originating from the Federal government.

- **8390 Other Restricted Federal Grants-In-Aid Directly from the Federal Government**

  Revenue received directly from the Federal Government not specified elsewhere in the 8300 series of accounts.

- **8514 Title I – Improving the Academic Achievement of the Disadvantaged**

  Revenue received for the education of disadvantaged children under ESEA, Title I.

- **8515 Title II – Preparing, Training and Recruiting High Quality Teachers and Principals**

  Revenue received for the education of children under ESEA Title II.

- **8516 Title III – Language Instruction for Limited English Proficient and Immigrant Students**

  Revenue received for the education of children under ESEA, Title III.

- **8517 Title IV – 21st Century Schools**

  Revenue received for the education of children under ESEA, Title IV.

REVENUE CLASSIFICATION
(continued)

- **8741 Elementary and Secondary School Emergency Relief Fund (ESSER)**

  Elementary and Secondary School Emergency Relief Fund (ESSER) Emergency relief funds authorized by the CARES Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

- **8742 Governor's Emergency Education Relief Fund (GEER)**

  Emergency relief funds authorized by the CARES Act disbursed under the direction of State governors to address the impact of COVID-19.

- **8743 ESSER II – Elementary and Secondary School Emergency Relief Fund**

  Emergency relief funds authorized by the CRRSA Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

- **8744 ARP ESSER (ESSER III) – Elementary and Secondary School Emergency Relief Fund**

  Elementary and Secondary Emergency Relief Funds authorized by the ARP Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

- **8749 Other CARES Act, ARP Act, CRRSA Act, and ARP Act Funding**

  CARES Act, CRRSA Act, and ARP Act funding not specified elsewhere in the 8700 series of accounts. Examples include Higher Education Emergency Relief Fund (HEERF), Paycheck Protection Program (PPP), HSSAP, Pre-K Counts Cares, ARP funding for COVID related leave, and Covid-19 funded Safety and Security grants disbursed by PCCD other than those funded with ESSER.

- **8751 ARP ESSER Learning Loss**

  Funds authorized by the ARP Act for the implementation of evidence-based interventions aimed specifically at addressing learning loss.

- **8810 School Based ACCESS Medicaid Reimbursement Program (SBAP) Reimbursements (ACCESS)**

  SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are processed through Public Consulting Group. Reimbursable services include, but are not limited to, occupational therapy, physical therapy, and psychological counseling. Payments for SBAP costs come from the Department of Education (PDE) through the completion of the PDE-352 ACCESS Funds Request Form.

9000 OTHER FINANCING SOURCES

Other financing sources include governmental fund general long-term debt proceeds, interfund transfers-in, proceeds of fixed asset dispositions and other transfer-in and receipts.

- **9120 Proceeds from Refunding of Bonds/Notes**

  Proceeds that represent monies received due to the refunding of bond or note issues only in the year of the issuance.

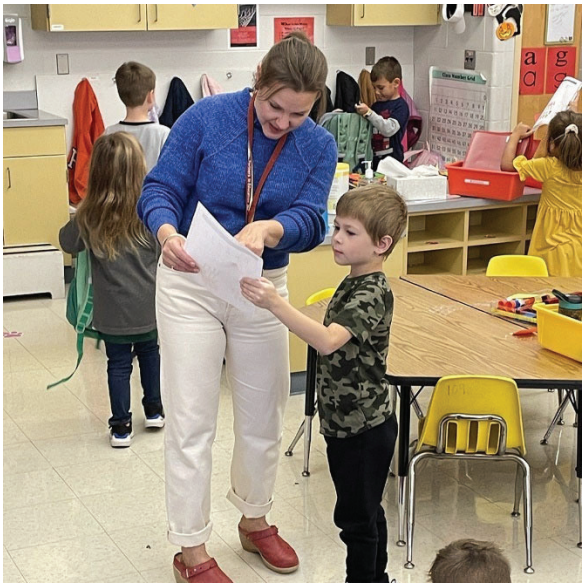
REVENUE CLASSIFICATION
(continued)

- **9300 Interfund Transfers - In**

  Proceeds received from another fund that will not be repaid and for which goods or services were not provided by the receiving fund.

- **9400 Sale or Compensation for Loss of Fixed Assets**

  Monies received from the sale of, or compensation for the loss of fixed assets.





EXPENDITURE CLASSIFICATION BY FUNCTION

The District uses five major functional classifications to record and control financial transactions. However, expenditures are not charged directly to these major functional categories described below but to subaccounts or subfunctions that provide a more detailed classification of expenditures.

1000 INSTRUCTION

Activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location and in other learning situations. It may also be provided through some other approved medium. Included in this function are the salaries for teachers and assistants of any type that provide support for the instructional process. Also included in this function are equipment and supplies directly related to instruction and the instructional process.

- **1100 Regular Programs – Elementary/Secondary**

  Elementary and Secondary programs include activities designed to provide students (grades K through 12) with the learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

- **1200 Special Programs – Elementary/Secondary**

  Activities designed primarily for students having special needs. These special programs include services for the gifted, learning disabled and physically handicapped students.

- **1300 Vocational Education**

  Pennsylvania Department of Education approved programs designed to prepare students to pursue occupational fields including agriculture, business, distribution, health, home economics and trade and industry.

- **1400 Other Instructional Programs – Elementary/Secondary**

  Elementary and Secondary programs that provide students (grades K through 12) with learning experiences not included in the regular, special education or vocational education programs. This includes the Summer School Program, Homebound Instruction, Driver Education Classroom Instruction, Federal Instructional Programs, and Navy Junior ROTC Program.

- **1700 Higher Education Programs for Secondary Students**

  Instructional programs for secondary education students attending an institution of higher education that offers college instruction.

2000 SUPPORT SERVICES

Services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction. Support services exist to sustain and enhance instruction, rather than entities within themselves. They include such services as: pupil personnel, guidance, psychology, library, health, attendance, and transportation.

EXPENDITURE CLASSIFICATION BY FUNCTION
(continued)

- **2100 Support Services - Students**

  Activities designed to assess and improve the well-being of students, to supplement the teaching process and meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended and Chapter 7 of the State Board of Education Regulation. This includes the Director of Pupil Services, guidance counselors and psychological services.

- **2200 Support Services - Instructional Staff**

  Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. These activities include audio-visual/multi-media services, library operations, curriculum development and staff development.

- **2300 Support Services - Administration**

  Activities concerned with establishing and administering policy in connection with the operation of the LEA. It also includes the services of those professional, independent, and separate agencies or individuals that are elected, appointed, or retained to assist in the administration including the Board Treasurer, attorneys, accounting services and tax collection services.

- **2400 Support Services - Pupil Health**

  Physical and mental health services which are not direct instruction. Included are activities that provide students and staff with appropriate medical, dental, and nursing services as required by the state.

- **2500 Support Services - Business**

  Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

- **2600 Operation and Maintenance of Plant Services**

  The activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair.

- **2700 Student Transportation Services**

  Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation cost only for trips between home and school and from school to school.

- **2800 Support Services - Central**

  Activities, other than general administration, which support each of the other instruction and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

EXPENDITURE CLASSIFICATION BY FUNCTION
(continued)

- **2900 Other Support Services**

  All other support services not classified elsewhere in the 2000 series. This includes amounts paid for Intermediate Unit (IU) general operating support payments and pass-through funding.

3000 OPERATION OF NON-INSTRUCTIONAL SERVICES

Activities concerned with providing non-instructional services to students, staff or the community. Expenditures accounted for in this function include student activities and community services such as the operation of the Community Swim Program.

- **3100 Food Services**

  Those activities concerned with providing food to students and staff in school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. LEAs that charge students/staff for meals/snacks, whether utilizing school staff or a contracted service, must account for the food service activities in an Enterprise Fund rather than in the General Fund.

- **3200 Student Activities**

  School sponsored activities, under the guidance and supervision of the LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, speech and debate, and peer counseling. Also, student activities involve the athletic program, which provides competition between schools.

- **3300 Community Services**

  Those activities concerned with providing recreation for the community as a whole. Included is the Community Swim Program. The cost of this program is offset by charges to members of the community using the pool.

4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES

Represent Capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings, construction, remodeling, additions, and improvement to buildings, initial installation, replacement or extension of service systems and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

- **4100 Site Acquisition Services – Original and Additional**

  Costs incurred to purchase land and make initial improvements to new land acquisitions. Expenditures to be recorded here include the purchase price of the land, settlement costs, transfer fees, demolition, grading, survey, paving, sealing, lighting and all other professional fees associated with the purchase.

- **4200 Existing Site Improvement Services**

  Costs incurred to improve existing land and land improvements, which are non-routine and extraordinary costs incurred to improve or maintain existing sites.

EXPENDITURE CLASSIFICATION BY FUNCTION
(continued)

- **4300 Architecture and Engineering Services/Educational Specification Development – Original and Additional**

  Cost incurred for the activities of architects and engineers related to acquiring and improving sites and improving buildings. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development. Charges are made to this account only for those preliminary activities, which may or may not result in additions to the LEA's property.

- **4400 Architecture and Engineering Services/Educational Specifications - Improvements**

  Costs incurred for the activities of architects and engineers related to existing site improvement and existing building improvement services. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of the improvements services. These specifications are interpreted to the architects and engineers in the early stages of blueprint development. Charges are made to this account only for those preliminary activities, which may or may not result in improvements to the LEA's property.

- **4500 Building Acquisition and Construction Services – Original and Additional**

  Costs incurred to purchase or construct buildings, additions to buildings, and original or additional installation or extension of service systems and built-in equipment.

- **4600 Existing Building Improvement Services**

  Capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to maintain or improve buildings, service systems and other built-in equipment.

5000 OTHER EXPENDITURES AND FINANCING USES

Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include transfers of monies from one fund to another and budgetary reserve.

- **5100 Debt Services/Other Expenditures and Financing Uses**

  This function is used to record and accumulate costs representing payments on general long-term debt principal and interest. It also includes the recognition of all refunds of prior year revenues and receipts including deductions taken from the basic education subsidy to adjust for prior year audits and subsidy calculation changes.

- **5200 Interfund Transfers - Out**

  This function provides for funds to be transferred from one fund to another fund without expectation of repayment. Transfers from the General Fund are budgeted to fund the Capital Projects Fund; to fund the Internal Service Fund; and to fund the Debt Service Fund in order to meet the District's debt service payments for both principal and interest. (Transfers are not recorded in this account, but to the appropriate subaccounts).

EXPENDITURE CLASSIFICATION BY FUNCTION
(continued)

- **5900 Budgetary Reserve**

  In accordance with Board policy, the District maintains a budgetary reserve account in the amount of one percent of budgeted expenditures in order to provide for operating contingencies. Expenditures may not be made through the budgetary reserve, but only against the line items which appear throughout the appropriations. An amount equal to the expenditure shall be transferred from the budgetary reserve into the appropriate line item. The Board of School Directors shall approve each transfer.



EXPENDITURE CLASSIFICATION BY OBJECT

The District uses nine major object classifications to record and control financial transactions. However, expenditures are not charged directly to these major object categories described below but to subaccounts or subobjects that provide a more detailed classification of expenditures.

- **100 Personnel Services - Salaries**

  Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This included gross salary for personnel services rendered while on the payroll of the LEA.

- **200 Personnel Services – Employee Benefits**

  Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services. Fringe benefits include health insurance, retirement plans, Social Security, life insurance, unemployment compensation and workers' compensation.

- **300 Purchased Professional and Technical Services**

  Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors, etc. This classification also includes fees paid to the Chester County Intermediate Unit for special education services and alternative regular education services.

- **400 Purchased Property Services**

  Services required to operate, repair, maintain, and rent property owned and/or used by the LEA. Such costs include housekeeping, lawn care, maintenance, repairs, and snow removal.

- **500 Other Purchased Services**

  Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services. Such services include those for contractual agreements to transport students, the cost of student field trips, postage, printing and binding, travel, the cost of tuition at approved private schools for special education programs, costs incurred to educate adjudicated or court placed children, liability insurance and telephone costs. This category also includes the District's share of operational costs of the Technical College High School – Pickering Campus and the cost of general and administrative services received from the Chester County Intermediate Unit.

- **600 Supplies**

  Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrications or incorporation into different or more complex units or substances. Such costs include textbooks, software, and periodicals, instructional supplies and materials, general and office supplies, custodial supplies, medical supplies, maintenance and transportation materials and energy costs for electricity and heating.

- **700 Property**

  Expenditure for the acquisition of fixed/capital assets. Such expenditures include initial equipment, additional equipment, and the replacement of equipment.

EXPENDITURE CLASSIFICATION BY OBJECT
(continued)

- **800 Other Objects**

  Amounts paid for expenditures not otherwise classified in the foregoing objects. Such expenditures include dues and fees and contingency (budgetary reserve).

- **900 Other Uses of Funds**

  This series of codes is used to classify transactions which are not recorded as expenditures to the District but require budgetary or accounting control. These include General Fund transfers to the Capital Projects Fund, the Internal Service Fund and the Debt Service Fund.



EXPENDITURE CLASSIFICATION BY RESPONSIBILITY COST CENTER

For management purposes, the General Fund Budget is segregated into twenty-seven separate Responsibility Cost Center Budgets, which are grouped into six types of Cost Centers. The Responsibility Cost Center Budgets are the responsibility of individual site managers. Each Responsibility Cost Center has been developed on the basis of location, management control and fiscal responsibility, and each cost center is administered by either a Building Principal, a Central Office Administrator, a District Director, or the Superintendent. A responsibility cost center budget, especially the individual school budgets, may include several different functional areas. Personnel costs (salaries and benefits), which are not accounted for in the individual cost center budgets, are managed by the Director of Business & Operations.

INSTRUCTIONAL COST CENTERS

Instructional cost centers include funds budgeted for those activities directly attributed to a program of instruction at each elementary school and secondary school building within the District.

- **East Coventry Elementary School**

  East Coventry Elementary School is a K-6 elementary school with a projected enrollment of 569 students for the 2026-27 school year. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. The building principal is responsible for the cost center budget.

- **French Creek Elementary School**

  French Creek Elementary School is a K-6 elementary school with a projected enrollment of 506 students for the 2026-27 school year. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. The building principal is responsible for the cost center budget.

- **North Coventry Elementary School**

  North Coventry Elementary School is a K-6 elementary school with a projected enrollment of 558 students for the 2026-27 school year. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. The building principal is responsible for the cost center budget.

- **East Vincent Elementary School**

  East Vincent Elementary School is a K-6 elementary school with a projected enrollment of 542 students for the 2026-27 school year. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. The building principal is responsible for the cost center budget.

EXPENDITURE CLASSIFICATION BY RESPONSIBILITY COST CENTER
(continued)

- **West Vincent Elementary School**

  West Vincent Elementary School is a K-6 elementary school with a projected enrollment of 546 students for the 2026-27 school year. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. The building principal is responsible for the cost center budget.

- **Owen J. Roberts Middle School**

  Owen J. Roberts Middle School is a 7-8 middle school with a projected enrollment of 806 students for the 2026-27 school year. There is one principal and one assistant principal in the middle school. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. The principal is assigned responsibility for the cost center budget.

- **Owen J. Roberts High School**

  Owen J. Roberts High School is a 9-12 secondary school with a projected enrollment of 1,748 students for the 2026-27 school year. In addition to the regular and special instruction programs, high school students may choose from several vocational education programs. There is one principal and two assistant principals in the high school. Funds are allocated to the building budget in the following areas: general instructional supplies and textbooks, teacher conferences, field trips, equipment maintenance, new and replacement equipment, audio-visual equipment maintenance, library books and for postage, supplies and other expenses of the principal's office. One of the assistant principals is assigned responsibility for the cost center budget.

INSTRUCTIONAL SUPPORT COST CENTERS

Instructional support cost centers include funds budgeted for services which provide administrative, technical (guidance and health), and logistical support to facilitate and enhance instructional programs of the District.

- **Pupil Services**

  The Pupil Services budget includes all those accounts pertaining to educational services purchased from other districts, special education programs and transportation provided by the Chester County Intermediate Unit, vocational technical school tuition, and home instruction expenditures. Also included are activities designed to assess and improve the well-being of students, such as guidance and psychological services and student attendance services. The Director of Pupil Services is responsible for the cost center budget.

- **Pupil Health Services**

  The Pupil Health Services budget provides for physical and mental health services, which are not part of curriculum and instruction, including purchased medical, dental and nursing services and supplies and equipment for use by the school nurses. The Director of Pupil Services is responsible for the cost center budget.

EXPENDITURE CLASSIFICATION BY RESPONSIBILITY COST CENTER
(continued)

- **Staff Services**

  The Staff Services budget includes accounts for intra-district travel by the instructional staff and those activities concerned with maintaining an efficient staff for the District, such as recruiting and placement and noninstructional inservice. The Director of Human Resources is responsible for the cost center budget.

- **Staff Development**

  The Staff Development budget provides for activities designed to contribute to the professional growth and competence of the instructional staff. These activities include workshops, demonstrations, and inservice courses. The Assistant Superintendent is responsible for the cost center budget.

- **Curriculum Development**

  The Curriculum Development budget provides for activities designed to assist teachers in developing the curriculum and preparing and utilizing special curriculum materials. This budget also includes funds to support the use of technology in the educational program. The Assistant Superintendent is responsible for the cost center budget.

ADMINISTRATIVE SUPPORT COST CENTER

Administrative support cost centers involve funds budgeted for activities concerned with establishing and administering District policy, accounting systems and technology systems, and disseminating educational and administrative information to students, staff and the general public.

- **Board/Executive Services**

  The Board/Executive Services budget contains funds for professional services, such as legal and auditing fees, postage, supplies, and travel expenses of the School Board and Superintendent, and dues and fees of the School Board and the Superintendent. The Superintendent is responsible for the cost center budget.

- **Public Relations/Communications**

  The Public Relations/Communications budget contains funds for professional services, such as graphics design, postage, advertising costs, supplies and professional development costs. The Director of Communications is responsible for the cost center budget.

- **Technical Services**

  The Technical Services budget contains funds for maintenance of all instructional and noninstructional computer equipment, supplies for the administrative network and peripherals, and purchases of new and replacement computer equipment. Also in this budget are costs of maintaining and operating the District telephones and telephone service charges. The Director of Technology is responsible for the cost center budget.

EXPENDITURE CLASSIFICATION BY RESPONSIBILITY COST CENTER
(continued)

- **Business Services**

  The Business Services budget provides funds for the operating expenses of the Business Office, including paper and supplies for the District Office copy machine and postage and supplies for the District Office postal machine. Also included in this budget are tax collection services, debt service, property and liability insurance, fund transfers, and the budgetary reserve. The budgetary reserve is not an expenditure function, but is a budgetary account used to provide for operating contingencies over which control is impossible regardless of the care with which the budget is prepared. Amounts are transferred, with Board approval, into the proper expenditure functions and may result from receipt of unexpected offsetting federal, state or local grant revenue, or reimbursement of casualty losses. The Director of Finance is responsible for the cost center budget.

STUDENT TRANSPORTATION SERVICES, PLANT SERVICES, AND SECURITY SERVICES

Student transportation services, plant services, and security services include funds budgeted for the conveyance of students to and from school, as provided by state and federal law. It includes transportation costs only for trips between home and school. The cost center type also includes funds budgeted for keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in proper working condition and state of repair. The well-being and safety of students and staff fall under this cost center type.

- **Transportation**

  The Transportation budget provides funds for transporting 5,660 public school students and approximately 500 private, Approved Private Schools (APS), and Early Intervention school students, a total of 6,160 students, in accordance with Pennsylvania law, to approximately 3,000 bus stops, logging over 9,600 miles daily, 1,720,000 miles per school year. The District contracts for 98 buses transporting resident school students to and from the District's seven public schools and 68 private, Charter, APS, Early Intervention, and parochial schools, of which 65 are outside the District's borders. The District purchases 140,000 gallons of diesel fuel for use in all contracted vehicles. The budget also includes 30,000 gallons of gasoline and auto liability insurance costs for all District vehicles. The Director of Transportation is responsible for the cost center budget.

- **Building/Plant Services**

  The Building/Plant Services budget provides for the annual supplies, materials, and professional service needs of the Facilities Department, to support all the maintenance and housekeeping functions. In addition, all utilities, the routine repair and maintenance of existing building equipment, normal grounds maintenance and emergency snow and ice removal are also managed through this budget. The District maintains nearly 1.1 million square feet of building space inclusive of seven school buildings, two administration buildings, and a District Service Center and more than 200 of the 377.9 acres owned are maintained as lawns, play fields with support buildings, and paved surfaces. The Director of Facilities is responsible for the cost center budget.

- **Security Services**

  The Security Services budget provides for purchased supplies and equipment for the Owen J. Roberts School District Security Department and School Police. The Owen J. Roberts School District Security Department and School Police are dedicated to preserving the well-being and safety of every student, teacher, administrator and school employee in the District. The Chief of Police/Director of Security and Safety is responsible for the cost center budget.

EXPENDITURE CLASSIFICATION BY RESPONSIBILITY COST CENTER
(continued)

OTHER DISTRICT PROGRAMS

Other District programs cost centers include funds budgeted for other programs of the District, both instructional and community oriented, that are not included in any of the above cost centers.

- **OJR Cyber Programs**

  The OJR Cyber Programs budget contains salaries and benefits for OJR faculty teaching courses in the OJR Program of Studies to students seeking a virtual/online educational program at the High School level. Courses in the OJR Program of Studies that are not available online with high school faculty will be facilitated by teachers from Brandywine Virtual Academy (BVA) run by the Chester County Intermediate Unit. Also, OJR will utilize BVA for all Elementary and Middle School students seeking a virtual/online education.

- **Federal Programs**

  The Federal Programs budget is based on known allocations from the federal government for the ESEA Title I, Title II A –Improving Teacher Quality, Title III – Language Instruction for Limited English Proficient and Immigrant Students, and Title IV – 21st Century Schools. A revenue amount is provided equal to the expenditure amount. Other federal program funds received by the District include, Naval Junior Reserve Officers' Training Corp (NJROTC), Individuals with Disabilities Act, Part B (IDEA-B), PCCD Mental Health grant, and SBAP (ACCESS) reimbursements. The Compliance Coordinator is responsible for this cost center budget.

- **Athletics**

  The Athletics budget involves the costs of the Athletic program. School sponsored activities, under the guidance and supervision of the School District's staff, designed to provide student such experiences as motivation, enjoyment, improvement of skills, and competition between schools. The Athletic Director is responsible for this cost center.

- **Kinder Camp**

  The Kinder Camp budget contains salaries and benefits for teachers and aides, instructional supplies, and mailing costs for the program. The program is open to all Kindergarten students in the District to orient them to the school setting. The Assistant Superintendent is responsible for the cost center budget.

- **Jump Start**

  The Jump Start budget contains salaries and benefits for teachers, aides, and student assistants, instructional supplies, and mailing costs for the program. The program provides academic support in reading and mathematics for qualifying students for two weeks in the summer. The Assistant Superintendent is responsible for the cost center budget.

- **Community Swim**

  The Community Swim Program is operated for the community utilizing the Middle School swimming pool. Four programs are offered throughout the year encompassing a variety of aquatic activities. Instructor, pool supervisor and lifeguard salaries and benefits as well as pool supplies are charged to these accounts and are offset by charges to the public. The Community Swim Program is exclusively for residents of the Owen J. Roberts School District. The Director of the Community Swim Program is responsible for this cost center.

EXPENDITURE CLASSIFICATION BY RESPONSIBILITY COST CENTER
(continued)

PERSONNEL COSTS

Personnel costs include amounts budgeted for personnel services rendered by employees of the District.

- **Salaries/Benefits**

  The Salaries and Benefits budget contain all those salary and benefit costs not accounted for elsewhere in the Responsibility Cost Centers Budget Summary. The Director of Business & Operations is responsible for the cost center budget.

- **Contracted Substitute Services**

  The Contracted Substitute Services budget accounts for third-party contracted substitute educational services. The Director of Human Resources is responsible for the cost center budget.





SIGNIFICANT LAWS THAT AFFECT THE BUDGET AND FISCAL ADMINISTRATION

The Pennsylvania Public School Code of 1949, as amended, gives local Boards the authority to conduct the financial affairs of the District. The School Code contains provisions that require the Board to perform certain acts (mandatory), provisions that provide discretion to the Board to either act or refrain from acting (permissive), and provisions where the Board is prohibited from acting either in total or until certain conditions have been satisfied (prohibited). The School District is also subject to statutes of the Commonwealth such as the Municipal Code, the Fiscal Code, and other laws that apply to governmental entities.

Budget Statutes

The School Laws of Pennsylvania, as enacted by the Commonwealth legislature, mandate that public school districts approve an annual budget on the modified accrual basis of accounting for the operation of Governmental Funds (the General Fund and the Special Revenue Funds) prior to the start of the fiscal year. Section 687 of the School Code requires that a proposed budget be prepared at least thirty days prior to adoption of the budget for the following fiscal year in a format stipulated by the Department of Education. The format requires that revenues and expenditures be presented by function and object classification.

The School Code also mandates that the proposed budget be available for public inspection at least twenty days prior to the date set for adoption. Districts are also required to provide notice prior to any final action on the budget. The “Notice of Proposed Budget” must be published at least once in a newspaper of general circulation within the community at least ten days before the adoption of a final budget. The notice must include the time and place of the meeting at which the final budget will be adopted and a statement that the proposed budget is available for public inspection.

The actions for final adoption of the budget and the necessary appropriations required to put it into effect must be voted on at a duly advertised public meeting. Section 508 of the School Code requires a majority vote of the Board of School Directors to adopt the annual budget and to levy and assess taxes. The vote must be by a duly recorded (roll call) vote that records how each member voted. Failure to have five affirmative votes renders action of the Board of Directors void and unenforceable. Failure to adopt a budget by July 1 causes the District to lose authority to expend funds.

Within fifteen days after adoption of the budget, a certified copy of the adopted budget must be provided to the Department of Community Affairs in conformance with section 687 of the School Code. Section 687 of the School Code also prohibits deficit financing in public schools. Accordingly, the total amount of the adopted budget may not exceed the amount of funds, including the proposed annual tax levy and state appropriations, available to the District.

The Commonwealth has established a mandatory accounting system that must be used by every school entity that is based on Generally Accepted Accounting Principles (GAAP) for governmental units. GAAP is consistent with state and federal laws. The accounting system provides for the establishment of Governmental Funds including a General (Operating) Fund, a Debt Service Fund, and a Capital Projects Funds. The legal authority for the operation of the Capital Projects Fund is specifically provided in Section 2932 of the Municipal Code. Monies in the Capital Projects Fund must be kept in a special fund or account, separate and apart from any other fund. All interest earnings from the investment of Capital Projects funds must be paid into the Capital Projects Fund as set forth in Section 2932 of the Municipal Code.

The monies in the Capital Projects Fund may be expended only for capital improvements and for replacement of and or additions to public works and improvements, and for deferred maintenance thereof, as approved by the Board of School Directors. Specific projects must be identified, together with the year of proposed completion.

Under Section 2932 of the Municipal Code, the Board of Directors may authorize transfers from the General Fund into the Capital Projects Fund from a one mill levy of general taxes designated for the purpose of this fund. Additional monies in the Capital Projects Fund may consist of: (a) monies transferred into the Capital Projects Fund during any fiscal year from appropriations made for any particular purposes which may not be needed; and (b) surplus monies in the General Fund of the treasury of the District at the end of any fiscal year.

Bidding and Purchasing Statutes

School Boards are required under Section 801 of the Public School Code to purchase and provide all furniture, equipment, textbooks, school supplies and other items for the use of the District to maintain the educational environment. Section 807.1 (as amended by Act 97 of 2011 and adjusted by the Consumer Price Index (CPI) for 2022) sets forth the requirement for competitive bidding at $23,800 or more. However, any purchase of $12,900 but less than $23,800 requires three price quotations under Section 807.1.

District purchases of $23,800 or more require public notice by advertisement once a week for three weeks in not less than two forms of general circulation, including news media and web media. The Board must accept the lowest responsible bid (where kind, quality and material are equal). Boards may reject any and all bids or select a single item from any bid.

Section 521 of the School Code permits purchases to be made through intergovernmental cooperative agreements (joint purchase agreements). School entities may also “piggy-back” on state or other government contracts following the appropriate legal requirements. Even though purchasing may require competitive bidding, Boards may establish reasonable criteria such as color, unit/size, or any other reasonable criteria specific to the District’s needs. The School Code also provides for the exemption of several items from competitive bids. The exceptions include but are not limited to: globes, maps, textbooks, educational films, music supplies, and teacher demonstration devices. Services are also excluded from the competitive bidding requirement but school districts may choose to bid service agreements and contracts.

Cash Management and Investments Statutes

Section 440.1 of the Public School Code permits the investment of funds in (a) United States Treasury bills; (b) short-term obligations of the United States Government or its agencies or instrumentalities; (c) obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America; (d) obligations of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth; (e) obligations of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision; or (f) deposits in savings accounts, time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and, for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.

Payment of Financial Obligations

Section 439 and 607 of the Public School Code provide direction on the payment of financial obligations. Section 439 requires that all payments be approved by the Board of School Directors. An order to pay must be signed directly or through facsimile signature by the Board president. Bills may be paid prior to Board approval for certain conditions that include the receipt of a discount or the avoidance of a late charge or due to other advantages that may accrue to the District such as increased interest income through proper cash management. Section 607 requires that proper school orders be drawn prior to payment, that there be sufficient funds in the treasury and that a separate order be drawn for each account or payment. Boards are also permitted to establish policy regarding process and procedures for the disbursements of school funds including such matters as payments prior to Board approval.

The Fiscal Code of the Commonwealth (as amended by Act 138 of 1994) also requires political subdivisions, including school entities, to pay interest penalties to certain qualified small businesses for regular, every day, normal goods and services when payments are more than fifteen days past due. Past due is defined as the terms for payment as specified in the contract or thirty days after receipt of a proper invoice.

The Public Works Contract Regulation Law (as amended by Act 142 of 1994) regulates the payment to contractors and subcontractors working on public construction projects. Under the law, school districts are required to make payment or incur interest penalties, to contractors and subcontractors within twenty days after delivery of the invoice unless other terms are set forth in contract documents to which school districts must adhere or incur interest penalties.

Construction of Facilities

Boards are charged with the requirement to provide the necessary grounds and suitable buildings to accommodate all school-age children in the district. This authority also includes the renovation and expansion of existing facilities. In most cases, school districts seeking state reimbursement are required to participate in PlanCon, an acronym for the Pennsylvania Department of Education's Planning Construction Workbook. The process involves a number of phases, beginning with a definition of the project and justification of its need. Succeeding steps include: site approval; estimated project cost data; architectural reviews; cost data based on actual bids; and finally, approval of the bond issue or other funding mechanism. Specific requirements are detailed in regulations adopted by the State Board of Education and in standards promulgated by the Pennsylvania Department of Education.

School Boards are required by Act 34 of 1973 to conduct public hearings. A second hearing is required if the bids received for a construction project exceed the initial Department of Education approved estimates by eight percent. Act 34 is also referred to as the "Taj Mahal Law," because it requires voter approval of any building project that exceeds per-pupil cost figures that are revised annually to reflect changes in the cost of living. Alterations to existing buildings are excluded from this requirement. School buildings may be financed in a variety of ways that include: local authority, state authority, general obligation bonds or local funds.

Audits of Financial Records

All school districts are required to have an annual audit of financial records. The audit must be completed by an independent certified public accountant. Such audit must be prepared in accordance with Generally Accepted Accounting Principles (GAAP) to ensure consistency. Completion of the audit and issuance of the audit report marks the end of the budget cycle for a single year.

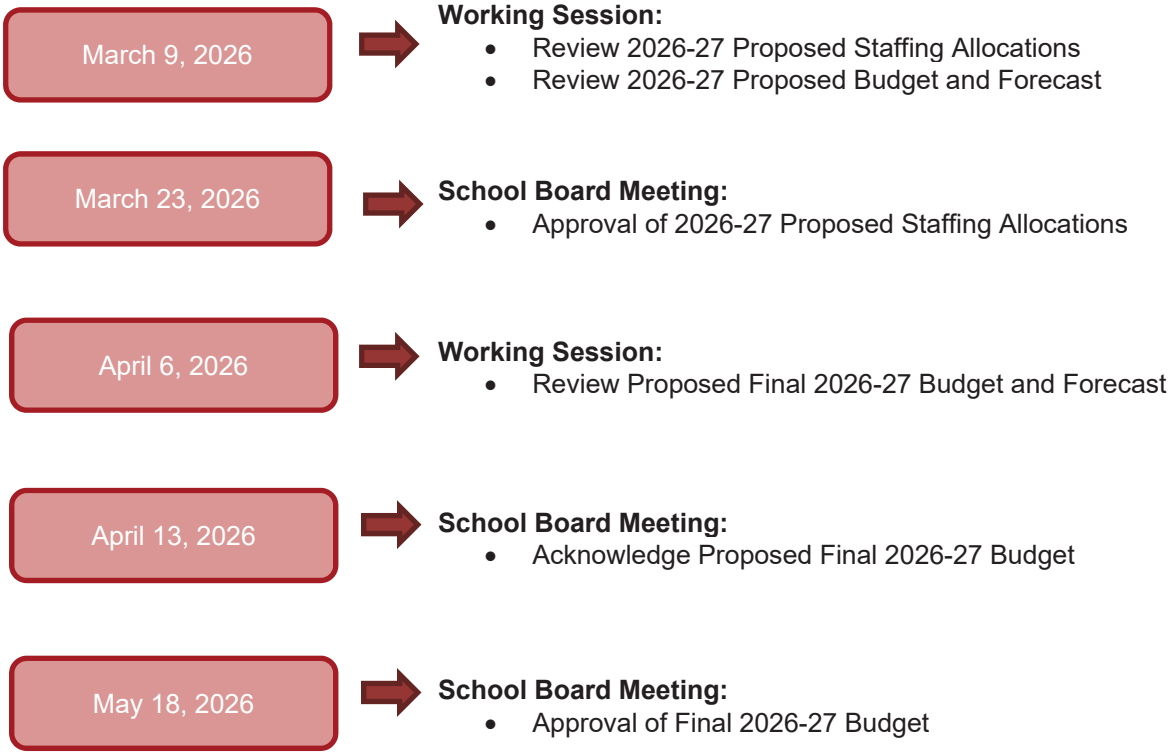
In addition to the requirement of an annual audit, Section 2553 of the Public School Code requires the comptroller of the Department of Education to perform regular audits and field audits and may, at his or her discretion, perform special audits to verify receipts and expenditures. Such audits are usually limited to specific use of program funds given for state and federal projects.

The state Fiscal Code requires the Auditor General's office to audit the accounts and records of all school districts. Examination is made by the Auditor General of receipts and expenditures related to state payments for public education. The purpose is to verify that the monies received from the Commonwealth were properly paid and that the District properly complied with all laws and regulations.

The Bureau of School Audits of the Auditor General's office has also published specific guidelines for the audit of student activity funds (Agency Funds). The objectives are to ensure that basic internal controls are established for effective management of the organization; that all cash intended for the organization is received, promptly recorded, reconciled, and kept under adequate security; that cash is disbursed only upon proper authorization, for valid purposes, and is properly recorded; that purchases and accounts payable are supported by appropriate documentation, promptly paid and properly recorded; and that inventory is appropriately safeguarded and properly recorded.

Budget Timeline Overview

October/November 2025	Begin Preparing Preliminary 2026-27 draft Summary Budget and Forecast
November 10, 2025	**Working Session:** • Review 2026-27 Act 1 Budget Timeline
December 15, 2025	Sterling Act Tax Credit Certification Deadline
December 31, 2025	Homestead Notice Mailing Deadline (New Homesteads)
January 12, 2026	**Working Session:** • Review 2026-27 Proposed Enrollment Forecast • Review Accerlerated Budget Opt-Out Resolution stating District will not raise the rate of any tax by more than the Index (3.5%)
January 26, 2026	**School Board Meeting:** • Acknowledge Receipt of 2026-27 Enrollment Forecast • Review Accelerated Budget Opt-Out Resolution stating District will not raise the rate of any tax by more than the Index (3.5%)
January/February/ March 2026	Superintendent and Director of Business & Operations Internal Budget Meetings with Cost Center Managers (Principals and District-wide Department Administrators)
March 2, 2026	**Finance/Buildings & Grounds Committee Meeting:** • Review Proposed 2026-27 Istructional and Operational Cost Center Budgets • Review Proposed 2026-27 Capital Budget and Forecast



SIGNIFICANT BOARD POLICY AND PROCEDURES THAT AFFECT THE BUDGET

The Board of Directors is an extension of the State Legislature with the responsibility to provide for a thorough and efficient education for the students of the Commonwealth based on local control of community schools. To accomplish this responsibility, the Board of Directors is granted authority through the Public School Code and the Pennsylvania constitution to establish policy for the operation of the school system. Policies are plans and procedures that are developed to provide guidelines for desired actions. The School District has a number of policies that direct the budget development and budget management process, the most important of which are discussed below.

Operating Budget Policy

The operating budgets will be prepared within the context of the overall financial objective of the District to provide for high quality programs and services that meet the educational needs of students within the ability of the taxpayers of the community to provide the financial resources.

The Board of Directors has adopted a strategic financial objective to limit increases in the property tax rate to increases in the State Index for operations (less capital costs). The Board's broader goal is to provide the best possible education for students while minimizing the impact on taxpayers who provide funding for District programs and services.

The operating budgets of the District will be formulated such that current revenues and current expenditures are balanced on an annual basis. The District will avoid budgetary procedures such as postponing or deferring current expenditures and advancing or accruing future revenues in order to balance the operating budget. The District recognizes that such procedures do nothing more than help meet immediate needs at the expense of increased future obligations and reduced future financial resources.

The District will also refrain from refunding short-term debt unless there is a significant present value financial advantage to the transaction.

The District will continue to maintain an interactive on-line budgetary accounting information system that is employed as a management control device to administer the spending plan. The data in the budgetary accounting information system will be utilized to prepare management reports for fiscal control and to prepare reports for the Board of Directors that compare actual revenues and expenditures to budget amounts.

The budget will be administered within applicable local, state and federal laws. Accordingly, the District will not obligate funds in excess of the approved financial plan unless the Board amends the budget by making additional appropriations or increasing existing appropriations to meet emergencies. All expenditures will be made in accordance with approved disbursement practices and legal purchasing requirements. Whenever possible, the District will integrate performance measurement and productivity indicators within the budget to insure the most effective and efficient utilization of available financial resources.

The delegation of budget management will be based on a philosophy that is consistent with the site-based approach to decision-making through responsibility cost centers. Decision making authority is delegated to budget managers of responsibility cost centers who are accountable for the effective and efficient utilization of resources appropriated by the Board. Budget managers of responsibility cost centers will be provided financial resources over which they are able to exercise discretionary decision-making authority.

Capital Improvement Budget Policy

The District will maintain a five-year capital improvement plan that is established under the provisions of Section 2932 of the Municipal Code that is accounted for as a Capital Projects Fund and that is updated annually. The purpose of the five-year plan is to provide for the maintenance of existing facilities that protects the District's capital investment and that minimizes future maintenance and replacement costs. The monies in the Capital Projects Fund may be expended only for capital improvements and for replacement of and additions to public works and improvements, and for deferred maintenance thereof and for future capital needs designated by the Board.

Proposed maintenance projects will be specifically identified together with the proposed year of construction. Proposed projects will be prioritized based on: (1) the resolution of safety issues; (2) compliance with state and federal mandates; (3) maintenance of facilities based on a report of the architect-of-record of the School District and based on an assessment of maintenance needs by the Director of Facilities; and (4) the improvement of existing buildings as recommended by the Building Principals.

The resources to provide for the capital maintenance needs of the District shall be derived from the imposition of a one mill tax levy of general taxes to be designated for the purpose of the Capital Projects Fund. In addition, all surplus monies in the General Fund of the treasury of the School District at the end of any fiscal year that exceeds five percent of next year's budgeted expenditures, as validated by the local auditors of the District, shall be transferred to the Capital Projects Fund to be designated for the purpose of the Fund.

In addition to the capital maintenance plan, the District shall also plan any new or replacement construction based on state guidelines (PlanCon) for school building utilization. The decision to undertake any new or replacement construction shall be based on the needs of the educational program, the condition of existing facilities, and the projected capacity needs of the District. The District will identify the estimated costs and potential funding sources for each new or replacement capital project before it is submitted to the Board for approval. The District will determine the least costly financing method for any new or replacement construction. Future operating costs associated with new capital improvement will be projected and included in the operating budget and budget forecasts.

Debt Policy

The District will confine long-term borrowing for capital improvements to existing facilities or for the construction of new facilities. Long-term borrowing may therefore be used for the renovation or expansion of current buildings based on the needs of the educational program, the condition of the buildings and the capacity needs of the District. When the District finances capital projects through the issuance of bonds, the payback period (term of the bond issue) will not exceed the expected useful life of the asset renovated or acquired, but in no case shall the term of the bond issue exceed thirty years. In no case will the District use long-term debt to fund current operations. However, the District may issue debt for the purpose of refunding certain bonds provided that there is a significant present value savings in the transaction.

The District will maintain communication with bond rating agencies about its financial condition. The District will follow a policy of full disclosure in every financial report and official statement provided to bond rating agencies; to legal and professional service providers for bond issues; and to investors. The District will meet all debt service obligations when due and payable.

Revenue Estimation Policy

The Director of Business & Operations of the District will estimate annual revenues using an objective, analytical process. The District will not include revenue estimates in the budget that cannot be verified with documentation of its source and amount. Revenue estimates shall be based on objective data such as historical trend analysis and validated state estimates of sources and amounts of subsidy.

Budgetary Reserve Policy

The District will maintain a budgetary reserve in the amount up to one percent of budgeted expenditures in order to provide for operating contingencies. The maintenance of a budgetary reserve is recognized by the Department of Education to be a sound management practice given that there are certain variables over which control is not possible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the cost of goods and services as well as the occurrence of events which are vaguely perceptible during the time of budget preparation, but which, nevertheless, may require expenditures by the District during the year for which the budget is prepared.

No expenditures will be made from the budgetary reserve unless authorized and approved by the Board of Directors. The expenditures will not be made through the budgetary reserve, but only against the line items which appear throughout the functional appropriations. The transfer from the budgetary reserve to the functional line item will be approved by the Board, and may only be made during the last nine months of the fiscal year.

Fund Balance Reserve Policy

The District will maintain an unassigned fund balance in the amount of the lesser of five percent of the following year's budgeted expenditures or the maximum amount permitted by the Commonwealth of Pennsylvania which is eight percent. The maximum permitted fund balance ranges from eight percent to twelve percent depending on the total budgeted expenditures. If a district's fund balance is above their maximum percentage, the district is prohibited from increasing real estate property taxes. The monies in the fund balance will only be expended with the specific authorization of the Board of Directors for unexpected financial obligations.

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the sound financial condition of the District, to the ability of the District to contain or reduce costs through participation in self-insurance programs, and to protect the bond rating of the District. In addition, interest income generated by the maintenance of a fund balance will be used to balance the General (Operating) Fund budget and to offset fluctuations in tax revenues needed to maintain ongoing programs and services.

Accounting, Auditing, Budgeting and Financial Reporting Policies

The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board. Management control and Board oversight will be maintained through the use of regular reports that present financial activity by fund, function, and object as well as by responsibility cost center.

An independent public accounting firm, selected by the Board of Directors, will perform an annual audit of the financial records of the District. The report will provide an opinion on the financial controls and records of the District. In addition, the District will seek to obtain and maintain The MBA issued by the ASBO International and a Certificate of Achievement for Excellence in Financial Reporting from the Association of School Business Officials International and The Government Finance Officers Association.



Board of School Directors

Elected Officers:

Rita Pederson ..... President

John Melniczek, VMD ..... Vice-President

Beth Chaville-Fuller ..... Member

Warren Chester ..... Member

Sara Evans ..... Member

David Harmanos ..... Member

Jennifer Munson ..... Member

Nicholas Rotoli, Ed.D. ..... Member

April Saboe ..... Member

Appointed Officers:

David Francella (non-voting member) ..... Secretary

Elizabeth Polinski (non-voting member) ..... Treasurer



Rita Pederson, President
First Elected 2021
Current Term Expires 2026

Mrs. Pederson has served on the following Committees:

- Curriculum & Special Education
- Personnel - Chairperson



John Melniczek, VMD, Vice-President
First Elected 2019
Current Term Expires 2027

Dr. Melniczek serves on the following Committees:

- Technology
- Finance/Buildings & Grounds – Vice Chairperson

Dr. Melniczek has served on the following Committee:

- Pupil Services & Special Education

Dr. Melniczek is also a representative on the following committees:

- PSBA Region
- Chester County School Boards Legislative Council



Beth Chaville-Fuller
First Elected 2023
Current Term Expires 2027

Ms. Chaville-Fuller serves of the following Committees:

- Curriculum & Special Education
- Legislative & Policy – Vice Chairperson



Warren Chester
First Elected 2023
Current Term Expires 2027

Mr. Chester serves of the following Committees:

- Personnel
- Curriculum & Special Education
- Technology - Chairperson



Sara Evans
First Elected 2023
Current Term Expires 2026

Mrs. Evans serves on the following Committees:

- Finance/Buildings & Grounds
- Legislative & Policy
- Personnel



David Harmanos
First Elected 2021
Current Term Expires 2026

Mr. Harmanos serves on the following Committees:

- Finance/Buildings & Grounds – Chairperson
- Legislative & Policy

Mr. Harmanos has served on the following Committees:

- Personnel



Jennifer Munson
First Elected in 2019
Current Term Expires 2027

Mrs. Munson serves on the following Committees:

- Legislative & Policy – Chairperson
- Finance/Building & Grounds
- Technology – Vice Chairperson

Mrs. Munson has served on the following Committees:

- Extra-Curricular & Interscholastic
- Pupil Services & Special Education
- Personnel

Mrs. Munson is also a representative on the following Committees:

- CCIU School Board Representative
- Chester County School Authority



Nicholas Rotoli, Ed.D.
First Elected 2022
Current Term Expires 2027

Dr. Rotoli serves on the following Committees:

- Personnel - Chairperson
- Curriculum & Special Education – Vice Chairperson



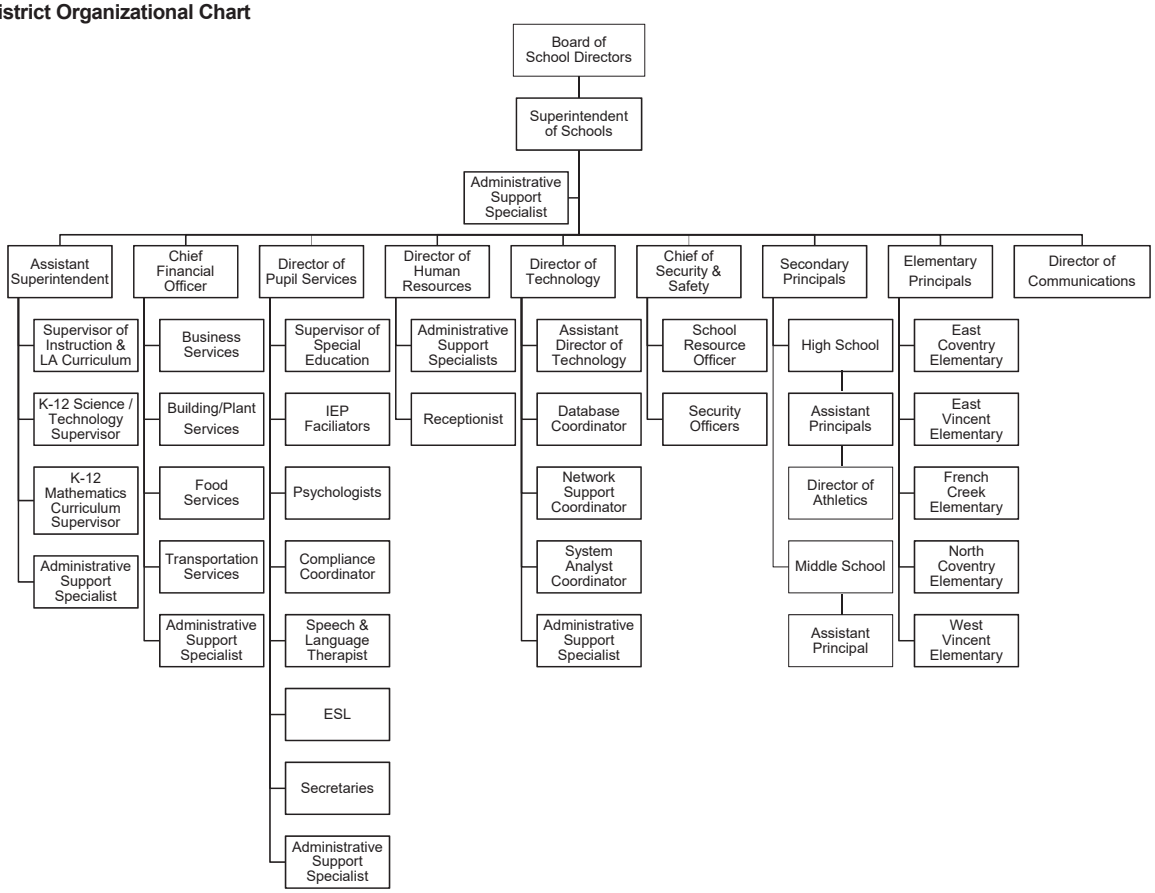
April Saboe
First Elected 2021
Current Term Expires 2026

Mrs. Saboe serves on the following Committees:

- Curriculum & Special Education – Chairperson
- Legislative & Policy – Vice Chairperson
- Personnel – Vice Chairperson
- Technology

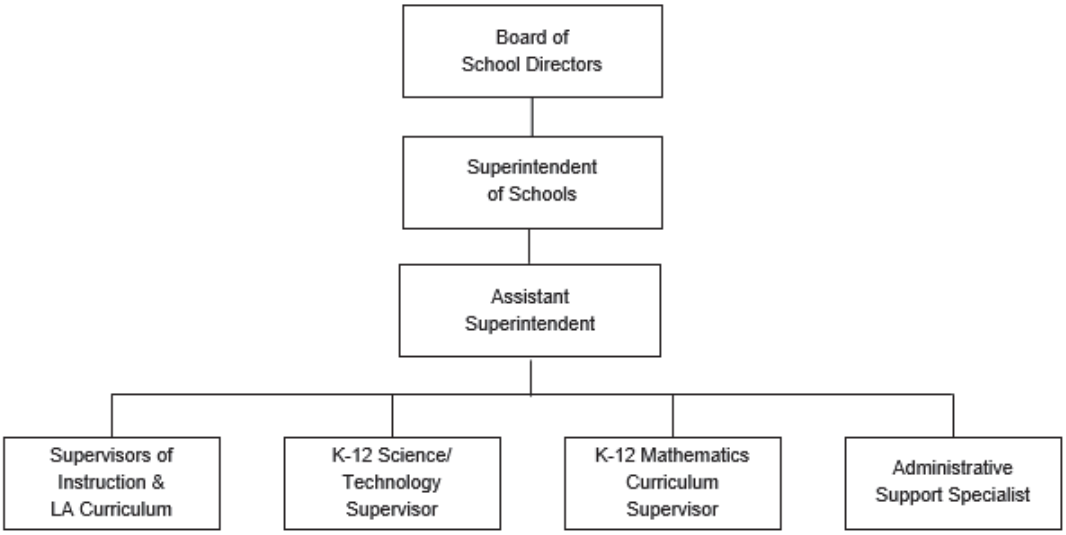
OWEN J. ROBERTS SCHOOL DISTRICT

School District Organizational Chart



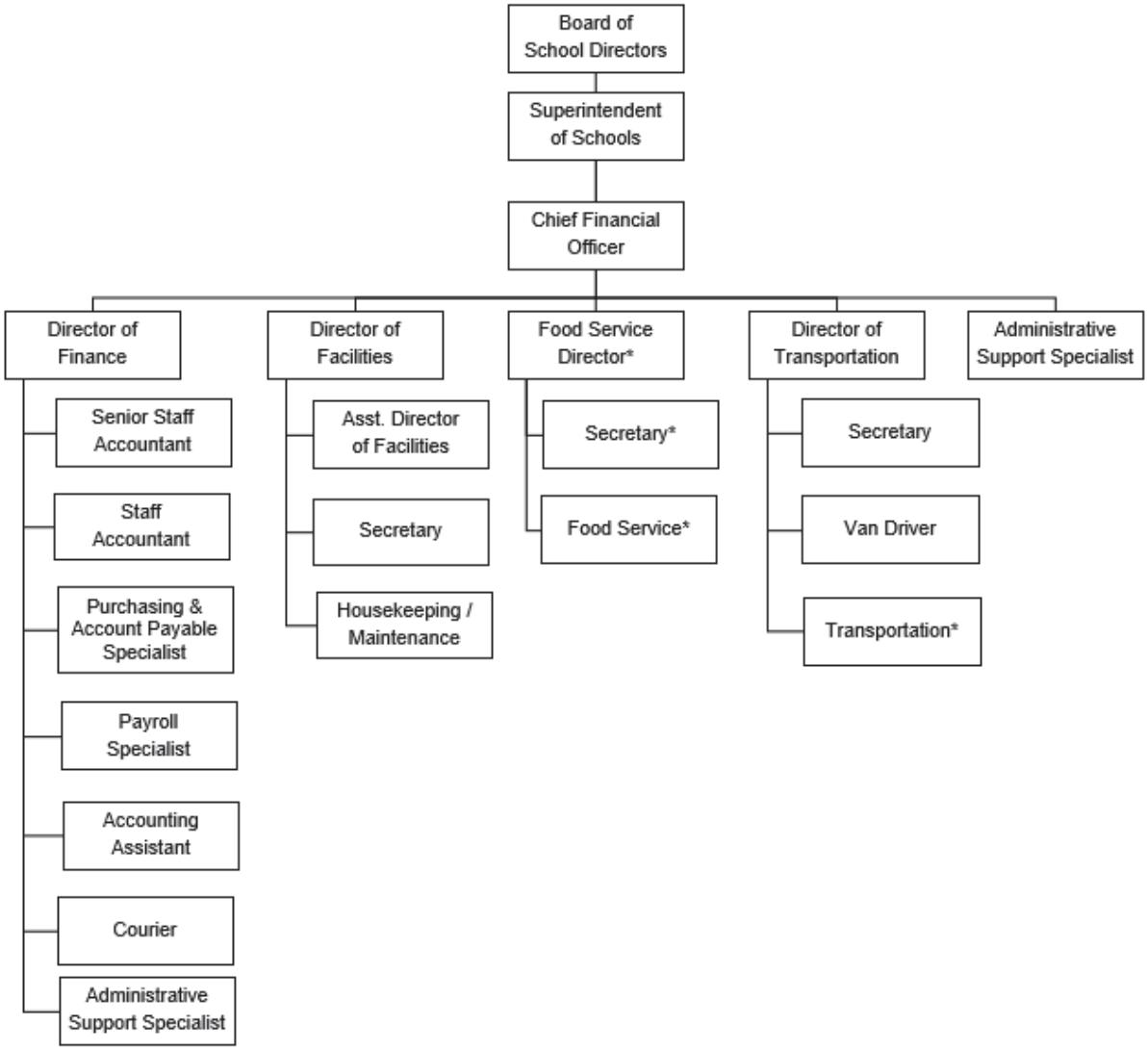
OWEN J. ROBERTS SCHOOL DISTRICT

Assistant Superintendent



OWEN J. ROBERTS SCHOOL DISTRICT

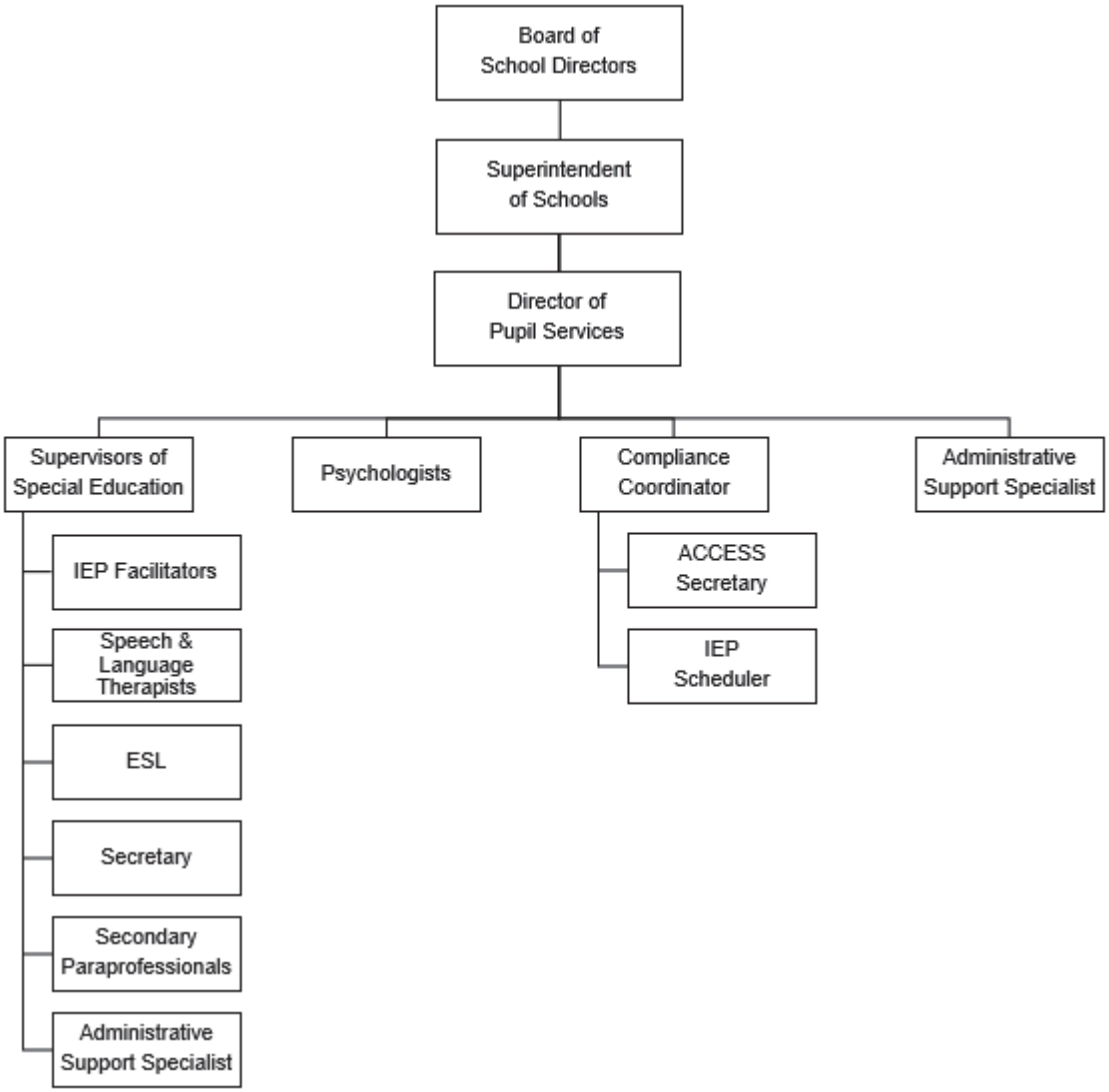
Director of Business & Operations



* Contracted Services

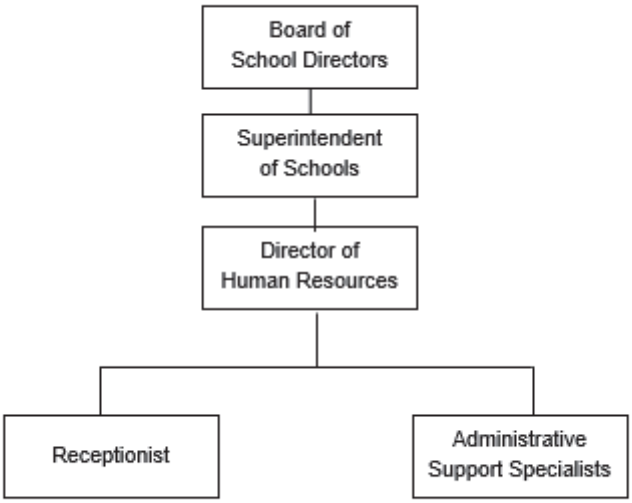
OWEN J. ROBERTS SCHOOL DISTRICT

Pupil Services



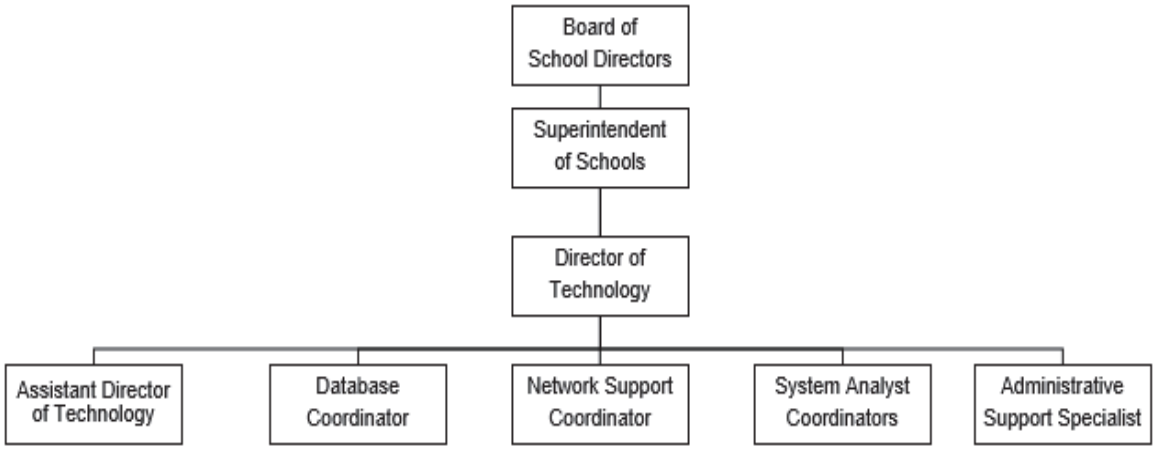
OWEN J. ROBERTS SCHOOL DISTRICT

Human Resources



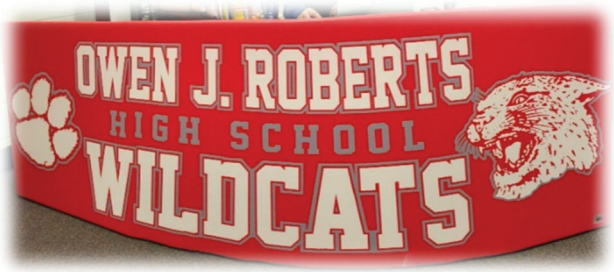
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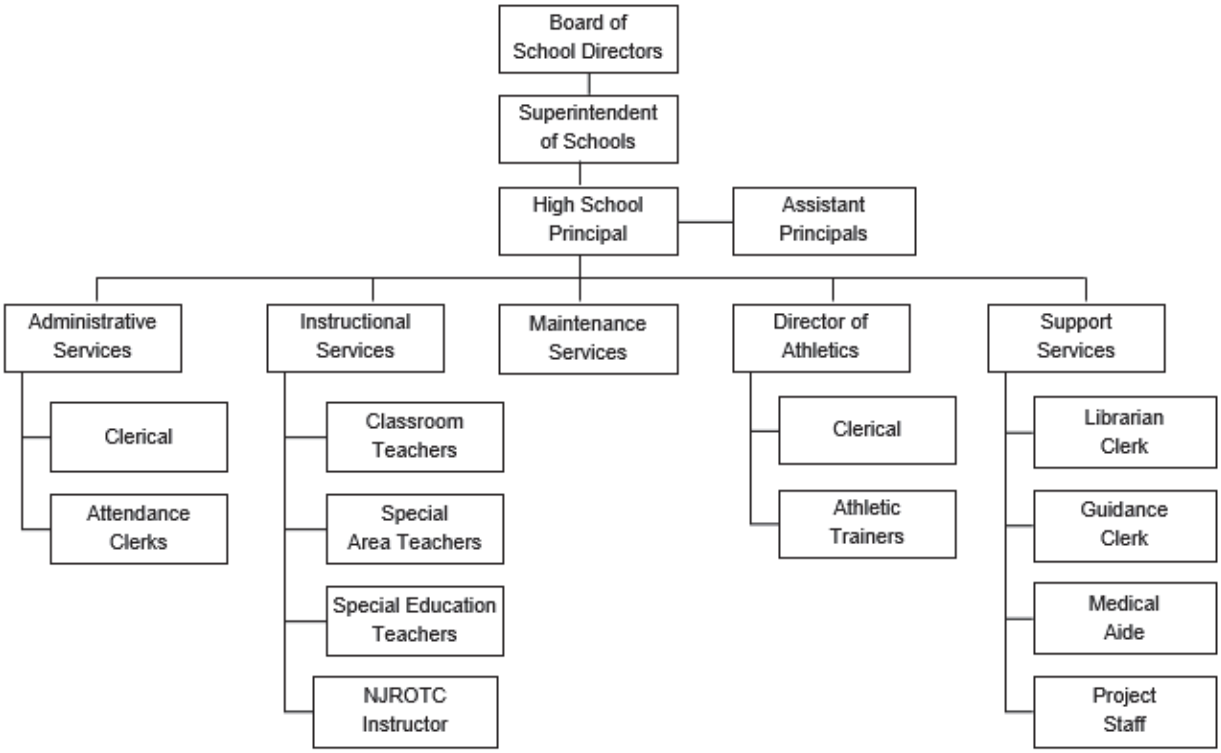
Technology



OWEN J. ROBERTS SCHOOL DISTRICT

High School

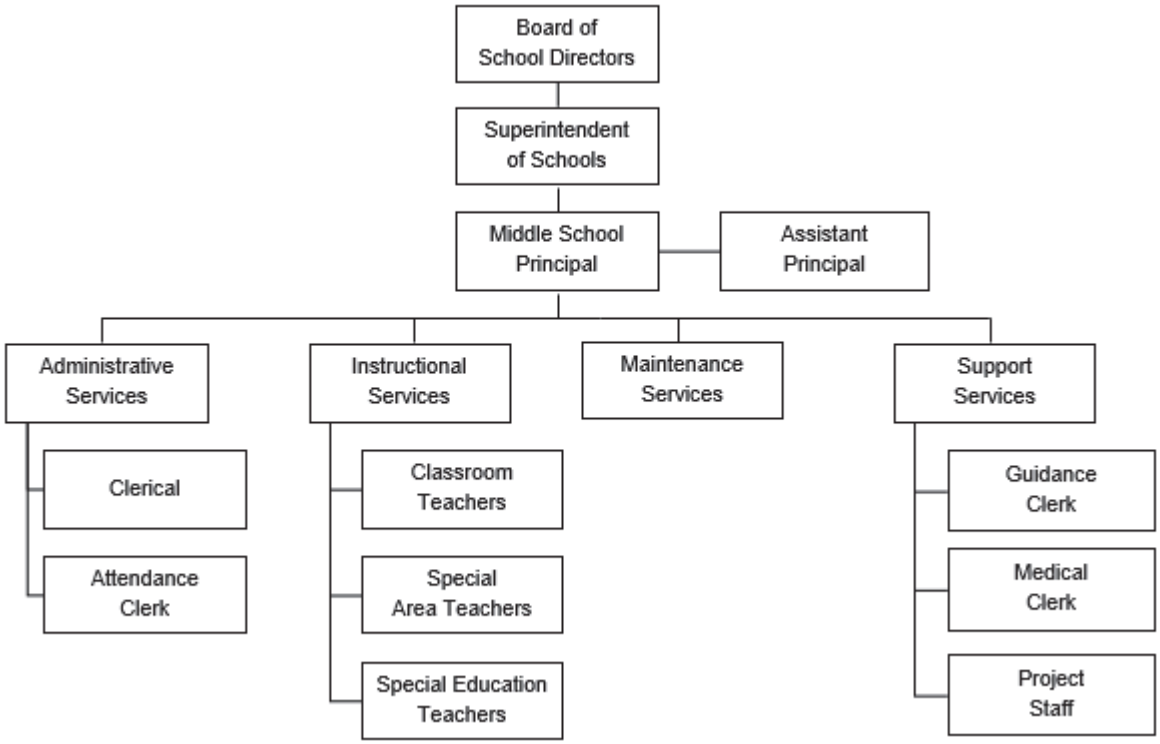




OWEN J. ROBERTS SCHOOL DISTRICT

Middle School

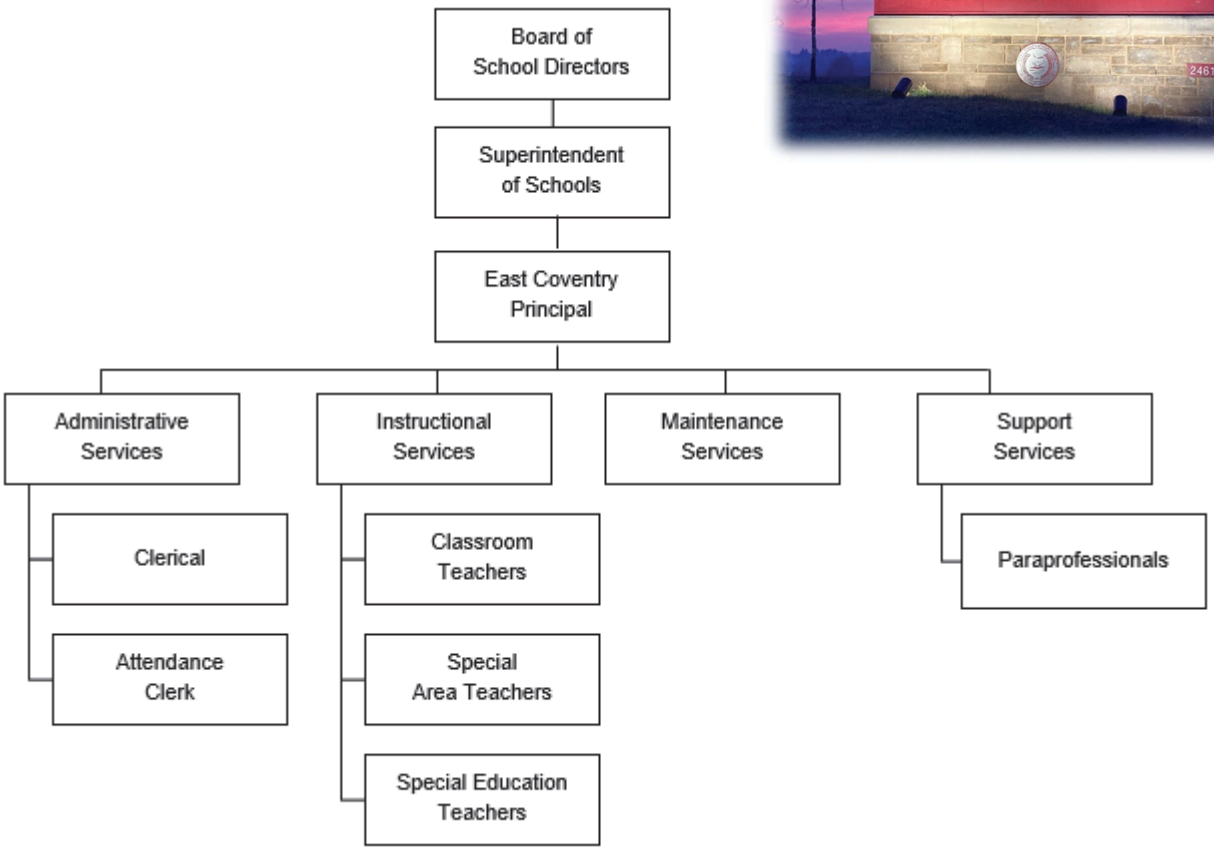




OWEN J. ROBERTS SCHOOL DISTRICT

East Coventry Elementary School

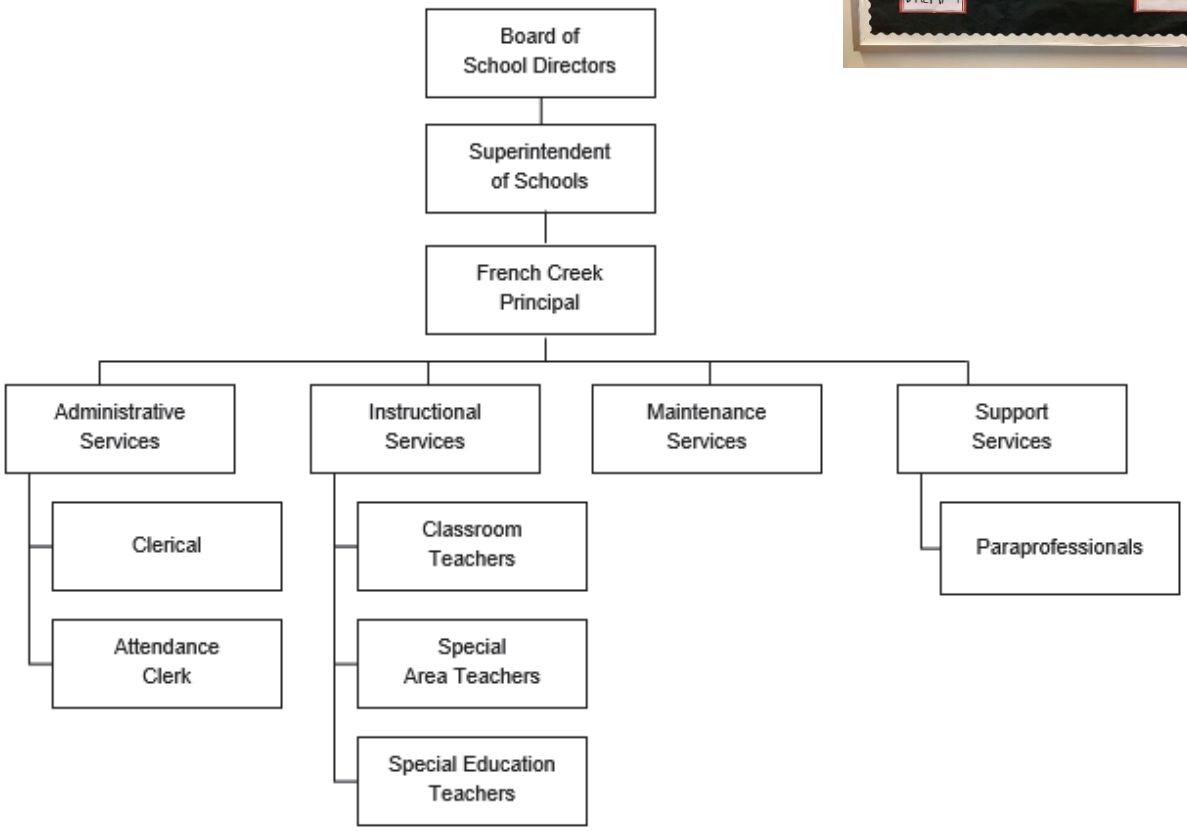




OWEN J. ROBERTS SCHOOL DISTRICT

French Creek Elementary School

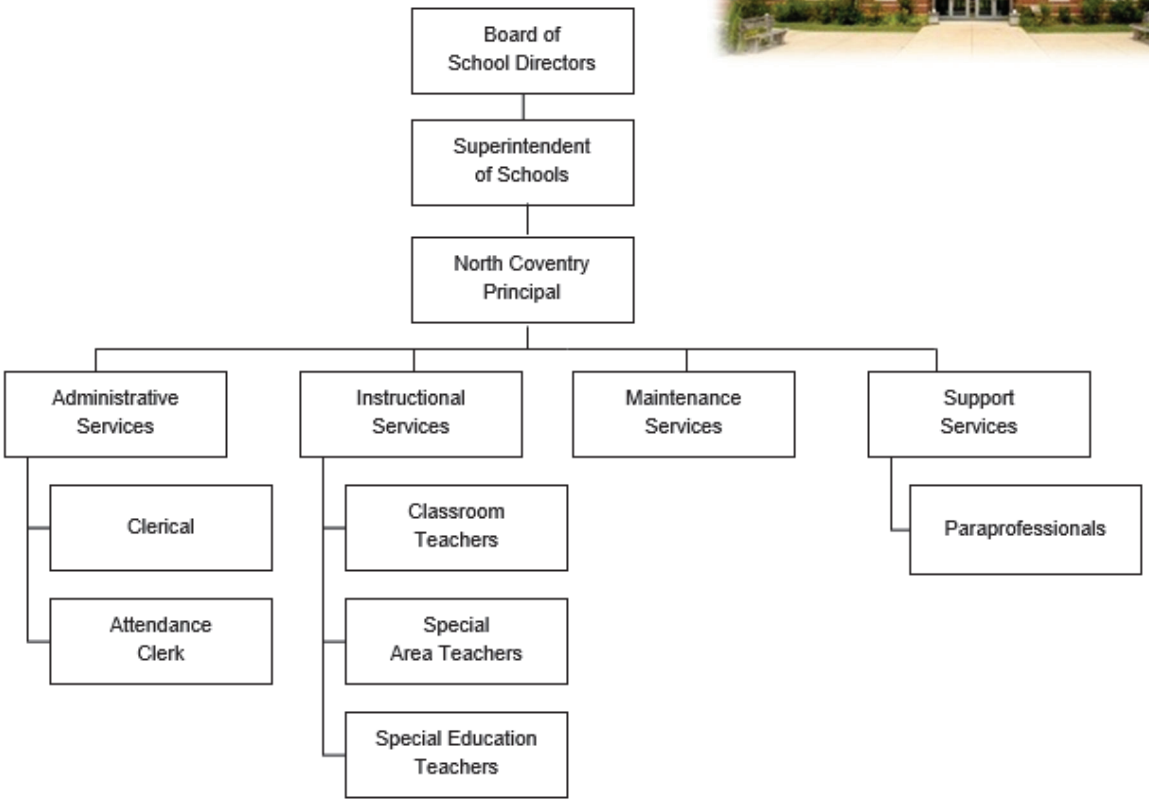




OWEN J. ROBERTS SCHOOL DISTRICT

North Coventry Elementary School

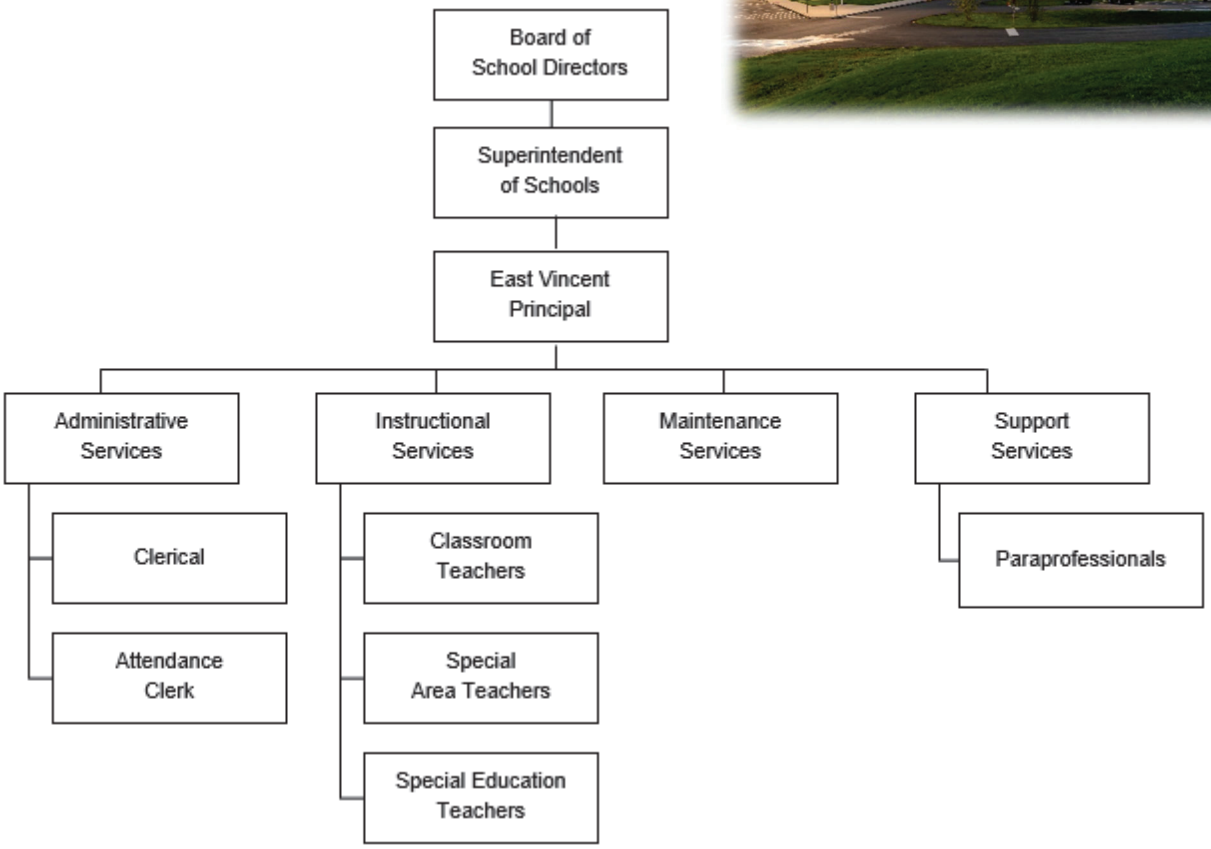




OWEN J. ROBERTS SCHOOL DISTRICT

East Vincent Elementary School

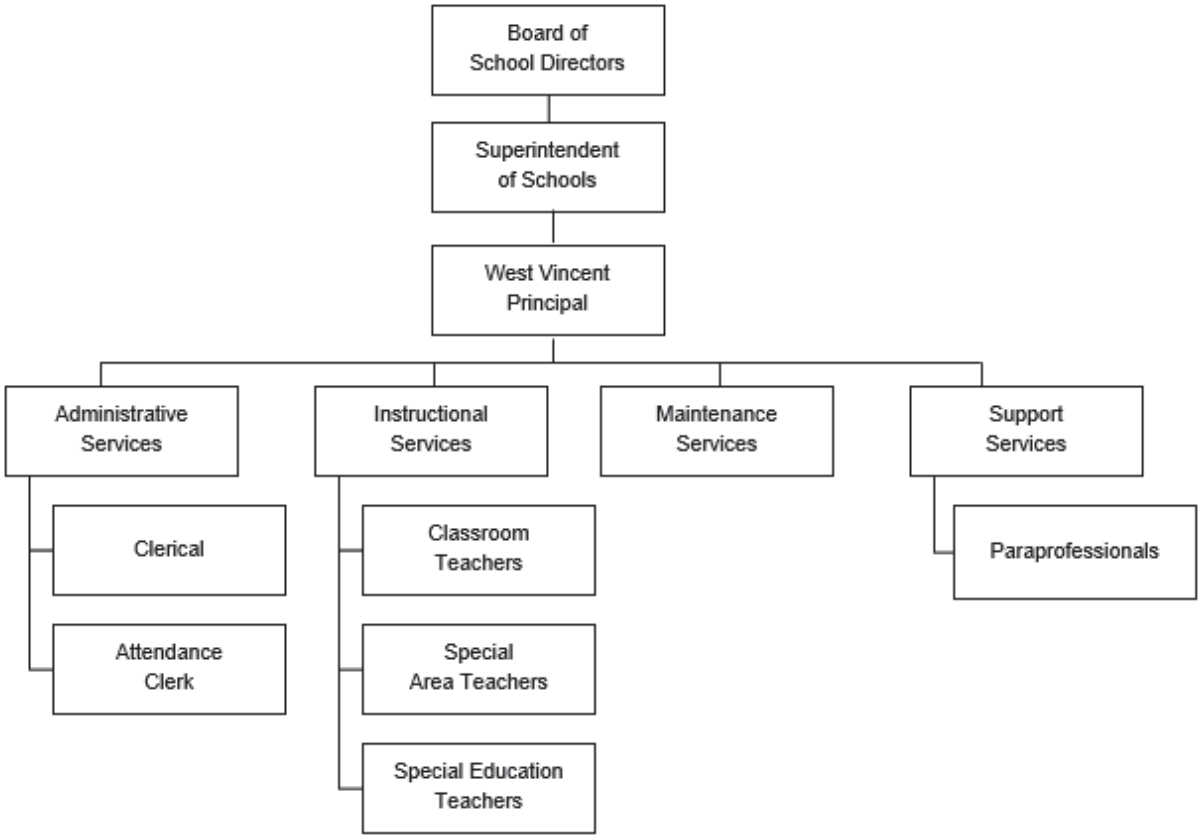




OWEN J. ROBERTS SCHOOL DISTRICT

West Vincent Elementary School





MISSION STATEMENT



The mission of the Owen J. Roberts School District is:

"To inspire every person in the OJR learning community to think critically, act compassionately, and achieve success within a culture of access, dignity, and belonging for all."

Our Vision:

We will be a learning community that embraces a growth mindset, engages in continuous innovation, celebrates each person's uniqueness, and creates a culture of belonging for all. Our values inspire us to become the best version of ourselves and serve as the foundation for our decision making.

Students First

Our students are our most precious resource. Every action we take is with their best interest and well-being in mind.

Authentic Relationships

The success of our students is rooted in deep, trusting relationships among students, staff, families, and the community.

Belonging & Kindness

Our schools are environments in which each member is unconditionally valued. Dignity and respect for each individual are the foundation of genuine connections.

Collaborative Approaches

The power of the group is exponentially stronger than the individual. We work together and seek the voice and input of all within the community.

Multiple Perspectives

We seek to understand diverse perspectives locally and globally to broaden our thinking. We believe that our differences are one of our greatest assets.

Continuous Growth & Innovation

We strive to explore what is possible to compete in a rapidly evolving world. We are lifelong learners.

Educational Values:

Students:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Staff:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Administration:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Parents:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.

Community:

An effective educational process enables each person to be an enthusiastic life-long learner, to have positive self-esteem, and to accomplish the most they can as an individual. Educational programs guided by high expectations and supported by appropriate resources lead to higher achievement. A major purpose of education is to prepare individuals for responsible citizenship in our society. The community, parents, school, and students share responsibility and accountability for the learning that occurs in each individual. When students participate in the total school environment, they will: value their experience, commit to their learning, grow as individuals, and enhance their environment. Every individual is to be treated with dignity and respect. Each individual has unique intelligence, talents and needs. The most profound learning experiences inspire and involve the total person. Technology is fundamentally changing the educational process. Educational planning must anticipate, prepare for, and manage change.



DISTRICT GOALS

Inspiring Each Student for Success Today and Greatness Tomorrow

Annually, the Board of Directors establishes new goals objectives for the upcoming school years. The completions of these annual goals are monitored by the Superintendent and the Board.

District Goals

Goal 1 – Student Success:

Ensure that all students are challenged and engaged while providing multiple pathways for student success by broadening opportunities, building support systems and eliminating barriers. The school district will eliminate opportunity gaps and work to ensure all students are active participants in the community.

- **Initiative/Task 1:**
  Implement Full-Day Kindergarten – Provide additional professional development for Purposeful Play for new Kindergarten grade level team.

  - **Measure of Success:**
    - Teachers integrate Purposeful Play into Kindergarten classes as measured on Danielson rubric.

- **Initiative/Task 2:**
  Review Professional Learning Communities within individual schools for the purpose of professional learning and student achievement.

  - **Measure of Success:**
    - Teachers will have an understanding of the purpose and benefits of Professional Learning Communities and be prepared to begin use in the 2026-2027 school year.

- **Initiative/Task 3:**
  Continue professional development for Universal Design Learning with integration of Danielson rubric.
  - **Measure of Success:**
    - Teachers will regularly use UDL planning for lessons as evidenced on rubric.

- **Initiative/Task 4:**
  Plan for the Integration of the new Personal Finance Standards.
  - High School: Develop the new Personal Finance course aligned with the Standards for the graduation requirement. Plan the various pathways needed for groups of students.
  - Middle School: Update FCS course with new grade 6-8 Personal Finance Standards.
  - Develop a plan to include new K-5 Personal Finance Standards.

  - **Measure of Success:**
    - Teachers will regularly use UDL planning for lessons as evidenced on rubric.
    - Revised courses are ready for implementation for fall, 2026.

- **Initiative/Task 5:**
  Continue with ongoing Curriculum Development Cycle and instructional interventions:

  - Implement Into Reading and Into Literature
  - Implement Reveal Math in grades 7-9, strengthen math co-teaching
  - Implement all new STEELS lessons K-12, revise assessments 7-12
  - K-12 Art curriculum revision

- 9-12 Agriculture curriculum revision
- 9-12 Math curriculum revision, review K-6 math curriculum and develop K-6 whole class (tier 1) interventions and reinforce use of program resources
- Revise hybrid and online HPE course

❖ **Measure of Success:**
- ♦ Revised courses for social studies 7-12 and revised courses years 1-2 for Technology Education.
- ♦ Evaluate new ELA resources for elementary program and pilot in two grades.
- ♦ Teachers are secure in assessment practices for structured literacy as used on SBRC.
- ♦ Secondary teachers will use math data to provide interventions for groups of students.

➢ **Initiative/Task 6:**
Provide professional development for teachers to use AI for teacher productivity tasks.
- Provide course for secondary coaches and have them plan AI use in MS and HS
- Secure speaker for opening Keynote for professional staff
- All professional staff will have professional development for teacher productivity tasks.
- All teachers will be provided with the "traffic light" to use with students for AI use.

❖ **Measure of Success:**
- ♦ Teachers will use AI tools for productivity tasks.

➢ **Initiative/Task 7:**
- Aimsweb, Link It, PSSA/Keystone - Monitor assessment data to provide tier 1 instruction and interventions for students.

❖ **Measure of Success:**
- ▪ Use Aimsweb, IXL, and LinkIt! data during the school year to monitor student progress, create intervention groups, and guide instruction. Student achievement and growth from the fall will be monitored.

➢ **Fiscal Resources Dedicated to Goal 1:** The Curriculum Development budget provides for activities designed to assist teachers in developing the curriculum and preparing and utilizing special curriculum materials. This budget also includes funds to support the use of technology in the educational program. $692,065 has been built into the 2026-27 General Fund operating budget to support this cost center. The District also budgeted $316,000 to provide a Cyber option for students seeking a virtual/online educational program.

<u>Goal 2 – Student Wellbeing:</u>

Create an environment that fosters the growth and nurturing of all students' physical, mental, and social-emotional growth in healthy, safe and supportive learning environments.

➢ **Initiative/Task 1:**
Implementation of Character Strong Pilot at the Elementary Schools.

❖ **Measure of Success:**
- ♦ Successful completion of piloting the Character Strong program across all five elementary schools.
- ♦ Survey results from the teachers who piloted the Character Strong program.

➢ **Initiative/Task 2:**
Continue implementing Restorative Practices training at the Middle School.

❖ **Measure of Success:**

- Throughout the school year, staff will participate in a series of professional development sessions designed to enhance their skills in the Fundamentals of Restorative Practices.
- Implementation and integration of Restorative Practices in the classroom and small group settings.

- **Initiative/Task 3:**
  Incorporation of a 27-minute flex period, 2 days a week, at the Middle School

  - **Measure of Success:**
    - Full implementation of a smooth-running flex period for 7th and 8th graders.
    - Student and staff perception survey data on the flex period.

- **Initiative/Task 4:**
  Launch of a 9th-grade seminar program at the High School

  - **Measure of Success:**
    - Students will learn how to navigate high school, manage their learning, and develop social and emotional skills.

- **Initiative/Task 5:**
  Enhance mechanisms for high school students to share feedback, provide input, and propose initiatives with the intent of continuously improving the school community.

  - **Measure of Success:**
    - Students will participate in the Student Engagement Instrument (SEI) three times per year to get feedback from all students on school culture from their perspective.
    - Administration will meet with student leaders on a routine basis to get direct feedback and to discuss opportunities for continuous improvement.

- **Initiative/Task 6:**
  Embed a plan for supporting executive functioning into our MTSS

  - **Measure of Success:**
    - Establish a tier 2 & 3 model for identifying students in need of additional executive functioning support. Provide intervention and monitor response.

- **Initiative/Task 7:**
  Foster a district-wide culture where positive classroom door greetings are a consistent and expected daily practice

  - **Measure of Success:**
    - Teachers and administrators have established positive greetings for students as they enter classrooms and offices.

- **Fiscal Resources Dedicated to Goal 2:** The District budgets for several positions to support students in the classroom while also ensuring student wellbeing. The 2026-27 budget includes contracted positions throughout the District that include Mental Health Clinicians, Board Certified Behavior Analysts (BCBA), Registered Behavior Technicians, School Psychologists, Social Workers, Intervention Specialist and School Assistance Program (SAP) staff. Additionally, the District utilizes Scholastic Coach positions at the elementary and secondary school levels. In total, the budgeted cost to the District for all above-mentioned positions is approximately $1,975,000.

Goal 3 – Infrastructure Excellence:

Continue design development and begin land development for the Long-term Facilities Plan. In addition, engage stakeholders in the 2026-27 budget development process with the intent of staying within the state-mandated limits and focusing on resource allocation that prioritizes district initiatives related to student success and wellbeing.

- **Initiative/Task 1:**
  Long Term Facility Plan
  - Award construction contract for French Creek Elementary School traffic pattern improvements and relocation of soft and hard play areas. Complete construction 2025-26.
  - Continue design development of the secondary campus facilities plan. Begin the land development process with South Coventry Township. Obtain appropriate governmental/agency approvals.

  - **Measure of Success:**
    - Board approved construction contracts.
    - Completion of construction as indicated in the initiatives/tasks
    - Secondary campus design documents, applicable agency and township approvals, written reports, public presentations/updates

- **Initiative/Task 2:**
  Develop a balanced General Fund operating budget for 2026-27 with 3 year projections incorporating available resources to support District initiatives related to student success and wellbeing goals below the state's base Act 1 Index.

  - **Measure of Success:**
    - Board acknowledgement and approval of student enrollment projections and proposed staffing allocations by March/April 2026, and the final budgets by May/June 2026.
    - Internal cost center meetings with Superintendent, Director of Business and Operations, Director of Finance and Budget Managers.
    - Public budget presentations and opportunities for input at School Board working sessions, Finance Committee meetings and town hall meetings.

- **Initiative/Task 3:**
  Develop and execute district-wide strategies to ensure the ethical, responsible, and effective integration of Artificial Intelligence (AI) in teaching, learning, and operations for both staff and students

  - **Measure of Success:**
    - Completed Technology Strategy with guidelines, procedures, and training modules.
    - Staff and student surveys indicating readiness and responsible AI use
      Progress reports on implementation activities

- **Fiscal Resources Dedicated to Goal 3:** As part of the Capital Projects Fund budget for 2026-27, $17,845,063 has been budgeted to begin the Long Term Facility Plan that includes several phases.

The Board and District Administration have developed objectives and measures of success in achieving their goals. The District's Finance/Buildings & Grounds Committee's budget goal is to develop an operating budget, including three year projections within the legal limits established by Pennsylvania Law and the State Act 1 Index. The budget was prepared with careful consideration of the educational needs of students and the ability of the community to support those needs.

KEY FACTORS AFFECTING BUDGET DEVELOPMENT – CURRENT AND FUTURE

The District is estimating a modest increase in Local Revenue for the upcoming school year. Interest on investments is projected to increase by $1,000,000 from the 20245-26 final budget as a result of more favorable rates. The majority of state sources of revenue are projected to increase for 2026-27 but at a much slower rate than state mandated costs, such as charter school tuition and special education required services. This slight increase is offset by the significant decrease in the transportation subsidy decrease due to the uncertainty surrounding future funding calculations. With a modest increase in Local Revenue, a balanced budget for the 2026-27 fiscal year is projected.

Major factors that affect the District's current and future budgets are increasing costs and diminishing levels of state and federal funding, all of which combined affect the ability to maintain the level quality of education for its student body.

More specifically, the District is faced with rising contracted salary and benefits costs, special education costs, charter school tuition costs, and technology initiatives in an economy where State funding for education has declined. PSERS retirement costs have skyrocketed over the last decade. Fortunately, the District has planned for the increased retirement costs by committing a portion of the fund balance to fund these expenditures combined with the fact that rates are leveling off.

Growth of the District's population provides increases to sustainable tax revenue sources such as Earned Income Tax and Real Estate Transfer Tax. Other non-tax sustainable revenue sources include facility rentals, tuition, and community programs. While some of these revenue sources are small, they do provided a reliable stream of funding.

The future direction of the District remains to uphold its high level of quality education while managing and conserving resources in an effort to maintain a budget that is below the Act 1 index and minimizes the impact on its taxpayers.

BUDGET DEVELOPMENT PROCESS

The budget process can be disaggregated conceptually into a five-step process that includes: planning, preparation, adoption, implementation, and evaluation. The process is driven by two objectives (1) to provide every child in the District with the best possible educational opportunities and (2) to maximize the use of available resources. Within this framework, the Board attempts to balance the educational needs of students and the resources available to the District from local, state, and federal sources. The product, the School District's budget that details the revenues and expenditures to support educational programs and services, is a delicate balance of policy choices.

Budget Planning

For the fiscal year that begins July 1, the planning process for budgeting starts the prior September when the Board adopts a budget calendar. The calendar includes all of the important activities in the budgeting process; the dates on which important decisions are scheduled to be made; and the person responsible for the activity. Once adopted the calendar represents the guidelines for the preparation and adoption of the financial plan of the School District.

Preparation of the Operating Budget

The preparation of the budget is the process of defining service levels such as the course offerings in the educational program; projecting student enrollment; developing staffing allocations; estimating expenditure needs to support programs and services; and projecting available revenues. The process begins when the Director of Pupil Services provides a five-year forecast of elementary enrollment and a ten-year forecast of secondary enrollment to the Board. The Board agrees to a forecast of enrollments in November which establishes an important assumption on which per pupil expenditure appropriations,

instructional staffing allocations, and service levels, such as the number of course sections and the number of transportation vehicles, are based.

Building budgets are based upon per pupil allocations for the projected student enrollment. While each elementary and secondary principal is responsible for their building's budget, staff members are involved in the determination of resource allocations within their building.

In October of each year, the Curriculum and Instruction Committee review any suggested changes to the Program of Studies, primarily at the secondary level. Any changes to the Program of Studies recommended by the Committee are placed on the November agenda for full Board approval.

Over two-thirds of the budgeted expenditures consists of salaries and benefits, therefore, the Board gives careful consideration to staffing allocations for both instructional and non-instructional positions to provide for defined service levels. At the March Working Session meeting, elementary and secondary staffing projections are presented. During the April school board meeting, the following year's final staffing allocations are approved.

At the April school board meeting, the proposed final budget is presented and approved by the Board. There must be a twenty day waiting period before the annual budget can be approved to allow for public review. The final budget is then approved at the following month's board meeting.



Preparation of the Capital and Other Budgets

The budget development process for the Debt Service Fund, the Capital Projects Funds, the Enterprise Fund (Food Service Budget), and the Internal Service Fund (Self-Insurance Budget) proceeds concurrently with the foregoing process for the development of the operating budget.

Each year the District updates its five-year Capital Projects Fund plan that provides for the maintenance of facilities. Projects are prioritized based on resolution of safety matters, compliance with state and federal statutes, maintenance of existing facilities, and improvements to District buildings. In the update of the plan, the Directors consider recommendations from the District's architect-of-record, the representatives of the property and casualty insurance providers, members of the District's safety committee, the Director of Operations and Maintenance, the Board's Building and Grounds Committee, and building principals. Funds in the amount equal to one mill of real estate taxes are transferred from the operating budget to help fund expenditures in the five-year building maintenance plan.

In accordance with the requirements of the Pennsylvania Department of Education for the establishment of a capital project for new construction or major renovation, the Directors periodically convene a task force comprised of Board members, staff members, and citizens of the community to assess the facility needs of the District. The recommendations from the task force are based on the needs of the educational program, capacity needs derived from enrollment forecasts, and the physical condition of the buildings. Funds for new construction or major renovations are provided for through the issuance of debt or cash reserves from transfers into the Capital Projects Fund. The impact of capital projects and respective budgets are considered in the development of the proposed and projected operating budgets.

The Debt Service Fund Budget is determined based on the principal and interest payments required to meet debt obligations that are set forth in bond amortization schedules. The debt reflects funds borrowed to construct, renovate and maintain school facilities.

The Food Service Budget is developed in collaboration with a contracted food service management company since all food service operations are out-sourced. The Food Service Budget is prepared similar to the Instructional Cost Centers' budgets which are based on enrollments. The projected enrollments provide a basis for formulating the estimated participation levels in the breakfast and lunch programs at each building. The participation levels are the basis for estimating the number of meals to be prepared per day. Once the estimated number of meals has been determined, staff levels and their related costs can be estimated. Costs for food and non-food supplies can also be estimated based on the number of meals. Revenue is based on projected sales to students and staff as well as estimated state and federal support for the school breakfast and lunch programs. If necessary, any excess expenses over revenues will be offset by a contribution from the general fund.

The Internal Service Fund Budget is developed through analysis of staffing allocations and projections/historical claims data of healthcare costs.

Budget Adoption, Implementation, and Evaluation

The preliminary and final proposed budgets of the District for the next year are proposed at a Board meeting in January and March. From January through May, the Board considers the budgets and provides for public input and comment on the financial plan to fund the District's educational programs and services. Final passage of the budgets occurs in May. The implementation of the approved financial plan is discussed in the following section referred to as the budget administration and management process. The final step in the budget process is the evaluation of the financial plan. The results of operations for the fiscal year are set forth annually in the District's Annual Comprehensive Financial Report (ACFR).

The District's budget development is guided by the Pennsylvania Department of Education's budget timeline. The following is a summary of the highlights of this process:

September

- Base Act 1 Index for Tax Increases is published and districts are notified of their base or adjusted index

January

- Adopt resolution authorizing Proposed Preliminary Budget display and advertising

January/February

- Proposed Preliminary budget available for public inspection

February

- Adopt Preliminary budget or adopt an opt out resolution stating that the District will not raise taxes by a rate more than the Act 1 Index

March

- District requests approval from Department of Education for referendum exceptions

April/May

- District acknowledges receipt of Proposed Final Budget and resolution authorizing Proposed Final Budget display and advertising

May/June

- District adopts Final Budget

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Budget administration and management is the process of regulating expenditures during the fiscal year to ensure that they do not exceed authorized amounts and that they are used for intended, proper, and legal purposes. The management of the budget is accomplished in a variety of ways: monitoring program implementation; controlling expenditures; tracking revenue receipts; making corrections in expenditure allocations to reflect changes in costs, service levels or plans; and reporting to the Board and public on fiscal operations.

During the preparation of the budget, the document itself serves as the vehicle for planning and resource allocation decisions in the District. After the Board adopts the budget in June and the appropriations made to the various accounts, it then becomes the major fiscal management tool for administering and controlling expenditures. There are, however, other budget administration and management issues important to the budget process that are discussed below.

Organization for Budget Management

The decision-making philosophy and organizational structure of the District for budgeting combines elements of the management team and school site management concepts. It is an approach between centralization and decentralization in philosophy and structure. Many of the decisions in the District are formulated by management teams with the responsibility for budget control at the building or department level (such as: transportation or pupil services). Budget decisions are driven by the District Goals, which are established by the various committees of the Board of School Directors.

For example, the Administrative Team reviews and approves curriculum recommendations prior to presentation to the Board for final consideration. Teams of administrators and teachers at the district office and building level are thus an important part of the decision-making process for educational programs and curriculum in the District. Funds to support curriculum revisions are then controlled by the Assistant Superintendent.

The overall spending and revenue plans are coordinated by the central office to keep the District's total expenditures within available revenues. District level coordination is also exercised in such areas as personnel policies which are established and monitored centrally to maintain general uniformity and compliance with negotiated collective bargaining agreements as well as state and federal statutes. However, budgetary allocations to responsibility cost centers, particularly the building budget appropriations, are provided in an unrestricted, lump-sum amount and decisions on how to allocate these monies are made at the site or department level. For example, principals, who are responsibility cost center managers, are required by Board policy to provide participation for the professional staff in the decision making process on the use of building resources through Building Instructional Improvement Committees.

Expenditure Control and Approvals

For management control purposes, the operating budget (General Fund) of the District is disaggregated into twenty-seven responsibility cost centers, which are grouped into six broad types of responsibility cost centers. A budget manager (an administrator or director such as a Building Principal or Director of Transportation) is accountable for the management of the financial resources approved by the Board for each of the twenty-seven responsibility cost centers in the operating budget. The Director of Business & Operations is the budget manager for the Debt Service Fund, Enterprise Fund (Food Service), Internal Service Fund, and the Capital Projects Fund. Thus, every expenditure appropriation in the District's budgets is assigned to a responsibility cost center manager who is accountable for the proper expenditure of funds.

Each of the budget managers is authorized to approve the expenditure of funds within their respective responsibility cost center appropriations, provided that funds are expended in accord with District purchasing procedures and legal requirements. Administrative regulations require that all purchase orders be forwarded to the business office to verify availability of funds, proper account coding, and compliance with legal purchasing procedures. All bid awards and contracts must be approved by the Board of Directors. The Director of Business & Operations also carefully monitors comparisons between budget and actual expenditures to maintain cost control and to insure against overspending.

Encumbrance Control

Another important component in the District's financial control and reporting system is the encumbrance of funds. Encumbrances are obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved. The purpose for the encumbrance of funds is to ensure that obligations are recognized as soon as financial commitments are made. Otherwise, the accounting system would only record actual amounts entered into the expenditure accounts, not those that are planned or anticipated. In short, the encumbrance of funds is an important control measure to prevent the inadvertent over expenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are canceled.

Transfers Between Budget Accounts

The budget is a spending plan based on a series of assumptions and estimates. Rarely, if ever, will all of the actual expenditures be equal to the detailed budget estimates. As actual expenditures are incurred, adjustments are required in the budget between accounts to cover higher than expected costs or to provide for an unanticipated expense. However, District controls on the transfer of funds insure that expenditures do not exceed available financial resources.

Responsibility cost center managers have the authority to transfer funds between accounts that increase or decrease appropriated amounts with certain constraints. Such constraints include that transfers between responsibility cost centers, whether between funds or within a fund, or revisions that alter the total revenues and expenditures of any fund, must be approved by the School Board in advance. In addition, transfers between functions within a responsibility cost center must also have the prior approval of the Board of School Directors. For example, appropriations for instruction cannot be transferred to support services or vice versa without prior Board approval.

Management Information and Reporting for Control

The District maintains an interactive, on-line budgetary accounting and control system that provides reports to assist Board Members, the Director of Business & Operations, and responsibility cost center managers in administering, monitoring and controlling the implementation of the budget. The information from the automated accounting information system is important and relevant in evaluating the financial condition of the District and the fiscal performance of responsibility cost center managers.

The reports produced from the information system are designed for specific District needs and to meet state and federal reporting requirements. Among the most important of the documents for management control purposes are expenditure reports which are prepared by function and by responsibility cost center. Revenue reports are also prepared that track receipts against budget.

While revenue and expenditure reports are primarily for internal use for management control, the District also prepares an Annual Comprehensive Financial Report (ACFR) to report the financial position and results of operations. The ACFR includes such reports as a combined balance sheet for all fund types and a combined statement of revenue, expenditures and changes in fund balances for all governmental funds.



Owen J. Roberts School District

FINANCIAL SECTION

Fiscal Year 2026-2027 Budget





Summary of the information in this section:

This section includes the detailed financial information about each fund of the District; General Fund (Operating), Debt Service Fund, Capital Projects Fund, Food Service Fund, and Internal Service Fund—Self Insurance.

ALL FUNDS REVENUE AND EXPENDITURES BROAD ASSUMPTIONS AND TRENDS

The District's Board of School Directors approves budgets for the following funds presented in the Financial Section.

Governmental Funds:

- General Fund – Operating
- Debt Service Fund
- Capital Projects Fund

Enterprise Funds:

- Food Service Fund
- Internal Service Fund – Self Insurance

Major Revenue Sources

The District's revenues can be classified in three broad categories: Local, State and Federal. The largest revenue source is local sources, specifically property taxes. State sources include subsidies such as Basic Education, Special Education, and Transportation. Federal sources include grants of various size/s and SBAP (ACCESS) reimbursements.

Summary of revenue budget assumptions:

- Real Estate Tax Revenue to increase as a result of an increase in the millage rate by 3.00% and moderate growth in the tax base.
- Interest income is expected to continue to trend upward.
- Most State revenue sources are projected to slightly increase. Retirement and Social Security reimbursements are driven by expected expenditure levels for those costs. Transportation subsidy is expected to decrease, and there is uncertainty surrounding future funding calculations. The Basic Instruction Subsidy and the Special Education Subsidy Allocations are both budgeted based on the expected increase in funding from the state in 2026-27.
- Federal sources are projected to decrease in 2026-27 as compared to 2025-26. The District is expected to receive less Title I, Title II, Title III, and Title IV funds. The District will see a significant decrease in SBAP (ACCESS) reimbursement across two years as our IEP ratio continues to drop each year. The funding received will continue to offset the increasing Special Education cost.

Major Expenditure Sources

The District's expenditures are classified in the following categories: salaries, benefits, purchased services, supplies, property, and other objects and financing uses.

Summary of expenditure budget assumptions:

- Salaries and benefits increases are driven by contractual obligations and state mandates.
- Purchased services are based on expected Special Education services, increased Charter School tuition costs, transportation contract negotiations, costs related to implementing a change in school start times and Capital costs.
- Supplies and equipment purchases reflect an increase as compared to the 2026-27 budget as a result of the additional costs for educational and administrative supplies and software.
- Other objects and financing uses include fees, operating contingencies, and fund transfers to cover debt service payments and the one mill capital project transfer in accordance with board policy.

ALL FUNDS
Summary Revenue by Source and Expenditures by Object – History and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
REVENUES								
6000 Local Sources	$ 113,042,679	$ 116,914,912	$ 121,493,051	$ 119,512,197	$ 124,846,213	$ 128,544,169	$ 132,595,715	$ 136,816,464
7000 State Sources	26,622,759	29,392,926	28,590,222	30,260,412	29,841,934	30,798,279	31,749,158	32,740,080
8000 Federal Sources	3,991,662	3,323,001	3,433,997	3,157,475	2,566,014	2,443,879	2,465,358	2,487,266
Total Revenue	143,657,100	149,630,839	153,517,270	152,930,084	157,254,161	161,786,327	166,810,231	172,043,810
EXPENDITURES								
100 Personnel Services - Salaries	50,518,246	50,985,770	53,399,111	56,458,825	58,727,945	60,411,171	62,182,809	64,007,539
200 Personnel Services - Benefits	44,045,213	47,503,796	48,984,930	48,539,987	48,330,610	50,376,002	52,116,893	53,522,855
300 Purchased Professional Services	11,789,275	10,161,859	10,473,723	11,541,289	38,890,793	56,707,950	61,374,653	41,163,090
400 Purchased Property Services	1,858,813	2,093,639	1,749,549	2,289,850	2,235,500	2,285,707	2,306,620	3,318,258
500 Other Purchased Services	13,250,586	14,601,748	16,207,449	17,908,753	17,711,808	18,167,481	18,639,875	19,363,635
600 Supplies	5,460,096	6,086,903	6,232,827	6,460,326	6,570,209	6,684,622	6,801,516	6,920,951
700 Property	615,317	1,947,274	1,651,935	799,500	3,107,000	361,620	348,270	349,952
800 Other Objects	2,826,945	3,032,604	2,980,824	3,873,678	3,992,983	3,903,188	3,731,852	3,576,254
900 Debt Service Principal/Other	6,255,116	6,485,132	6,560,000	6,655,000	7,428,333	10,241,929	12,811,479	15,792,763
Total Expenditures	136,619,607	142,898,725	148,240,348	154,527,208	186,995,181	209,139,670	220,313,967	208,015,297
Excess of Revenues Over (Under) Expenditures	7,037,493	6,732,114	5,276,922	(1,597,124)	(29,741,020)	(47,353,343)	(53,503,736)	(35,971,487)
Other Financing Sources (Uses)								
800 Debt Refunding Net/Other	7,439	-	54,605	-	63,260,046	50,525,419	55,559,981	9,484,665
900 Transfers In (Out) [1]	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	7,439	-	54,605	-	63,260,046	50,525,419	55,559,981	9,484,665
Net Change in Fund Balances - Actual/Estimated [2]	7,044,932	6,732,114	5,331,527	(1,597,124)	33,519,026	3,172,076	2,056,245	(26,486,822)
Fund Balance, July 1	46,570,490	53,615,422	60,347,536	65,679,063	65,581,939	99,100,965	102,273,041	104,329,286
Release of Fund Balance Appropriation for Transfer to Capital Fund	-	-	-	1,500,000	-	-	-	-
Fund Balance, June 30 [3]	$ 53,615,422	$ 60,347,536	$ 65,679,063	$ 65,581,939	$ 99,100,965	$ 102,273,041	$ 104,329,286	$ 77,842,464

(1) Transfers In (Out)
Fund transfers net to zero when all funds are combined. Transfers out originate from the General Fund and are to support the purpose of other funds that are not self-supporting. See individual funds for actual and budgeted amounts.

(2) Net Change in Fund Balances – Actual/Estimated
These amounts reflect the estimated results for the budget years. They represent the amounts that revenues will or will not exceed expenditures which will increase or decrease fund balances. The District budgets conservatively. Any surplus of revenues over expenditures will first be applied to the maintenance of unassigned fund balance of 5% of the following years budgeted expenditures. The remainder will be transferred to the Capital Projects fund to support the District's capital spending plan.

(3) Ending Fund Balances
A projected transfer from General Fund to Capital Projects Fund June 30, 2026, along with projected bond issuance proceeds in the forecasted years, offset by the the Secondary Campus Long Term Facility Plan expenditures in the Capital Projects Fund results in the fluctuation of ending fund balances.

ALL FUNDS
Revenue History and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
LOCAL SOURCES								
Taxes Levied	$ 91,829,214	$ 93,427,797	$ 97,959,785	$ 98,709,520	$ 102,947,540	$ 106,209,948	$ 109,821,090	$ 113,591,545
Charges for Services	11,990,428	12,367,601	12,827,266	11,843,392	12,080,260	12,321,865	12,568,302	12,819,668
Delinquencies on Taxes Levied	2,227,611	2,379,279	2,167,411	2,300,000	2,300,000	2,346,000	2,392,920	2,440,778
Food Service Revenue	1,756,373	1,733,919	1,811,236	1,753,482	1,756,727	1,791,862	1,827,699	1,864,253
Earnings on Investments	2,976,968	4,962,963	4,766,645	3,040,000	3,990,000	4,095,000	4,203,150	4,314,545
Revenues from LEA Activities	102,177	91,544	92,313	175,000	120,000	122,400	122,400	122,400
Revenues from Intermediary Sources	1,165,915	1,059,100	1,064,235	988,627	966,094	966,094	966,094	966,094
Other Local Revenue	993,993	892,709	804,160	702,176	685,592	691,000	694,060	697,181
Total Local Sources	113,042,679	116,914,912	121,493,051	119,512,197	124,846,213	128,544,169	132,595,715	136,816,464
STATE SOURCES								
Basic Instructional & Operating Subsidies	7,630,428	8,433,331	9,001,172	9,088,175	9,119,461	9,393,045	9,674,836	9,965,081
Specific Educational Program	2,418,010	2,474,484	2,792,107	2,967,554	2,971,674	3,490,824	3,582,649	3,677,228
Non-Educational Programs	5,103,735	7,293,709	4,967,988	6,238,568	5,416,573	5,032,670	5,079,902	5,128,297
Child Nutrition Subsidies	202,462	253,848	289,044	277,416	299,210	305,194	311,298	317,524
Other State Revenue	650,507	367,327	536,442	292,196	342,196	342,196	342,196	342,196
Revenue from the Commonwealth of PA	10,617,617	10,570,227	11,003,469	11,396,503	11,692,820	12,234,350	12,758,277	13,309,754
Total State Sources	26,622,759	29,392,926	28,590,222	30,260,412	29,841,934	30,798,279	31,749,158	32,740,080
FEDERAL SOURCES								
Restricted Grant-in-Aid	106,215	108,816	140,611	100,000	100,000	100,000	100,000	100,000
Restricted Grant-in-Aid-Flow -Through	388,280	725,325	639,605	652,536	569,936	569,936	569,936	569,936
Child Nutrition Subsidies	1,172,317	1,167,082	1,194,217	1,012,580	1,052,885	1,073,943	1,095,422	1,117,330
Other COVID funding	1,289,829	48,630	177,922	145,359	143,193	-	-	-
Medical Assistance Reimbursements	1,035,021	1,273,148	1,281,642	1,247,000	700,000	700,000	700,000	700,000
Total Federal Sources	3,991,662	3,323,001	3,433,997	3,157,475	2,566,014	2,443,879	2,465,358	2,487,266
TOTAL REVENUES	$ 143,657,100	$ 149,630,839	$ 153,517,270	$ 152,930,084	$ 157,254,161	$ 161,786,327	$ 166,810,231	$ 172,043,810

ALL FUNDS
Summary Revenue, Expenditures, and Fund Balance

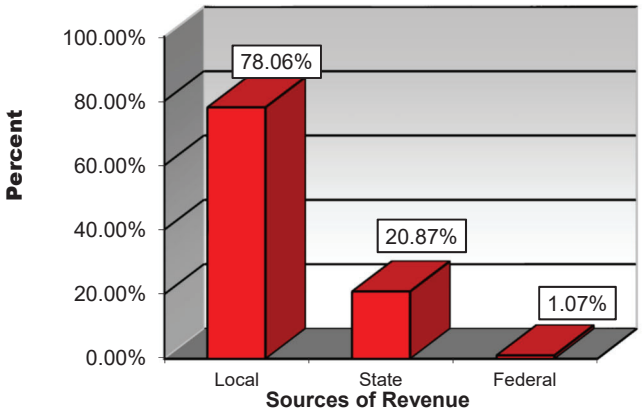
Description	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
REVENUE			
General Fund	$ 137,503,214	$ 141,575,079	$ 4,071,865
Capital Projects Fund	500,000	63,710,046	63,210,046
Debt Service Fund	40,000	40,000	-
Food Service Fund	3,043,478	3,108,822	65,344
Internal Service Fund	11,843,392	12,080,260	236,868
TOTAL REVENUE	$ 152,930,084	$ 220,514,207	$ 67,584,123
EXPENDITURES			
General Fund	$ 137,503,214	$ 141,575,079	$ 4,071,865
Capital Projects Fund	2,792,931	32,237,810	29,444,879
Debt Service Fund	(1,728,564)	(1,898,462)	(169,898)
Food Service Fund	2,916,235	3,000,494	84,259
Internal Service Fund	13,043,392	12,080,260	(963,132)
TOTAL EXPENDITURES	$ 154,527,208	$ 186,995,181	$ 32,467,973
FUND BALANCE			
General Fund	$ 17,366,392	$ 17,366,392	$ -
Capital Projects Fund	38,540,084	70,012,320	31,472,236
Debt Service Fund	6,190,916	8,129,378	1,938,462
Food Service Fund	2,189,672	2,298,000	108,328
Internal Service Fund	1,294,875	1,294,875	-
FUND BALANCE, JUNE 30	$ 65,581,939	$ 99,100,965	$ 33,519,026

GOVERNMENTAL FUND

GENERAL (OPERATING) FUND BUDGET

GENERAL (OPERATING) FUND

Revenue: Significant Trends and Assumptions



LOCAL REVENUE:

Real estate property taxes are the largest source of revenue approximating 64% of the total revenue from all sources. The District levies property taxes to support operations.

Real Estate Property taxes are the largest source of revenue.

Pennsylvania law under Act 1 sets the maximum rate that school districts can increase real estate taxes. This rate is referred to as the Act 1 index. The base Act 1 index is calculated by averaging the percent increases in the Pennsylvania statewide average weekly wage and the Federal employment cost index for elementary/secondary schools. Additionally, for school districts with a market value/personal income aid ratio (MV/PI AR) greater than 0.4000, the value of their index is adjusted upward by multiplying the base index by the sum of 0.75 and their MV/PI AR. For example, if the base index is 2.4% and the school district's MV/PI AR is 0.6000, the school district's adjusted index is 2.4% x (0.75 + 0.6000) = 3.2%.

Base Act 1 Index	• 3.50%
District Tax Rate	• 3.00%

Historically, the District's land use has been for Residential use which is 85.98% of all taxable properties for 2026-27.

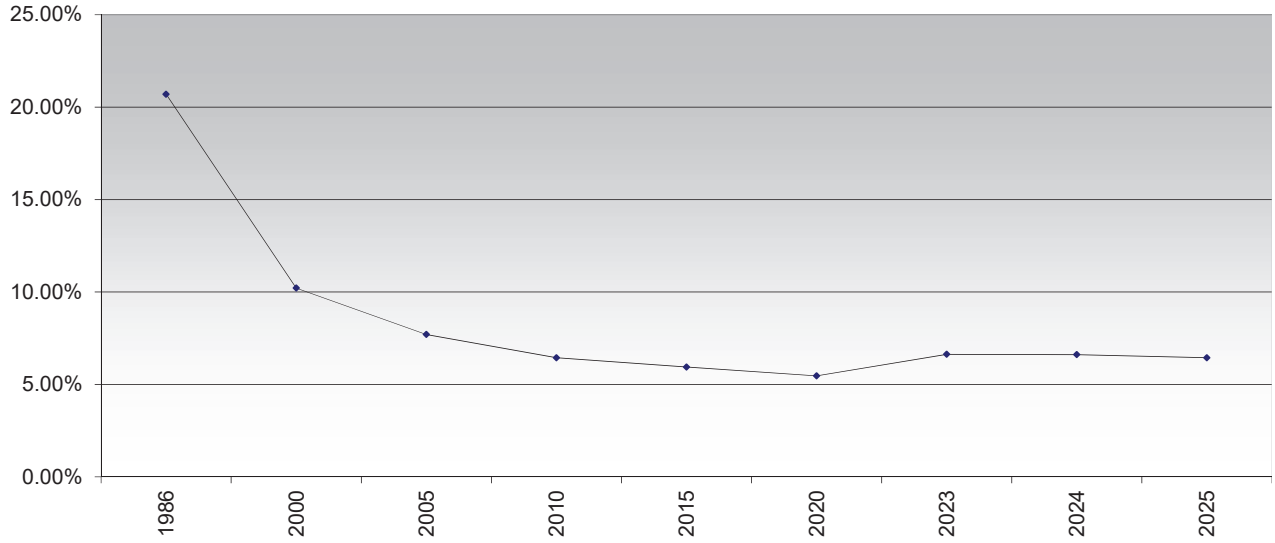
	2025-26 Assessment	%	2026-27 Assessment	%
Agriculture:	$ 104,451,515	4.11%	$ 105,245,305	4.10%
Commercial:	235,345,776	9.26%	239,819,786	9.35%
Industrial:	10,695,880	0.42%	10,450,370	0.41%
Residential:	**2,188,276,833**	**86.06%**	**2,205,384,443**	**85.98%**
Mobile Homes:	4,094,230	0.16%	4,106,590	0.16%
	$2,542,864,234	100.00%	$2,565,006,494	100.00%

The District increased taxes by 3.00%, therefore the millage rate increased from 36.3599 to 37.4507 or 1.0908 mills. Taxes will increase by $203 for the average property assessed value of $187,187. This increase will be reduced by the state gaming funding for each approved homestead and/or farmstead.

Owen J. Roberts is estimating a modest increase in local revenue for the 2026-27 fiscal year. Flat property assessment values in combination with continued increases in State mandated costs requires a 3.00% tax increase to maintain a balanced budget in 2026-27.

Overall, State sources of revenue are projected to remain consistent for the next three years.

State Fiscal Support for Instruction



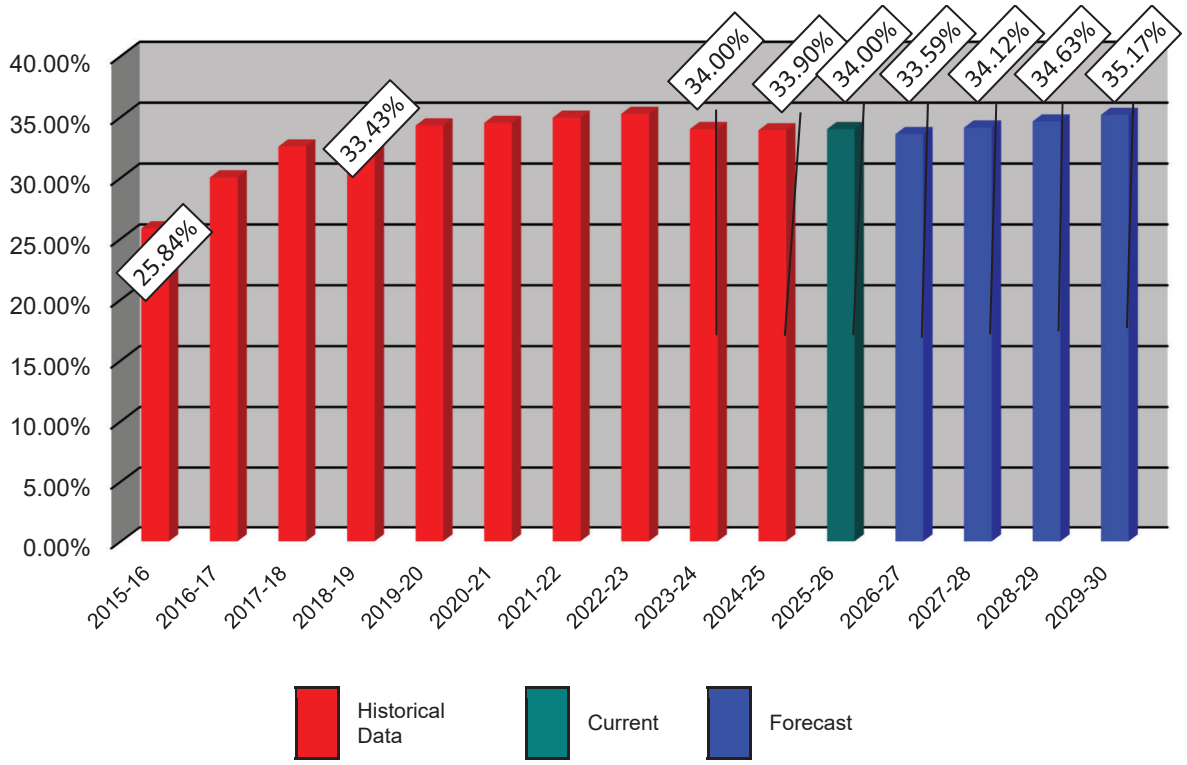
Source of Data: District calculation based on historical data

Pennsylvania school districts have experienced a substantial shift in the burden of funding local educational programs and services from the State to the Local level. The percentage of state funding in relation to total revenue sources has declined significantly since 1985-86. The percentage of state funding for instruction is projected to be only 6.44% of total revenue sources in 2025-26 compared to 20.7% in 1985-86. Moreover, if the District continued to receive the same percentage of state support for instruction, the base subsidy would have been $20,186,580 more than projected. This level of state support for instruction would produce a property tax reduction of 7.820 mills or a reduction of 20.88% for each taxpayer in the District. This would equate to a reduction of $1,463 in property taxes for the average taxpayer.

Given the lack of additional state resources combined with the need to fund contracted employee salary and benefit costs and for additional facilities to accommodate the increase in student enrollment, the tax rate on property is budgeted to increase by 1.0908 mills for the 2026-27 fiscal year. The District has also been faced with funding increased capacity needs, special education costs, increasing charter school costs, and technology initiatives in an economy where State funding for education continues to not maintain the same rate of increase.

The District was able to keep the property tax increase the state index of 3.50% for 2026-27. Factors such as reduced state funding for public education, increases in the PSERS retirement rate, increases in Special Education costs, and increases in Charter School costs continue to provide significant pressure on local communities to support increases in the cost of providing a quality education. If these factors continue, the District may be forced to increase taxes at greater rates in future years. The PSERS retirement rate has increased slightly to 33.59% in 2026-27. PSERS projections indicate that employer contribution rates are projected to be 34.12% in 2027-28, 34.63% in 2028-29, and 35.17% in 2029-30. In short, school districts can expect higher retirement system costs in the future as depicted in the chart portrayed on the following page.

Public School Employees Retirement System (PSERS)
Employer Contribution Rate



Source of Data: Public School Employees Retirement System

The General (Operating) Fund is intended to finance instructional programs and daily operations which support those programs. The education of students is a labor-intensive enterprise that is reflected in the personnel costs. The workforce of the District is determined by the staffing policies and guidelines of the Board on the basis of projected student enrollment and curriculum requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements. For the 2026-27 fiscal year, salaries and fringe benefits are budgeted to consume 67.48% of the total expenditures in the General (Operating) Fund and account for the largest part of the operating budget. The District does not budget, nor commit funds, for Other Post-Employment Benefits (OPEB) as these costs are estimated to be approximately $300,000 and are therefore considered insignificant for the District. The main reason is that

the District does not provide for paid healthcare benefits beyond termination or retirement for most employees. Only administrators are eligible for a five-year partial District contribution towards healthcare premiums. Eligibility is based on years of service with the District. Currently, there is one retired administrator receiving this benefit. Another reason is that while the District has some retirees on its plan through the Consolidated Omnibus Budget Reconciliation Act (COBRA), the majority of the active employee base is very young producing overall low premium rates; therefore, the effect of the retirees participating in COBRA on the District's healthcare premium rates is minimal. The District budgets for healthcare costs are based on the expected costs considering all factors affecting premium rates.

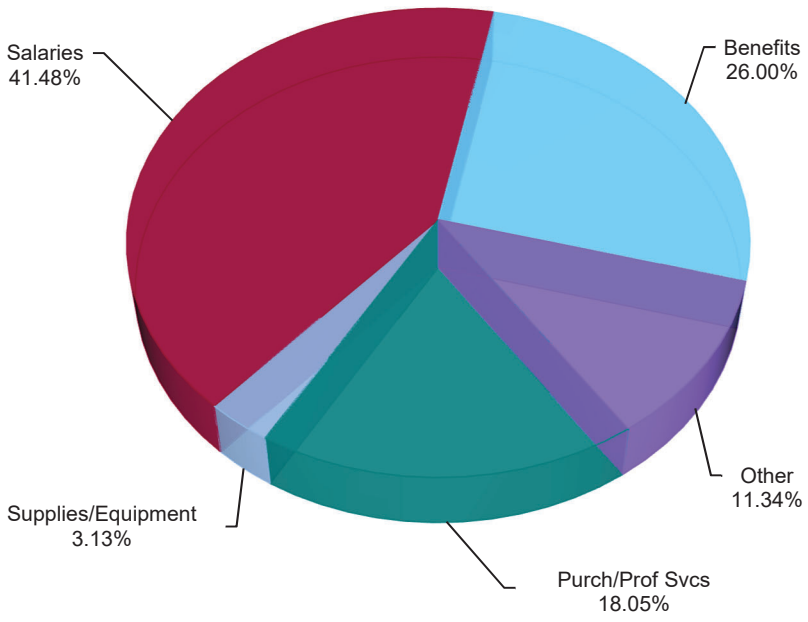
The cost of Purchased and Professional Services is budgeted to increase from $25,713,215 to $25,558,983, which is an decrease of 0.60% relating to contracted substitute teacher costs, charter school tuition costs, student related support services, costs associated with the collection of taxes (offset by increase in tax revenue), appraisal services cost, the transportation contract addendum and additional costs related to implementing a change in school start times.

The cost of Supplies and Equipment is budgeted to increase from $4,323,800 to $4,425,462. This 2.35% increase is a result of the additional costs for educational and administrative supplies and software.

Included in the General Fund (other objects) are dues and fees and the budgetary reserve. The budgetary reserve will increase based on Board policy which directs 1% of the following year's budgeted expenditures to be maintained.

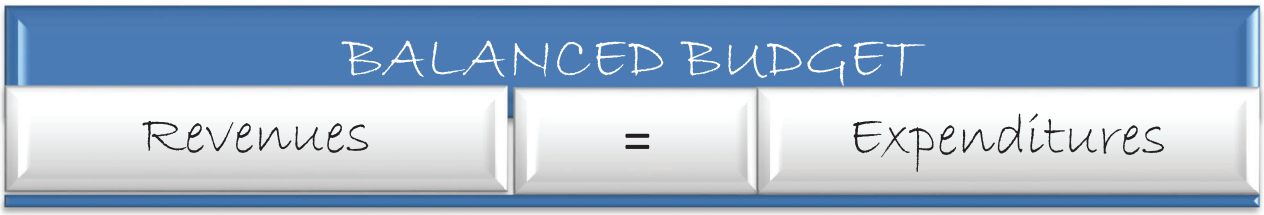
Budgeted fund transfers from the General Fund include $10,750,000 to the Debt Service Fund for principal and interest on outstanding debt. The transfer to the Capital Projects fund that annually equals one mill (Board Policy) of real estate taxes is $2,478,186.

GENERAL FUND EXPENDITURES
BY OBJECT
2026-27 BUDGET



GENERAL (OPERATING) FUND

Budget and Projection Assumptions Overview



Revenue: *Budget and Projection Assumptions*

The District's General (Operating) Fund Budget is funded by three sources: Local, State and Federal.

Local Revenue

Tax Revenue:

- Real Estate tax revenues are estimated to be higher in the budget and forecast years due to the modest growth in the District's tax base primarily from residential new construction.
- Earned tax revenue is projected to increase in 2026-27 and slightly increase in the future budget and forecast years.

Other Local Revenue:

- Interest Income is expected to increase in 2026-27 and hold steady in future budget and forecast years.
- Other local revenues sources are expected to remain level.

State Revenue

- Basic Education subsidy and Special Education subsidy in 2026-27 is expected to slightly increase as outlined in Governor Wolf's proposed education budget.
- Transportation subsidy is expected to decrease by $835,882 with uncertainty surrounding future funding calculations.
- Social Security and Retirement revenues are expected to increase slightly as both revenue sources are driven by their related expenditures.
- All other state revenues are expected to remain consistent with the prior year.

Federal Revenue

- Expected decreases in Title funding
- SBAP (ACCESS) reimbursement funding will significantly decrease as the District's IEP ratio continued to decrease each year. Funding received to help offset increasing Special Education costs.
- All other federal revenue is expected to remain level.

Expenditures: *Budget and Projection Assumptions Object areas*

- Salaries and benefits will have the highest increase of any single cost area due to contractual and mandated State retirement cost increases, as well as medical benefits increases.
- Purchased services will comprise over 18% of the General Fund budget. Increases to this area relate to higher student related services costs.

- Supplies and equipment include a 2.5% increase mainly for instructional and administrative supplies and software.
- Other objects include dues, fees, and the budgetary reserve. The budgetary reserve will increase based on Board policy which directs 1% of the following year's budgeted expenditures be maintained.
- Other financing uses include transfers to other funds which include the value of one mill transfer to the Capital Projects fund in compliance with Board policy, and Debt Service fund transfers to cover the year's principal repayment and interest obligations.

Expenditures: *Budget and Projection Assumptions Functional areas*

- **Instructional Cost Centers**: Expenditures for building level budgets stayed consistent in 2026-27 to help offset the overall increase in costs as a result of the current economic situation.

- **Instructional Support Cost Centers**: The budgets in the instructional support category reflect a 0.51% overall net increase. The Pupil Services budget will increase by approximately $14,000 related to tuition and services for special education program students. Curriculum Development will also increase by $34,000 due to the increase in cost for materials, software and books.

- **Administrative Support Cost Centers**: The Administrative Support Cost Centers reflect a net budgeted increase of 6.29%. This increase is a result of the additional $800,000 budgeted transfer in 2026-27 to the Debt Service Fund in preparation for the additional debt payments required in forecasted years to fund the Secondary Campus Long Term Facility Plan.

- **Transportation, Plant, & Security Services Cost Centers**: The net budgeted increase to this category is 5.71%. The Transportation budget increases each year due to contractual increases and is projected to increase 4.5% in 2026-27 and each of the forecasted years. Costs related to implementing a change in school start times will also increase the Transportation budget in 2026-27. The Plant Services budget will also increase in 2026-27 by approximately $108,000. Both budgets are being impacted by increasing fuel and energy costs being experienced in the current economic situation.

- **Other District Programs Cost Centers**: There is a 17.11% net decrease to this group of cost centers. The primary reason for the decrease is a drop in ACCESS revenue of $547,000 due to a lower IEP ratio. The District is expecting another reduction across all Title funding for 2026-27 as well. Costs previously covered by federal funding will be charged to other budgeted costs centers.

- **Personnel Cost Centers**: The Personnel cost centers' net increase is 3.48%. Salaries increased by 4.19% in 2026-27 with a 3.0% to 3.1% increase in the forecasted years due to contractual agreements. Benefits increased by 2.13% in 2026-27. PSERS employer contribution rate decreased 1.21% to 33.59% in 2026-27 but is predicted to increase in each of the forecasted years. The contracted substitute services increased to $2,150,000.

Plan to Address Declining Fund Balances

Challenges facing the District, along with other Pennsylvania Schools, are the rising costs of special education, state retirement contributions, and charter school tuition calculations. The District continually explores new and enhanced methods of delivering the best education possible for students while minimizing the financial impact on the taxpayers. The forecasted budget years show a balanced budget utilizing a millage rate increase. The projection of all funds combined shows a slight increase of fund balance across budgeted and forecasted years. The District is expected issue debt across the next four years to assist with costs for the Secondary Long Term Campus construction costs and other significant projects.

GENERAL (OPERATING) FUND
Summary Revenue and Expenditure by Object History and Forecast

Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Revenues								
6000 Local Sources	$ 98,856,153	$ 102,232,955	$ 106,239,768	$ 105,375,323	$ 110,519,226	$ 113,940,442	$ 117,709,714	$ 121,642,543
7000 State Sources	26,420,297	29,139,078	28,301,178	29,982,996	29,542,724	30,493,085	31,437,860	32,422,556
8000 Federal Sources	2,819,345	2,155,919	2,239,780	2,144,895	1,513,129	1,369,936	1,369,936	1,369,936
Total Revenue	128,095,795	133,527,952	136,780,726	137,503,214	141,575,079	145,803,463	150,517,510	155,435,035
Expenditures								
100 Personnel Services - Salaries	50,518,246	50,985,770	53,399,111	56,458,825	58,727,945	60,411,171	62,182,809	64,007,539
200 Personnel Services - Benefits	32,890,040	33,466,669	34,606,903	36,038,660	36,803,256	38,618,101	40,123,834	41,289,935
300 Purchased Professional Services	7,103,105	8,132,140	8,476,942	7,685,852	7,773,891	7,702,747	7,819,213	8,172,244
400 Purchased Property Services	1,488,057	1,685,456	1,417,977	1,704,850	1,715,500	1,749,707	1,784,600	1,820,198
500 Other Purchased Services	11,828,211	13,175,426	14,705,553	16,322,513	16,069,592	16,492,421	16,931,314	17,620,903
600 Supplies	3,893,883	3,971,315	4,093,606	4,229,300	4,333,462	4,416,480	4,501,351	4,588,123
700 Property	170,978	145,898	38,429	94,500	92,000	93,620	95,270	96,952
800 Other Objects	919,815	945,523	1,200,141	2,600,483	2,831,247	2,830,443	2,828,798	2,826,308
Total Expenditures	108,812,335	112,508,197	117,938,662	125,134,983	128,346,893	132,314,690	136,267,189	140,422,202
Excess of Revenue Over (Under) Expenditures	19,283,460	21,019,755	18,842,064	12,368,231	13,228,186	13,488,773	14,250,321	15,012,833
Other Financing Sources/(Uses)								
800 Debt Refunding Net/Other	7,439	-	54,605	-	-	-	-	-
900 Transfers In (Out)	(17,663,922)	(20,722,777)	(18,577,312)	(12,368,231)	(13,228,186)	(13,488,773)	(14,250,321)	(15,012,833)
Total Other Financing Sources/(Uses)	(17,656,483)	(20,722,777)	(18,522,707)	(12,368,231)	(13,228,186)	(13,488,773)	(14,250,321)	(15,012,833)
Net Change in Fund Balances - Actual/Estimated	1,626,977	296,978	319,357	-	-	-	-	-
Fund Balance, July 1	15,123,080	16,750,057	17,047,035	17,366,392	17,366,392	17,366,392	17,366,392	17,366,392
Fund balance, June 30	$ 16,750,057	$ 17,047,035	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392

Net Change in Fund Balances – Actual/Estimated

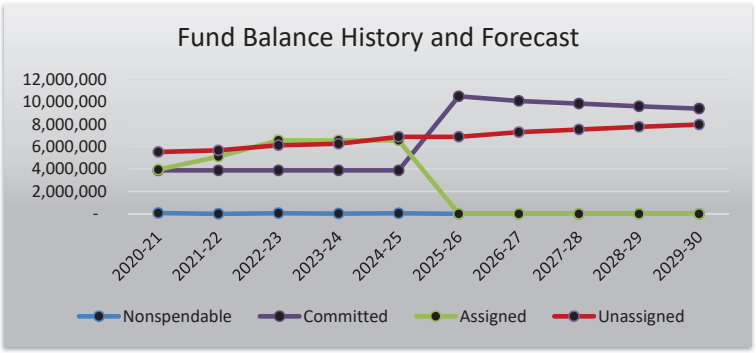
The increases in fund balances in the actual results are reflected in the increase of the assigned fund balance retained.

Ending Fund Balance – 2026-27 Budget

Ending 2026-27 Fund Balance consists of $10,076,219 in estimated Committed Fund Balance and $7,290,173 in estimated Unassigned Fund Balance.

GENERAL (OPERATING) FUND
Summary Fund Balances History and Forecast

Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Nonspendable Fund Balance	$ 58,725	$ 25,454	$ 51,348	$ -	$ -	$ -	$ -	$ -
Committed Fund Balance	3,883,467	3,883,467	3,883,467	10,491,231	10,076,305	9,840,606	9,594,732	9,392,669
Assigned Fund Balance	6,556,418	6,556,418	6,556,418	-	-	-	-	-
Unassigned Fund Balance	6,251,447	6,581,696	6,875,159	6,875,161	7,290,087	7,525,786	7,771,660	7,973,723
	$ 16,750,057	$ 17,047,035	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392



Nonspendable Fund Balance

Nonspendable Fund Balance includes prepaid items.

Committed Fund Balance

The Committed Fund Balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The amount in this category is reserved for PSERS retirement costs. A budgeted amount from the General Fund will be transferred to Capital Projects Fund in future years as part of the Secondary Campus Long Term Facility Plan funding.

Assigned Fund Balance

Amounts in the Assigned Fund Balance category are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Amounts in this category include appropriations for the following year's budget and special education costs.

Unassigned Fund Balance

There are no restrictions on how Unassigned Fund Balance can be spent. The District strives to keep the Unassigned Fund Balance at a minimum of 5% of the following year's budgeted expenditures which is in compliance with Board policy. The maximum allowed is 8% under Pennsylvania law.

GENERAL (OPERATING) FUND
Revenue History and Forecast

Function Subfunction	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
6000 LOCAL SOURCES								
6111 Current Real Estate	$ 81,097,956	$ 83,912,111	$ 87,234,222	$ 89,331,904	$ 92,809,924	$ 96,002,582	$ 99,341,510	$ 102,833,757
Reduction: State property Tax Reduction Allocation	(1,889,026)	(1,876,089)	(2,289,266)	(2,557,384)	(2,557,384)	(2,557,384)	(2,557,384)	(2,557,384)
6112 Interim Taxes	1,396,621	530,656	520,194	550,000	550,000	563,750	577,844	592,290
6113 Public Utility Realty Tax	85,980	82,222	89,492	82,500	90,000	90,000	90,000	90,000
6114 Payment in Lieu of Current Taxes	2,620	2,620	9,171	2,500	5,000	5,000	5,000	5,000
6151 Earned Income Tax	9,014,510	9,172,991	9,916,262	9,500,000	10,000,000	10,200,000	10,404,000	10,612,080
6153 Real Estate Transfer Tax	1,711,047	1,262,693	2,084,526	1,500,000	1,750,000	1,600,000	1,648,000	1,697,440
6157 Mercantile Tax	409,506	340,593	395,184	300,000	300,000	306,000	312,120	318,362
6411 Delinquent Real Estate	1,833,741	1,951,985	1,705,736	1,887,311	1,887,311	1,925,057	1,963,558	2,002,829
6451 Delinquent Earned Income	393,870	427,294	461,675	412,689	412,689	420,943	429,362	437,949
6510 Interest on Investments	2,536,123	4,188,314	4,095,081	2,500,000	3,500,000	3,605,000	3,713,150	3,824,545
6530 Gain (Loss) Sale of Investments	1,120	194,212	56,783	-	-	-	-	-
6700 Athletics	102,177	91,544	92,313	175,000	120,000	122,400	122,400	122,400
6830 Federal Pass-Thru Funding	1,165,915	1,059,100	1,064,235	988,627	966,094	966,094	966,094	966,094
6910 Rentals	104,675	113,535	114,700	120,000	120,000	122,400	122,400	122,400
6920 Donations & Contributions	97,875	48,571	54,396	50,000	55,000	55,000	55,000	55,000
6940 Tuition from Patrons	155,584	339,316	202,695	250,000	241,200	241,200	241,200	241,200
6980 Revenue from Community Services	70,312	73,154	52,605	71,400	71,400	71,400	71,400	71,400
6990 Miscellaneous Revenue	565,547	318,133	379,764	210,776	197,992	201,000	204,060	207,181
TOTAL REVENUE FROM LOCAL SOURCES	98,856,153	102,232,955	106,239,768	105,375,323	110,519,226	113,940,442	117,709,714	121,642,543
7000 STATE SOURCES								
7111 Basic Instructional Subsidy	7,550,113	8,411,174	8,971,711	9,088,175	9,119,461	9,393,045	9,674,836	9,965,081
7160 Tuition 1305/1306	80,315	22,157	29,461	-	-	-		
7271 Special Education	2,418,010	2,474,484	2,792,107	2,967,554	2,971,674	3,060,824	3,152,649	3,247,228
7292 Pre-K Counts	500,000	400,000	420,000	420,000	430,000	430,000	430,000	430,000
7311 Transportation	2,073,910	2,050,182	1,598,562	2,612,824	1,776,942	1,821,366	1,866,900	1,913,572
7320 Rentals and Sinking Fund Payments	535,583	2,865,130	550,858	545,360	540,747	540,747	540,747	540,747
7330 Health Services	105,216	102,308	111,205	103,000	111,500	113,173	114,871	116,594
7340 State Property Tax Reduction Allocation	1,889,026	1,876,089	2,287,363	2,557,384	2,557,384	2,557,384	2,557,384	2,557,384
7505 Ready To Learn Block Grant	292,196	292,196	292,196	292,196	342,196	342,196	342,196	342,196
7599 AVTS Pass-through Funding	358,311	75,131	244,246	-	-	-	-	-
7810 Revenue for Social Security Payments	1,802,916	1,862,919	1,937,960	2,097,357	2,097,357	2,185,332	2,253,077	2,320,670
7820 Revenue for Retirement Payments	8,814,701	8,707,308	9,065,509	9,299,146	9,595,463	10,049,018	10,505,200	10,989,084
TOTAL REVENUE FROM STATE SOURCES	26,420,297	29,139,078	28,301,178	29,982,996	29,542,724	30,493,085	31,437,860	32,422,556

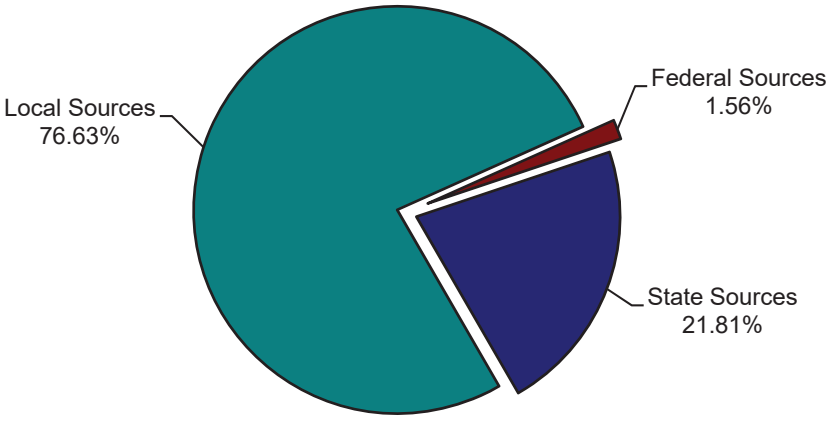
GENERAL (OPERATING) FUND
Revenue History and Forecast

Function Subfunction	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
8000 FEDERAL SOURCES								
8390 NJROTC	106,215	108,816	140,611	100,000	100,000	100,000	100,000	100,000
8514 Title I	274,332	591,927	503,138	503,138	427,667	427,667	427,667	427,667
8515 Title IIA	88,624	111,922	91,890	91,621	91,497	91,497	91,497	91,497
8516 Title III ESL	-	-	-	13,200	13,218	13,218	13,218	13,218
8517 Title IV	25,324	21,476	44,577	44,577	37,554	37,554	37,554	37,554
8744 ESSER III - ARP Act	1,102,059	-	-	-	-	-	-	-
8749 Other COVID Funding	-	48,630	177,922	145,359	143,193	-	-	-
8751 ARP ESSER	187,770	-	-	-	-	-	-	-
8810 SBAP (ACCESS) Reimbursements	1,035,021	1,273,148	1,281,642	1,247,000	700,000	700,000	700,000	700,000
TOTAL REVENUE FROM FEDERAL SOURCES	2,819,345	2,155,919	2,239,780	2,144,895	1,513,129	1,369,936	1,369,936	1,369,936
TOTAL REVENUE	$128,095,795	$133,527,952	$136,780,726	$137,503,214	$141,575,079	$145,803,463	$150,517,510	$155,435,035

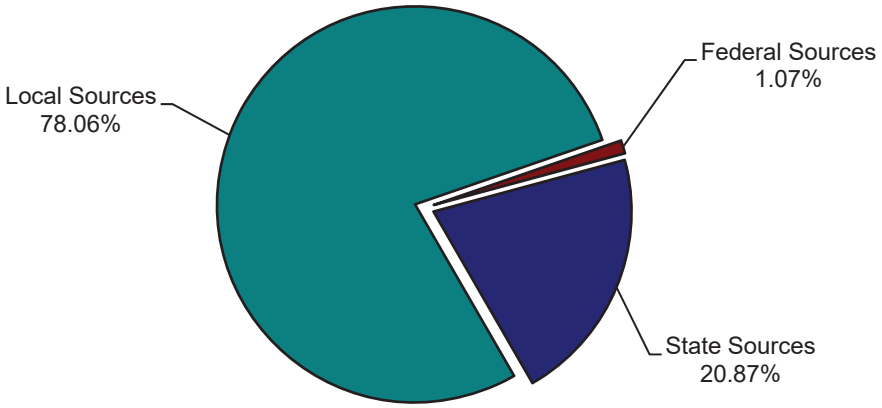


GENERAL (OPERATING) FUND
Revenue Budget

2025-26



2026-27



Local Sources - Revenue produced within the boundaries of the District and available to the District for its use.

State Sources - Revenue from funds produced within the boundaries of and collected by the Commonwealth of Pennsylvania and distributed to Pennsylvania school districts in amounts that differ in proportion from the amounts collected within the school districts.

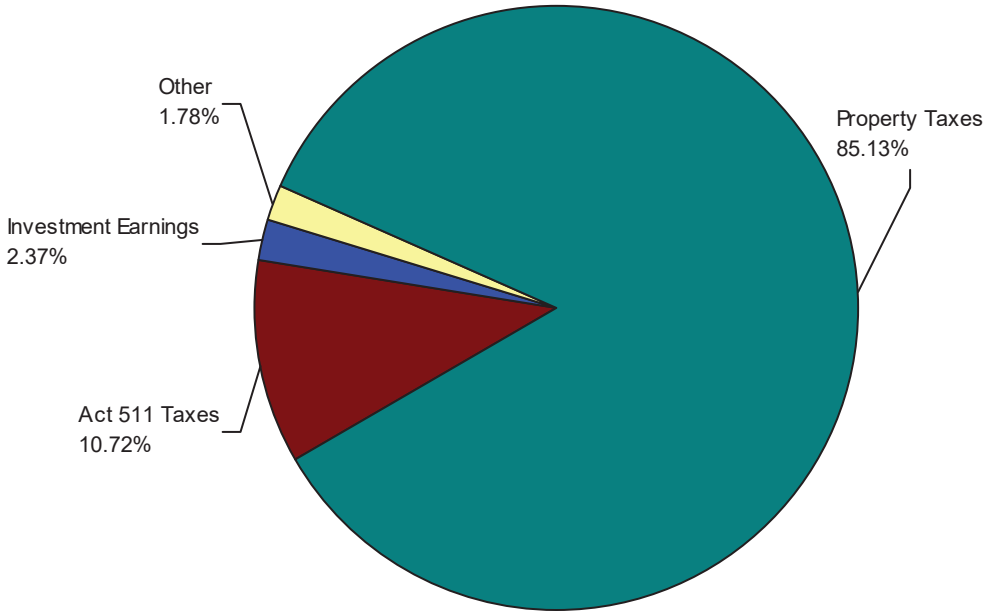
Federal Sources - Revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which were collected within such school districts.

GENERAL (OPERATING) FUND
Revenue Budget

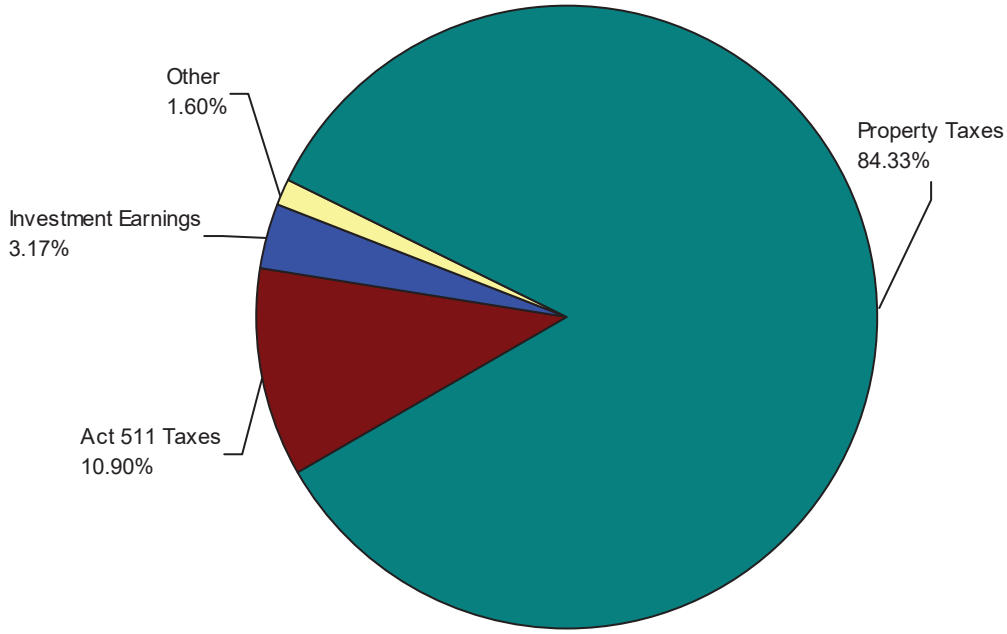
Function / Subfunction	Budget 2025-26	Budget 2026-27	Increase/ Decrease
REVENUE LOCAL SOURCES			
6111 Current Real Estate	$ 89,331,904	$ 92,809,924	$ 3,478,020
Reduction: State Property Tax Reduction Allocation	(2,557,384)	(2,557,384)	-
6112 Interim Taxes	550,000	550,000	-
6113 Public Utility Realty Tax	82,500	90,000	7,500
6114 Payment in Lieu of Current Taxes	2,500	5,000	2,500
6151 Earned Income Tax	9,500,000	10,000,000	500,000
6153 Real Estate Transfer Tax	1,500,000	1,750,000	250,000
6157 Mercantile Tax	300,000	300,000	-
6411 Delinquent Real Estate	1,887,311	1,887,311	-
6451 Delinquent Earned Income	412,689	412,689	-
6510 Interest on Investments	2,500,000	3,500,000	1,000,000
6710 Athletics	175,000	120,000	(55,000)
6830 Federal Pass-Thru Funding	988,627	966,094	(22,533)
6910 Rentals	120,000	120,000	-
6920 Donations & Contributions	50,000	55,000	5,000
6940 Tuition from Patrons	250,000	241,200	(8,800)
6980 Revenue from Community Services	71,400	71,400	-
6990 Miscellaneous Revenue	210,776	197,992	(12,784)
TOTAL LOCAL SOURCES	105,375,323	110,519,226	5,143,903
REVENUE STATE SOURCES			
7111 Basic Instructional Subsidy	9,088,175	9,119,461	31,286
7271 Special Education	2,967,554	2,971,674	4,120
7292 Pre-K Counts	420,000	430,000	10,000
7311 Transportation	2,612,824	1,776,942	(835,882)
7320 Rentals and Sinking Fund Payments	545,360	540,747	(4,613)
7330 Health Services	103,000	111,500	8,500
7340 State Property Tax Reduction Allocation	2,557,384	2,557,384	-
7505 Ready To Learn Block Grant	292,196	342,196	50,000
7112 Revenue for Social Security Payments	2,097,357	2,097,357	-
7820 Revenue for Retirement Payments	9,299,146	9,595,463	296,317
TOTAL STATE SOURCES	29,982,996	29,542,724	(440,272)
REVENUE FEDERAL SOURCES			
8390 NJROTC	100,000	100,000	-
8514 Title I	503,138	427,667	(75,471)
8515 Title IIA	91,621	91,497	(124)
8516 Title III ESL	13,200	13,218	18
8517 Title IV	44,577	37,554	(7,023)
8749 PCCD Mental Health	145,359	143,193	(2,166)
8810 SBAP (ACCESS) REIMBURSEMENTS	1,247,000	700,000	(547,000)
TOTAL FEDERAL SOURCES	2,144,895	1,513,129	(631,766)
TOTAL REVENUE	$ 137,503,214	$ 141,575,079	$ 4,071,865

GENERAL (OPERATING) FUND
Analysis of Local Revenue Budget

2025-26



2026-27



GENERAL (OPERATING) FUND
Analysis of Local Revenue

Description	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Property Taxes Include:			
Current and Delinquent Real Estate	$ 91,219,215	$ 94,697,235	$ 3,478,020
Interim Real Estate	550,000	550,000	-
Public Utility Realty Tax	85,000	95,000	10,000
Reduction: State Property Tax	-	-	-
Reduction Allocation	(2,557,384)	(2,557,384)	-
Total Property Taxes	89,296,831	92,784,851	3,488,020
Act 511 Taxes:			
Current and Delinquent Earned Income	9,912,689	10,412,689	500,000
Real Estate Transfer	1,500,000	1,750,000	250,000
Mercantile Tax	300,000	300,000	-
Total Act 511 Taxes	11,712,689	12,462,689	750,000
Interest Earnings	2,500,000	3,500,000	1,000,000
All Other Include:			
Rentals	120,000	120,000	-
Contributions and Donations	50,000	55,000	5,000
Tuition from Patrons	250,000	241,200	(8,800)
Community Services	71,400	71,400	-
Athletics	175,000	120,000	(55,000)
Local Grant	87,500	87,500	-
IDEA - Federal Pass-Thru Funding	988,627	966,094	(22,533)
Miscellaneous	123,276	110,492	(12,784)
Total Other	1,865,803	1,771,686	(94,117)
Total Local Revenue	$ 105,375,323	$ 110,519,226	$ 5,143,903

GENERAL (OPERATING) FUND
Summary Expenditure Budget by Object
2026-27



Salaries 41.48%

Benefits 26.00%

Professional Services 5.49%

Purchased Property Services 1.21%

Other Purchased Services 11.35%

Supplies 3.06%

Equipment 0.07%

Other Objects 2.00%

Other Financing Uses 9.34%

GENERAL (OPERATING) FUND
Summary Budget
Expenditure by Object

Description	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
REVENUE			
6000 Local Sources	$ 105,375,323	$ 110,519,226	$ 5,143,903
7000 State Sources	29,982,996	29,542,724	(440,272)
8000 Federal Sources	2,144,895	1,513,129	(631,766)
TOTAL REVENUE	$ 137,503,214	$ 141,575,079	$ 4,071,865
EXPENDITURES BY OBJECT			
100 Personnel Services - Salaries	$ 56,458,825	$ 58,727,945	$ 2,269,120
200 Personnel Services - Benefits	36,038,660	36,803,256	764,596
300 Purchased Professional Services	7,685,852	7,773,891	88,039
400 Purchased Property Services	1,704,850	1,715,500	10,650
500 Other Purchased Services	16,322,513	16,069,592	(252,921)
600 Supplies	4,229,300	4,333,462	104,162
700 Property	94,500	92,000	(2,500)
800 Other Objects	2,600,483	2,831,247	230,764
900 Other Financing Uses	12,368,231	13,228,186	859,955
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 137,503,214	$ 141,575,079	$ 4,071,865
Fund Balance, July 1	17,366,392	17,366,392	-
Fund Balance, June 30	$ 17,366,392	$ 17,366,392	$ -

GENERAL (OPERATING) FUND
Expenditure Budget by Object and Function

Object Function	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
100 PERSONAL SERVICES - SALARIES			
1100 Regular Programs	$ 29,369,077	$ 30,527,760	$ 1,158,683
1200 Special Programs	8,941,173	9,321,682	380,509
1300 Vocational Programs	150,595	156,912	6,317
1400 Other Instructional Programs	311,688	361,171	49,483
2100 Support Services-Pupil Services	3,022,002	3,095,775	73,773
2200 Support Services-Instructional Staff	2,053,754	2,133,428	79,674
2300 Support Services-Administration	3,211,196	3,345,890	134,694
2400 Support Services-Pupil Health	646,583	673,704	27,121
2500 Support Services-Business Services	1,078,003	1,124,755	46,752
2600 Support Services-Operation and Maintenance of Plant	4,533,836	4,724,012	190,176
2700 Support Services-Student Transportation	313,460	326,609	13,149
2800 Support Services-Central	1,255,198	1,307,848	52,650
2900 Support Services-Other	19,078	13,360	(5,718)
3200 Operation of Noninstructional Services-Student Activities	1,468,674	1,529,084	60,410
3300 Operation of Noninstructional Services-Community Services	84,508	85,955	1,447
TOTAL PROFESSIONAL SERVICES - SALARIES	56,458,825	58,727,945	2,269,120
200 PERSONAL SERVICES - BENEFITS			
1100 Regular Programs	$ 18,496,762	$ 18,921,273	$ 424,511
1200 Special Programs	6,151,236	6,242,911	91,675
1300 Vocational Programs	111,505	112,937	1,432
1400 Other Instructional Programs	158,587	176,733	18,146
2100 Support Services-Pupil Services	1,830,174	1,873,442	43,268
2200 Support Services-Instructional Staff	1,486,351	1,520,149	33,798
2300 Support Services-Administration	2,005,571	2,043,728	38,157
2400 Support Services-Pupil Health	432,666	439,754	7,088
2500 Support Services-Business Services	635,271	647,073	11,802
2600 Support Services-Operation and Maintenance of Plant	3,086,925	3,138,414	51,489
2700 Support Services-Student Transportation	202,178	205,891	3,713
2800 Support Services-Central	771,301	789,191	17,890
2900 Support Services-Other	10,433	12,174	1,741
3200 Operation of Noninstructional Services-Student Activities	638,461	658,124	19,663
3300 Operation of Noninstructional Services-Community Services	21,239	21,462	223
TOTAL PROFESSIONAL SERVICES - BENEFITS	36,038,660	36,803,256	764,596

NOTE: The District does not budget or commit funds for OPEB as these costs are estimated to be less than $300,000 and are therefore considered insignificant for the District. The main reason is that the District does not provide for paid healthcare benefits beyond termination or retirement for most employees. Only administrators are eligible for a five-year partial District contribution towards healthcare premiums. Eligibility is based on years of service with the District. Currently, there is one administrator receiving a portion of this benefit this fiscal year. Another reason is that while the District has some retirees on its plan through COBRA, the majority of the active employee base is very young producing overall low premium rates; therefore, the effect of the retirees participating in COBRA on the District's healthcare premium rates is minimal. The District budgets for healthcare costs based on the expected costs considering all factors affecting premium rates.

GENERAL (OPERATING) FUND
Expenditure Budget by Object and Function (continued)

Object Function	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
300 PROFESSIONAL SERVICES			
1100 Regular Programs	$ 1,993,388	$ 2,108,873	$ 115,485
1200 Special Programs	3,161,315	2,982,210	(179,105)
1300 Vocational Programs	140,078	264,200	124,122
1400 Other Instructional Programs	78,440	45,161	(33,279)
2100 Support Services-Pupil Services	745,247	788,927	43,680
2200 Support Services-Instructional Staff	116,188	123,182	6,994
2300 Support Services-Administration	517,000	494,350	(22,650)
2400 Support Services-Pupil Health	447,862	459,650	11,788
2500 Support Services-Business Services	62,500	62,500	-
2600 Support Services-Operation and Maintenance of Plant	61,100	61,000	(100)
2700 Support Services-Student Transportation	-	-	-
2800 Support Services-Central	220,465	234,354	13,889
2900 Support Services-Other	-	1,180	1,180
3200 Operation of Noninstructional Services-Student Activities	142,269	148,304	6,035
TOTAL PROFESSIONAL SERVICES	7,685,852	7,773,891	88,039
400 PURCHASED PROPERTY SERVICES			
1100 Regular Programs	27,050	24,800	(2,250)
1300 Vocational Programs	1,000	1,000	-
2200 Support Services-Instructional Staff	100	100	-
2400 Support Services-Pupil Health	1,400	1,600	200
2500 Support Services-Business Services	4,000	4,000	-
2600 Support Services-Operation and Maintenance of Plant	1,640,100	1,652,800	12,700
2700 Support Services-Student Transportation	6,000	6,000	-
3200 Operation of Noninstructional Services-Student Activities	25,200	25,200	-
TOTAL PURCHASED PROPERTY SERVICES	1,704,850	1,715,500	10,650

GENERAL (OPERATING) FUND
Expenditure Budget by Object and Function (continued)

Object Function	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
500 OTHER PURCHASED SERVICES			
1100 Regular Programs	$ 2,067,701	$ 1,739,528	$ (328,173)
1200 Special Programs	3,429,775	2,865,225	(564,550)
1300 Vocational Programs	1,893,926	1,961,102	67,176
1400 Other Instructional Programs	15,950	11,600	(4,350)
2100 Support Services-Pupil Services	9,000	10,800	1,800
2200 Support Services-Instructional Staff	41,856	45,484	3,628
2300 Support Services-Administration	13,350	18,700	5,350
2500 Support Services-Business Services	7,750	6,000	(1,750)
2600 Support Services-Operation and Maintenance of Plant	593,781	645,100	51,319
2700 Support Services-Student Transportation	7,741,266	8,248,731	507,465
2800 Support Services-Central	241,892	243,492	1,600
2900 Support Services-Other	37,949	38,000	51
3200 Operation of Noninstructional Services-Student Activities	227,360	235,830	8,470
3300 Operation of Noninstructional Services-Community Services	957	-	(957)
TOTAL OTHER PURCHASED SERVICES	16,322,513	16,069,592	(252,921)
600 SUPPLIES			
1100 Regular Programs	1,082,620	1,137,302	54,682
1200 Special Programs	130,417	131,759	1,342
1300 Vocational Programs	15,300	19,380	4,080
1400 Other Instructional Programs	109,876	23,818	(86,058)
2100 Support Services-Pupil Services	103,926	118,250	14,324
2200 Support Services-Instructional Staff	103,071	108,403	5,332
2300 Support Services-Administration	72,250	65,750	(6,500)
2400 Support Services-Pupil Health	19,719	26,500	6,781
2500 Support Services-Business Services	112,750	112,250	(500)
2600 Support Services-Operation and Maintenance of Plant	1,587,183	1,683,050	95,867
2700 Support Services-Student Transportation	80,813	92,597	11,784
2800 Support Services-Central	509,445	526,553	17,108
3200 Operation of Noninstructional Services-Student Activities	275,150	280,400	5,250
3300 Operation of Noninstructional Services-Community Services	26,780	7,450	(19,330)
TOTAL SUPPLIES	4,229,300	4,333,462	104,162

GENERAL (OPERATING) FUND
Expenditure Budget by Object and Function (continued)

Object Function	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
700 EQUIPMENT			
1100 Regular Programs	$ 10,000	$ 10,000	$ -
1200 Special Programs	9,500	9,500	-
2600 Support Services-Operation and Maintenance of Plant	70,000	70,000	-
3200 Operation of Noninstructional Services-Student Activities	5,000	2,500	(2,500)
3300 Operation of Noninstructional Services-Community Services	-	-	-
TOTAL EQUIPMENT	94,500	92,000	(2,500)
800 OTHER OBJECTS			
1100 Regular Programs	14,400	15,078	678
1200 Special Programs	1,000	650	(350)
1400 Other Instructional Programs	3,511	6,271	2,760
2100 Support Services-Pupil Services	23,200	22,400	(800)
2200 Support Services-Instructional Staff	10,250	6,870	(3,380)
2300 Support Services-Administration	625,535	780,960	155,425
2500 Support Services-Business Services	5,025	5,025	-
2600 Support Services-Operation and Maintenance of Plant	10,750	10,750	-
2700 Support Services-Student Transportation	310	310	-
2800 Support Services-Central	4,250	4,350	100
2900 Support Services-Other	441,539	450,539	9,000
3200 Operation of Noninstructional Services-Student Activities	58,600	57,170	(1,430)
3300 Operation of Noninstructional Services-Community Services	41,000	41,000	-
5900 Other Financing Uses - Budgetary Reserve	1,361,113	1,429,874	68,761
TOTAL OTHER OBJECTS	2,600,483	2,831,247	230,764
900 OTHER FINANCING USES			
5200 Other Financing Uses - Fund Transfers	12,368,231	13,228,186	859,955
TOTAL EXPENDITURES & OTHER FINANCING USES	$ 137,503,214	$ 141,575,079	$ 4,071,865

GENERAL (OPERATING) FUND

Summary Budget by Function
2026-27

INFLOW



OUTFLOW



GENERAL (OPERATING) FUND
Summary Budget
Expenditure by Function

Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Budget 2029-30
REVENUE								
6000 Local Sources	$ 98,856,153	$ 102,232,955	$ 106,239,768	$ 105,375,323	$ 110,519,226	$ 113,940,442	$ 117,709,714	$ 121,642,543
7000 State Sources	26,420,297	29,139,078	28,301,178	29,982,996	29,542,724	30,493,085	31,437,860	32,422,556
8000 Federal Sources	2,819,345	2,155,919	2,239,780	2,144,895	1,513,129	1,369,936	1,369,936	1,369,936
TOTAL REVENUE	$ 128,095,795	$ 133,527,952	$ 136,780,726	$ 137,503,214	$ 141,575,079	$ 145,803,463	$ 150,517,510	$ 155,435,035
OTHER FINANCING SOURCES								
9300 Fund Transfers In	-	-	-	-	-	-	-	-
9400 Sale of General Fixed Assets	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-
EXPENDITURES BY FUNCTION								
1100 Regular Programs	48,125,481	48,477,122	49,722,503	53,060,998	54,484,614	56,213,387	58,029,491	59,944,984
1200 Special Programs	18,366,827	20,138,974	21,219,739	21,824,416	21,553,937	22,147,248	22,726,476	23,476,858
1300 Vocational Programs	1,752,885	1,820,444	2,245,210	2,312,404	2,515,531	2,549,381	2,581,642	2,612,628
1400 Other Instruction Programs	649,323	674,659	726,012	678,052	624,754	637,142	648,722	659,665
TOTAL INSTRUCTION	68,894,516	71,111,199	73,913,464	77,875,870	79,178,836	81,547,158	83,986,331	86,694,135
2100 Support Services- Pupil Services	5,553,060	5,660,036	5,922,329	5,733,549	5,909,594	6,098,394	6,272,664	6,435,042
2200 Support Services- Instructional Staff	3,411,314	3,488,336	3,838,725	3,811,570	3,937,616	4,070,203	4,190,551	4,301,046
2300 Support Services- Administration	5,431,902	5,496,057	6,078,595	6,444,902	6,749,378	6,970,452	7,171,931	7,357,573
2400 Support Services- Pupil Health	1,437,686	1,569,071	1,755,971	1,548,230	1,601,208	1,653,376	1,700,002	1,742,120
2500 Support Services- Business Services	1,698,802	1,644,762	1,784,947	1,905,299	1,961,603	2,027,023	2,088,166	2,145,829
2600 Support Services- Operation & Maint of Plant	10,109,642	10,341,942	10,317,707	11,583,675	11,985,126	12,371,846	12,720,480	13,037,968
2700 Support Services- Student Transportation	6,241,168	7,006,163	7,686,439	8,344,027	8,880,138	9,247,548	9,627,893	10,022,254
2800 Support Services- Central	2,773,090	2,862,492	3,046,976	3,002,551	3,105,788	3,203,239	3,295,761	3,384,396
2900 Support Services- Other	618,841	532,556	551,332	508,999	515,253	515,633	516,017	516,405
TOTAL SUPPORT	37,275,505	38,601,415	40,983,021	42,882,802	44,645,704	46,157,714	47,583,465	48,942,633
3200 Operation of Noninstructional Services - Student Activities	2,542,235	2,696,304	2,931,889	2,840,714	2,936,612	3,033,383	3,131,225	3,230,458
3300 Operation of Noninstructional Services - Community Services	100,079	99,279	110,288	174,484	155,867	157,148	158,429	159,749
TOTAL OPERATION OF NONINSTRUCTIONAL SERVICES	2,642,314	2,795,583	3,042,177	3,015,198	3,092,479	3,190,531	3,289,654	3,390,207
TOTAL EXPENDITURES	108,812,335	112,508,197	117,938,662	123,773,870	126,917,019	130,895,403	134,859,450	139,026,975

GENERAL (OPERATING) FUND
Summary Budget
Expenditure by Function

Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Budget 2028-29	Budget 2029-30
OTHER FINANCING USES								
5100 Other Expenditures - Refunds	$ (7,439)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5200 Other Financing Uses - Fund Transfers	17,663,922	20,722,777	18,577,312	12,368,231	13,228,186	13,488,773	14,250,321	15,012,833
5900 Other Financing Uses - Budgetary Reserve	-	-	-	1,361,113	1,429,874	1,419,287	1,407,739	1,395,227
9400 Sale of general assets	-	-	(54,605)	-	-	-	-	-
TOTAL OTHER FINANCING USES	17,656,483	20,722,777	18,522,707	13,729,344	14,658,060	14,908,060	15,658,060	16,408,060
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 126,468,818	$ 133,230,974	$ 136,461,369	$ 137,503,214	$ 141,575,079	$ 145,803,463	$ 150,517,510	$ 155,435,035
FUND BALANCE, JULY 1	15,123,080	16,750,057	17,047,035	17,366,392	17,366,392	17,366,392	17,366,392	17,366,392
Transfer to CPF - Release Committed for PSERS	-	-	-	-	-	-	-	-
FUND BALANCE, JUNE 30	$ 16,750,057	$ 17,047,035	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392	$ 17,366,392

The District's General Fund balance consists of committed and unassigned amounts. The committed amounts are to mitigate large increases in mandated PSERS employer retirement costs that outpace increases to the District's revenues. These committed fund balance amounts were accumulated over several years when the District became aware of future rate increases. This is the seventh year that committed funds were budgeted to cover retirement costs. The unassigned amounts are in compliance with the District's policy 601.1 in which a minimum of 5% of the following year's budgeted expenditures are maintained.



GENERAL (OPERATING) FUND
Expenditure Budget by Function and Object

Function Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
1100 REGULAR PROGRAMS			
100 Personnel Services - Salaries	$ 29,369,077	$ 30,527,760	$ 1,158,683
200 Personnel Services - Benefits	18,496,762	18,921,273	424,511
300 Professional Services	1,993,388	2,108,873	115,485
400 Purchases Property Services	27,050	24,800	(2,250)
500 Other Purchased Services	2,067,701	1,739,528	(328,173)
600 Supplies	1,082,620	1,137,302	54,682
700 Equipment	10,000	10,000	-
800 Other Objects	14,400	15,078	678
TOTAL REGULAR PROGRAMS	53,060,998	54,484,614	1,423,616
1200 SPECIAL PROGRAMS			
100 Personnel Services - Salaries	8,941,173	9,321,682	380,509
200 Personnel Services - Benefits	6,151,236	6,242,911	91,675
300 Professional Services	3,161,315	2,982,210	(179,105)
500 Other Purchased Services	3,429,775	2,865,225	(564,550)
600 Supplies	130,417	131,759	1,342
700 Equipment	9,500	9,500	-
800 Other Objects	1,000	650	(350)
TOTAL SPECIAL PROGRAMS	21,824,416	21,553,937	(270,479)
1300 VOCATIONAL PROGRAMS			
100 Personnel Services - Salaries	150,595	156,912	6,317
200 Personnel Services - Benefits	111,505	112,937	1,432
300 Professional Services	140,078	264,200	124,122
400 Purchases Property Services	1,000	1,000	-
500 Other Purchased Services	1,893,926	1,961,102	67,176
600 Supplies	15,300	19,380	4,080
TOTAL VOCATIONAL PROGRAMS	2,312,404	2,515,531	203,127
1400 OTHER INSTRUCTIONAL PROGRAMS			
100 Personnel Services - Salaries	311,688	361,171	49,483
200 Personnel Services - Benefits	158,587	176,733	18,146
300 Professional Services	78,440	45,161	(33,279)
500 Other Purchased Services	15,950	11,600	(4,350)
600 Supplies	109,876	23,818	(86,058)
800 Other Objects	3,511	6,271	2,760
TOTAL OTHER INSTRUCTIONAL PROGRAMS PROGRAMS	678,052	624,754	(53,298)
TOTAL INSTRUCTION	$ 77,875,870	$ 79,178,836	$ 1,302,966

GENERAL (OPERATING) FUND
Expenditure Budget by Function and Object
(Continued)

Function Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
2100 SUPPORT SERVICES-PUPIL SERVICES			
100 Personnel Services - Salaries	$ 3,022,002	$ 3,095,775	$ 73,773
200 Personnel Services - Benefits	1,830,174	1,873,442	43,268
300 Professional Services	745,247	788,927	43,680
500 Other Purchased Services	9,000	10,800	1,800
600 Supplies	103,926	118,250	14,324
800 Other Objects	23,200	22,400	(800)
TOTAL SUPPORT-PUPIL SERVICES	5,733,549	5,909,594	176,045
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF			
100 Personnel Services - Salaries	2,053,754	2,133,428	79,674
200 Personnel Services - Benefits	1,486,351	1,520,149	33,798
300 Professional Services	116,188	123,182	6,994
400 Purchases Property Services	100	100	
500 Other Purchased Services	41,856	45,484	3,628
600 Supplies	103,071	108,403	5,332
800 Other Objects	10,250	6,870	(3,380)
TOTAL SUPPORT-INSTRUCTIONAL STAFF	3,811,570	3,937,616	126,046
2300 SUPPORT SERVICES - ADMINISTRATION			
100 Personnel Services - Salaries	3,211,196	3,345,890	134,694
200 Personnel Services - Benefits	2,005,571	2,043,728	38,157
300 Professional Services	517,000	494,350	(22,650)
500 Other Purchased Services	13,350	18,700	5,350
600 Supplies	72,250	65,750	(6,500)
800 Other Objects	625,535	780,960	155,425
TOTAL SUPPORT-ADMINISTRATION	6,444,902	6,749,378	304,476
2400 SUPPORT SERVICES-PUPIL HEALTH			
100 Personnel Services - Salaries	646,583	673,704	27,121
200 Personnel Services - Benefits	432,666	439,754	7,088
300 Professional Services	447,862	459,650	11,788
400 Purchases Property Services	1,400	1,600	200
600 Supplies	19,719	26,500	6,781
TOTAL SUPPORT HEALTH-PUPIL HEALTH	1,548,230	1,601,208	52,978

GENERAL (OPERATING) FUND
Expenditure Budget by Function and Object
(Continued)

Function Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
2500 SUPPORT SERVICES-BUSINESS			
100 Personnel Services - Salaries	$ 1,078,003	$ 1,124,755	$ 46,752
200 Personnel Services - Benefits	635,271	647,073	11,802
300 Professional Services	62,500	62,500	-
400 Purchases Property Services	4,000	4,000	-
500 Other Purchased Services	7,750	6,000	(1,750)
600 Supplies	112,750	112,250	(500)
800 Other Objects	5,025	5,025	-
TOTAL SUPPORT-BUSINESS	1,905,299	1,961,603	56,304
2600 SUPPORT SERVICES-OPERATIONS AND MAINTENANCE OF PLANT			
100 Personnel Services - Salaries	4,533,836	4,724,012	190,176
200 Personnel Services - Benefits	3,086,925	3,138,414	51,489
300 Professional Services	61,100	61,000	(100)
400 Purchases Property Services	1,640,100	1,652,800	12,700
500 Other Purchased Services	593,781	645,100	51,319
600 Supplies	1,587,183	1,683,050	95,867
700 Equipment	70,000	70,000	-
800 Other Objects	10,750	10,750	-
TOTAL SUPPORT-OPERATION AND MAINTENANCE OF PLANT	11,583,675	11,985,126	401,451
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION			
100 Personnel Services - Salaries	313,460	326,609	13,149
200 Personnel Services - Benefits	202,178	205,891	3,713
300 Professional Services	-	-	-
400 Purchases Property Services	6,000	6,000	-
500 Other Purchased Services	7,741,266	8,248,731	507,465
600 Supplies	80,813	92,597	11,784
800 Other Objects	310	310	-
TOTAL SUPPORT-TRANSPORTATION	8,344,027	8,880,138	536,111

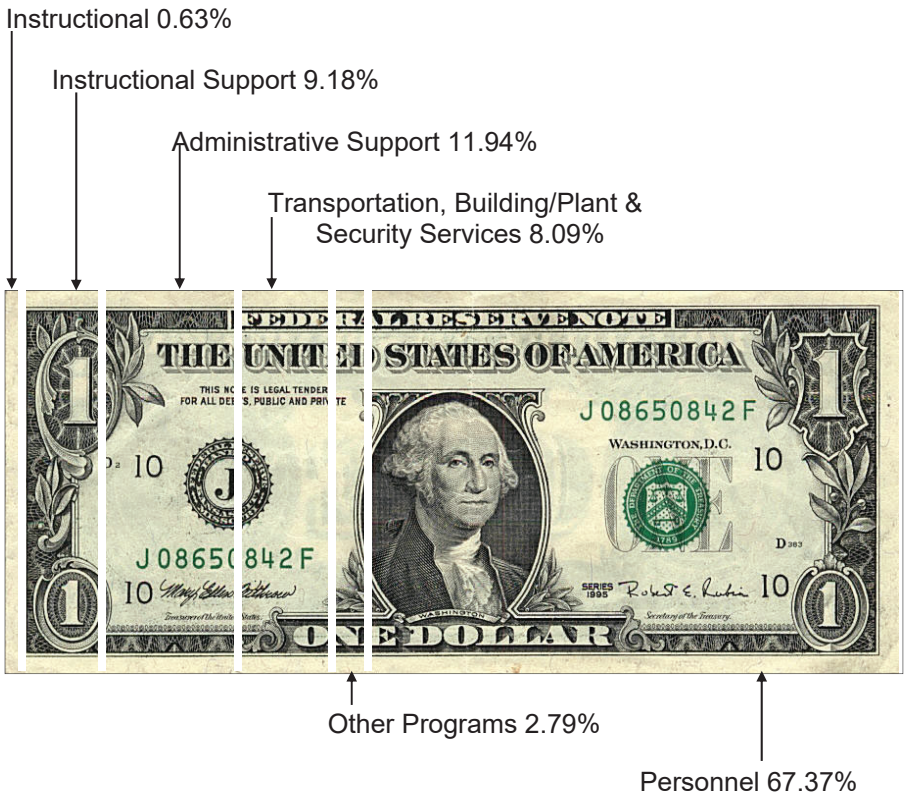
GENERAL (OPERATING) FUND
Expenditure Budget by Function and Object
(Continued)

Function Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
2800 SUPPORT SERVICES-CENTRAL			
100 Personnel Services - Salaries	$ 1,255,198	$ 1,307,848	$ 52,650
200 Personnel Services - Benefits	771,301	789,191	17,890
300 Professional Services	220,465	234,354	13,889
500 Other Purchased Services	241,892	243,492	1,600
600 Supplies	509,445	526,553	17,108
800 Other Objects	4,250	4,350	100
TOTAL SUPPORT-CENTRAL	3,002,551	3,105,788	103,237
2900 SUPPORT SERVICES-OTHER			
100 Personnel Services - Salaries	19,078	13,360	(5,718)
200 Personnel Services - Benefits	10,433	12,174	1,741
300 Professional Services	-	1,180	1,180
500 Other Purchased Services	37,949	38,000	51
800 Other Objects	441,539	450,539	9,000
TOTAL SUPPORT-OTHER	508,999	515,253	6,254
TOTAL SUPPORT	42,882,802	44,645,704	1,762,902
3200 OPERATION OF NONINSTRUCTIONAL SERVICES-STUDENT ACTIVITIES			
100 Personnel Services - Salaries	1,468,674	1,529,084	60,410
200 Personnel Services - Benefits	638,461	658,124	19,663
300 Professional Services	142,269	148,304	6,035
400 Purchases Property Services	25,200	25,200	-
500 Other Purchased Services	227,360	235,830	8,470
600 Supplies	275,150	280,400	5,250
700 Equipment	5,000	2,500	(2,500)
800 Other Objects	58,600	57,170	(1,430)
TOTAL OPERATION OF NONINSTRUCTIONAL SERVICES-STUDENT ACTIVITIES	2,840,714	2,936,612	95,898

GENERAL (OPERATING) FUND
Expenditure Budget by Function and Object
(Continued)

Function Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SERVICES			
100 Personnel Services - Salaries	$ 84,508	$ 85,955	$ 1,447
200 Personnel Services - Benefits	21,239	21,462	223
500 Other Purchased Services	957	-	(957)
600 Supplies	26,780	7,450	(19,330)
700 Equipment	-	-	-
800 Other Objects	41,000	41,000	-
TOTAL OPERATION OF NONINSTRUCTIONAL SERVICES - COMMUNITY SERVICES	174,484	155,867	(18,617)
TOTAL OPERATION OF NONINSTRUCTIONAL SERVICES	3,015,198	3,092,479	77,281
TOTAL EXPENDITURES	123,773,870	126,917,019	3,143,149
5200 OTHER FINANCING USES - FUND TRANSFERS			
900 Other Financing Uses - Fund Transfers	12,368,231	13,228,186	859,955
5900 OTHER FINANCING USES - BUDGETARY RESERVE			
800 Other Objects	1,361,113	1,429,874	68,761
TOTAL ALL EXPENDITURES AND OTHER FINANCING USES	$ 137,503,214	$ 141,575,079	$ 4,071,865

GENERAL (OPERATING) FUND
Summary Expenditure Budget by Responsibility Cost Center
2026-27



GENERAL (OPERATING) FUND
Summary Budget
Expenditure Budget by Responsibility Cost Center

Responsibility Cost Center	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
REVENUE			
6000 Local Sources	$ 105,375,323	$ 105,643,441	$ 268,118
7000 State Sources	29,982,996	29,714,878	(268,118)
8000 Federal Sources	2,144,895	1,513,129	(631,766)
TOTAL REVENUE	137,503,214	136,871,448	(631,766)
EXPENDITURES			
Instructional Cost Centers			
East Coventry Elementary School	76,970	76,970	-
French Creek Elementary School	80,928	80,928	-
North Coventry Elementary School	79,872	79,872	-
East Vincent Elementary School	71,900	71,900	-
West Vincent Elementary School	81,499	81,499	-
Middle School	133,229	133,229	-
High School - Building	297,831	297,831	-
High School - IB Program	32,316	32,316	-
High School - Behind the Wheel Drivers Ed Program	41,200	41,200	-
Total Instructional Cost Centers	895,745	895,745	-
Instructional Support Cost Centers			
Pupil Services	11,958,098	11,972,562	14,464
Pupil Health Service	23,034	28,200	5,166
Staff Services	146,370	146,370	-
Staff Development	143,188	154,976	11,788
Curriculum Development	657,906	692,065	34,159
Total Instructional Support Cost Centers	12,928,596	12,994,173	65,577
Administrative Support Cost Centers			
Board/Executive Services	270,700	270,700	-
Public Information Services	24,050	24,050	-
Technical Services	805,482	824,329	18,847
Business Services	14,800,000	15,781,185	981,185
Total Administrative Support Cost Centers	15,900,232	16,900,264	1,000,032
Student Transportation, Building/Plant & Security Services			
Transportation Services	7,451,239	7,961,303	510,064
Building/Plant Services	3,284,500	3,392,500	108,000
Security Services	98,133	98,200	67
Total Transportation, Building/Plant, & Security Services	10,833,872	11,452,003	618,131

GENERAL (OPERATING) FUND
Summary Budget
Expenditure Budget by Responsibility Cost Center (continued)

Responsibility Cost Center	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Other District Programs			
OJR Cyber Programs	$ 316,000	$ 316,000	$ -
Federal Programs (Title/IDEA/NJROTC)	1,886,522	1,536,030	(350,492)
SBAP (ACCESS) Reimbursement	1,247,000	700,000	(547,000)
Summer Swim Program	61,928	130,000	68,072
Community Swim Program	70,000	70,000	-
Athletics	631,150	648,220	17,070
Local Grants	60,780	48,000	(12,780)
Pre-K Counts	420,000	430,000	10,000
Other Instructional Programs - (Kindercamp/Jumpstart)	72,379	72,315	(64)
Total Other District Programs	4,765,759	3,950,565	(815,194)
Personnel Costs			
Salaries	54,832,858	57,132,864	2,300,006
Benefits	35,346,152	36,099,465	753,313
Contracted Substitute Services	2,000,000	2,150,000	150,000
Total Salaries and Benefits	92,179,010	95,382,329	3,203,319
TOTAL EXPENDITURES	137,503,214	141,575,079	4,071,865
Fund Balance, July 1	17,366,392	17,366,392	-
Fund Balance, June 30	$ 17,366,392	$ 17,366,392	$ -





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
East Coventry Elementary School			
1100 REGULAR PROGRAMS			
300 Professional Services	$ 250	$ 250	$ -
400 Purchased Property Services	2,750	2,300	(450)
500 Other Purchased Services	600	400	(200)
600 Supplies	45,370	47,800	2,430
800 Other Objects	700	750	50
TOTAL 1100	49,670	51,500	1,830
1200 SPECIAL PROGRAMS			
500 Other Purchased Services	350	400	50
600 Supplies	1,800	1,800	-
800 Other Objects	600	200	(400)
TOTAL 1200	2,750	2,400	(350)
2100 SUPPORT SERVICES – PUPIL SVCS			
600 Supplies	350	350	-
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	2,000	2,000	-
400 Purchased Property Services	100	100	-
500 Other Purchased Services	1,800	1,500	(300)
600 Supplies	6,650	6,750	100
TOTAL 2200	10,550	10,350	(200)
2300 SUPPORT SERVICES - ADMIN			
500 Other Purchased Services	1,500	5,500	4,000
600 Supplies	2,200	1,100	(1,100)
800 Other Objects	200	200	-
TOTAL 2300	3,900	6,800	2,900
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	450	200	(250)
500 Other Purchased Services	500	400	(100)
TOTAL 2800	950	600	(350)
3200 STUDENT ACTIVITIES			
300 Professional Services	1,500	600	(900)
500 Other Purchased Services	1,200	700	(500)
600 Supplies	1,000	1,000	-
700 Equipment	5,000	2,500	(2,500)
800 Other Objects	100	170	70
TOTAL 3200	8,800	4,970	(3,830)
TOTAL EAST COVENTRY ELEMENTARY SCHOOL	**$ 76,970**	**$ 76,970**	**$ -**

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
French Creek Elementary School			
1100 REGULAR PROGRAMS			
300 Professional Services	$ 400	$ 1,100	$ 700
400 Purchased Property Services	2,000	1,000	(1,000)
500 Other Purchased Services	1,550	1,850	300
600 Supplies	53,400	50,200	(3,200)
700 Equipment	10,000	10,000	-
800 Other Objects	500	528	28
TOTAL 1100	67,850	64,678	(3,172)
1200 SPECIAL PROGRAMS			
500 Other Purchased Services	300	-	(300)
600 Supplies	250	-	(250)
800 Other Objects	100	150	50
TOTAL 1200	650	150	(500)
2100 SUPPORT SERVICES – PUPIL SVCS			
600 Supplies	250	250	-
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	1,500	750	(750)
500 Other Purchased Services	500	250	(250)
600 Supplies	6,253	9,850	3,597
TOTAL 2200	8,253	10,850	2,597
2300 SUPPORT SERVICES - ADMIN			
600 Supplies	500	500	-
800 Other Objects	625	1,250	625
TOTAL 2300	1,125	1,750	625
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	700	1,200	500
500 Other Purchased Services	-	-	-
TOTAL 2800	700	1,200	500
3200 STUDENT ACTIVITIES			
300 Professional Services	500	500	-
500 Other Purchased Services	700	400	(300)
600 Supplies	500	250	(250)
800 Other Objects	400	900	500
TOTAL 3200	2,100	2,050	(50)
TOTAL FRENCH CREEK ELEMENTARY SCHOOL	**$ 80,928**	**$ 80,928**	**$ -**

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
North Coventry Elementary School			
1100 REGULAR PROGRAMS			
400 Purchased Property Services	$ 3,000	$ 3,000	$ -
500 Other Purchased Services	11,350	11,350	-
600 Supplies	51,752	51,752	-
800 Other Objects	450	450	-
TOTAL 1100	66,552	66,552	-
1200 SPECIAL PROGRAMS			
600 Supplies	2,200	2,200	-
2100 SUPPORT SERVICES – PUPIL SVCS			
600 Supplies	150	150	-
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	400	400	-
500 Other Purchased Services	100	100	-
600 Supplies	6,650	6,650	-
TOTAL 2200	7,150	7,150	-
2300 SUPPORT SERVICES - ADMIN			
500 Other Purchased Services	550	550	-
600 Supplies	650	650	-
800 Other Objects	610	610	-
TOTAL 2300	1,810	1,810	-
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	250	250	-
3200 STUDENT ACTIVITIES			
300 Professional Services	300	300	-
500 Other Purchased Services	560	560	-
600 Supplies	300	300	-
800 Other Objects	600	600	-
TOTAL 3200	1,760	1,760	-
TOTAL NORTH COVENTRY ELEMENTARY SCHOOL	**$ 79,872**	**$ 79,872**	**$ -**

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
East Vincent Elementary School			
1100 REGULAR PROGRAMS			
400 Purchased Property Services	$ 800	$ 800	$ -
500 Other Purchased Services	1,300	1,400	100
600 Supplies	50,400	50,400	-
800 Other Objects	300	400	100
TOTAL 1100	52,800	53,000	200
1200 SPECIAL PROGRAMS			
600 Supplies	1,000	500	(500)
2100 SUPPORT SERVICES – PUPIL SVCS			
600 Supplies	300	300	-
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	500	500	-
600 Supplies	7,800	7,800	-
TOTAL 2200	8,300	8,300	-
2300 SUPPORT SERVICES - ADMIN			
500 Other Purchased Services	500	500	-
600 Supplies	6,500	6,800	300
800 Other Objects	1,000	1,000	-
TOTAL 2300	8,000	8,300	300
3200 STUDENT ACTIVITIES			
300 Professional Services	500	500	-
600 Supplies	500	500	-
800 Other Objects	500	500	-
TOTAL 3200	1,500	1,500	-
TOTAL EAST VINCENT ELEMENTARY SCHOOL	**$ 71,900**	**$ 71,900**	**$ -**

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
West Vincent Elementary School			
1100 REGULAR PROGRAMS			
400 Purchased Property Services	$ 1,500	$ 1,500	$ -
500 Other Purchased Services	500	250	(250)
600 Supplies	61,749	62,399	650
800 Other Objects	450	450	-
TOTAL 1100	64,199	64,599	400
1200 SPECIAL PROGRAMS			
800 Other Objects	300	300	-
2100 SUPPORT SERVICES – PUPIL SVCS			
600 Supplies	500	-	(500)
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	500	500	-
500 Other Purchased Services	1,000	1,000	-
600 Supplies	7,500	7,500	-
TOTAL 2200	9,000	9,000	-
2300 SUPPORT SERVICES - ADMIN			
500 Other Purchased Services	500	500	-
600 Supplies	5,000	6,000	1,000
800 Other Objects	800	1,100	300
TOTAL 2300	6,300	7,600	1,300
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	200	-	(200)
3200 STUDENT ACTIVITIES			
600 Supplies	1,000	-	(1,000)
TOTAL WEST VINCENT ELEMENTARY SCHOOL	**$ 81,499**	**$ 81,499**	**$ -**

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

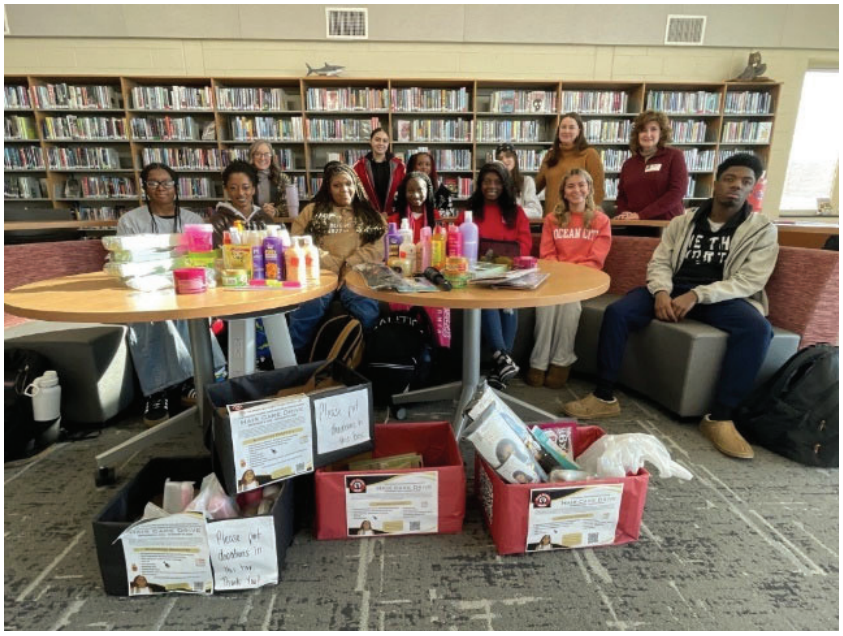
Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Middle School			
1100 REGULAR PROGRAMS			
400 Purchased Property Services	$ 6,000	$ 6,200	$ 200
500 Other Purchased Services	2,000	1,000	(1,000)
600 Supplies	79,079	80,979	1,900
800 Other Objects	1,000	500	(500)
TOTAL 1100	88,079	88,679	600
1200 SPECIAL PROGRAMS			
600 Supplies	2,700	2,400	(300)
2100 SUPPORT SERVICES – PUPIL SVCS			
600 Supplies	1,000	500	(500)
800 Other Objects	200	200	-
TOTAL 2100	1,200	700	(500)
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	2,000	2,000	-
500 Other Purchased Services	3,000	3,000	-
600 Supplies	10,250	10,450	200
TOTAL 2200	15,250	15,450	200
2300 SUPPORT SERVICES - ADMIN			
500 Other Purchased Services	1,000	1,000	-
600 Supplies	3,500	3,500	-
800 Other Objects	1,500	1,500	-
TOTAL 2300	6,000	6,000	-
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	2,000	2,000	-
500 Other Purchased Services	1,000	1,000	-
TOTAL 2800	3,000	3,000	-
3200 STUDENT ACTIVITIES			
500 Other Purchased Services	4,000	4,000	-
600 Supplies	6,000	6,000	-
800 Other Objects	7,000	7,000	-
TOTAL 3200	17,000	17,000	-
TOTAL MIDDLE SCHOOL	**$ 133,229**	**$ 133,229**	**$ -**

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
High School			
1100 REGULAR PROGRAMS			
300 Professional Services	$ 10,150	$ 10,000	$ (150)
400 Purchased Property Services	11,000	10,000	(1,000)
500 Other Purchased Services	9,500	7,750	(1,750)
600 Supplies	132,897	141,081	8,184
800 Other Objects	11,000	12,000	1,000
TOTAL 1100	174,547	180,831	6,284
1200 SPECIAL PROGRAMS			
600 Supplies	2,500	2,500	-
1300 VOCATIONAL EDUCATION PROGRAMS			
400 Purchased Property Services	1,000	1,000	-
500 Other Purchased Services	1,000	1,000	-
600 Supplies	15,300	17,700	2,400
TOTAL 1300	17,300	19,700	2,400
1400 OTHER INSTRUCTIONAL PROGRAMS			
100 Personnel Services-Salaries	25,000	25,000	-
200 Personnel Services-Benefits	11,000	11,000	-
500 Other Purchased Services	6,200	6,200	-
600 Supplies	2,500	3,500	1,000
800 Other Objects	1,000	1,000	-
TOTAL 1400	45,700	46,700	1,000
2100 SUPPORT SERVICES – PUPIL SVCS			
500 Other Purchased Services	-	1,000	1,000
600 Supplies	18,000	10,000	(8,000)
800 Other Objects	15,500	15,500	-
TOTAL 2100	33,500	26,500	(7,000)
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	3,000	4,558	1,558
500 Other Purchased Services	5,000	6,058	1,058
600 Supplies	13,000	13,000	-
800 Other Objects	4,000	2,000	(2,000)
TOTAL 2200	25,000	25,616	616

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
High School (continued)			
2300 SUPPORT SERVICES - ADMIN			
500 Other Purchased Services	$ 3,000	$ 5,000	$ 2,000
600 Supplies	20,500	14,500	(6,000)
800 Other Objects	1,800	2,000	200
TOTAL 2300	25,300	21,500	(3,800)
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	1,500	2,000	500
500 Other Purchased Services	1,500	3,000	1,500
TOTAL 2800	3,000	5,000	2,000
3200 STUDENT ACTIVITIES			
300 Professional Services	1,000	1,000	-
500 Other Purchased Services	22,000	20,000	(2,000)
600 Supplies	1,500	4,000	2,500
800 Other Objects	20,000	18,000	(2,000)
TOTAL 3200	44,500	43,000	(1,500)
TOTAL HIGH SCHOOL	**$ 371,347**	**$ 371,347**	**$ -**
TOTAL INSTRUCTIONAL COST CENTERS	**$ 889,745**	**$ 889,745**	**$ -**



GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object (continued)
Instructional Support Cost Centers

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Pupil Services			
1100 REGULAR PROGRAMS			
100 Personnel Services-Salaries	$ 3,000	$ 3,000	$ -
200 Personnel Services-Benefits	1,250	1,237	(13)
300 Professional Services	500	4,000	3,500
500 Other Purchased Services	2,033,401	1,712,028	(321,373)
600 Supplies	-	5,600	5,600
TOTAL 1100	2,038,151	1,725,865	(312,286)
1200 SPECIAL PROGRAMS			
100 Personnel Services-Salaries	177,145	177,145	-
200 Personnel Services-Benefits	73,781	73,055	(726)
300 Professional Services	2,016,018	2,308,294	292,276
500 Other Purchased Services	3,428,775	2,864,425	(564,350)
600 Supplies	53,862	53,325	(537)
700 Equipment	9,500	9,500	-
TOTAL 1200	5,759,081	5,485,744	(273,337)
1300 VOCATIONAL EDUCATION			
300 Professional Services	140,078	264,200	124,122
500 Other Purchased Services	1,892,926	1,960,102	67,176
TOTAL 1300	2,033,004	2,224,302	191,298
1400 OTHER INSTRUCTIONAL PROGRAMS			
100 Personnel Services-Salaries	11,500	10,750	(750)
200 Personnel Services-Benefits	5,833	4,433	(1,400)
300 Professional Services	60,939	35,939	(25,000)
500 Other Purchased Services	2,850	5,250	2,400
TOTAL 1400	81,122	56,372	(24,750)
2100 SUPPORT SERVICES – PUPIL SVCS			
100 Personnel Services-Salaries	105,248	62,375	(42,873)
200 Personnel Services-Benefits	8,051	25,724	17,673
300 Professional Services	377,722	668,090	290,368
500 Other Purchased Services	9,000	9,800	800
600 Supplies	83,376	106,700	23,324
700 Equipment	7,500	6,700	(800)
TOTAL 2100	590,897	879,389	288,492
2200 SUPPORT SERVICES – INST STAFF			
300 Professional Services	10,500	10,300	(200)
500 Other Purchased Services	4,500	6,000	1,500
TOTAL 2200	15,000	16,300	1,300

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Pupil Serivces (continued)			
2300 SUPPORT SERVICES - ADMIN			
300 Professional Services	$ 95,000	$ 75,000	$ (20,000)
800 Other Objects	592,000	740,300	148,300
TOTAL 2300	687,000	815,300	128,300
2400 SUPPORT SERVICES - HEALTH SVCS			
300 Professional Services	331,394	334,205	2,811
600 Supplies	1,000	1,500	500
TOTAL 2400	332,394	335,705	3,311
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION			
600 Supplies	381,000	390,185	9,185
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	2,500	4,000	1,500
600 Supplies	-	1,400	1,400
TOTAL 2800	2,500	5,400	2,900
2900 SUPPORT SERVICES - OTHER			
500 Other Purchased Services	37,949	38,000	51
TOTAL PUPIL SERVICES	**$ 11,958,098**	**$ 11,972,562**	**$ 14,464**





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Pupil Health Services			
2400 SUPPORT SERVICES - HEALTH SVCS			
300 Professional Services	$ 2,915	$ 1,600	$ (1,315)
400 Purchased Property Services	1,400	1,600	200
600 Supplies	18,719	25,000	6,281
TOTAL PUPIL HEALTH SERVICES	$ 23,034	$ 28,200	$ 5,166
Staff Services			
1100 REGULAR PROGRAMS			
500 Other Purchased Services	$ 2,000	$ 1,500	$ (500)
2300 SUPPORT SERVICES - ADMIN			
300 Professional Services	50,000	50,000	-
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	32,815	27,815	(5,000)
500 Other Purchased Services	5,025	4,775	(250)
600 Supplies	54,930	60,680	5,750
800 Other Objects	1,600	1,600	-
TOTAL 2800	94,370	94,870	500
TOTAL PUPIL HEALTH SERVICES	$ 146,370	$ 146,370	$ -
Staff Development			
2200 SUPPORT SERVICES – INST STAFF			
100 Personnel Services-Salaries	$ 5,600	$ 5,600	$ -
200 Personnel Services-Benefits	2,332	2,310	(22)
300 Professional Services	77,740	81,793	4,053
500 Other Purchased Services	14,298	14,500	202
600 Supplies	36,968	38,403	1,435
800 Other Objects	6,250	4,870	(1,380)
TOTAL 2200	143,188	147,476	4,288
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	-	7,500	7,500
TOTAL STAFF DEVELOPMENT	$ 143,188	$ 154,976	$ 11,788

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instruction Support Cost Centers (continued)
Administrative Support Cost Centers

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Curriculum Development			
1100 REGULAR PROGRAMS			
600 Supplies	$ 604,973	$ 644,091	$ 39,118
1300 VOCATIONAL EDUCATON			
600 Supplies	-	1,680	1,680
2200 SUPPORT SERVICES – INST STAFF			
100 Personnel Services-Salaries	26,668	23,076	(3,592)
200 Personnel Services-Benefits	11,107	9,518	(1,589)
500 Other Purchased Services	7,158	5,700	(1,458)
600 Supplies	8,000	8,000	-
TOTAL 2200	52,933	46,294	(6,639)
TOTAL CURRICULUM DEVELOPMENT	$ 657,906	$ 692,065	$ 34,159
TOTAL INSTRUCTIONALSUPPORT COST CENTERS	$ 12,928,596	$ 12,994,173	$ 65,577
Board/Executive Services			
2300 SUPPORT SERVICES - ADMIN			
300 Professional Services	$ 182,000	$ 179,350	$ (2,650)
500 Other Purchased Services	6,300	5,650	(650)
600 Supplies	33,400	32,700	(700)
800 Other Objects	27,000	33,000	6,000
TOTAL 2300	248,700	250,700	2,000
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	11,000	10,000	(1,000)
500 Other Purchased Services	11,000	10,000	(1,000)
TOTAL 2800	22,000	20,000	(2,000)
TOTAL BOARD/EXECUTIVE SERVICES	$ 270,700	$ 270,700	$ -
Public Relations/Communications			
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	5,000	5,600	600
500 Other Purchased Services	13,300	12,600	(700)
600 Supplies	4,350	4,350	-
800 Other Objects	1,400	1,500	100
TOTAL PUBLIC RELATIONS/ COMMUNICATIONS	$ 24,050	$ 24,050	$ -

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Administrative Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Technical Services			
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	$ 148,800	$ 156,289	$ 7,489
500 Other Purchased Services	205,267	205,267	-
600 Supplies	450,165	461,523	11,358
800 Other Objects	1,250	1,250	-
TOTAL TECHNICAL SERVICES	$ 805,482	$ 824,329	$ 18,847
Business Services			
2300 SUPPORT SERVICES – ADMIN			
300 Professional Services	$ 190,000	$ 190,000	$ -
2500 BUSINESS SERVICES			
300 Professional Services	62,500	62,500	-
400 Purchased Property Services	4,000	4,000	-
500 Other Purchased Services	7,750	6,000	(1,750)
600 Supplies	112,750	112,250	(500)
800 Other Objects	5,025	5,025	-
TOTAL 2500	192,025	189,775	(2,250)
2600 SUPPORT SERVICES – OPERTAION & MAINTENANCE OF PLANTS			
300 Professional Services	1,100	1,000	(100)
500 Other Purchased Services	587,681	639,500	51,819
TOTAL 2600	588,781	640,500	51,719
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	2,750	5,000	2,250
500 Other Purchased Services	750	1,500	750
TOTAL 2800	3,500	6,500	3,000
2900 SUPPORT SERVICES – OTHER			
800 Other Objects	57,350	57,350	-

GENERAL (OPERATING) FUND

Expenditure Budget by Responsibility Cost Center by Function and Object
Administrative Support Cost Centers (continued)
Student Transportation Services, Building/Plant Services and Security Services

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Business Services (continued)			
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SVCS			
800 Other Objects	$ 39,000	$ 39,000	$ -
5200 OTHER FINANCING USES-FUND TRANSFERS			
900 Other Financing Uses	12,368,231	13,228,186	859,955
5900 OTHER FINANCING USES-BUDGETARY RESERVE			
800 Other Objects	1,361,113	1,429,874	68,761
TOTAL BUSINESS SERVICES	$ 14,800,000	$ 15,781,185	$ 981,185
TOTAL ADMINISTRATIVE SUPPORT COST CENTERS	$ 15,900,232	$ 16,900,264	$ 1,000,032
Transportation			
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION			
400 Purcased Property Services	$ 6,000	$ 6,000	$ -
500 Other Purchased Services	7,360,266	7,858,546	498,280
600 Supplies	80,813	92,597	11,784
800 Other Objects	310	310	-
TOTAL 2700	7,447,389	7,957,453	510,064
2800 SUPPORT SERVICES – CENTRAL			
300 Professional Services	1,500	1,500	-
500 Other Purchased Services	2,350	2,350	-
TOTAL 2800	3,850	3,850	-
TOTAL TRANSPORTATION	$ 7,451,239	$ 7,961,303	$ 510,064

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Student Transportation Services, Building/Plant Services and Security Services (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Building/Plant Services			
2600 SUPPORT SERVICES – OPERATION & MAINTENANCE OF PLANT			
300 Professional Services	$ 60,000	$ 60,000	$ -
400 Purchased Property Services	1,574,000	1,587,000	13,000
500 Other Purchased Services	4,000	4,000	-
600 Supplies	1,560,500	1,655,500	95,000
700 Equipment	70,000	70,000	-
800 Other Objects	10,000	10,000	-
TOTAL 2600	3,278,500	3,386,500	108,000
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	6,000	6,000	-
TOTAL BUILDING/PLANT SERVICES	$ 3,284,500	$ 3,392,500	$ 108,000
Security Services			
2600 SUPPORT SERVICES – OPERATION & MAINTENANCE OF PLANT			
400 Purchased Property Services	$ 66,100	$ 65,800	$ (300)
500 Other Purchased Services	2,100	1,600	(500)
600 Supplies	26,683	27,550	867
800 Other Objects	750	750	-
TOTAL 2600	95,633	95,700	67
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	2,000	2,000	-
500 Other Purchased Services	500	500	-
TOTAL 2800	2,500	2,500	-
TOTAL BUILDING/PLANT SERVICES	$ 98,133	$ 98,200	$ 67
TOTAL TRANSPORTATION SERIVCES, BUILDING/PLANT SERVICES AND SECURITY SERVICES	$ 10,833,872	$ 11,452,003	$ 618,131

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
OJR Cyber Programs			
1100 REGULAR PROGRAMS			
100 Personnel Services-Salaries	$ 92,335	$ 92,335	$ -
200 Personnel Services-Benefits	38,607	38,607	-
300 Professional Services	123,064	123,064	-
TOTAL 1100	254,006	254,006	-
1200 SPECIAL PROGRAMS			
300 Professional Services	61,994	61,994	-
TOTAL OJR CYBER PROGRAMS	$ 316,000	$ 316,000	$ -
Federal Programs			
1100 REGULAR PROGRAMS			
100 Personnel Services-Salaries	$ 370,174	$ 301,243	$ (68,931)
200 Personnel Services-Benefits	145,383	134,761	(10,622)
300 Professional Services	133,298	132,898	(400)
500 Other Purchased Services	3,750	-	(3,750)
TOTAL 1100	652,605	568,902	(83,703)
1200 SPECIAL PROGRAMS			
100 Personnel Services-Salaries	378,793	407,577	28,784
200 Personnel Services-Benefits	213,350	209,069	(4,281)
300 Professional Services	964,653	484,372	(480,281)
500 Other Purchased Services	350	400	50
600 Supplies	66,105	69,034	2,929
TOTAL 1200	1,623,251	1,170,452	(452,799)
1400 OTHER INSTRUCTIONAL PROGRAMS			
300 Professional Services	17,501	9,222	(8,279)
500 Other Purchased Services	6,900	150	(6,750)
600 Supplies	102,300	9,650	(92,650)
TOTAL 1400	126,701	19,022	(107,679)
2100 SUPPORT SERVICES – PUPIL SVCS			
100 Personnel Services-Salaries	152,258	152,947	689
200 Personnel Services-Benefits	69,064	57,647	(11,417)
300 Professional Services	366,854	120,116	(246,738)
TOTAL 2100	588,176	330,710	(257,466)

GNERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Federal Programs (continued)			
2200 SUPPORT SERVICES – INST STAFF			
100 Personnel Services-Salaries	$ 61,368	$ 62,413	$ 1,045
200 Personnel Services-Benefits	24,064	22,895	(1,169)
300 Professional Services	9,700	11,407	1,707
500 Other Purchased Services	4,000	6,876	2,876
TOTAL 2200	99,132	103,591	4,459
2400 SUPPORT SERVICES - PUPIL HEALTH			
300 Professional Services	3,000	5,000	2,000
2900 OTHER SUPPORT SERVICES - OTHER			
100 Personnel Services-Salaries	19,078	13,360	(5,718)
200 Personnel Services-Benefits	10,433	12,174	1,741
300 Professional Services	-	1,180	1,180
800 Other Objects	6,189	6,189	-
TOTAL 2900	35,700	32,903	(2,797)
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SERVICES			
500 Other Purchased Services	957	-	(957)
600 Supplies	4,000	5,450	1,450
TOTAL 3300	4,957	5,450	493
TOTAL FEDERAL PROGRAMS	$ 3,133,522	$ 2,236,030	$ (897,492)
Summer School Program			
1400 OTHER INSTRUCTIONAL PROGRAMS			
100 Personnel Services-Salaries	$ 38,533	$ 80,880	$ 42,347
200 Personnel Services-Benefits	15,808	33,181	17,373
500 Other Purchased Services	5,076	10,668	5,592
600 Supplies	2,511	5,271	2,760
TOTAL SUMMER SCHOOL PROGRAM	$ 61,928	$ 130,000	$ 68,072

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Athletics Program			
2200 SUPPORT SERVICES - INST STAFF			
500 Other Purchased Services	$ 500	$ 500	$ -
2800 SUPPORT SERVICES - CENTRAL			
300 Professional Services	3,000	3,000	-
500 Other Purchased Services	700	700	-
TOTAL 2800	3,700	3,700	-
3200 STUDENT ACTIVITIES			
100 Personnel Services - Salaries	28,500	28,500	-
200 Personnel Services - Benefits	10,000	10,000	-
300 Professional Services	70,000	71,800	1,800
400 Purchased Property Services	25,200	25,200	-
500 Other Purchased Services	198,900	210,170	11,270
600 Supplies	264,350	268,350	4,000
800 Other Objects	30,000	30,000	-
TOTAL 3200	626,950	644,020	17,070
TOTAL ATHLETICS PROGRAM	$ 631,150	$ 648,220	$ 17,070
Community Swim Program			
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SWIM			
100 Personnel Services-Salaries	$ 50,000	$ 50,000	$ -
200 Personnel Services-Benefits	16,000	16,000	-
600 Supplies	2,000	2,000	-
800 Other Objects	2,000	2,000	-
TOTAL COMMUNITY SWIM PROGRAM	$ 70,000	$ 70,000	$ -



GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Kindercamp, Jumpstart, Pre-K Counts, & Local Grants			
1100 REGULAR PROGRAMS			
100 Personnel Services-Salaries	$ 2,000	$ 17,315	$ 15,315
200 Personnel Services-Benefits	833	8,430	7,597
300 Professional Services	32,417	17,255	(15,162)
500 Other Purchased Services	1,750	2,000	250
600 Supplies	3,000	3,000	-
TOTAL 1100	40,000	48,000	8,000
1400 OTHER INSTRUCTIONAL PROGRAMS			
100 Personnel Services-Salaries	51,097	51,200	103
200 Personnel Services-Benefits	21,282	21,115	(167)
TOTAL 1400	72,379	72,315	(64)
2500 SUPPORT SERVICES - BUSINESS			
100 Personnel Services-Salaries	27,670	30,365	2,695
200 Personnel Services-Benefits	14,330	12,635	(1,695)
TOTAL 2500	42,000	43,000	1,000
2900 OTHER SUPPORT SERVICES			
800 Other Objects	378,000	387,000	9,000
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SWIM			
600 Supplies	20,780	-	(20,780)
TOTAL KINDERCAMP, JUMPSTART, PRE-K COUNTS PROGRAM, & LOCAL GRANTS	$ 553,159	$ 550,315	$ (2,844)
TOTAL OTHER DISTRICT PROGRAMS	$ 4,765,759	$ 3,950,565	$ (815,194)

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Personnel Costs

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Salaries/Benefits/Contracted Substitute Services			
1100 REGULAR PROGRAMS			
100 Personnel Services-Salaries	$ 28,901,568	$ 30,113,867	$ 1,212,299
200 Personnel Services-Benefits	18,310,689	18,738,238	427,549
300 Professional Services	1,693,309	1,820,306	126,997
TOTAL 1100	48,905,566	50,672,411	1,766,845
1200 SPECIAL PROGRAMS			
100 Personnel Services-Salaries	8,385,235	8,736,960	351,725
200 Personnel Services-Benefits	5,864,105	5,960,787	96,682
300 Professional Services	118,650	127,550	8,900
TOTAL 1200	14,367,990	14,825,297	457,307
1300 VOCATIONAL PROGRAMS			
100 Personnel Services-Salaries	150,595	156,912	6,317
200 Personnel Services-Benefits	111,505	112,937	1,432
TOTAL 1300	262,100	269,849	7,749
1400 OTHER INSTRUCTIONAL PROGRAMS			
100 Personnel Services-Salaries	185,558	193,341	7,783
200 Personnel Services-Benefits	104,664	107,004	2,340
TOTAL 1400	290,222	300,345	10,123
2100 SUPPORT SERVICES – PUPIL SVCS			
100 Personnel Services-Salaries	2,764,496	2,880,453	115,957
200 Personnel Services-Benefits	1,753,059	1,790,071	37,012
300 Professional Services	671	721	50
TOTAL 2100	4,518,226	4,671,245	153,019
2200 SUPPORT SERVICES – INST STAFF			
100 Personnel Services-Salaries	1,960,118	2,042,339	82,221
200 Personnel Services-Benefits	1,448,848	1,485,426	36,578
300 Professional Services	8,348	8,974	626
TOTAL 2200	3,417,314	3,536,739	119,425

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Personnel Costs (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Salaries/Benefits/Contracted Substitute Services (continued)			
2300 SUPPORT SERVICES - ADMIN			
100 Personnel Services-Salaries	$ 3,211,196	$ 3,345,890	$ 134,694
200 Personnel Services-Benefits	2,005,571	2,043,728	38,157
TOTAL 2300	5,216,767	5,389,618	172,851
2400 SUPPORT SERVICES - PUPIL HEALTH			
100 Personnel Services-Salaries	646,583	673,704	27,121
200 Personnel Services-Benefits	432,666	439,754	7,088
300 Professional Services	110,553	118,845	8,292
TOTAL 2400	1,189,802	1,232,303	42,501
2500 SUPPORT SERVICES - BUSINESS			
100 Personnel Services-Salaries	1,050,333	1,094,390	44,057
200 Personnel Services-Benefits	620,941	634,438	13,497
TOTAL 2500	1,671,274	1,728,828	57,554
2600 SUPPORT SERVICES - OPERATION & MAINTENANCE OF PLANT			
100 Personnel Services-Salaries	4,533,836	4,724,012	190,176
200 Personnel Services-Benefits	3,086,925	3,138,414	51,489
TOTAL 2600	7,620,761	7,862,426	241,665
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION			
100 Personnel Services-Salaries	313,460	326,609	13,149
200 Personnel Services-Benefits	202,178	205,891	3,713
TOTAL 2700	515,638	532,500	16,862
2800 SUPPORT SERVICES - CENTRAL			
100 Personnel Services-Salaries	1,255,198	1,307,848	52,650
200 Personnel Services-Benefits	771,301	789,191	17,890
TOTAL 2800	2,026,499	2,097,039	70,540

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Personnel Costs (continued)

Responsibility Cost Center Function/Object	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Salaries/Benefits/Contracted Substitute Services (continued)			
3200 OPERATION OF NONINSTRUCTIONAL SERVICES - STUDENT ACTIVITIES			
100 Personnel Services-Salaries	$ 1,440,174	$ 1,500,584	$ 60,410
200 Personnel Services-Benefits	628,461	648,124	19,663
300 Professional Services	68,469	73,604	5,135
TOTAL 3200	2,137,104	2,222,312	85,208
3300 OPERATION OF NONINSTRUCTIONAL SERVICES - COMMUNITY SERVICES			
100 Personnel Services-Salaries	34,508	35,955	1,447
200 Personnel Services-Benefits	5,239	5,462	223
TOTAL 3300	39,747	41,417	1,670
TOTAL SALARIES/BENEFITS/CONTRACTED SUBSTITUTE SERVICES	$ 92,179,010	$ 95,382,329	$ 3,203,319
TOTAL RESPONSIBILITY COST CENTER EXPENDITURE REPORT	$ 137,503,214	$ 141,575,079	$ 4,071,865

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
East Coventry Elementary School								
1100 REGULAR PROGRAMS								
300 Professional Services	$ 450	$ -	$ -	$ 250	$ 250	$ 253	$ 256	$ 259
400 Purchased Property Services	1,917	2,414	1,834	2,750	2,300	2,323	2,346	2,369
500 Other Purchased Services	4,172	4,133	2,416	600	400	404	408	412
600 Supplies	42,814	38,049	36,105	45,370	47,800	48,277	48,759	49,247
700 Equipment	7,025	-	12,550	-	-	-	-	-
800 Other Objects	462	541	653	700	750	758	766	774
TOTAL 1100	56,840	45,137	53,558	49,670	51,500	52,015	52,535	53,061
1200 SPECIAL PROGRAMS								
500 Other Purchased Services	-	-	-	350	400	404	408	412
600 Supplies	444	599	1,119	1,800	1,800	1,818	1,836	1,854
800 Other Objects	-	-	-	600	200	202	204	206
TOTAL 1200	444	599	1,119	2,750	2,400	2,424	2,448	2,472
2100 SUPPORT SERVICES - PUPIL SERVICES								
600 Supplies	599	-	226	350	350	353	357	361
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	2,070	376	300	2,000	2,000	2,020	2,040	2,060
400 Purchased Property Services	-	-	-	100	100	101	102	103
500 Other Purchased Services	3,779	1,650	1,187	1,800	1,500	1,515	1,530	1,545
600 Supplies	4,312	4,162	4,174	6,650	6,750	6,818	6,886	6,955
TOTAL 2200	10,161	6,188	5,661	10,550	10,350	10,454	10,558	10,663
2300 SUPPORT SERVICES - ADMINISTRATION								
500 Other Purchased Services	-	155	67	1,500	5,500	5,555	5,611	5,667
600 Supplies	531	1,016	839	2,200	1,100	1,111	1,122	1,133
800 Other Objects	213	188	258	200	200	202	204	206
TOTAL 2300	744	1,359	1,164	3,900	6,800	6,868	6,937	7,006
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	1,150	475	1,100	450	200	202	204	206
500 Other Purchased Services	-	-	-	500	400	404	408	412
TOTAL 2800	1,150	475	1,100	950	600	606	612	618

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
East Coventry Elementary School - (continued)								
3200 STUDENT ACTIVITIES								
300 Professional Services	$ 130	$ 466	$ 160	$ 1,500	$ 600	$ 606	$ 612	$ 618
500 Other Purchased Services	884	311	226	1,200	700	707	714	721
600 Supplies	105	1,010	825	1,000	1,000	1,010	1,020	1,030
700 Equipment	-	-	-	5,000	2,500	2,525	2,550	2,576
800 Other Objects	157	248	373	100	170	172	174	176
TOTAL 3200	1,276	2,035	1,584	8,800	4,970	5,020	5,070	5,121
TOTAL EAST COVENTRY ELEMENTARY SCHOOL	$ 71,214	$ 55,793	$ 64,412	$ 76,970	$ 76,970	$ 77,740	$ 78,517	$ 79,302





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
French Creek Elementary School								
1100 REGULAR PROGRAMS								
300 Professional Services	$ -	$ 340	$ 1,013	$ 400	$ 1,100	$ 1,110	$ 1,121	$ 1,132
400 Purchased Property Services	761	1,905	762	2,000	1,000	1,010	1,019	1,029
500 Other Purchased Services	9,996	7,254	10,318	1,550	1,850	1,868	1,887	1,906
600 Supplies	44,927	40,183	37,655	53,400	50,200	50,700	51,206	51,718
700 Equipment	15,782	9,405	-	10,000	10,000	10,100	10,201	10,303
800 Other Objects	613	392	404	500	528	533	538	543
TOTAL 1100	72,079	59,479	50,152	67,850	64,678	65,321	65,972	66,631
1200 SPECIAL PROGRAMS								
500 Other Purchased Services	-	292	-	300	-	-	-	-
600 Supplies	-	-	-	250	-	-	-	-
800 Other Objects	140	80	-	100	150	152	154	156
TOTAL 1200	140	372	-	650	150	152	154	156
2100 SUPPORT SERVICES - PUPIL SERVICES								
600 Supplies	434	-	-	250	250	253	256	259
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	315	148	450	1,500	750	758	766	774
500 Other Purchased Services	39	39	87	500	250	253	256	259
600 Supplies	6,033	6,009	8,865	6,253	9,850	9,949	10,048	10,148
TOTAL 2200	6,387	6,196	9,402	8,253	10,850	10,960	11,070	11,181
2300 SUPPORT SERVICES - ADMINISTRATION								
600 Supplies	-	-	349	500	500	505	510	515
800 Other Objects	605	605	1,210	625	1,250	1,263	1,276	1,289
TOTAL 2300	605	605	1,559	1,125	1,750	1,768	1,786	1,804
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	-	700	1,100	700	1,200	1,212	1,224	1,236

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
French Creek Elementary School - (continued)								
3200 STUDENT ACTIVITIES								
300 Professional Services	$ 553	$ 350	$ -	$ 500	$ 500	$ 505	$ 510	$ 515
500 Other Purchased Services	408	430	-	700	400	404	408	412
600 Supplies	-	(250)	-	500	250	253	256	259
800 Other Objects	60	307	792	400	900	909	918	927
TOTAL 3200	1,021	837	792	2,100	2,050	2,071	2,092	2,113
TOTAL FRENCH CREEK ELEMENTARY SCHOOL	$ 80,666	$ 68,189	$ 63,005	$ 80,928	$ 80,928	$ 81,737	$ 82,554	$ 83,380







GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
North Coventry Elementary School								
1100 REGULAR PROGRAMS								
300 Professional Services	$ -	$ 1,067	$ 750	$ -	$ -	$ -	$ -	$ -
400 Purchased Property Services	3,397	3,310	325	3,000	3,000	3,030	3,060	3,091
500 Other Purchased Services	7,169	6,794	7,628	11,350	11,350	11,463	11,578	11,694
600 Supplies	48,523	25,864	55,422	51,752	51,752	52,269	52,792	53,320
800 Other Objects	284	145	441	450	450	455	460	465
TOTAL 1100	59,373	37,180	64,566	66,552	66,552	67,217	67,890	68,570
1200 SPECIAL PROGRAMS								
600 Supplies	2,058	1,471	-	2,200	2,200	2,222	2,244	2,266
800 Other Objects	-	-	-	-	-	-	-	-
TOTAL 1200	2,058	1,471	-	2,200	2,200	2,222	2,244	2,266
2100 SUPPORT SERVICES - PUPIL SERVICES								
600 Supplies	477	-	-	150	150	152	154	156
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	384	147	-	400	400	404	408	412
500 Other Purchased Services	39	733	-	100	100	101	102	103
600 Supplies	7,174	5,339	5,471	6,650	6,650	6,717	6,784	6,852
TOTAL 2200	7,597	6,219	5,471	7,150	7,150	7,222	7,294	7,367
2300 SUPPORT SERVICES - ADMINISTRATION								
500 Other Purchased Services	-	-	-	550	550	556	562	568
600 Supplies	-	10	-	650	650	657	664	671
800 Other Objects	605	605	784	610	610	616	622	628
TOTAL 2300	605	615	784	1,810	1,810	1,829	1,848	1,867
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	-	-	850	250	250	253	256	259

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
North Coventry Elementary School - (continued)								
3200 STUDENT ACTIVITIES								
300 Professional Services	$ -	$ -	$ -	$ 300	$ 300	$ 302	$ 305	$ 307
500 Other Purchased Services	289	543	2,295	560	560	566	571	577
600 Supplies	271	287	683	300	300	302	304	306
800 Other Objects	663	708	4,543	600	600	606	612	618
TOTAL 3200	1,223	1,538	7,521	1,760	1,760	1,776	1,792	1,808
TOTAL NORTH COVENTRY ELEMENTARY SCHOOL	$ 71,333	$ 47,023	$ 79,192	$ 79,872	$ 79,872	$ 80,671	$ 81,478	$ 82,293





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
East Vincent Elementary School								
1100 REGULAR PROGRAMS								
300 Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
400 Purchased Property Services	1,437	1,667	311	800	800	808	816	824
500 Other Purchased Services	6,995	5,614	5,348	1,300	1,400	1,414	1,428	1,442
600 Supplies	51,849	32,925	41,360	50,400	50,400	50,904	51,413	51,928
800 Other Objects	284	145	222	300	400	404	408	412
TOTAL 1100	60,565	40,351	47,241	52,800	53,000	53,530	54,065	54,606
1200 SPECIAL PROGRAMS								
500 Other Purchased Services	-	158	-	-	-	-	-	-
600 Supplies	81	322	261	1,000	500	505	510	515
800 Other Objects	-	-	-	-	-	-	-	-
TOTAL 1200	81	480	261	1,000	500	505	510	515
2100 SUPPORT SERVICES - PUPIL SERVICES								
600 Supplies	437	-	93	300	300	303	306	309
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	279	279	325	500	500	505	510	515
500 Other Purchased Services	-	443	-	-	-	-	-	-
600 Supplies	6,974	6,692	5,666	7,800	7,800	7,878	7,957	8,037
TOTAL 2200	7,253	7,414	5,991	8,300	8,300	8,383	8,467	8,552
2300 SUPPORT SERVICES - ADMINISTRATION								
500 Other Purchased Services	-	-	622	500	500	505	510	515
600 Supplies	4,507	3,850	4,579	6,500	6,800	6,868	6,937	7,006
800 Other Objects	943	1,710	1,752	1,000	1,000	1,010	1,020	1,030
TOTAL 2300	5,450	5,560	6,953	8,000	8,300	8,383	8,467	8,551
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	614	600	850	-	-	-	-	-

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
East Vincent Elementary School - (continued)								
3200 STUDENT ACTIVITIES								
300 Professional Services	$ (240)	$ 440	$ 3,837	$ 500	$ 500	$ 505	$ 510	$ 515
500 Other Purchased Services	987	1,448	1,144	-	-	-	-	-
600 Supplies	481	490	1,142	500	500	505	510	515
800 Other Objects	3,776	4,276	815	500	500	505	510	515
TOTAL 3200	5,004	6,654	6,938	1,500	1,500	1,515	1,530	1,545
TOTAL EAST VINCENT ELEMENTARY SCHOOL	$ 79,404	$ 61,059	$ 68,327	$ 71,900	$ 71,900	$ 72,619	$ 73,345	$ 74,078





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
West Vincent Elementary School								
1100 REGULAR PROGRAMS								
400 Purchased Property Services	$ 625	$ 957	$ 567	$ 1,500	$ 1,500	$ 1,515	$ 1,530	$ 1,545
500 Other Purchased Services	3,345	4,763	7,652	500	250	253	256	259
600 Supplies	58,873	58,375	45,792	61,749	62,399	63,022	63,651	64,287
700 Equipment	-	17,692	-	-	-	-	-	-
800 Other Objects	373	524	542	450	450	455	460	465
TOTAL 1100	63,216	82,311	54,553	64,199	64,599	65,245	65,897	66,556
1200 SPECIAL PROGRAMS								
500 Other Purchased Services	-	369	-	-	-	-	-	-
600 Supplies	-	174	-	-	-	-	-	-
800 Other Objects	-	-	-	300	300	303	306	309
TOTAL 1200	-	543	-	300	300	303	306	309
2100 SUPPORT SERVICES - PUPIL SERVICES								
600 Supplies	439	-	-	500	-	-	-	-
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	110	85	225	500	500	505	510	515
500 Other Purchased Services	254	482	418	1,000	1,000	1,010	1,020	1,030
600 Supplies	8,504	8,315	8,259	7,500	7,500	7,575	7,651	7,728
TOTAL 2200	8,868	8,882	8,902	9,000	9,000	9,090	9,181	9,273
2300 SUPPORT SERVICES - ADMINISTRATION								
500 Other Purchased Services	-	-	-	500	500	505	510	515
600 Supplies	471	2,498	3,854	5,000	6,000	6,060	6,121	6,182
800 Other Objects	759	89	119	800	1,100	1,111	1,122	1,133
TOTAL 2300	1,230	2,587	3,973	6,300	7,600	7,676	7,753	7,830
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	-	800	850	200	-	-	-	-

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
West Vincent Elementary School - (continued)								
3200 STUDENT ACTIVITIES								
300 Professional Services	$ (1,260)	$ (552)	$ (1,210)	$ -	$ -	$ -	$ -	$ -
500 Other Purchased Services	262	363	108	-	-	-	-	-
600 Supplies	906	1,077	1,255	1,000	-	-	-	-
800 Other Objects	16,698	-	-	-	-	-	-	-
TOTAL 3200	517	351	694	1,000	-	-	-	-
TOTAL WEST VINCENT ELEMENTARY SCHOOL	$ 90,876	$ 96,362	$ 69,125	$ 81,499	$ 81,499	$ 82,314	$ 83,137	$ 83,968







GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Middle School								
1100 REGULAR PROGRAMS								
400 Purchased Property Services	$ 4,302	$ 4,445	$ 5,801	$ 6,000	$ 6,200	$ 6,262	$ 6,325	$ 6,388
500 Other Purchased Services	3,608	3,267	2,290	2,000	1,000	1,010	1,020	1,030
600 Supplies	54,638	48,587	45,920	79,079	80,979	81,788	82,607	83,435
800 Other Objects	65	975	287	1,000	500	505	510	515
TOTAL 1100	62,613	57,274	54,298	88,079	88,679	89,565	90,462	91,368
1200 SPECIAL PROGRAMS								
600 Supplies	910	2,873	1,063	2,700	2,400	2,424	2,448	2,472
2100 SUPPORT SERVICES - PUPIL SERVICES								
600 Supplies	2,376	3,233	131	1,000	500	505	510	515
800 Other Objects	-	-	-	200	200	202	204	206
TOTAL 2100	2,376	3,233	131	1,200	700	707	714	721
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	2,349	168	10,556	2,000	2,000	2,020	2,040	2,060
500 Other Purchased Services	-	71	951	3,000	3,000	3,030	3,060	3,091
600 Supplies	9,186	9,542	9,034	10,250	10,450	10,555	10,661	10,768
TOTAL 2200	11,535	9,781	20,541	15,250	15,450	15,605	15,761	15,919
2300 SUPPORT SERVICES - ADMINISTRATION								
500 Other Purchased Services	-	-	-	1,000	1,000	1,010	1,020	1,030
600 Supplies	968	746	1,237	3,500	3,500	3,535	3,570	3,606
800 Other Objects	723	502	534	1,500	1,500	1,515	1,530	1,545
TOTAL 2300	1,691	1,248	1,771	6,000	6,000	6,060	6,120	6,181
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	600	375	1,999	2,000	2,000	2,020	2,040	2,060
500 Other Purchased Services	-	1,025	-	1,000	1,000	1,010	1,020	1,030
TOTAL 2800	600	1,400	1,999	3,000	3,000	3,030	3,060	3,090

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Middle School - (continued)								
3200 STUDENT ACTIVITIES								
300 Professional Services	$ (71)	$ (200)	$ -	$ -	$ -	$ -	$ -	$ -
500 Other Purchased Services	5,291	2,902	3,221	4,000	4,000	4,040	4,080	4,121
600 Supplies	3,709	4,873	6,087	6,000	6,000	6,060	6,121	6,182
800 Other Objects	12,641	7,289	6,254	7,000	7,000	7,070	7,141	7,212
TOTAL 3200	21,570	14,864	15,562	17,000	17,000	17,170	17,342	17,515
TOTAL MIDDLE SCHOOL	$ 101,295	$ 90,673	$ 95,365	$ 133,229	$ 133,229	$ 134,561	$ 135,907	$ 137,266



GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
High School								
1100 REGULAR PROGRAMS								
300 Professional Services	$ 650	$ 6,677	$ 9,978	$ 10,150	$ 10,000	$ 10,100	$ 10,201	$ 10,303
400 Purchased Property Services	15,649	14,429	3,426	11,000	10,000	10,100	10,201	10,303
500 Other Purchased Services	5,226	9,027	3,375	9,500	7,750	7,828	7,906	7,985
600 Supplies	119,651	113,309	118,867	132,897	141,081	142,490	143,916	145,355
800 Other Objects	10,329	10,990	12,004	11,000	12,000	12,120	12,241	12,363
TOTAL 1100	151,505	154,432	147,650	174,547	180,831	182,638	184,465	186,309
1200 SPECIAL PROGRAMS								
600 Supplies	1,227	2,417	3,062	2,500	2,500	2,525	2,550	2,576
1300 - VOCATIONAL EDUCATION PROGRAMS								
400 Purchased Property Services	-	-	500	1,000	1,000	1,010	1,020	1,030
500 Other Purchased Services	-	1,202	1,115	1,000	1,000	1,010	1,020	1,030
600 Supplies	14,754	14,797	15,405	15,300	17,700	17,877	18,056	18,237
TOTAL 1300	14,754	15,999	17,020	17,300	19,700	19,897	20,096	20,297
1400 OTHER INSTRUCTIONAL PROGRAMS								
100 Personnel Services-Salaries	28,250	24,000	27,500	25,000	25,000	25,250	25,503	25,758
200 Personnel Services-Benefits	11,858	9,911	11,426	11,000	11,000	11,110	11,221	11,333
500 Other Purchased Services	5,291	6,345	7,523	6,200	6,200	6,262	6,325	6,388
600 Supplies	4,155	1,026	3,373	2,500	3,500	3,535	3,570	3,606
800 Other Objects	1,464	2,063	1,986	1,000	1,000	1,010	1,020	1,030
TOTAL 1400	51,018	43,345	51,808	45,700	46,700	47,167	47,639	48,115
2100 SUPPORT SERVICES - PUPIL SERVICES								
500 Other Purchased Services	-	-	-	-	1,000	1,010	1,020	1,030
600 Supplies	8,978	16,738	8,641	18,000	10,000	10,100	10,201	10,303
800 Other Objects	15,512	14,099	14,139	15,500	15,500	15,665	15,812	15,970
TOTAL 2100	24,490	30,837	22,780	33,500	26,500	26,775	27,033	27,303
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	5,180	3,443	3,186	3,000	4,558	4,604	4,650	4,697
500 Other Purchased Services	2,313	3,371	6,179	5,000	6,058	6,119	6,180	6,242
600 Supplies	12,417	11,172	10,424	13,000	13,000	13,130	13,261	13,394
800 Other Objects	2,960	-	-	4,000	2,000	2,020	2,040	2,060
TOTAL 2200	22,870	17,986	19,789	25,000	25,616	25,873	26,131	26,393

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Cost Center (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
High School - (continued)								
2300 SUPPORT SERVICES - ADMINISTRATION								
500 Other Purchased Services	$ 4,588	$ 3,608	$ 4,224	$ 3,000	$ 5,000	$ 5,050	$ 5,101	$ 5,152
600 Supplies	12,796	18,617	10,440	20,500	14,500	14,645	14,791	14,939
800 Other Objects	993	606	634	1,800	2,000	2,020	2,040	2,060
TOTAL 2300	18,377	22,831	15,298	25,300	21,500	21,715	21,932	22,151
2800 SUPPORT SERVICES CENTRAL								
300 Professional Services	1,775	1,847	250	1,500	2,000	2,020	2,040	2,060
500 Other Purchased Services	1,131	2,243	947	1,500	3,000	3,030	3,060	3,091
TOTAL 2800	2,906	4,090	1,197	3,000	5,000	5,050	5,100	5,151
3200 STUDENT ACTIVITIES								
300 Professional Services	5,675	500	70	1,000	1,000	1,010	1,020	1,030
500 Other Purchased Services	22,249	20,987	17,986	22,000	20,000	20,200	20,402	20,606
600 Supplies	578	(1,803)	4,142	1,500	4,000	4,040	4,080	4,121
800 Other Objects	18,136	19,654	17,265	20,000	18,000	18,180	18,362	18,546
TOTAL 3200	46,638	39,338	39,463	44,500	43,000	43,430	43,864	44,303
TOTAL HIGH SCHOOL	$ 333,785	$ 331,275	$ 318,067	$ 371,347	$ 371,347	$ 375,060	$ 378,810	$ 382,598
TOTAL INSTRUCTIONAL COST CENTERS	$ 828,573	$ 750,374	$ 757,493	$ 895,745	$ 895,745	$ 904,702	$ 913,748	$ 922,885



GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object (continued)
Instructional Support Cost Centers

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Pupil Services								
1100 REGULAR PROGRAMS								
100 Personnel Services-Salaries	$ 1,827	$ 1,125	$ 3,206	$ 3,000	$ 3,000	$ 3,030	$ 3,060	$ 3,091
200 Personnel Services-Benefits	687	468	1,330	1,250	1,237	1,249	1,261	1,274
300 Professional Services	4,416	835	3,924	500	4,000	4,040	4,080	4,121
500 Other Purchased Services	1,651,215	1,730,326	1,931,910	2,033,401	1,712,028	1,729,149	1,746,439	1,997,850
600 Supplies	-	-	598	-	5,600	5,656	5,713	5,770
TOTAL 1100	1,658,145	1,732,754	1,940,968	2,038,151	1,725,865	1,743,124	1,760,553	2,012,106
1200 SPECIAL PROGRAMS								
100 Personnel Services-Salaries	291,152	289,741	308,554	177,145	177,145	178,916	180,705	182,512
200 Personnel Services-Benefits	162,352	152,220	163,538	73,781	73,055	73,786	74,524	75,269
300 Professional Services	1,682,836	2,095,818	2,297,198	2,016,018	2,308,294	2,331,377	2,354,691	2,612,185
500 Other Purchased Services	2,335,245	2,681,559	2,895,097	3,428,775	2,864,425	2,893,069	2,922,000	2,951,221
600 Supplies	39,180	25,728	27,495	53,862	53,325	53,858	54,397	54,941
700 Property	-	38	-	9,500	9,500	9,595	9,691	9,788
TOTAL 1200	4,510,765	5,245,104	5,691,882	5,759,081	5,485,744	5,540,601	5,596,008	5,885,916
1300 SUPPORT SERVICES - ADMINISTRATION								
300 Professional Services	366,723	333,299	376,301	140,078	264,200	266,842	269,510	272,205
500 Other Purchased Services	1,138,088	1,227,474	1,601,149	1,892,926	1,960,102	1,979,703	1,999,500	2,019,495
TOTAL 1300	1,504,811	1,560,773	1,977,450	2,033,004	2,224,302	2,246,545	2,269,010	2,291,700
1400 OTHER INSTRUCTIONAL PROGRAMS								
100 Personnel Services-Salaries	17,655	6,591	17,600	11,500	10,750	10,858	10,967	11,077
200 Personnel Services-Benefits	7,576	2,745	7,313	5,833	4,433	4,477	4,522	4,567
300 Professional Services	63,845	83,435	30,976	60,939	35,939	36,298	36,661	37,028
500 Other Purchased Services	6,122	2,168	499	2,850	5,250	5,303	5,356	5,410
TOTAL 1400	95,198	94,939	56,388	81,122	56,372	56,936	57,506	58,082
2100 SUPPORT SERVICES-PUPIL SERVICES								
100 Personnel Services-Salaries	-	75,737	60,767	105,248	62,375	62,999	63,629	64,265
200 Personnel Services-Benefits	-	9,823	7,174	8,051	25,724	25,981	26,241	26,503
300 Professional Services	232,455	665,577	639,723	377,722	668,090	674,771	681,519	688,334
500 Other Purchased Services	9,347	9,025	9,456	9,000	9,800	9,898	9,997	10,097
600 Supplies	59,403	71,358	63,647	83,376	106,700	107,767	108,845	109,933
800 Other Objects	4,745	3,848	4,914	7,500	6,700	6,767	6,835	6,903
TOTAL 2100	305,950	835,368	785,681	590,897	879,389	888,183	897,066	906,035

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Pupil Services (continued)								
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
300 Professional Services	$ 11,665	$ 27,650	$ 8,427	$ 10,500	$ 10,300	$ 10,403	$ 10,507	$ 10,612
500 Other Purchased Services	-	2,832	5,879	4,500	6,000	6,060	6,121	6,182
TOTAL 2200	11,665	30,482	14,306	15,000	16,300	16,463	16,628	16,794
2300 SUPPORT SERVICES - ADMINISTRATION								
300 Professional Services	48,022	82,433	73,315	95,000	75,000	75,750	76,508	77,273
800 Other Objects	-	-	-	592,000	747,703	747,703	755,180	762,732
TOTAL 2300	48,022	82,433	73,315	687,000	822,703	823,453	831,688	840,005
2400 SUPPORT SERVICES - HEALTH SERVICES								
300 Professional Services	318,820	352,021	400,600	331,394	334,205	337,547	340,922	344,331
600 Supplies	-	468	1,375	1,000	1,500	1,515	1,530	1,545
TOTAL 2400	318,820	352,489	401,975	332,394	335,705	339,062	342,452	345,876
2700 SUPPORT SERVICES - TRANSPORTATION								
500 Other Purchased Services	358,696	362,664	353,256	381,000	390,185	394,087	398,028	402,008
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	1,615	1,882	4,175	2,500	4,000	4,040	4,080	4,121
500 Other Purchased Services	2,227	2,486	2,893	-	1,400	1,414	1,428	1,442
TOTAL 2800	3,842	4,368	7,068	2,500	5,400	5,454	5,508	5,563
2900 SUPPORT SERVICES - OTHER								
300 Professional Services	55,262	71,061	62,621	37,949	38,000	38,380	38,764	39,152
TOTAL PUPIL SERVICES	$ 9,072,117	$ 10,685,393	$ 11,900,765	$ 11,958,098	$ 11,972,562	$ 12,092,288	$ 12,213,211	$ 12,803,237
Pupil Health Services								
2400 SUPPORT SERVICES - HEALTH SERVICES								
300 Professional Services	$ 1,310	$ 34	$ 689	$ 2,915	$ 1,600	$ 1,616	$ 1,632	$ 1,648
400 Purchased Property Services	872	1,152	1,313	1,400	1,600	1,616	1,632	1,648
600 Supplies	9,073	26,409	40,891	18,719	25,000	25,250	25,503	25,759
TOTAL PUPIL HEALTH SERVICES	$ 11,255	$ 27,595	$ 42,893	$ 23,034	$ 28,200	$ 28,482	$ 28,767	$ 29,055

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instructional Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Staff Services								
1100 REGULAR PROGRAMS								
500 Other Purchased Services	$ 4,419	$ 1,454	$ 626	$ 2,000	$ 1,500	$ 1,529	$ 1,560	$ 1,590
2300 SUPPORT SERVICES - ADMINISTRATION								
300 Professional Services	40,178	16,008	26,112	50,000	50,000	51,000	52,020	53,062
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	56,161	96,952	35,181	32,815	27,815	28,371	28,938	29,517
500 Other Purchased Services	9,303	5,040	2,694	5,025	4,775	4,871	4,968	5,067
600 Supplies	34,946	41,123	57,402	54,930	60,680	61,894	63,132	64,395
800 Other Objects	1,574	20,508	1,259	1,600	1,600	1,632	1,665	1,698
TOTAL 2800	101,984	163,623	96,536	94,370	94,870	96,768	98,703	100,677
TOTAL STAFF SERVICES	$ 146,581	$ 181,085	$ 123,274	$ 146,370	$ 146,370	$ 149,297	$ 152,283	$ 155,329
Staff Development								
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
100 Personnel Services-Salaries	$ 8,500	$ 3,119	$ 4,839	$ 5,600	$ 5,600	$ 5,712	$ 5,826	$ 5,943
200 Personnel Services-Benefits	3,648	1,299	2,011	2,332	2,310	2,356	2,403	2,451
300 Professional Services	36,131	31,285	55,617	77,740	81,793	83,430	85,100	86,802
500 Other Purchased Services	4,856	12,286	19,744	14,298	14,500	14,790	15,086	15,388
600 Supplies	40,752	41,032	37,667	36,968	38,403	39,171	39,954	40,753
800 Other Objects	2,904	5,480	5,122	6,250	4,870	4,967	5,066	5,167
TOTAL 2200	96,791	94,501	125,000	143,188	147,476	150,426	153,435	156,504
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	1,080	2,145	75	-	7,500	7,650	7,803	7,959
500 Other Purchased Services	991	613	706	-	-	-	-	-
TOTAL 2800	2,071	2,758	781	-	7,500	7,650	7,803	7,959
TOTAL STAFF DEVELOPMENT	$ 98,862	$ 97,259	$ 125,781	$ 143,188	$ 154,976	$ 158,076	$ 161,238	$ 164,463

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Instruction Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Curriculum Development								
1100 REGULAR PROGRAM								
300 Professional Services	$ 195	$ -	$ -	$ -	$ -	$ -	$ -	$ -
600 Supplies	490,548	521,499	558,478	604,973	644,091	663,414	683,317	703,817
TOTAL 1100	490,743	521,499	558,478	604,973	644,091	663,414	683,317	703,817
1300 VOCATIONAL EDUCATION								
600 Supplies	-	-	-	-	1,680	1,730	1,782	1,835
2200 SUPPORT SERVICES- INSTRUCTIONAL STAFF								
100 Personnel Services-Salaries	21,666	28,740	47,271	26,668	23,076	23,768	24,481	25,215
200 Personnel Services-Benefits	9,295	11,970	21,421	11,107	9,518	9,804	10,098	10,401
300 Professional Services	1,055	5,274	4,414	-	-	-	-	-
500 Other Purchased Services	5,970	4,930	5,271	7,158	5,700	5,871	6,047	6,228
600 Supplies	-	4,962	3,494	8,000	8,000	8,240	8,487	8,742
TOTAL 2200	37,986	55,876	81,871	52,933	46,294	47,683	49,113	50,586
2800 SUPPORT SERVICES-CENTRAL								
500 Other Purchased Services	-	-	159	-	-	-	-	-
TOTAL CURRICULUM DEVELOPMENT	$ 528,729	$ 577,375	$ 640,508	$ 657,906	$ 692,065	$ 712,827	$ 734,212	$ 756,238
TOTAL INSTRUCTIONAL SUPPORT COST CENTERS	$ 9,857,544	$ 11,568,707	$ 12,833,221	$ 12,928,596	$ 12,994,173	$ 13,140,970	$ 13,289,711	$ 13,908,322





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Administrative Support Cost Centers

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Board/Executive Services								
2300 SUPPORT SERVICES - ADMINISTRATION								
300 Professional Services	$ 102,402	$ 85,362	$ 126,338	$ 182,000	$ 179,350	$ 181,143	$ 182,954	$ 184,783
500 Other Purchased Services	5,034	8,023	4,629	6,300	5,650	5,707	5,765	5,822
600 Supplies	11,063	36,946	24,351	33,400	32,700	33,027	33,357	33,691
700 Equipment	-	14,536	-	-	-	-	-	-
800 Other Objects	27,111	21,696	32,011	27,000	33,000	33,330	33,663	34,000
TOTAL 2300	145,610	166,563	187,329	248,700	250,700	253,207	255,739	258,296
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	8,465	16,635	6,495	11,000	10,000	10,100	10,201	10,303
500 Other Purchased Services	27,423	1,538	5,122	11,000	10,000	10,100	10,201	10,303
600 Supplies	4,149	(10)	-	-	-	-	-	-
800 Other Objects	390	-	-	-	-	-	-	-
TOTAL 2800	40,427	18,163	11,617	22,000	20,000	20,200	20,402	20,606
TOTAL BOARD/EXECUTIVE SERVICES	$ 186,037	$ 184,726	$ 198,946	$ 270,700	$ 270,700	$ 273,407	$ 276,141	$ 278,902
Public Relations/Communications								
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	-	225	995	5,000	5,600	5,656	5,713	5,770
500 Other Purchased Services	-	2,036	4,586	13,300	12,600	12,726	12,853	12,982
600 Supplies	-	13	166	4,350	4,350	4,395	4,439	4,483
800 Other Objects	-	618	1,243	1,400	1,500	1,514	1,529	1,544
TOTAL PR/COMMUNICATIONS	$ -	$ 2,892	$ 6,990	$ 24,050	$ 24,050	$ 24,291	$ 24,534	$ 24,779
Technical Services								
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	158,162	147,806	166,453	148,800	156,289	159,415	162,603	165,856
500 Other Purchased Services	127,881	147,844	159,684	205,267	205,267	209,372	213,559	217,830
600 Supplies	413,999	454,614	491,100	450,165	461,523	470,755	480,171	489,774
800 Other Objects	2,054	2,117	3,014	1,250	1,250	1,274	1,299	1,325
TOTAL TECHNICAL SERVICES	$ 702,096	$ 752,381	$ 820,251	$ 805,482	$ 824,329	$ 840,816	$ 857,632	$ 874,785

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Administrative Support Cost Centers (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Business Services								
2300 SUPPORT SERVICES - ADMINISTRATION								
300 Professional Services	$ 207,980	$ 184,171	$ 199,889	$ 190,000	$ 190,000	$ 190,000	$ 190,000	$ 190,000
500 Other Purchased Services	-	1	-	-	-	-	-	-
TOTAL 2300	207,980	184,172	199,889	190,000	190,000	190,000	190,000	190,000
2500 BUSINESS SERVICES								
300 Professional Services	68,578	125,388	138,888	62,500	62,500	62,500	62,500	62,500
400 Purchased Property Services	6,528	3,021	897	4,000	4,000	4,000	4,000	4,000
500 Other Purchased Services	6,093	7,335	2,400	7,750	6,000	6,000	6,000	6,000
600 Supplies	60,843	66,199	62,819	112,750	112,250	112,250	112,250	112,250
700 Equipment	8,877	-	-	-	-	-	-	-
800 Other Objects	6,386	8,814	8,331	5,025	5,025	5,025	5,025	5,025
TOTAL 2500	157,305	210,757	213,335	192,025	189,775	189,775	189,775	189,775
2600 SUPPORT SERVICES - OPERATION & MAINTENANCE OF PLANT								
300 Professional Services	989	989	480	1,100	1,000	1,000	1,000	1,000
500 Other Purchased Services	413,022	463,689	507,593	587,681	639,500	639,500	639,500	639,500
TOTAL 2600	414,011	464,678	508,073	588,781	640,500	640,500	640,500	640,500
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	2,692	2,963	5,585	2,750	5,000	5,000	5,000	5,000
500 Other Purchased Services	358	478	1,524	750	1,500	1,500	1,500	1,500
TOTAL 2800	3,050	3,441	7,109	3,500	6,500	6,500	6,500	6,500





GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Administrative Support Cost Centers (continued)
Student Transportation Services, Building/Plant Services and Security Services

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Business Services (continued)								
2900 OTHER SUPPORT SERVICES								
800 Other Objects	$ 56,506	$ 67,148	$ 76,177	$ 57,350	$ 57,350	$ 57,350	$ 57,350	$ 57,350
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SVCS								
800 Other Objects	2,924	3,120	25,267	39,000	39,000	39,000	39,000	39,000
5100 OTHER EXPENDITURES								
800 Other Objects	14,694	646	-	-	-	-	-	-
5200 OTHER FINANCING USES-FUND TRANSFERS								
900 Other Financing Uses	17,663,922	20,722,776	18,577,312	12,368,231	13,228,186	13,488,773	14,250,321	15,012,833
5200 OTHER FINANCING USES-BUDGETARY RESERVE								
800 Other Objects	-	-	-	1,361,113	1,429,874	1,419,287	1,407,739	1,395,227
TOTAL BUSINESS SERVICES	$ 18,520,392	$ 21,656,738	$ 19,607,162	$ 14,800,000	$ 15,781,185	$ 16,031,185	$ 16,781,185	$ 17,531,185
TOTAL ADMINISTRATIVE SUPPORT COST CENTERS	$ 19,408,525	$ 22,596,737	$ 20,633,349	$ 15,900,232	$ 16,900,264	$ 17,169,699	$ 17,939,492	$ 18,709,651
Transportation								
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION								
300 Professional Services	10,954	203	203	-	-	-	-	-
400 Purchased Property Services	4,842	3,489	6,951	6,000	6,000	6,120	6,242	6,367
500 Other Purchased Services	5,312,102	6,061,109	6,757,967	7,360,266	7,858,546	8,199,140	8,554,800	8,926,199
600 Supplies	115,341	110,100	102,225	80,813	92,597	94,449	96,338	98,265
700 Equipment	-	14,200	-	-	-	-	-	-
800 Other Objects	195	146	632	310	310	316	322	328
TOTAL 2700	5,443,434	6,189,247	6,867,978	7,447,389	7,957,453	8,300,025	8,657,702	9,031,159
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	778	998	898	1,500	1,500	1,530	1,561	1,592
500 Other Purchased Services	1,165	1,439	1,535	2,350	2,350	2,397	2,445	2,494
TOTAL 2800	1,943	2,437	2,433	3,850	3,850	3,927	4,006	4,086
TOTAL TRANSPORTATION	$ 5,445,377	$ 6,191,684	$ 6,870,411	$ 7,451,239	$ 7,961,303	$ 8,303,952	$ 8,661,708	$ 9,035,245

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Student Transportation Services, Building/Plant Services and Security Services (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Building/Plant Services								
2600 SUPPORT SERVICES - OPERATION & MAINTENANCE OF PLANT								
300 Professional Services	$ 24,062	$ 67,624	$ 16,350	$ 60,000	$ 60,000	$ 61,200	$ 62,424	$ 63,672
400 Purchased Property Services	1,388,424	1,553,855	1,301,489	1,574,000	1,587,000	1,618,740	1,651,115	1,684,137
500 Other Purchased Services	1,729	2,014	2,203	4,000	4,000	4,080	4,162	4,245
600 Supplies	1,527,874	1,608,212	1,523,376	1,560,500	1,655,500	1,688,610	1,722,382	1,756,830
700 Equipment	103,850	25,567	25,880	70,000	70,000	71,400	72,828	74,285
800 Other Objects	2,833	2,873	3,340	10,000	10,000	10,200	10,404	10,612
TOTAL 2600	3,048,772	3,260,145	2,872,638	3,278,500	3,386,500	3,454,230	3,523,315	3,593,781
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	5,276	4,011	1,851	6,000	6,000	6,120	6,242	6,367
500 Other Purchased Services	4,000	4,986	4,890	-	-	-	-	-
TOTAL 2800	9,276	8,997	6,741	6,000	6,000	6,120	6,242	6,367
TOTAL BUILDING/PLANT SERVICES	$ 3,058,048	$ 3,269,142	$ 2,879,379	$ 3,284,500	$ 3,392,500	$ 3,460,350	$ 3,529,557	$ 3,600,148
Security Services								
2600 SUPPORT SERVICES - OPERATION & MAINTENANCE OF PLANT								
400 Purchased Property Services	$ 51,576	$ 64,479	$ 69,285	$ 66,100	$ 65,800	$ 67,116	$ 68,457	$ 69,827
500 Other Purchased Services	3,257	1,256	664	2,100	1,600	1,632	1,665	1,698
600 Supplies	9,989	3,861	27,089	26,683	27,550	28,101	28,663	29,236
800 Other Objects	1,298	1,345	1,305	750	750	765	780	796
TOTAL 2600	66,120	70,941	98,343	95,633	95,700	97,614	99,565	101,557
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	2,010	1,654	1,980	2,000	2,000	2,040	2,081	2,123
500 Other Purchased Services	1,302	177	-	500	500	510	521	530
TOTAL 2800	3,312	1,831	1,980	2,500	2,500	2,550	2,602	2,653
TOTAL TRANSPORTATION	$ 69,432	$ 72,772	$ 100,323	$ 98,133	$ 98,200	$ 100,164	$ 102,167	$ 104,210
TOTAL STUDENT TRANSPORTATION BUILDING/PLANT SERVICES, AND SECURITY SERVICES	$ 8,572,857	$ 9,533,598	$ 9,850,113	$ 10,833,872	$ 11,452,003	$ 11,864,466	$ 12,293,432	$ 12,739,603

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
OJR Cyber Programs								
1100 REGULAR PROGRAMS								
100 Personnel Services-Salaries	$ 116,217	$ 58,267	$ 90,734	$ 92,335	$ 92,335	$ -	$ -	$ -
200 Personnel Services-Benefits	42,825	24,268	37,700	38,607	38,607	-	-	-
300 Professional Services	112,513	71,637	64,096	123,064	123,064	-	-	-
TOTAL 1100	271,555	154,172	192,530	254,006	254,006	-	-	-
1200 SPECIAL PROGRAMS								
300 Professional Services	35,887	48,483	67,462	61,994	61,994	-	-	-
TOTAL OJR CYBER PROGRAMS	$ 307,442	$ 202,655	$ 259,992	$ 316,000	$ 316,000	$ -	$ -	$ -
Federal Programs								
1100 REGULAR PROGRAMS								
100 Personnel Services-Salaries	$ 916,832	$ 400,748	$ 334,464	$ 370,174	$ 301,243	$ 301,243	$ 301,243	$ 301,243
200 Personnel Services-Benefits	251,033	152,159	163,714	145,383	134,761	134,761	134,761	134,761
300 Professional Services	286,510	175,541	249,005	133,298	132,898	132,898	132,898	132,898
500 Other Purchased Services	-	1,978	-	3,750	-	-	-	-
600 Supplies	12,227	19,245	82,930	-	-	-	-	-
TOTAL 1100	1,466,602	749,671	830,113	652,605	568,902	568,902	568,902	568,902

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Federal Programs (continued)								
1200 SPECIAL PROGRAMS								
100 Personnel Services-Salaries	$ 309,171	$ 337,981	$ 348,021	$ 378,793	$ 407,577	$ 407,577	$ 407,577	$ 407,577
200 Personnel Services-Benefits	146,386	174,578	177,088	213,350	209,069	209,069	209,069	209,069
300 Professional Services	518,129	1,026,510	1,024,307	964,653	484,372	484,372	484,372	484,372
500 Other Purchased Services	66,867	69,735	73,190	350	400	400	400	400
600 Supplies	152,127	74,382	78,005	66,105	69,034	69,034	69,034	69,034
TOTAL 1200	1,192,680	1,683,186	1,700,611	1,623,251	1,170,452	1,170,452	1,170,452	1,170,452
1400 OTHER INSTURCTIONAL PROGRAMS								
100 Personnel Services-Salaries	107,169	88,285	94,087	-	-	-	-	-
200 Personnel Services-Benefits	8,426	3,511	3,748	-	-	-	-	-
300 Professional Services	4,434	8,200	21,296	17,501	9,222	9,222	9,222	9,222
500 Other Purchased Services	2,295	3,144	6,008	6,900	150	150	150	150
600 Supplies	17,317	25,060	62,440	102,300	9,650	9,650	9,650	9,650
800 Other Objects	1,680	1,655	1,350	-	-	-	-	-
TOTAL 1200	141,321	129,855	188,929	126,701	19,022	19,022	19,022	19,022
2100 SUPPORT SERVICES - PUPIL SERVICES								
100 Personnel Services-Salaries	145,081	142,597	150,783	152,258	152,947	152,947	152,947	152,947
200 Personnel Services-Benefits	58,704	60,271	54,544	69,064	57,647	57,647	57,647	57,647
300 Professional Services	682,152	115,083	29,928	366,854	120,116	120,116	120,116	120,116
TOTAL 2100	885,937	317,951	235,255	588,176	330,710	330,710	330,710	330,710
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
100 Personnel Services-Salaries	58,319	75,191	241,294	61,368	62,413	62,413	62,413	62,413
200 Personnel Services-Benefits	23,570	29,922	134,985	24,064	22,895	22,895	22,895	22,895
300 Professional Services	19,903	5,788	14,399	9,700	11,407	11,407	11,407	11,407
500 Other Purchased Services	1,700	3,247	6,021	4,000	6,876	6,876	6,876	6,876
600 Supplies	-	6,591	318	-	-	-	-	-
TOTAL 2200	103,492	120,739	397,017	99,132	103,591	103,591	103,591	103,591
2300 SUPPORT SERVICES - ADMINISTRATION								
100 Personnel Services-Salaries	174	-	-	-	-	-	-	-
200 Personnel Services-Benefits	44	-	-	-	-	-	-	-
300 Professional Services	-	-	-	-	-	-	-	-
TOTAL 2300	218	-	-	-	-	-	-	-

GENERAL (OPERATING) FUND
Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Federal Programs (continued)								
2400 SUPPORT SERVICES PUPIL HEALTH								
100 Personnel Services-Salaries	$ 8,591	$ -	$ -	$ -	$ -	$ -	$ -	$ -
200 Personnel Services-Benefits	2,169	-	-	-	-	-	-	-
300 Professional Services	11,382	8,270	4,969	3,000	5,000	5,000	5,000	5,000
TOTAL 2400	22,142	8,270	4,969	3,000	5,000	5,000	5,000	5,000
2700 SUPPORT SERVICES TRANSPORTATION								
500 Other Purchased Services	4,443	13,089	94,087	-	-	-	-	-
2800 SUPPORT SERVICES - CENTRAL								
200 Personnel Services-Benefits	-	2,295	-	-	-	-	-	-
300 Professional Services	450	1,410	567	-	-	-	-	-
500 Other Purchased Services	-	988	6,229	-	-	-	-	-
TOTAL 2800	450	4,693	6,796	-	-	-	-	-
2900 OTHER SUPPORT SERVICES - OTHER								
100 Personnel Services-Salaries	18,885	19,170	20,362	19,078	13,360	13,360	13,360	13,360
200 Personnel Services-Benefits	6,453	6,769	6,902	10,433	12,174	12,174	12,174	12,174
300 Professional Services	-	288	1,178	-	1,180	1,180	1,180	1,180
800 Other Objects	6,735	8,119	6,092	6,189	6,189	6,189	6,189	6,189
TOTAL 2200	32,073	34,346	34,534	35,700	32,903	32,903	32,903	32,903
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SWIM								
300 Professional Services	200	1,600	-	-	-	-	-	-
500 Other Purchased Services	570	1,763	1,666	957	-	-	-	-
600 Supplies	4,973	10,822	4,657	4,000	5,450	5,450	5,450	5,450
TOTAL 3200	5,743	14,185	6,323	4,957	5,450	5,450	5,450	5,450
TOTAL FEDERAL PROGRAMS	$ 3,855,101	$ 3,075,985	$ 3,398,947	$ 3,133,522	$ 2,236,030	$ 2,236,030	$ 2,236,030	$ 2,236,030

Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Summer School Program								
1400 OTHER INSTRUCTIONAL PROGRAMS								
100 Personnel Services - Salaries	$ 75,781	$ 93,250	$ 107,599	$ 38,533	$ 80,880	$ 80,880	$ 80,880	$ 80,880
200 Personnel Services - Benefits	32,518	38,838	44,429	15,808	33,181	33,181	33,181	33,181
500 Other Purchased Services	-	60	-	-	-	-	-	-
600 Supplies	6,040	7,651	5,955	5,076	10,668	10,668	10,668	10,668
800 Other Objects	27	4,882	5,421	2,511	5,271	5,271	5,271	5,271
TOTAL SUMMER SCHOOL PROGRAM	$ 114,366	$ 144,681	$ 163,404	$ 61,928	$ 130,000	$ 130,000	$ 130,000	$ 130,000
Athletics Program								
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
500 Other Purchased Services	$ -	$ 468	$ -	$ 500	$ 500	$ 515	$ 530	$ 546
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	748	155	1,262	3,000	3,000	3,090	3,182	3,276
500 Other Purchased Services	294	193	157	700	700	721	743	765
TOTAL 2800	1,042	348	1,419	3,700	3,700	3,811	3,925	4,041

Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Athletics Program (continued)								
3200 STUDENT ACTIVITIES								
100 Personnel Services - Salaries	$ 22,669	$ 25,848	$ 30,339	$ 28,500	$ 28,500	$ 29,355	$ 30,236	$ 31,143
200 Personnel Services - Benefits	8,890	9,658	12,351	10,000	10,000	10,300	10,609	10,927
300 Professional Services	51,097	60,627	62,602	70,000	71,800	73,954	6,173	78,458
400 Purchased Property Services	7,727	30,333	24,517	25,200	25,200	25,956	26,735	27,537
500 Other Purchased Services	174,241	172,382	184,837	198,900	210,170	216,475	222,969	229,658
600 Supplies	231,263	262,549	306,637	264,350	268,350	276,401	284,693	293,236
700 Equipment	18,746	9,490	-	-	-	-	-	-
800 Other Objects	36,543	49,423	41,918	30,000	30,000	30,900	31,827	32,782
TOTAL 3200	551,176	620,310	663,201	626,950	644,020	663,341	613,242	703,741
TOTAL ATHLETICS PROGRAM	$ 552,218	$ 621,126	$ 664,620	$ 631,150	$ 648,220	$ 667,667	$ 687,597	$ 708,328
Community Swim Program								
2800 SUPPORT SERVICES - CENTRAL								
300 Professional Services	$ -	$ -	$ 375	$ -	$ -	$ -	$ -	$ -
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SWIM								
100 Personnel Services - Salaries	53,127	53,532	49,430	50,000	50,000	50,000	50,000	50,000
200 Personnel Services - Benefits	17,182	16,720	16,559	16,000	16,000	16,000	16,000	16,000
300 Professional Services	-	-	375	-	-	-	-	-
600 Supplies	2,053	1,121	1,809	2,000	2,000	2,000	2,000	2,000
800 Other Objects	1,998	3,038	1,985	2,000	2,000	2,000	2,000	2,000
TOTAL 3300	74,360	74,411	70,158	70,000	70,000	70,000	70,000	70,000
TOTAL COMMUNITY SWIM PROGRAM	$ 74,360	$ 74,411	$ 70,533	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000
Kindercamp, Jumpstart, Pre-K Counts & Local Grants								
1100 REGULAR PROGRAMS								
100 Personnel Services - Salaries	$ 60,656	$ 4,500	$ 10,344	$ 2,000	$ 17,315	$ 17,315	$ 17,315	$ 17,315
200 Personnel Services - Benefits	7,550	1,874	2,084	833	8,430	8,430	8,430	8,430
300 Professional Services	47,634	55,072	2,312	32,417	17,255	17,255	17,255	17,255
500 Other Purchased Services	4,379	2,511	1,158	1,750	2,000	2,000	2,000	2,000
600 Supplies	26,534	63,877	18,545	3,000	3,000	3,000	3,000	3,000
TOTAL 1100	146,753	127,834	34,443	40,000	48,000	48,000	48,000	48,000

Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Kindercamp, Jumpstart, Pre-K Counts, & Local Grants (continued)								
1200 SPECIAL PROGRAMS								
300 Professional Services	$ -	$ -	$ 107	$ -	$ -	$ -	$ -	$ -
1400 OTHER INSTRUCTIONAL PROGRAMS								
100 Personnel Services – Salaries	40,410	46,080	51,706	51,097	51,200	51,200	51,200	51,200
200 Personnel Services – Benefits	16,471	17,660	21,363	21,282	21,115	21,115	21,115	21,115
300 Professional Services	6,235	1,091	-	-	-	-	-	-
600 Supplies	-	690	-	-	-	-	-	-
TOTAL 1400	63,116	65,521	73,069	72,379	72,315	72,315	72,315	72,315
2100 SUPPORT SERVICES - PUPIL SERVICES								
300 Professional Services	114,585	60,541	237,439	-	-	-	-	-
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
100 Personnel Services – Salaries	211,150	208,502	208,934	-	-	-	-	-
200 Personnel Services – Benefits	81,046	83,694	83,262	-	-	-	-	-
300 Professional Services	-	120,289	3,493	-	-	-	-	-
TOTAL 2200	292,196	412,485	295,689	-	-	-	-	-
2500 SUPPORT SERVICES								
100 Personnel Services – Salaries	17,530	29,135	32,853	27,670	30,365	30,365	30,365	30,365
200 Personnel Services – Benefits	7,470	10,865	9,147	14,330	12,635	12,635	12,635	12,635
TOTAL 2500	25,000	40,000	42,000	42,000	43,000	43,000	43,000	43,000
2600 SUPPORT SERVICES - MAINTENANCE OF PLANTS								
300 Professional Services	93,090	(3,699)	-	-	-	-	-	-
600 Supplies	83,500	-	-	-	-	-	-	-
700 Equipment	-	54,969	-	-	-	-	-	-
TOTAL 2600	176,590	51,270	-	-	-	-	-	-
2800 SUPPORT SERVICES - CENTRAL								
100 Personnel Services – Salaries	-	-	14,446	-	-	-	-	-
200 Personnel Services – Benefits	-	-	4,485	-	-	-	-	-
TOTAL 2800	-	-	18,931	-	-	-	-	-
2900 OTHER SUPPORT SERVICES -								
800 Other Objects	475,000	360,000	378,000	378,000	387,000	387,000	387,000	387,000

Expenditure Budget by Responsibility Cost Center by Function and Object
Other District Programs (continued)
Personnel Costs

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Kindercamp, Jumpstart, Pre-K Counts, & Local Grants (continued)								
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SVCS								
100 Personnel Services – Salaries	$ 219	$ -	$ 206	$ -	$ -	$ -	$ -	$ -
200 Personnel Services – Benefits	17	-	16	-	-	-	-	-
600 Supplies	2,122	2,220	8,318	20,780	-	-	-	-
TOTAL 3300	2,358	2,220	8,540	20,780	-	-	-	-
TOTAL KINDERCAMP, JUMPSTART, PRE-K COUNTS PROGRAM, & LOCAL GRANTS	$ 1,295,598	$ 1,119,871	$ 1,088,218	$ 553,159	$ 550,315	$ 550,315	$ 550,315	$ 550,315
TOTAL OTHER DISTRICT PROGRAMS	$ 6,199,085	$ 5,238,729	$ 5,645,714	$ 4,765,759	$ 3,950,565	$ 3,654,012	$ 3,674,042	$ 3,694,673
Salaries/Benefits/Contracted Substitute Services								
1100 REGULAR PROGRAMS								
100 Personnel Services – Salaries	$ 25,544,742	$ 26,193,996	$ 26,844,418	$ 28,901,568	$ 30,113,867	$ 31,047,397	$ 31,978,819	$ 32,938,183
200 Personnel Services – Benefits	16,791,095	16,928,872	17,231,520	18,310,689	18,738,238	19,690,574	20,475,891	21,096,188
300 Professional Services	1,225,236	1,590,707	1,617,390	1,693,309	1,820,306	1,874,916	1,931,163	1,989,097
TOTAL 2700	43,561,073	44,713,575	45,693,328	48,905,566	50,672,411	52,612,887	54,385,873	56,023,468
1200 SPECIAL PROGRAMS								
100 Personnel Services – Salaries	7,206,183	7,489,179	7,918,894	8,385,235	8,736,960	9,007,807	9,278,040	9,556,379
200 Personnel Services – Benefits	5,240,745	5,502,381	5,670,360	5,864,105	5,960,787	6,286,457	6,535,998	6,713,967
300 Professional Services	175,707	161,887	164,920	118,650	127,550	131,376	135,318	139,378
TOTAL 1200	12,622,635	13,153,447	13,754,174	14,367,990	14,825,297	15,425,640	15,949,356	16,409,724
1300 VOCATIONAL PROGRAMS								
100 Personnel Services – Salaries	134,596	140,875	145,717	150,595	156,912	161,776	166,630	171,628
200 Personnel Services – Benefits	98,724	102,797	105,022	111,505	112,937	119,433	124,124	127,168
300 Professional Services	-	-	-	-	-	-	-	-
TOTAL 1300	233,320	243,672	250,739	262,100	269,849	281,209	290,754	298,796
1400 OTHER INSTRUCTIONAL PROGRAMS								
100 Personnel Services – Salaries	104,911	113,150	107,557	185,558	193,341	199,335	205,315	211,474
200 Personnel Services – Benefits	79,393	83,164	84,858	104,664	107,004	112,367	116,925	120,657
300 Professional Services	-	-	-	-	-	-	-	-
TOTAL 1400	184,304	196,314	192,415	290,222	300,345	311,702	322,240	332,131

Expenditure Budget by Responsibility Cost Center by Function and Object
Personnel Costs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Salaries/Benefits/Contracted Substitute Services (continued)								
2100 SUPPORT SERVICES-PUPIL SERVICES								
100 Personnel Services – Salaries	$ 2,502,236	$ 2,657,405	$ 2,817,740	$ 2,764,496	$ 2,880,453	$ 2,969,748	$ 3,058,842	$ 3,150,607
200 Personnel Services – Benefits	1,635,679	1,754,701	1,822,044	1,753,059	1,790,071	1,880,477	1,956,461	2,017,793
300 Professional Services	79,421	-	938	671	721	743	765	788
TOTAL 2100	4,217,336	4,412,106	4,640,722	4,518,226	4,671,245	4,850,968	5,016,068	5,169,188
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF								
100 Personnel Services – Salaries	1,586,790	1,515,920	1,609,343	1,960,118	2,042,339	2,105,648	2,168,819	2,233,880
200 Personnel Services – Benefits	1,199,111	1,191,831	1,232,473	1,448,848	1,485,426	1,549,047	1,600,453	1,639,992
300 Professional Services	8,612	3,371	6,648	8,348	8,974	9,243	9,520	9,805
TOTAL 2200	2,794,513	2,711,122	2,848,464	3,417,314	3,536,739	3,663,938	3,778,792	3,883,677
2300 SUPPORT SERVICES-ADMINISTRATION								
100 Personnel Services – Salaries	2,883,041	2,804,887	3,013,884	3,211,196	3,345,890	3,449,617	3,553,103	3,659,695
200 Personnel Services – Benefits	1,877,210	1,894,233	2,011,333	2,005,571	2,043,728	2,146,876	2,234,538	2,301,125
300 Professional Services	-	-	-	-	-	-	-	-
TOTAL 2300	4,760,251	4,699,120	5,025,217	5,216,767	5,389,618	5,596,493	5,787,641	5,960,820
2400 SUPPORT SERVICES-PUPIL HEALTH								
100 Personnel Services – Salaries	605,409	642,963	668,898	646,583	673,704	694,589	715,427	736,892
200 Personnel Services – Benefits	401,748	431,168	423,648	432,666	439,754	463,833	482,273	495,431
300 Professional Services	78,312	106,586	213,588	110,553	118,845	122,410	126,083	129,866
TOTAL 2400	1,085,469	1,180,717	1,306,134	1,189,802	1,232,303	1,280,832	1,323,783	1,362,189
2500 SUPPORT SERVICES-BUSINESS								
100 Personnel Services – Salaries	940,945	851,862	934,440	1,050,333	1,094,390	1,128,317	1,162,165	1,197,032
200 Personnel Services – Benefits	575,552	542,143	595,172	620,941	634,438	665,931	693,226	716,022
300 Professional Services	-	-	-	-	-	-	-	-
TOTAL 2500	1,516,497	1,394,005	1,529,612	1,671,274	1,728,828	1,794,248	1,855,391	1,913,054
2600 SUPPORT SERVICES-OPERATION & MAINTENANCE OF PLANT								
100 Personnel Services – Salaries	3,781,559	3,789,937	4,064,012	4,533,836	4,724,012	4,870,453	5,015,568	5,167,069
200 Personnel Services – Benefits	2,551,290	2,643,478	2,746,123	3,086,925	3,138,414	3,309,049	3,440,532	3,535,061
300 Professional Services	71,300	61,492	28,515	-	-	-	-	-
TOTAL 2600	6,404,149	6,494,907	6,838,650	7,620,761	7,862,426	8,179,502	8,456,100	8,702,130

Expenditure Budget by Responsibility Cost Center by Function and Object
Personnel Costs (continued)

Responsibility Cost Center Function/Object	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30
Salaries/Benefits/Contracted Substitute Services (continued)								
2700 SUPPORT SERVICES-STUDENT TRANSPORTATION								
100 Personnel Services – Salaries	$ 271,179	$ 269,418	$ 285,913	$ 313,460	$ 326,609	$ 336,733	$ 346,835	$ 357,240
200 Personnel Services – Benefits	163,416	171,746	179,294	202,178	206,394	216,703	225,328	231,847
TOTAL 2700	434,595	441,164	465,207	515,638	533,003	553,436	572,163	589,087
2800 SUPPORT SERVICES-CENTRAL								
100 Personnel Services – Salaries	1,126,289	1,124,675	1,221,438	1,255,198	1,307,848	1,348,391	1,388,843	1,430,509
200 Personnel Services – Benefits	772,038	763,818	834,005	771,301	788,108	826,610	8,588	885,517
TOTAL 2800	1,898,327	1,888,493	2,055,443	2,026,499	2,095,956	2,175,001	1,397,431	2,316,026
3200 OPERATON OF NONINSTRUCTIONAL SERVICES-STUDENT ACTIVITIES								
100 Personnel Services – Salaries	1,299,335	1,375,003	1,511,521	1,440,174	1,500,584	1,547,102	1,593,514	1,641,319
200 Personnel Services – Benefits	597,869	634,486	684,458	628,461	646,206	675,146	704,693	732,564
300 Professional Services	-	-	-	68,469	73,604	75,812	78,086	80,429
TOTAL 3200	1,897,204	2,009,489	2,195,979	2,137,104	2,220,394	2,298,060	2,376,293	2,454,312
3300 OPERATON OF NONINSTRUCTIONAL SERVICES-COMMUNITY SWIM								
100 Personnel Services – Salaries	-	4,364	-	34,508	35,955	37,070	38,182	39,328
200 Personnel Services – Benefits	-	334	-	5,239	5,459	5,628	5,797	5,971
TOTAL 3300	-	4,698	-	39,747	41,414	42,698	43,979	45,299
TOTAL SALARIES/BENEFITS/ CONTRACTED SUBSTITUTE SERVICES	$ 81,609,673	$ 83,542,829	$ 86,796,084	$ 92,179,010	$ 95,382,329	$ 99,069,614	$ 102,407,085	$ 105,459,901
TOTAL RESPONSIBILITY COST CENTER EXPENDITURE BUDGET	$ 126,476,257	$ 133,230,974	$ 136,515,974	$ 137,503,214	$ 141,575,079	$ 145,803,463	$ 150,517,510	$ 155,435,035

NOTE: The District does not budget or commit funds for OPEB as these costs are estimated to be less than $300,000 and are therefore considered insignificant for the District. The main reason is that the District does not provide for paid healthcare benefits beyond termination or retirement for most employees. Only administrators are eligible for a five-year partial District contribution towards healthcare premiums. Eligibility is based on years of service with the District. Currently, there is one administrator receiving a portion of this benefit this fiscal year. Another reason is that while the District has some retirees on its plan through COBRA, the majority of the active employee base is very young producing overall low premium rates; therefore, the effect of the retirees participating in COBRA on the District's healthcare premium rates is minimal. The District budgets for healthcare costs based on the expected costs considering all factors affecting premium rates.

GOVERNMENTAL FUND

CAPITAL PROJECTS FUNDS

The District's Capital Projects Fund is used to account for capital expenditures for new construction, facilities and site improvements, technology improvements, and equipment. The expenditures listed in each budget or forecast represent the capital expenditures in the District's long-range capital improvement plan. These include costs for new technology equipment, vehicle replacements, building maintenance and other site improvements, energy savings projects, and safety and security upgrades.

Capital Plan Funding Source:

The capital projects fund balance consists of the annual General Fund transfers of the one mill of real estate tax per Board policy and any operating surpluses of the General Fund based on the results of the annual audit.

Capital Expenditure Budget and Improvement Plan:

The District maintains a capital expenditure budget and improvement plan that allocates funds to categories discussed below. The plan is reviewed annually by the District's Administration and the Board of School Directors.

Facilities – New Construction and Improvements: Projects are prioritized based on safety issues, compliance with state and federal mandates, and assessment of needs determined by the District's Administration and Board. Feasibility studies are performed for all major construction projects.

Technology: Equipment and projects to be funded are determined by the District's Administration and Board based upon the technology initiatives and equipment replacement cycles. Copiers are leased through a multi-year contract. Renewal or replacement is based on the satisfaction and the needs of the District.

Furniture, Vehicles, and Other Equipment: Replacements in this category are on an as needed basis.



CAPITAL PROJECTS FUND
Summary Revenue and Expenditures by Object History and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
REVENUES								
6000 Local Sources	$ 397,717	$ 505,003	$ 547,921	$ 500,000	$ 500,000	$ 450,000	$ 450,000	$ 450,000
EXPENDITURES								
300 Purchased Professional Service	4,157,231	2,388,037	1,414,499	3,313,372	30,563,996	48,441,239	52,980,197	32,404,098
400 Purchased Property Services	301,875	310,921	272,418	535,000	470,000	485,000	470,000	1,445,000
500 Other Purchased Services	-	-	-	-	-	-	-	-
600 Supplies	198,859	592,316	553,164	696,436	667,000	667,000	667,000	667,000
700 Property	444,339	1,801,376	1,607,348	705,000	3,045,000	268,000	253,000	253,000
800 Other Objects & Contingency	29,004	13,665	52,718	-	-	-	-	-
Total Expenditures	5,131,308	5,106,315	3,900,147	5,249,808	34,745,996	49,861,239	54,370,197	34,769,098
Excess of Revenues Over (Under) Expenditures	(4,733,591)	(4,601,312)	(3,352,226)	(4,749,808)	(34,245,996)	(49,411,239)	(53,920,197)	(34,319,098)
Other Financing Sources (Uses)								
Premiums on Bond Issuances	-	-	-	-	-	-	-	-
Proceeds from Bonds Issued	-	-	-	-	63,260,046	50,525,419	55,559,981	9,484,665
Transfers In/(Out)	9,350,508	11,683,877	10,012,477	2,456,877	2,478,186	2,488,773	2,500,321	2,512,833
Total Other Financing Sources (Uses)	9,350,508	11,683,877	10,012,477	2,456,877	65,738,232	53,014,192	58,060,302	11,997,498
Net Change in Fund Balances – Actual/Estimated	4,616,917	7,082,565	6,660,251	(2,292,931)	31,492,236	3,602,953	4,140,105	(22,321,600)
Fund Balance, July 1	20,973,282	25,590,199	32,672,764	39,333,015	38,540,084	70,032,320	73,635,273	77,775,378
Release of Fund Balance Appropriatons for Transfer to Capital Fund	-	-	-	1,500,000	-	-	-	-
Fund Balance, June 30	$ 25,590,199	$ 32,672,764	$ 39,333,015	$ 38,540,084	$ 70,032,320	$ 73,635,273	$ 77,775,378	$ 55,453,778

Revenues

Local sources of revenues represent interest earnings on the Capital Projects fund balance which are placed in investments in accordance with Board policy and state investment laws for governmental entities.

Expenditures

The District budgeted for the beginning phase of the Secondary Campus Long Term Facility Plan that is forecasted to be completed during the 2026-27 through 2030-31 school years. Starting in 2026-27, major renovations include French Creek Elementary traffic pattern and playground relocation, synthetic turf friield replacements, and vehicle replacements. Roof, well, waste water, and other systems replacements and repairs and maintenance are distributed throughout the years based on the District's Capital Plan and needs. Annual spending for technology approximates $1 million each year for actual, budget, and forecast.

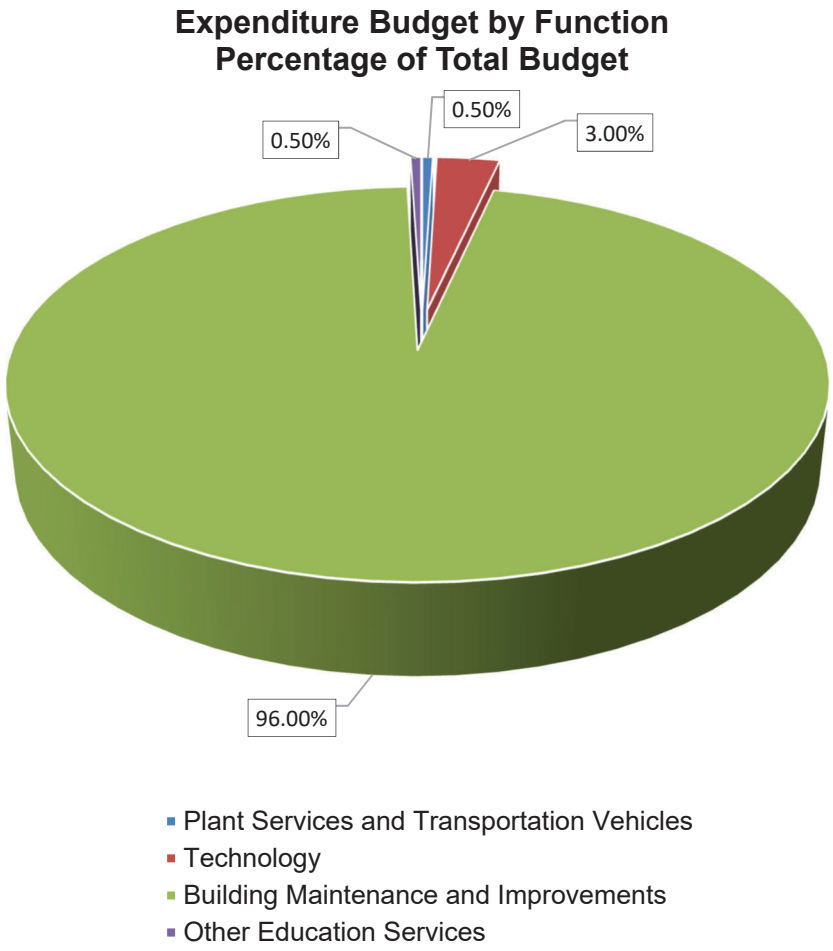
Transfers In

The budgeted transfers in represent one mill of real estate tax which is in compliance with Board policy. The District waived Board Policy 601.3 Capital Budget Policy for budgeted 2021-22 fiscal year and did not impose the one mill of real estate tax transfer from General Fund to Capital Projects Fund. The District reinstituted the Board Policy for budgeted 2022-23. The transfers in for the actual years include the one mill of real estate tax plus surpluses in the actual General Fund. Some of the surpluses related to the savings of refunding bonds that lowered actual transfers needed to pay periodic debt service payments.

Fund Balances

Amounts in this category are classified as Restricted. Fund balance in the Capital Fund are an accumulation of the funds provided by the General Fund to provide funding in the District's Capital Plan. In addition, Committed Fund Balance will be transferred from General Fund to Capital Projects Fund in 2026-27 through 2029-30 as part of the Secondary Campus Long Term Facility Plan.

CAPITAL PROJECTS FUNDS
Expenditure Budget by Function
2026-27



CAPITAL PROJECTS FUNDS
Expenditure Budget by Function

Description	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Plant Services & Transportation			
Vehicle Replacement	$ 130,000	$ 140,000	$ 10,000
Driver Ed Replacement Vehicles (2)	-	50,000	50,000
Total Plant Services and Transportation	130,000	190,000	60,000
Technology			
Replacement Computer/Projection Systems	334,948	187,000	(147,948)
Additional Computer Systems	361,488	480,000	118,512
Copier & Printer Replacement - District	200,000	200,000	-
Netw ork & Telephone Upgrades	165,000	85,000	(80,000)
Total Technology	1,061,436	952,000	(109,436)
Building Maintenance and Improvement Services			
Resilient & Carpeted Floor Repairs/Replacements	165,000	100,000	(65,000)
Waste Water Treatment Plants	25,000	25,000	-
Wells & Water Distribution Systems	25,000	25,000	-
Blacktop Paving Cracks, Sealant and Re-Surfacing Project	85,000	85,000	-
French Creek ES Traffic Patterns/Cirruclation And Playground Relocation	1,000,000	2,954,437	1,954,437
Full Day Kindergarten Building Modifications	162,000	-	(162,000)
Secondary Campus Long Term Facility Plan			
Phase 1 – Relocate Tennis Courts, Construct Cadmus Road Parking and Roadw ays on Main Campus	407,738	12,528,324	12,120,586
Phase 2 – Middle School Additions	380,822	5,191,739	4,810,917
Phase 3 – High School Additions	1,044,755	-	(1,044,755)
Phase 4 – District Admin Building Demo, Construct Main Campus Parking and Cadmus Road Athletic Fields	75,586	-	(75,586)
Phase 5 – High School renovations	192,471	-	(192,471)
Phase 6 – District Wide Furniture and Equipment Replacements	-	125,000	125,000
Stadium Sound System Upgrades	-	-	-
Boiler Replacement Project	-	3,850,000	3,850,000
Replace Synthetic Turf Fields (3)	-	2,600,000	2,600,000
North Coventry All Purpose Room – Recovering Folding Partitions	80,000	-	(80,000)
Stadium Sound System Upgrades	40,000	-	(40,000)
District Service Center Renovations	-	5,724,496	5,724,496
Districtw ide Concrete Repairs & Improvements	35,000	35,000	-
Main Campus Digital Sign Replacement (2)	-	65,000	65,000
MS 5 Year Pool Maintenance	-	50,000	50,000
Elementary Soun System Review /Upgrade	-	25,000	25,000
Security			
Safety & Security Recommendations & Upgrades	50,000	50,000	-
Elementary School Camera Equipment Replacement	-	-	-
Total Existing Building Improvement Services	3,768,372	33,433,996	29,665,624
OTHER EDUCATION SERVICES			
HS Graduation Chair Replacement	10,000	-	(10,000)
HS Musical Instruments	40,000	40,000	-
MS Band & Color Guard Uniforms	-	85,000	85,000
Athletics – Benches for Turf Fields	30,000	-	(30,000)
Athletics – High Jump Package	15,000	-	(15,000)
Athletics – Covered Scorer Benches	-	28,000	28,000
Athletics – MS Wrestling Mat Replacements	-	17,000	17,000
Full Day Kindergarten Classroom Furniture And Equipment	175,000	-	(175,000)
HS Fitness Center Improvement	20,000	-	(20,000)
Total Other Education Services	290,000	170,000	(120,000)
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	$ 5,249,808	$ 34,745,996	$ 29,496,188

CAPITAL PROJECTS FUNDS BUDGET AND FORECAST
Major Capital Projects

Project	2025-26	2026-27	2027-28	2028-29	2029-30
Plant Services & Transportation					
Vehicle Replacement	$ 130,000	$ 140,000	$ 100,000	$ 100,000	$ 100,000
Driver Ed Replacement Vehicles (2)	-	50,000	-	-	-
Total Plant Services and Transportation	130,000	190,000	100,000	100,000	100,000
Technology					
Replacement Computer/Projection Systems	334,948	187,000	187,000	187,000	187,000
Additional Computer Systems	361,488	480,000	480,000	480,000	480,000
Copier & Printer Replacement – District	200,000	200,000	200,000	200,000	200,000
Network Upgrades & Telephone	165,000	85,000	153,000	153,000	153,000
Total Technology	1,061,436	952,000	1,020,000	1,020,000	1,020,000
BUILDING MAINTENANCE & IMPROVEMENT SERVICES					
Resilient and Carpeted Floor Repairs/Replacements	165,000	100,000	100,000	100,000	100,000
Waste Water Treatment Plants	25,000	25,000	25,000	25,000	1,000,000
Wells & Water Distribution Systems	25,000	25,000	25,000	25,000	25,000
Blacktop Paving Cracks, Sealant and Re-Surfacing Projects	85,000	85,000	100,000	85,000	85,000
French Creek ES Traffic Patterns/Playground	1,000,000	2,954,437	-	-	-
Full Day Kindergarten Building Modifications	162,000	-	-	-	-
Long Term Facitliy Plan – Secondary Campus	2,101,372	17,720,063	35,191,239	39,930,197	19,315,024
Mechanical System Replacements (HVAC)	-	-	13,000,000	13,000,000	13,039,074
District Wide Furniture and Equipment Replacements	-	125,000	-	-	-
Boiler Replacement Project	-	3,850,000	-	-	-
Replace Synthetic Turf Fields (3)	-	2,600,000	-	-	-
North Coventry ES All Purpose Room - Recover Folding Partitions	80,000	-	-	-	-
North Coventry Paging Systems	40,000	-	-	-	-
District Service Center Renovations	-	5,724,496	-	-	-
District-wide Concrete Repairs & Improvements	35,000	35,000	35,000	35,000	35,000
Main Campus Digitial Sign Replacements	-	65,000	-	-	-
MS 5 Year Pool Maintenance	-	50,000	-	-	-
NCES Kindergarten Playground	-	-	200,000	-	-
Elementary Sound System Review/Upgrade	-	25,000	-	-	-
SECURITY					
Safety & Security Recommendations & Upgrades	50,000	50,000	50,000	50,000	50,000
Total Building Maintenance & Improvement Services	3,768,372	33,433,996	48,726,239	53,250,197	33,649,098

CAPITAL PROJECTS FUNDS BUDGET AND FORECAST
Major Capital Projects (continued)

Project	2025-26	2026-27	2027-28	2028-29	2029-30
OTHER EDUCATION SERVICES					
HS Graduation Chair Replacement	$ 10,000	$ -	$ -	$ -	$ -
HS Musical Instruments	40,000	40,000	-	-	-
MS Band & Color Guard Uniforms	-	85,000	-	-	-
Athletics – Benches for Turf Fields	30,000	-	-	-	-
Athletics – High Jump Package	15,000	-	-	-	-
Athletics – Pole Vault Package	-	-	15,000	-	-
Athletics – Covered Scorer Benches	-	28,000	-	-	-
Athletics – MS Wrestling Mat Replacements	-	17,000	-	-	-
Full Day Kindergarten Classroom Furniture & Equipment	175,000	-	-	-	-
HS Animal Studies Room Furniture Replacement	20,000	-	-	-	-
Total Other Education Services	290,000	170,000	15,000	-	-
TOTAL CAPITAL OUTLAY	$ 5,249,808	$ 34,745,996	$ 49,861,239	$ 54,370,197	$ 34,769,098



GOVERNMENTAL FUND

DEBT SERVICE FUND

The Debt Service Fund is maintained to account for resources accumulated to provide for payment of principal and interest on long-term debt obligations of the District.



DEBT SERVICE FUND
Summary Revenue and Expenditure History and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Revenues								
6000 Local Sources	$ 42,008	$ 75,434	$ 66,860	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Total Revenue	42,008	75,434	66,860	40,000	40,000	40,000	40,000	40,000
Expenditures								
800 Other Objects & Contingency	2,100,422	2,325,450	1,991,977	1,527,790	1,423,205	1,339,443	1,175,086	1,027,419
900 Debt Service Principal/Other	6,255,000	6,485,000	6,560,000	6,655,000	7,428,333	10,241,929	12,811,479	15,792,763
Total Expenditures	8,355,422	8,810,450	8,551,977	8,182,790	8,851,538	11,581,372	13,986,565	16,820,182
Excess of Revenue Over (Under) Expenditures	(8,313,414)	(8,735,016)	(8,485,117)	(8,142,790)	(8,811,538)	(11,541,372)	(13,946,565)	(16,780,182)
Other Financing Sources/(Uses)								
800 Debt Refunding Net/Other	-	-	-	-	-	-	-	-
900 Transfers In (Out)	8,313,414	9,038,900	8,564,835	9,911,354	10,750,000	11,000,000	11,750,000	12,500,000
Total Other Financing Sources/(Uses)	8,313,414	9,038,900	8,564,835	9,911,354	10,750,000	11,000,000	11,750,000	12,500,000
Net Change in Fund Balances - Actual/Estimated	-	303,884	79,718	1,768,564	1,938,462	(541,372)	(2,196,565)	(4,280,182)
Fund Balance, July 1	4,038,750	4,038,750	4,342,634	4,422,352	6,190,916	8,129,378	7,588,006	5,391,441
Fund Balance, June 30	$ 4,038,750	$ 4,342,634	$ 4,422,352	$ 6,190,916	$ 8,129,378	$ 7,588,006	$ 5,391,441	$ 1,111,259

Revenues

Local sources of revenues represent interest earnings on the Debt Service fund balance which are placed in investments in accordance with Board policy and state investment laws for government entities.

Expenditures

Expenditures for this fund are interest and principal payments on existing debt. Interest expenditures budgeted for 2025-26 and forward are reduced by anticipated derivative (swap) income. Additionally, during the actual years, three series of bonds were issued to refund existing bonds, and one series of bonds was issued to finance various capital projects. Proceeds from the refunded existing bonds paid the outstanding bonds being refinanced plus the costs to issue the new bonds. This refunding produced savings that helped fund the two elementary construction projects. Please see the Debt Service History and Forecast section regarding the details of the refinanced bonds.

Transfers In

The budgeted transfers in originate from the General Fund and are transferred as debt service payments are made throughout the year.

Fund Balances

Debt Service fund balance is maintained at over one million dollars to serve as a reserve to offset the risk relating to the District's derivative instrument. These are classified in the Assigned Fund Balance Category.

DEBT SERVICE FUND BUDGET
Expenditure History, Budget, and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Revenues								
Interest Income	$ 42,008	$ 75,434	$ 66,860	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Expenditures								
Support Services	6,276	5,509	5,604	-	-	-	-	-
Debt Service								
Interest	2,094,146	2,319,941	1,986,373	1,777,790	1,673,205	1,589,443	1,425,086	1,277,419
Principal	6,255,000	6,485,000	6,560,000	6,655,000	7,428,333	10,241,929	12,811,479	15,792,763
Derivative Instrument Income Offset	-	-	-	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Total Expenditures	8,355,422	8,810,450	8,551,977	8,182,790	8,851,538	11,581,372	13,986,565	16,820,182
Excess (Deficiency) of Revenue Over (Under) Expenditures	(8,313,414)	(8,735,016)	(8,485,117)	(8,142,790)	(8,811,538)	(11,541,372)	(13,946,565)	(16,780,182)
Other Financing Sources/(Uses)								
Transfers In	8,313,414	9,038,900	8,564,835	9,911,354	10,750,000	11,000,000	11,750,000	12,500,000
Premium on Bond Issuances	-	-	-	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	8,313,414	9,038,900	8,564,835	9,911,354	10,750,000	11,000,000	11,750,000	12,500,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	303,884	79,718	1,768,564	1,938,462	(541,372)	(2,196,565)	(4,280,182)
Fund Balance, July 1	4,038,750	4,038,750	4,342,634	4,422,352	6,190,916	8,129,378	7,588,006	5,391,441
Fund Balance, June 30	$ 4,038,750	$ 4,342,634	$ 4,422,352	$ 6,190,916	$ 8,129,378	$ 7,588,006	$ 5,391,441	$ 1,111,259

DEBT SERVICE HISTORY AND FORECAST

In October 1988, the Owen J. Roberts School District issued $10,000,000 of General Obligation Bonds, Series of 1988, for the purpose of financing renovations and additions to the Vincent Elementary and East Coventry Elementary schools. These projects were required to meet the projected increase in student enrollment. These projects were subsequently completed during the 1991 and 1992 fiscal years respectively.

In February 1992, the District issued $9,920,000 of General Obligation Bonds, Series of 1992, to advance refund the Series of 1988 bonds. The advance refunding was undertaken to take advantage of a lower interest rate environment. The advance refunding produced annual savings of approximately $550,000 and an aggregate savings of $2.7 million over the term of the issue. These bonds represented the only outstanding debt on School District facilities since all other financial obligations to fund original construction or modification were defeased.

In March 1994, the Board of Directors established a Feasibility Study Task Force to assess the future facility needs of the Owen J. Roberts School District. The Task Force was charged to complete the feasibility study in accordance with the requirements of the Planning Construction (PlanCon) Process of the Pennsylvania Department of Education. The Task Force included representatives of management and staff of the District as well as every community member who expressed a desire to participate in the study.

The purpose of the study was to determine the facility needs of the School District to achieve its mission in three areas: the physical needs, the educational needs, and the capacity needs. The determination of physical needs was based on an assessment of each school building's condition by Hayes Large Architects. The assessment characterizes the condition of each structure's major components as well as an analysis of compliance with building codes and regulations.

The educational needs were defined on the basis of the design principles of the District, the most important of which is flexible organizational spaces which will facilitate alternative approaches to instruction and which will facilitate the improvement of learning and teaching. The determination of educational needs has also been based on an assessment of the District's current and planned educational programs.

The capacity needs were determined based on an analysis of how many students each building may house given the existing educational program and given the projected enrollment for each building and for each grade structure. Each of these needs have been addressed to meet the requirements of the Planning Construction Process of the Pennsylvania Department of Education.

Since the charge by the Board, the Task Force, in whole or in subcommittees, met thirty times to formulate its recommendations to the Directors of the Owen J. Roberts School District. The Task Force presented the following recommendations for consideration by the Board of School Directors:

1. The Task Force supports the recommendation of prior committees on school facilities that establishes the maximum capacity of any elementary building to be 650 students.

2. The Task Force supports the recommendation of the Committee on School Facilities that establishes the maximum capacity of any secondary building to be 1,300 students.

3. The Task Force supports the recommendation of the Committee on School Facilities against reconfiguration of the current grade structure/alignment given that sufficient space is not available to permit the relocation of the 6th grade to elementary schools without substantial expansion to the capacity of those facilities.

4. The Task Force members unanimously recommend that the District renovate and expand the Owen J. Roberts High School.

5. The majority of Task Force members also recommend that the District renovate and expand the North Coventry Elementary School (New Building) or construct a new elementary school in the North Coventry attendance area and take the North Coventry

Elementary School (Old Building) out of service. Under either alternative, the majority of the Task Force recommends that the District take the North Coventry School (Old Building) out of service.

6. The Task Force also unanimously recommends that the Board of Directors develop an ongoing capital plan for the renovation/maintenance of school facilities based on the educational needs, physical needs, and capacity needs of the School District.

In November 1995, the Board of Owen J. Roberts School District issued $5,000,000 General Obligation Notes, Series 1995, which matured in December, 1998. The notes were subject to redemption prior to maturity at the option of the school district anytime on or after June 1, 1997, and were paid off during the 1997-98 school year. Interest was payable semiannually on June 1, and December 1 with interest at 4.25%. Proceeds of the series were used to partially fund additions and alterations to the Owen J. Roberts High School and to finance other miscellaneous capital projects.

In December 1995, the Board of Owen J. Roberts School District issued $15,000,000 General Obligation Note Series A of 1995 which matured on February 2, 1998. Interest was due the final business day of each month, at no greater than 15.55% per annum. Proceeds of the issue were used to partially fund additions and alterations to the Owen J. Roberts High School and to finance other miscellaneous capital projects. The general obligation note was secured by a credit note with a bank. The final payment of the note was made during the 1997-98 school year.

In January 1996, the Board of Owen J. Roberts School District issued $5,000,000 General Obligation Notes, Series of 1996, which matured January 1, 1999. The notes were subject to redemption prior to maturity at the option of the School District anytime on or after July 1, 1997 and were paid off during the 1997-98 school year. Interest was payable semi-annually on January 1 and July 1 with interest at 4.25%. Proceeds of the issue will be used to partially fund additions and alterations to the Owen J. Roberts High School and to finance other miscellaneous capital projects.

In January 1996, the Board of Directors voted unanimously to approve all of the recommendations of the Feasibility Study Task Force except recommendation number 5. This included approval of the renovation and expansion of the Owen J. Roberts High School, with a completion date of September, 2000.

In March 1996, the Board of Directors voted to approve recommendation number 5 of the Feasibility Study Task Force that provided for either a renovation and expansion of the existing North Coventry (new) Building or the construction of a new elementary building in the North Coventry attendance area. However, the Board deferred decisions on the nature and timing of the North Coventry project. In June 1996, the Board voted to construct a new elementary school in the North Coventry attendance area with a completion date of September 1999.

In September 1996, the District purchased a 21.55 acre parcel of land at Pennhurst Center in East Vincent Township from the Commonwealth of Pennsylvania for $135,250 as a future site for an elementary school. The property was purchased at one-half the fair market value.

In October 1996, the District purchased real estate known as the Saylor property, consisting of 23.9 acres located in North Coventry Township for $368,900. The District constructed North Coventry Elementary School in 1999 on this property.

On November 1, 1996, the District sold the old North Coventry Elementary School buildings, certain property including furniture, fixtures and equipment and approximately 12.774 acres of land for the amount of $1,500,000 to the West-Mont Christian Academy. The District received $1,350,000 at settlement and a general security deposit of $150,000, which was placed in escrow. The District received annual payments of $50,000. The West-Mont Christian Academy leased the property back to the District until July 1, 1999, the West-Mont Christian Academy occupancy date.

In February 1997, the District purchased real estate known as the High property, consisting of two parcels of approximately 1.2 acres and 0.25 acres located in North Coventry Township for $65,000. The property provides access from Kemp Road to the Saylor property on which the District constructed the North

Coventry Elementary School in 1999. At the April 28, 1997 School Board meeting, the Board gave approval to authorize the filing of a Declaration of Taking by Condemnation to acquire two parcels of land titled in the name of Cedar Estates, Inc. One parcel containing 12,000 square feet and the other parcel containing 7,935 square feet.

On March 26, 1997, the Owen J. Roberts School District issued general obligation bonds of $3,805,000 (par value) with interest rates ranging from 4.4% to 5.375% to advance refund Series of 1992 General Obligation Bonds with interest rates ranging from 5.0% to 6.2%, and a par value of $3,710,000. The interest on the bonds was payable semi-annually on October 1 and April 1. The term bonds began maturing on May 15, 1998, and were callable on May 15, 2007. The general obligation bonds were issued at par and, after paying issuance costs of $91,715, the net proceeds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds were called on May 15, 2007. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the District's General Long-Term Debt Account Group. As a result of the advance refunding, the District reduced its total debt service requirements by $173,700 which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of $146,406.

On July 15, 1997, the District issued $25,895,000 of General Obligation Bonds, Series of 1997A, which mature May 15, 2018. The bonds are subject to redemption prior to maturity at the option of the School District any time on or after May 15, 2007. Commencing November 15, 1997, interest is payable semi-annually on May 15 and November 15 with interest ranging from 4.10% to 5.50%. Proceeds of the issue were used to fund additions and alterations to the Owen J. Roberts High School and to fund other capital projects.

On August 15, 1998, the District issued $10,000,000 of General Obligation Bonds, Series of 1998, which mature August 15, 2018. The bonds are subject to redemption prior to maturity at the option of the School District anytime on or after August 15, 2003. The bonds maturing on or after August 15, 2004 and August 15, 2018 are subject to mandatory redemption prior to maturity on August 15, 2013, 2014, 2015 and August 15, 2016, 2017, 2018, respectively. Commencing February 15, 1999, interest is payable semi-annually on February 15 and August 15 with interest ranging from 3.95% to 4.8%. Proceeds of the issue were used to fund additions and alterations to the Owen J. Roberts French Creek Elementary Center and to fund other capital projects.

In January, 1999 the Board approved the renovation and expansion of the French Creek Elementary Center, with a completion date of August, 2002. Recommendation number 6 in the Task Force Report included physical and educational assessments of the French Creek and Warwick schools and capacity assessments of French Creek, Warwick and Middle School. In short, the 1996 Task Force Report indicated that a renovation project should be undertaken within the next three to eight years for the French Creek School to address physical, educational and capacity needs of the District.

On August 26, 1999, the District purchased 25 acres of land known as the Griffith Property in West Vincent and East Nantmeal townships for $350,000 as a future site for an elementary school.

On November 15, 2001, the District purchased two separate tracts of land in South Coventry Township. The District purchased 27.3 acres of real estate known as the Kutz property for $448,000, which was paid over a ten-year period to the sellers at a 5.5% annual interest rate with the final payment made in October 2011 to retire this Note. The District also purchased an additional 1.6 acres of land, which is adjacent to the Kutz property, for $45,000. Both properties were acquired for the purpose of constructing a new secondary school in South Coventry Township.

On April 30, 2002, the District purchased 9.1 acres of real estate known as the Painter property in South Coventry Township for $305,000. The property acquisition was another step necessary toward the construction of a new secondary school in South Coventry Township.

In March 2002, the Board of School Directors authorized a resolution to determine a capital funding strategy that meets the following financing objective: Fund the cost of (1) constructing additions and renovations to the Middle School and High School; (2) constructing improvements to certain athletic fields;

and (3) purchasing the property in West Vincent Township using: (1) available cash in the Capital Projects Fund; (2) the ability to refinance existing bond issues; and (3) the ability to issue new bonds, while minimizing negative arbitrage in the overall financing impact to the District. The Board of School Directors approved the following capital funding strategy and financing plan in April 2002.

On April 15, 2002, the District issued $29,590,000 (par value) of the General Obligation Bonds, Series of 2002, which mature August 15, 2021. The bonds maturing on or after August 15, 2003 are subject to redemption prior to maturity at the option of the School District at any time on or after August 15, 2012. Commencing August 15, 2002, interest is payable semi-annually on August 15 and February 15 with interest ranging from 2.0% to 5.5%.

Proceeds of the 2002 General Obligation Bonds in the par value amount of $2,450,000 were used to advance refund Series of 1997 General Obligation Bonds, and in par value amount of $9,900,000 to advance refund a portion of the 1997A General Obligation Bonds. Remaining proceeds of the issue have been used as follows: to fund additions and alterations to the athletic fields in the amount of $9,000,000, to fund additions and alterations to the High School in the amount of $6,240,000 and to fund additions and alterations to the French Creek Elementary Center in the amount of $2,000,000.

The District also used $9,595,693 of Capital Projects Funds on May 15, 2002 to defease the 1998 General Obligation Bond Issue. These funds were escrowed until the call date of August 15, 2003, at which time the bonds were paid in full.

As a result of implementing the above capital financing plan, the 2002 General Obligation Bond Issue produced approximately $8,000,000 in new funds with total gross debt service savings of $1,625,936 with no annual fiscal impact.

On December 18, 2002, the District purchased approximately 57 acres of land in South Coventry Township, known as the Bealer Property, for $875,000. The property acquisition is for a future secondary school facility. On June 27, 2003, the District purchased an additional .389 acres for $125,000, which provides access to the Bealer property.

In order to plan for the future facility needs of the District, the School Board appointed a Feasibility Study Task Force in 2003-04 to study the capacity needed to accommodate projected increases in the student population; the educational program requirements needed for delivery of the educational program; and the physical condition of the buildings. All members of the Owen J. Roberts community were invited to participate in the Feasibility Study, which resulted in a diverse 127 member task force. In June 2004 the Feasibility Study Task Force recommended several capital improvements, including an addition to the existing High School, a new K-6 Elementary School as well as additions and renovations to the existing Middle School.

On November 18, 2003, the District entered into a floating-to-fixed (“fixed-payer”) interest rate swap with RBC in connection with the anticipated future issuance of Series 2003 Bonds with an effective date of May 2005. Due to the steep decline in rates over the past several years, the market in November 2003 afforded an attractive opportunity to lock-in long-term fixed rates. The District was able to take advantage of current market conditions and effectively create synthetic fixed-rate debt at a very favorable rate of 3.9363%. Had the District issued bonds in the current interest rate environment, the District’s total debt service would be $19 million higher (assuming an increase in interest rates of 1.0%). The District’s interest rate swap transaction was executed under authorization of Act 23 which updated the Pennsylvania Local Government Debt Act in 2003 to permit Local Government Units in Pennsylvania to enter into Interest Rate Management Agreements.

The terms of the swap are outlined below:

Floating-to-Fixed Interest Rate Swap

Notional Amount:	$60,000,000 (amortizing)
Effective Date:	May 15, 2005
Maturity Date:	May 15, 2035
District Pays:	3.9363% (Semiannually, 30/360)
District Receives:	67% of 1-month LIBOR (Monthly, Actual/360)
Counterparty:	RBC (Aa2/AA-)

General Obligation Bonds, Series of 2003
Final Swap Rate (3.9363%)
$60,000,000

Sources & Uses

Construction Related Costs	$59,062,541
Cost of Issuance	$624,600
Bond Insurance Premium	$312,859
TOTAL	$60,000,000

On September 1, 2004 the District entered into another floating-to-fixed ("fixed-payer") interest rate swap with RBC in connection with the anticipated future issuance of Series 2004 bonds. The District was able to take advantage of market conditions and effectively create synthetic fixed-rate debt at a favorable rate of 3.89%.

The terms of the swap are outlined below:

Floating-to-Fixed Interest Rate Swap

Notional Amount:	$21,000,000 (amortizing)
Effective Date:	January 2, 2007
Maturity Date:	July 1, 2036
District Pays:	3.89% (Semiannually, 30/360)
District Receives:	67% of 1-month LIBOR (Monthly, Actual/360)
Counterparty:	RBC (Aa2/AA-)

General Obligation Bonds, Series of 2004
Final Swap Rate (3.89%)
$21,000,000

Sources & Uses

Construction Related Costs	$20,653,250
Cost of Issuance	$230,250
Bond Insurance Premium	$116,500
Total	$21,000,000

During the 2004-05 fiscal year, the Griffith property that had been acquired in 1999 was exchanged for the Ordway property plus $350,000 in cash and a note receivable for $735,574. The Ordway property would be the site for the new West Vincent Elementary School.

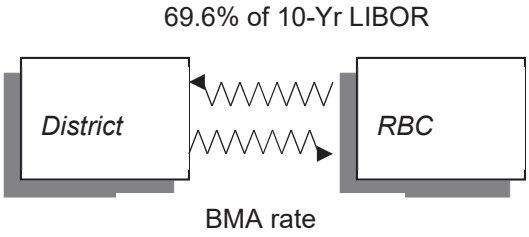
On January 1, 2006, the District issued $10,000,000 in General Obligation Bonds, Series of 2006 to advance refund a portion of the outstanding General Obligation Bonds, Series of 2002 and to generate $358,205 for the High School Capital Project. The bonds are scheduled to mature in August, 2021 and are

subject to redemption prior to maturity at the option of the School District any time on and after February 15, 2011. Commencing February 15, 2006 interest is payable semi-annually on February 15th and August 15th with the interest rates ranging from 3.05% to 4.10%.

On January 2, 2007, General Obligation Bonds Series 2004 for $21,000,000 were issued and were associated with a forward bond purchase agreement and related interest rate swap agreement entered into in September of 2004. The proceeds from this bond issuance will be used for current Capital Projects. The related interest rate swap agreement is with a bank to change the variable rate interest into fixed rate interest of 3.89% payable semi-annually commencing February 1, 2007.

Bond Refinancing and Basis Swap

On May 9, 2006, the Owen J. Roberts School District (the "District") entered into a new swap contract with the Royal Bank of Canada ("RBC") as part of a restructuring/refinancing of the existing 2004 Bonds and related swap. PFM Asset Management LLC ("PFM") acted as Independent Financial Advisor and Swap Advisor to the District with regard to the swap. The full financing included the termination of the existing floating to fixed London Inter Bank Offer Rate (LIBOR) based swap, the refunding of the variable-rate 2003 Series Bonds and the issuance of callable fixed-rate 2006 Series Notes. The District entered into the following basis swap with RBC:



Under the terms of the basis swap, the District pays the BMA Index to RBC and receives 69.6% of the 10-year LIBOR Constant Maturity Swap ("CMS") rate. The re-structuring brings multiple benefits to the District. The risks which the basis swap creates are primarily tax risk (retained from the original hedge structure) and yield curve risk, which is added because of the large expected benefit over time to the District. If the historical relationship repeats in the future the District may on average receive positive cash flow from the basis swap equal to 143 basis points, 1.43%, times the outstanding principal amount. The current market would produce a positive cash flow of 35 basis points, as the curve is currently flatter than the historical average.

In August 2008, the District issued $15,000,000 of General Obligation Bonds, Series of 2008. The bonds were issued to provide funds to pay a portion of the costs and expenses of planning, designing, constructing, equipping, and furnishing renovations and additions to the Owen J. Roberts Middle School. Principal payments are due on November 15 beginning in the year 2008. Interest payments are due semi-annually in May and November beginning in November 2008.

On April 15, 2009, the District issued General Obligation Bonds, Series of 2009, in the aggregate amount of $25,765,000. Proceeds from this issuance were used to currently refund the School District's outstanding General Obligation Bonds, Series of 2004, and to pay the fees to Royal Bank of Canada with respect to the termination of the swap agreement related to the 2004 bonds. Debt service payments are due semi-annually in March and September with the first payment due on September 1, 2009.

The School District entered into an interest rate swap agreement with Royal Bank of Canada (counterparty) relating to the GO Series 2009 bonds. The Swap Agreement was authorized by a resolution adopted on March 16, 2009 with an effective date of April 30, 2009 and a termination date of September 1, 2036. The notional amount of the Swap Agreement will be the outstanding principal amount of the Bonds, initially, $25,765,000, and pursuant to the term of the Swap Agreement, the School District will pay the Counterparty interest at a floating interest rate equal to Securities Industry and Financial Markets

Association Municipal Swap Index Rate (SIFMA) on the notional amount, in exchange for the Counterparty's agreement to pay interest at a floating interest rate equal to 70% of 3-month LIBOR plus 0.75% (75 basis points) on the notional amount until September 1, 2011 and to pay interest at a floating interest rate equal to 94.9375% (94.9375 basis points) of 3-month LIBOR on the notional amount from September 1, 2011 until September 1, 2036, with payments due March 1 and September 1, commencing September 1, 2009. The Swap Agreement will be subject to early termination at such time as there are no longer any Bonds remaining outstanding. PFM Asset Management Plan served as Swap Advisor with regard to this swap.

On April 5, 2011, the District issued General Obligation Bonds, Series of 2011, in the aggregate principal amount of $9,775,000. Proceeds from the bonds were used to refund the District's outstanding General Obligation Bonds, Series of 2006. Principal payments are due August 15 beginning with the year 2012. Interest payments are due semi-annually in February and August, interest ranging from 3.05% to 4.10% with the first payment on August 15, 2011. This refunding resulted in $377,748 in savings.

In April 2011, the District acquired two parcels of land (52 acres) in East Coventry Township for future anticipated growth issues.

During 2011-12 the Board of School Directors appointed a Feasibility Study Steering Committee to identify future facility and capacity needs. The study issued in August 2011 provided recommendations for future improvements to the East Coventry and East Vincent Elementary Schools. The Board of School Directors appointed an architect in the spring of 2012 to begin the design process for renovations to the District's oldest elementary schools.

On August 20, 2012, the District issued General Obligation Bonds, Series of 2012, with an aggregate principal amount of $9,670,000. Principal amounts mature each of the years 2013 through 2021. Interest is payable semi-annually on February 15 and August 15 with interest ranging from 1.5% to 3.0%. Proceeds of the issue were used to currently refund the District's outstanding General Obligation Bonds, Series of 2002. The refunding resulted in a net present value savings of $1,558,983.

On July 10, 2013, the District issued General Obligation Bonds, Series 2013, in the aggregate principal amount of $5,630,000. The bonds mature in various principal amounts on May 15 of each of the years 2014 through 2018, with interest payable May 15 and November 15 beginning on November 15, 2013. The bonds are not subject to redemption prior to maturity. The bonds were issued to provide funds to currently refund the District's outstanding General Obligations Bonds, Series of 2005 and to pay the costs and expenses of issuing the bonds. The refunding resulted in a present value cash flow savings of $353,652.

On July 31, 2014, the District terminated the basis swap associated with the GOB 2009 bonds having a current notional amount of $22.7 million with the Royal Bank of Canada (the Counterparty). The District received $655,000 as the termination settlement amount.

On March 26, 2015, the District issued $58,855,000 in General Obligation Bonds to advance refund the District's outstanding General Obligation Notes, Series of 2006. Principal amounts mature on May 15 of each of the years 2015 through 2035, with interest payable May 15 and November 15, ranging from 0.45% to 5.0% with the first payment on May 15, 2015. The refunding resulted in a present value local effort savings of $5,970,761.

On June 29, 2016, the District issued General Obligation Bonds, Series 2016A, with an aggregate principal amount of $9,400,000 maturing in various amounts on August 15 of each of the years 2016 through 2021. Interest is payable February 15 and August 15, ranging from 0.65% to 3.0%, with the first payment on August 15, 2016. Proceeds from the bonds were issued to provide funds to currently refund all of the District's outstanding General Obligation Bonds, Series of 2011 and the costs and expenses relating to the issuance of the Bonds. The net present value savings resulting from this issuance totaled $367,994.

The District issued General Obligation Bonds, Series 2016B, on July 7, 2016. The aggregate principal amount of this issuance total $9,205,000, maturing in various amounts on September 1 during the years of 2017 through 2036. Semi-annual interest payments occur on February 15 and August 15 with various rates from 1.0% to 3.0%. This issuance provides funds to advance refund a portion of the District's General Obligation Bonds, Series 2009, which includes $660,000 maturing in 2016, $520,000 of the $685,000 due in 2017, $745,000 of the $2,375,000 maturing in 2031, $3,625,000 maturing in 2033, and $4,460,000 maturing in 2036; and to pay the costs and expenses related to issuing the bonds.

General Obligation Bonds, Series 2017A, were issued by the District on February 14, 2017 with an aggregate principal amount $9,345,000. Maturity dates for the principal occur on November 15 of each of the years from 2017 through 2037. Interest payments are due May 15 and November 15 with interest rates from 1.2% through 4.0%. Proceeds from this issuance provided funds for advance refunding a portion of the District's outstanding General Obligation Bonds, Series of 2008 and to pay the costs and expenses of the issuance of the bonds.

On April 19, 2017, Moody's Investor Service upgraded the District's bond rating (credit opinion) from Aa2 to Aa1. The Aa1 rating reflects the District's ample reserves supported by management's comprehensive planning and forecasting above average wealth indicators, and a slightly elevated debt burden with growing fixed costs.

On June 8, 2017 the District issued General Obligation Bonds, Series 2017B. The aggregate principal amount of this issuance total $9,995,000, maturing in various amounts on July 1 during the years 2018 through 2031. Semi-annual interest payments are due January 1 and July 1 with various rates from 1.0% to 3.0%. The bonds were issued to provide funds to finance the current refunding of a portion of the General Obligation Bonds, Series of 2009 and to pay the costs and expenses of issuing the bonds.

General Obligation Bonds Series of 2018 were issued on February 28, 2018. The aggregate principal amount of this Series was $6,170,000. Maturity dates are on September 1 for the years 2018 through 2026. Semi-annual interest payments become due March 1 and September 1 with various rates ranging from 1.45% to 4.0%. Proceeds of the Bonds were used to: (1) finance the current refunding of the School District's outstanding General Obligation Bonds, Series of 2008; (2) finance the current refunding of the School District's outstanding General Obligation Bonds, Series of 2009; and (3) pay the costs of issuing the Bonds.

The issuance of General Obligation Bonds, Series 2018 was step 5 and the final step of the refunding plan that began in 2016 with issuance of General Obligation Bonds, Series 2016A.

The District issued General Obligations Bonds, Series 2020, on July 22, 2020 to provide funds to finance the advance refunding of a portion of General Obligation Bonds, Series 2015 and to pay the cost of issuing the Bonds. The aggregate amount of the Series was $33,690,000 maturing in various amounts on May 15 of each of the years 2021 through 2035. Semi-annual interest payments are due May 15 and November 15 with various rates from 0.487% to 2.147%. The refunding resulted in a present value cash flow savings of $3,687,708 or 12.39% of the refunded principal.

On August 27, 2020, the District completed the second part of the advance refunding of General Obligation Bonds, Series 2015. The aggregate amount of the Series 2020A was $28,020,000. Maturity dates for the principal occur on November 15 of each of the years 2020 through 2029. Interest payments are due May 15 and November 15 with various rates of 0.432% to 1.744%. This second refunding resulted in an additional present value cash flow savings of $1,833,012 or 7.5% of refunded principal.

On June 8, 2021, the District issued General Obligation Bonds, Series A of 2021 in the amount of $8,510,000. The proceeds were used to currently refund the outstanding Series B of 2016 Bonds and pay the costs of issuing the bonds. The bonds mature in various principal amounts from September 1, 2021 through September 1, 2036, at interest rates ranging from 1.0% to 3.0%. The refunding resulted in a cash flow savings (difference in debt service) of $1,455,454 and resulted in an economic gain of $1,287,657.

On June 24, 2021, the District issued General Obligation Bonds, Series B of 2021 in the amount of $9,245,000. The proceeds were used finance various capital projects and pay the costs of issuing the bonds. The bonds mature in various principal amounts from September 1, 2021 through September 1, 2035, at interest rates ranging from 1.0% to 3.0%

Effect of Debt Level on Current and Future Budgets

The District pays debt service (principal and interest) on outstanding debt through its Debt Service Fund. The District has budgeted a General Fund transfer of $10,750,000 for 2026-27 to cover scheduled payments. From 2026-27 to 2034-35, debt service totals are consistent to an average of $8.4 million annually. The final year of payments on the existing debt is 2037-38.



BOND AMORTIZATION SCHEDULE
Summary Current Principal, Interest and Fiscal Total

General Obligation Bonds

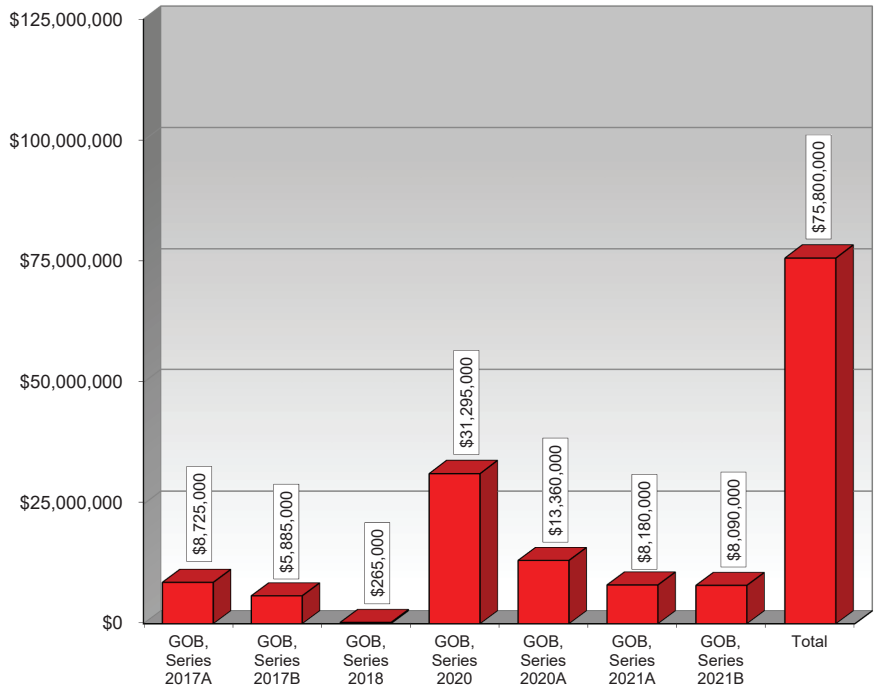
Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Outstanding Balance
GOB Series 2017A	Bond Refunding Series 2008	9,345,000	1.20% to 4.0%	November 15, 2037	8,725,000
GOB Series 2017B	Bond Refunding Series 2009	9,995,000	1.0% to 3.0%	July 1, 2031	5,885,000
GOB Series 2018	Bond Refunding Series 2018	6,170,000	1.45% to 4.0%	September 1, 2026	265,000
GOB Series 2020	Bond Refunding Series 2015	33,690,000	0.49% to 2.1%	May 15, 2035	31,295,000
GOB Series 2020A	Bond Refunding Series 2015	28,020,000	0.43% to 1.7%	June 30, 2030	13,360,000
GOB Series 2021A	Bond Refunding Series 2016B	8,510,000	1.0% to 3.0%	September 1, 2036	8,180,000
GOB Series 2021B	New Bond Series 2021B	9,245,000	1.0% to 3.0%	September 1, 2035	8,090,000

Annual Debt Service Totals

Year Ending June 30	Principal	Interest	Fiscal Total
2027	6,760,000	1,673,205	8,433,205
2028	6,840,000	1,589,443	8,429,443
2029	7,005,000	1,425,086	8,430,086
2030	7,150,000	1,277,419	8,427,419
2031	7,275,000	1,163,475	8,438,475
2032	7,430,000	1,007,785	8,437,785
2033	7,590,000	846,610	8,436,610
2034	7,765,000	670,335	8,435,335
2035	7,950,000	482,626	8,432,626
2036	6,775,000	221,350	6,996,350
2037	2,355,000	75,875	2,430,875
2038	905,000	18,100	923,100
	$ 75,800,000	$ 10,451,306	$ 86,251,306

Amortization schedules for each Bond Series can be found in the Informational section.

OUTSTANDING DEBT
June 30, 2026



	GOB Series 2017A	GOB Series 2017B	GOB Series 2018	GOB Series 2020	GOB Series 2020A	GOB Series 2021A	GOB Series 2021B	Total
Current Portion	$ 355,000	$1,030,000	$ 265,000	$ 385,000	$ 4,290,000	$ 70,000	$ 365,000	$ 6,760,000
Long-Term Portion	8,370,000	4,855,000	-	30,910,000	9,070,000	8,110,000	7,725,000	69,040,000
Total	$8,725,000	$5,885,000	$ 265,000	$31,295,000	$13,360,000	$ 8,180,000	$ 8,090,000	$ 75,800,000

Schedule of Direct and Overlapping Debt
June 30, 2025
(Unaudited)

Name of Governmental Unit	Gross Debt Outstanding	Percentage Applicable to this Government Unit	Net Share Of Debt
Direct Debt:			
Owen J. Roberts School District	$ 83,564,546	100.00%	$ 83,564,546 (3)
Overlapping Debt:			
East Coventry Township	6,790,000	100.00%	6,790,000 (2)(5)
East Nantmeal Township	416,984	100.00%	416,984 (2)(5)
East Vincent Township	13,390,000	100.00%	13,390,000 (2)(5)
North Coventry Township	3,284,344	100.00%	3,284,344 (2)(5)
South Coventry Township	223,319	100.00%	233,319 (2)(5)
Warwick Township	-	100.00%	- (2)(5)
West Vincent Township	3,144,618	100.00%	3,144,618 (2)(7)
Chester County	498,445,080	6.14%	30,617,639 (1)(2)(5)
Total Overlapping Debt	$ 525,694,345	11.01%	$ 57,866,904
Total Direct and Overlapping Debt	$ 609,258,891		$ 141,431,450

Ratios

Direct Debt to:		Direct and Overlapping Debt to:	
Assessed Value	3.31%	Assessed Value	5.61%
Market Value	1.98%	Market Value	3.36%
Per Capita	$2,267	Per Capita	$3,836

Assessed Value	-	$2,521,205,424(5)
Market Value	-	$4,212,203,250(6)
Population	-	36,869(4)

Method/Computation/Definitions:

- Gross Direct Debt is the total debt of the District, the municipalities that are within the District's boundaries and the County within which the District lies.
- Overlapping Debt is the proportionate share of the debt of local governments located wholly or in part within the limits of the reporting government that must be borne by property within each government. The amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction.
- The direct debt ratios are computed applying the District's direct debt only.
- The direct and overlapping ratios are computed by applying the net share of direct and overlapping debt.

(1) The District's proportionate share of debt (6.14%) is based on Owen J. Roberts' assessed value as a percentage of Chester County assessed value.
(2) As of December 31, 2024
(3) As of June 30, 2025
(4) Data Source: US Census Bureau, Synergos Technologies, Inc., Experian, Decision Insite/Mission Insite
(5) Data Source: Chester County Office
(6) Data Source: Pennsylvania Tax Equalization Division

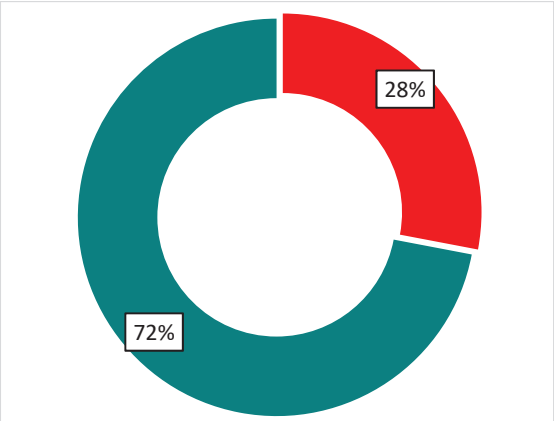
There is no other debt for which Owen J. Roberts School District is legally responsible.

COMPUTATION OF NONELECTORAL DEBT MARGIN
June 30, 2025

Formula for Debt Limit	For the Fiscal Year Ended June 30 2022 Audited	2023 Audited	2024 Audited	2025 Audited
Total Revenues	$123,761,400	$128,095,795	$133,527,952	$136,780,726
Less: Required Deductions if Included in Total Revenues				
a. Rental & Sinking Fund Reimbursement	3,021,048	535,583	2,910,130	550,858
b. Sale of Property & Nonrecurring Revenue	-	-	-	-
Net Revenue	120,740,352	127,560,212	130,617,822	136,229,868
Total Net Revenues for Four Years				515,148,254
Borrowing Base-Average Net Revenues for Four Year Period				128,787,064
Calculation of Remaining Borrowing Capacity				
1. Net Non-Electoral & Lease Rental Debt				82,455,000
2. Computation of Non-Electoral & Lease Rental Borrowing Capacity				
a. Debt Limitation – 225% of Borrowing Base				289,770,893
b. Less: Net Non-Electoral & Lease Rental Debt				82,455,000
c. Current Non-Electoral & Lease Rental Borrowing Capacity (Debt Margin)				$207,315,893
Total Debt Margin Percentage				71.54%

NOTE: Act 50 of 1998 amends various provisions pertaining to municipal borrowing in the Local Government Unit Debt Act (Act 52 of 1978, re-enacting and amending Act 185 of 1972). Among other things, section 5 of Act 50 lowers the permitted debt, which may be incurred by school districts. Effective 7/4/98, the new limit is 225% of the school district's borrowing base. The "Debt Act" is administered by the Pennsylvania Department of Community and Economic Development.

Non-electorial Debt vs. Debt Margin



- Net Non-Electoral Debt & Lease Rental Debt
- Current Non-Electorial & Lease Rental Borrowing Capacity (Debt Margin)

The debt limit is the total amount of money that the District is authorized to borrow. At June 30, 2025, the District's debt limit was $289,770,893. Applying the District's level of debt on this date to the margin, the District had the capacity to borrow 71.54% of the debt limit in additional debt. This borrowing capacity will increase each year as the District pays off the existing debt and debt limit increases as annual revenue totals increase. The District does not anticipate issuing new debt in the near future.

PROPRIETARY FUND

ENTERPRISE FUND

(FOOD SERVICE FUND BUDGET)

The Owen J. Roberts School District operates its own Food Service program, which produces breakfast and lunch for all students and staff who wish to participate. The Federal National School Lunch Program approves the Food Service program and meals that are served which are nutritionally balanced.



FOOD SERVICE FUND
Summary Revenue and Expenditure by Object History, Budget, and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Revenues								
6000 Local Sources	$ 1,756,373	$ 1,733,919	$ 1,811,236	$ 1,753,482	$ 1,756,727	$ 1,791,862	$ 1,827,699	$ 1,864,253
7000 State Sources	202,462	253,848	289,044	277,416	299,210	305,194	311,298	317,524
8000 Federal Sources	1,172,317	1,167,082	1,194,217	1,012,580	1,052,885	1,073,943	1,095,422	1,117,330
Total Revenue	3,131,152	3,154,849	3,294,497	3,043,478	3,108,822	3,170,999	3,234,419	3,299,107
Expenditures								
300 Purchased Professional Services	-	24	148	-	-	-	-	-
400 Purchased Property Services	68,881	97,262	59,154	50,000	50,000	51,000	52,020	53,060
5000 Other Purchased Services	1,422,375	1,426,322	1,501,896	1,586,240	1,642,216	1,675,060	1,708,561	1,742,732
600 Supplies	1,367,354	1,523,272	1,586,058	1,534,590	1,569,747	1,601,142	1,633,165	1,665,828
700 Property	-	-	6,158	-	-	-	-	-
800 Other Objects & Contingency	(222,296)	(252,034)	(264,013)	(254,595)	(261,469)	(266,698)	(272,032)	(277,473)
900 Debt Service Principal/Other	116	132	-	-	-	-	-	-
Total Expenditures	2,636,430	2,794,978	2,889,401	2,916,235	3,000,494	3,060,504	3,121,714	3,184,147
Excess of Revenue Over (Under) Expenditures	494,722	359,871	405,096	127,243	108,328	110,495	112,705	114,960
Other Financing Sources/(Uses)								
900 Transfers In (Out)	-	-	-	-	-	-	-	-
Net Change in Fund Balances - Actual/Estimated	494,722	359,871	405,096	127,243	108,328	110,495	112,705	114,960
Fund Balance, July 1	802,740	1,297,462	1,657,333	2,062,429	2,189,672	2,298,000	2,408,495	2,521,200
Fund Balance, June 30	$ 1,297,462	$ 1,657,333	$ 2,062,429	$ 2,189,672	$ 2,298,000	$ 2,408,495	$ 2,521,200	$ 2,636,160

Revenues

Local sources of revenues are generated through the sale of meals. State and Federal revenues represent cash subsidies and donated food commodities.

Expenditures

Expenditures for this fund are associated with the costs of producing meals for students and staff. Food service operations are managed by a food service management company. Beginning in the year 2017-18, food service workers were contracted through the management company rather than employed by the District.

Transfers In

The budgeted transfers in originate from the General Fund. During the actual years, transfers were made to cover costs of operations as required by the District's local auditors.

ENTERPRISE FUND
Food Service Fund Description

The Owen J. Roberts School District operates its own Food Service program, which produces breakfast and lunch for all students and staff who wish to participate. The Federal National School Lunch Program approves the Food Service program and meals that are served which are nutritionally balanced.

The Food Service operation is primarily funded through the sale of meals. Other revenues received are donated commodities and cash subsidies from the State and Federal governments. The District receives a federal subsidy for each breakfast and lunch served which includes free and reduced price payments for low-income households. In 2025-26, twenty-two percent of the enrolled students are eligible for free or reduced meals.

FEDERAL AND STATE REIMBURSEMENT RECEIVED FOR COMPLETE MEALS SERVED

	LUNCH	BREAKFAST
PAID	$0.65	$0.50
REDUCED	$4.41	$2.26
FREE	$4.81	$2.56
COMMODITIES	$0.31	$0.00

The rates listed above include a Federal Performance Based Reimbursement rate for each lunch served as part of the National School Lunch Program. To receive the reimbursement, the District must implement the National guidelines for food and beverages or Pennsylvania's guidelines for each school.

The school lunch prices for the 2026-27 school year are $3.15 at the elementary level, $3.50 in the middle school, and $3.70 at the high school. Adult lunch prices are $5.00. The breakfast price is $2.00 at the elementary level, $2.25 in the middle school, $2.25 at the high school, and a la carte for adults.

The District created the Food Service Fund budget with the intention of a normal, 180 day school year operating as described above.

The Food Service program also provides catering services for extra-curricular events upon request.



ENTERPRISE FUND
Food Service Budget
2026-27

INFLOW



OUTFLOW



ENTERPRISE FUND
Food Service Fund
Budget Forecast

Description	Budget 2025-26	Budget 2026-27	Increase/ (Decrease)
Operating Revenues			
Food Service	$ 1,753,482	$ 1,756,727	$ 3,245
Operating Expenses			
Chartwells Labor	1,403,380	1,453,665	50,285
Supplies	1,262,103	1,290,068	27,965
Other Operating Expenses	87,656	88,507	851
Chartwells Management & Fees	163,096	168,253	5,157
Total Operating Expenses	2,916,235	3,000,493	84,258
Operating Loss	(1,162,753)	(1,243,766)	(81,013)
Non-operating Revenues			
State Sources	277,416	299,210	21,794
Federal Sources	1,012,580	1,052,885	40,305
Total Nonoperating Expenses	1,289,996	1,352,095	62,099
Net Income (Loss)	127,243	108,329	(18,914)
Retained Earnings/Fund Balances, July 1	2,062,429	2,189,672	127,243
Retained Earnings/Fund Balances, June 30	$ 2,189,672	$ 2,298,001	$ 108,329



PROPRIETARY FUND

INTERNAL SERVICE FUND BUDGET

The Internal Service Fund accounts for the financing of services provided by one department or agency to the other governmental units. The District's Internal Service Fund is used to account for the activity related to the District's self-insured medical, dental, and prescription drug plan.

INTERNAL SERVICE FUND
Summary Revenue and Expenditure by Object History and Forecast

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Revenues								
6000 Local Sources	$ 11,990,428	$ 12,367,601	$ 12,827,266	$ 11,843,392	$ 12,080,260	$ 12,321,865	$ 12,568,302	$ 12,819,668
Total Revenue	11,990,428	12,367,601	12,827,266	11,843,392	12,080,260	12,321,865	12,568,302	12,819,668
Expenditures								
200 Personnel Services-Benefits	11,155,173	14,037,127	14,378,026	12,501,327	11,527,354	11,757,901	11,993,059	12,232,920
300 Purchased Professional Services	528,939	(358,342)	582,135	542,065	552,906	563,964	575,243	586,748
Total Expenditures	11,684,112	13,678,785	14,960,161	13,043,392	12,080,260	12,321,865	12,568,302	12,819,668
Excess of Revenue Over (Under) Expenditures	306,316	(1,311,184)	(2,132,895)	(1,200,000)	-	-	-	-
Other Financing Sources/(Uses)								
900 Transfers In (Out)	-	-	-	-	-	-	-	-
Net Change in Fund Balances - Actual/Estimated	306,316	(1,311,184)	(2,132,895)	(1,200,000)	-	-	-	-
Fund Balance, July 1	5,632,638	5,938,954	4,627,770	2,494,875	1,294,875	1,294,875	1,294,875	1,294,875
Fund Balance, June 30	$ 5,938,954	$ 4,627,770	$ 2,494,875	$ 1,294,875	$ 1,294,875	$ 1,294,875	$ 1,294,875	$ 1,294,875

Revenues

Local sources of revenues are charges for services of providing healthcare benefits to District employees. Receipts originate from the General Fund and the Food Service Fund during the years when the Food Service workers were District employees.

Expenditures

Expenditures for this fund are for healthcare claims of the District employees and their eligible family members. Also, Costs for administering the plan are included in the total expenditures for this fund.

Net Position

Net Position is maintained in this fund to provide for unforseen increase in health-related costs.

Owen J. Roberts School District

INFORMATIONAL SECTION

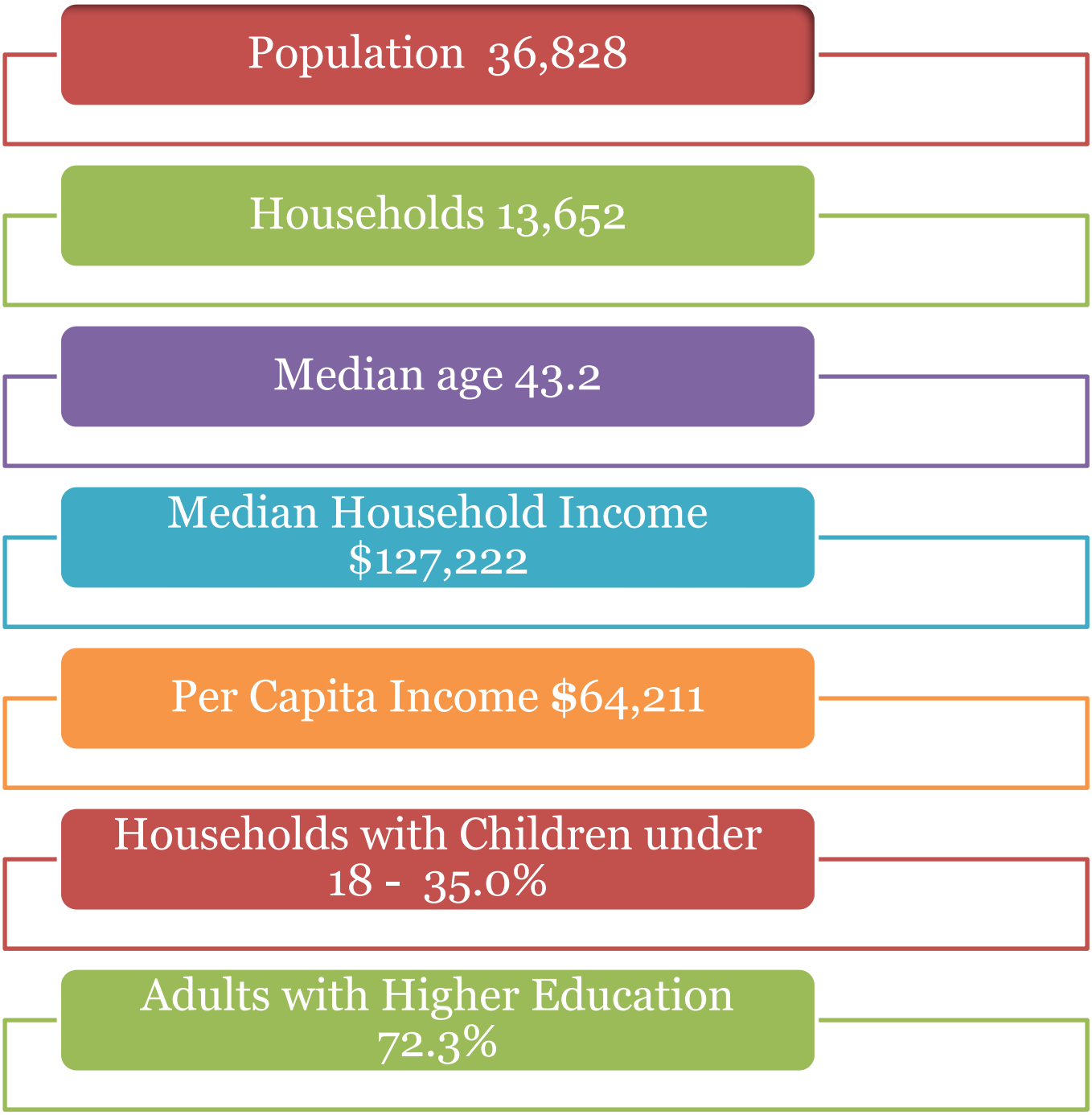
Fiscal Year 2026-2027 Budget



Summary of the information in this section:

This section provides important data about the District that helps to drive the budget such as student enrollment, real estate taxes, personnel data, student performance measures, and outstanding bonds.

OJR COMMUNITY DEMOGRAPHICS



Source of Data: 2024 American Community 5-Year Estimates

DEMOGRAPHIC INFORMATION

Job growth in Chester County is steady and stronger than many areas in Pennsylvania and the United states. With an unemployment rate of 2.6% in December, 2025, Chester County's unemployment rate is 1.6% less than Pennsylvania's unemployment rate of 4.2% and 1.7% less than the Nation's unemployment rate of 4.3%. The greatest amount of Personal Income is derived from the following major industries: professional, scientific, and technical services, wholesale and retail trade, and finance and insurance.

POPULATION TRENDS

Population Trends

	1990	2000	2010	2020	% Change 1990-2000	% Change 2000-2010	% Change 2010-2020
Owen J. Roberts	24,084	26,848*	32,804	34,828	11.5%	22.2%	6.2%
Chester County	376,396	433,501*	498,886	534,413	15.2%	15.1%	7.1%
Pennsylvania	11,881,640	12,281,054*	12,702,379	13,002,700	3.4%	3.4%	2.4%

*Population figures from U.S. Census Bureau

- East Nantmeal and West Vincent population growth higher than Chester County
- All OJR population growth higher than Pennsylvania
- OJR population growth decreased from 22.2% (2000-2010) to 6.2% (2010-2020)
- Chester County population growth decreased from 15.1% growth (2000-2010) to 7.1% growth (2010 to 2020)
- Pennsylvania population growth decreased from 3.4% growth (2000-2010) to 2.4% growth (2010-2020)

INCOME TRENDS

CHESTER COUNTY – 2024

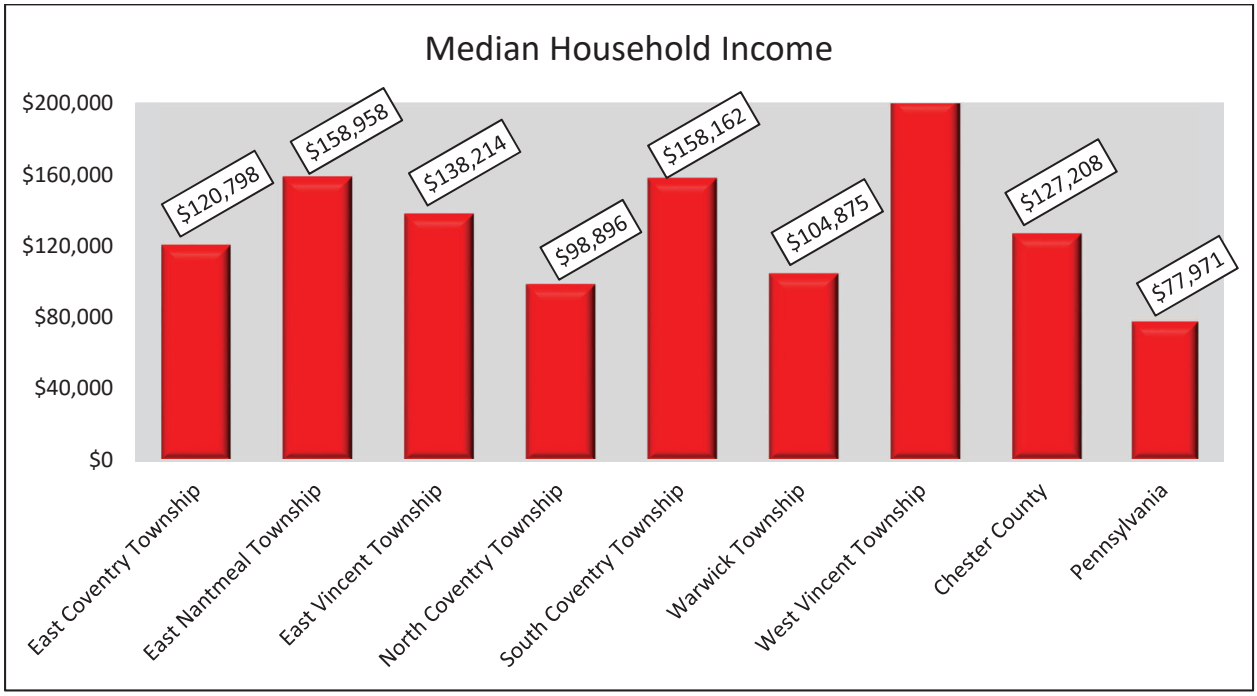
Per Capita Personal Income (PCPI) = $110,883
155% of National Average of $73,204
Ranked 1st of 67 Counties in Pennsylvania
Per Capita Personal Income increase of 2.47% from $108,215 in 2023 to $110,883 in 2024

Percentage of Income from Major Industries

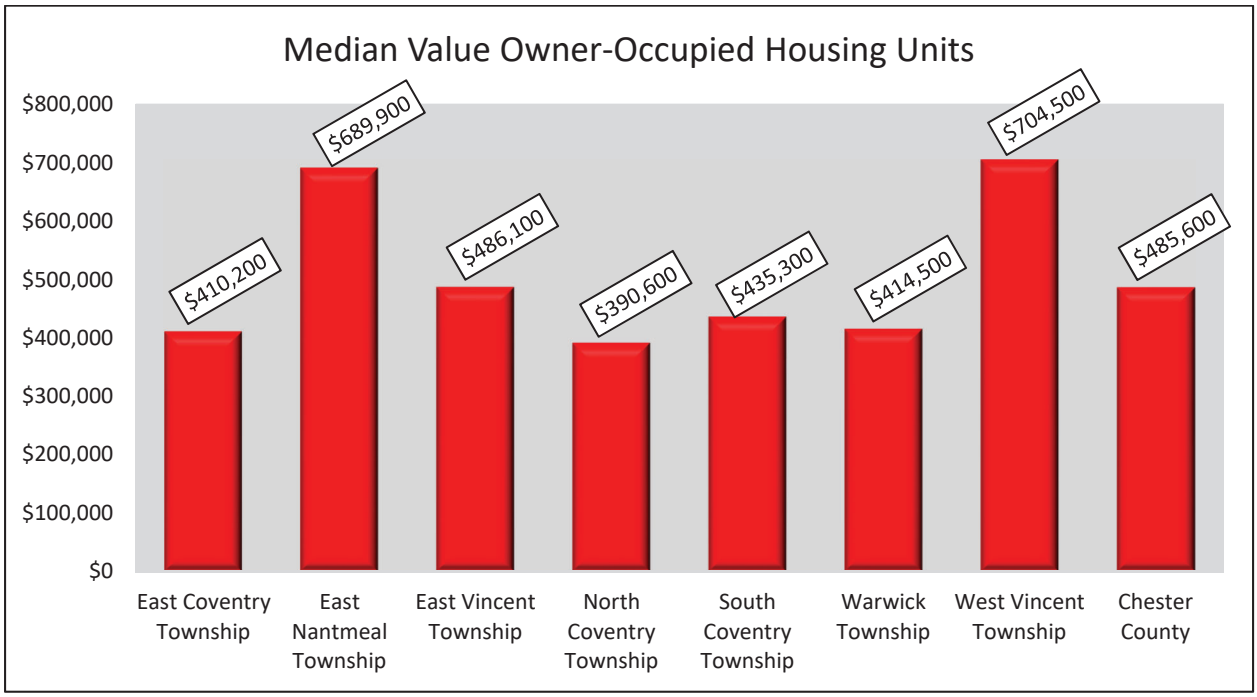
Professional, Scientific, and Technical Services	17.23%
Finance and Insurance	15.71%
Wholesale and Retail Trade	10.98%
Healthcare and Social Assistance	7.44%
Government	6.93%
Management of Companies and Enterprises	6.25%
Manufacturing	5.93%

Source: Most current data – Bureau of Economic Analysis (BEA) Statistics

MEDIAN HOUSEHOLD INCOME CHART



MEDIAN VALUE OWNER OCCUPIED HOUSING



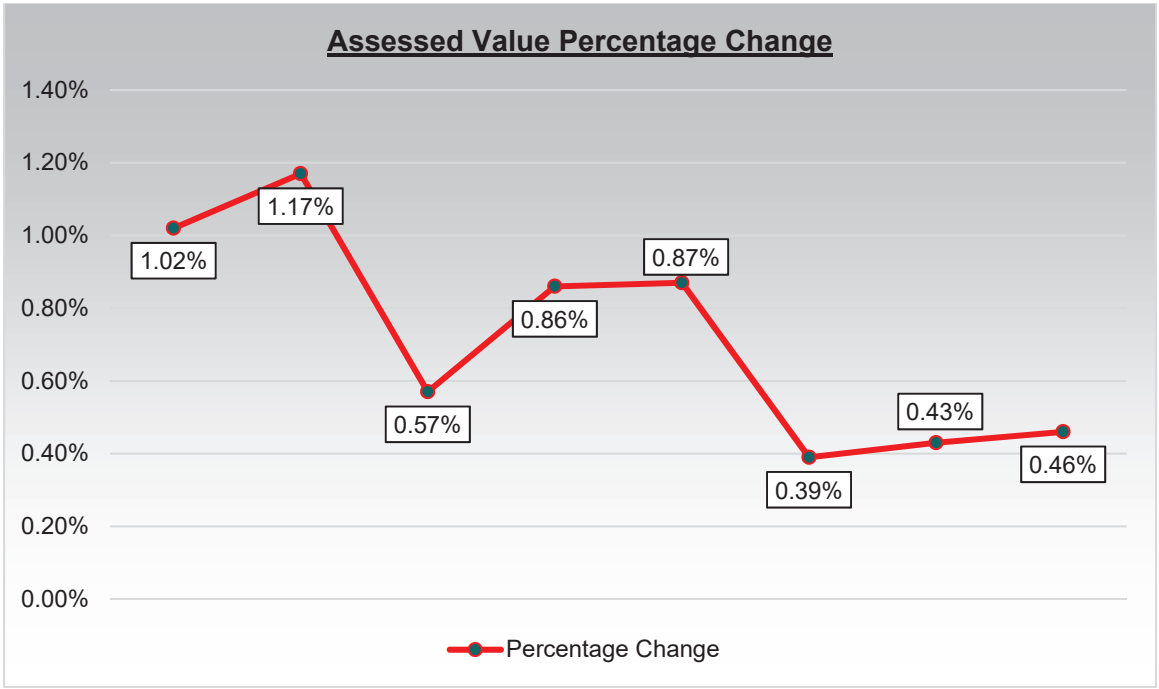
Source: US Census Bureau 2020-2024 American Community Survey 5-year Estimates

REAL ESTATE TAX – ASSESSMENTS AND RATES

A real property tax assessment is a percentage of the market value of a property. In the base year, the assessment is 100% of market value. Property taxes are calculated by multiplying a property's assessment by the millage rate (mills). A millage rate is the rate in terms of 1/1000th of assessed value. For example, 22.2 mills is equivalent to a 0.0222 multiplier of assessed value. Millage rates are determined each year which is the rate required to generate enough tax revenue from the tax base to meet the annual budget. The Board of School Directors approve this rate annually with the budget.

Changes to individual assessments are due to improvements to properties from new construction or secondary improvements such as swimming pools, garages, barns, etc. The assessment changes are added to the original assessment at 100% of market value. Assessment changes are effective when occupancy is granted by the County. Taxpayers are issued an interim tax bill. The interim bill is prorated for the partial year of taxes due from the effective date to the end of the fiscal year. Taxpayers who do not agree with their property's assessment may file an appeal with the Chester County Board of Assessment Appeals. This Board will schedule a hearing to review the information regarding the taxpayer's appeal for an assessment and make a decision. If taxpayers are still dissatisfied with their assessment, further appeals can be filed.

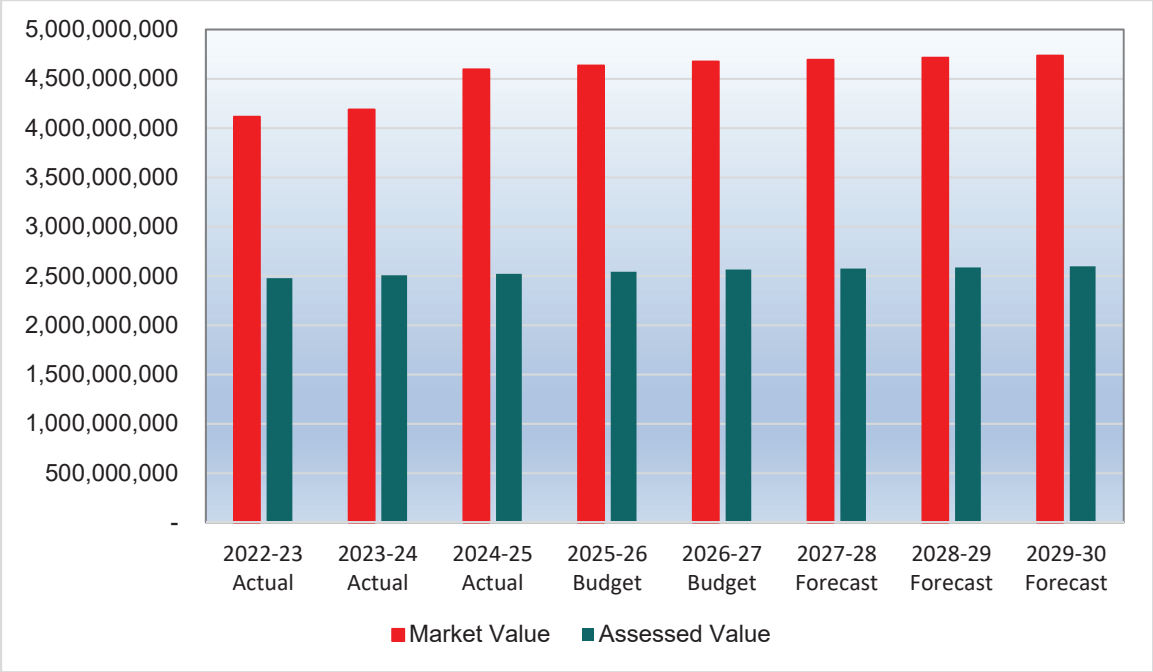
Year	Assessed Value	Percentage Change
2022-23 Actual	2,477,891,440	1.02%
2023-24 Actual	2,506,918,531	1.17%
2024-25 Actual	2,521,205,424	0.57%
2025-26 Budget	2,542,864,234	0.86%
2026-27 Budget	2,565,006,494	0.87%
2027-28 Forecast	2,575,006,494	0.39%
2028-29 Forecast	2,586,006,494	0.43%
2029-30 Forecast	2,598,006,494	0.46%



Source of Data: Assessment Office, Chester County, Pennsylvania

ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY

Year	Market Value	Total Assessment	Percentage
2022-23 Actual	4,114,837,781	2,477,891,440	60.22%
2023-24 Actual	4,188,333,994	2,506,918,531	59.85%
2024-25 Actual	4,595,945,610	2,521,645,724	54.87%
2025-26 Budget	4,634,618,417	2,542,864,234	54.87%
2026-27 Budget	4,674,974,848	2,565,006,494	54.87%
2027-28 Forecast	4,693,200,825	2,575,006,494	54.87%
2028-29 Forecast	4,713,249,399	2,586,006,494	54.87%
2029-30 Forecast	4,735,120,571	2,598,006,494	54.87%

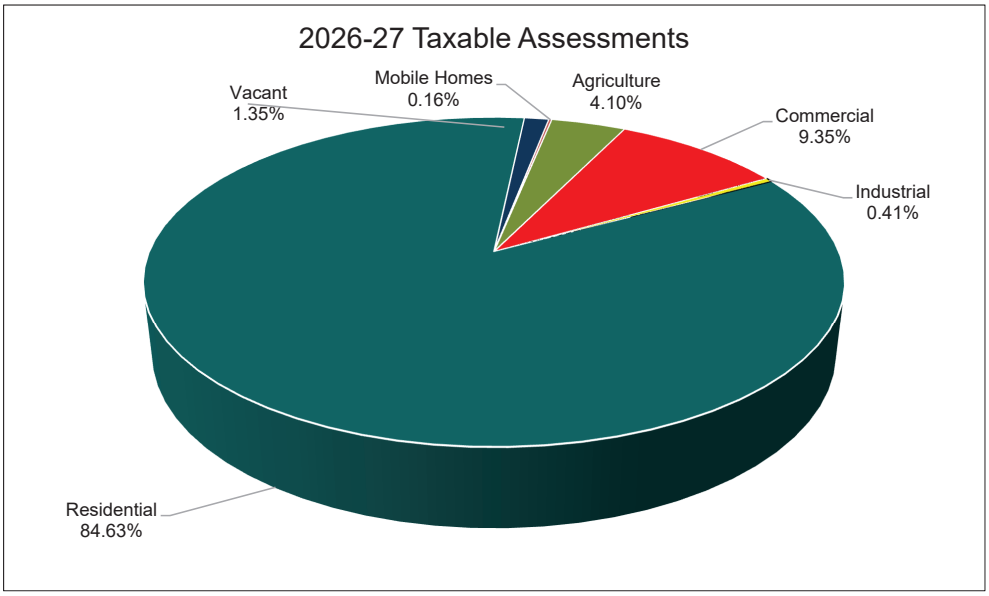


Source:
Market Values are determined by the Pennsylvania Tax Equalization Division (TED).

Note:
Market Values for the Forecast and Budget Years are determined by applying the first prior actual year's Assessed Value as a percentage of Market Value.

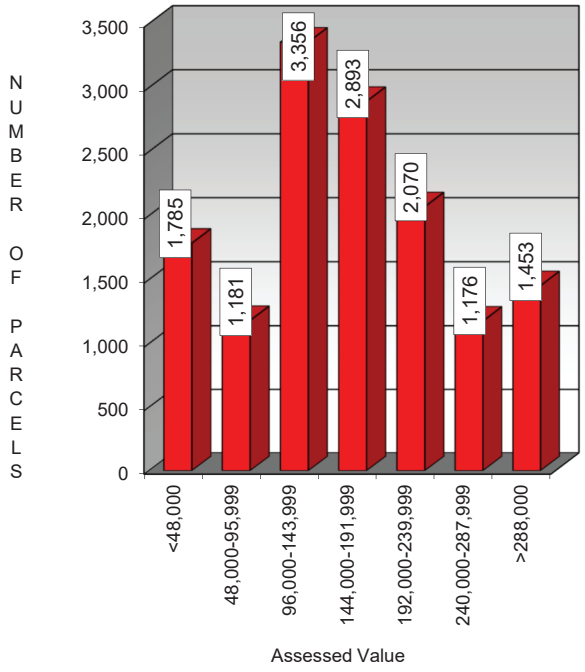
TAXABLE ASSESSED VALUES BY PROPERTY

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Agriculture	$ 103,844,890	$ 102,962,780	$ 102,542,325	$ 103,100,045	$ 102,017,885	$ 102,736,815	$ 104,522,755	$ 104,451,515	$ 105,245,305
Commercial	223,441,470	220,348,843	221,970,901	219,367,341	232,932,891	234,026,079	234,471,266	235,345,776	239,819,786
Industrial	14,891,360	14,857,830	14,402,470	14,402,470	14,402,470	14,402,470	10,645,030	10,695,880	10,450,370
Residential	2,010,958,312	2,042,534,508	2,060,306,129	2,069,984,881	2,082,490,079	2,113,955,512	2,131,559,388	2,151,245,993	2,170,803,853
Vacant	49,943,965	45,197,715	43,188,935	41,039,155	41,355,265	37,494,675	35,752,695	37,030,840	34,580,590
Mobile Homes	5,585,700	5,552,070	5,589,250	4,970,340	4,692,850	4,302,980	4,254,290	4,094,230	4,106,590
	$ 2,408,665,697	$ 2,431,453,746	$ 2,448,000,010	$ 2,452,864,232	$ 2,477,891,440	$ 2,506,918,531	$ 2,521,205,424	$ 2,542,864,234	$ 2,565,006,494

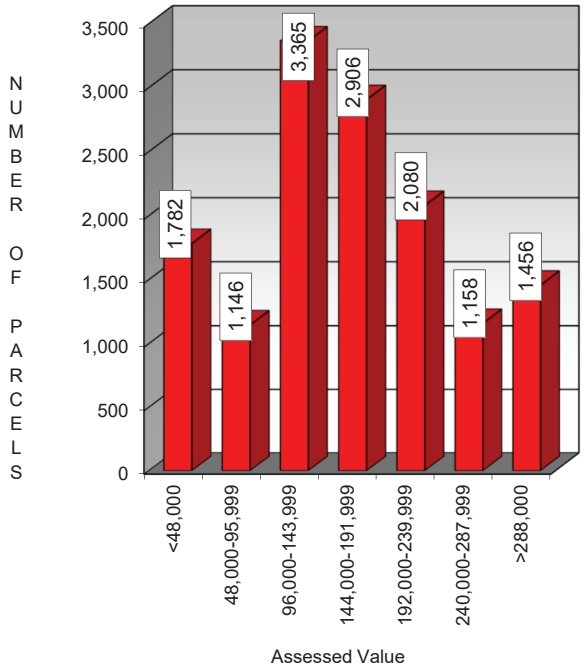


Source of Data: Assessment Office, Chester County, Pennsylvania

ASSESSED PROPERTY VALUES
Frequency Distribution
2018-19

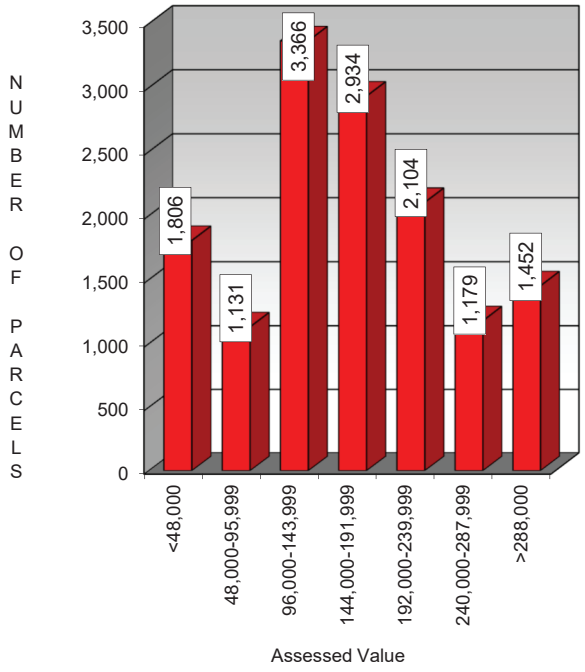


ASSESSED PROPERTY VALUES
Frequency Distribution
2019-20

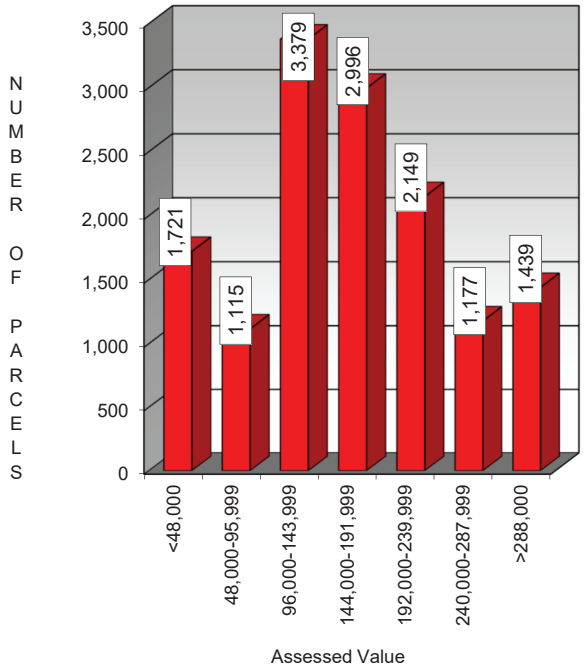


Source of Data: Detail file provided by the Assessment Office, Chester County, Pennsylvania. Totals above were summarized by District personnel.

ASSESSED PROPERTY VALUES
Frequency Distribution
2020-21

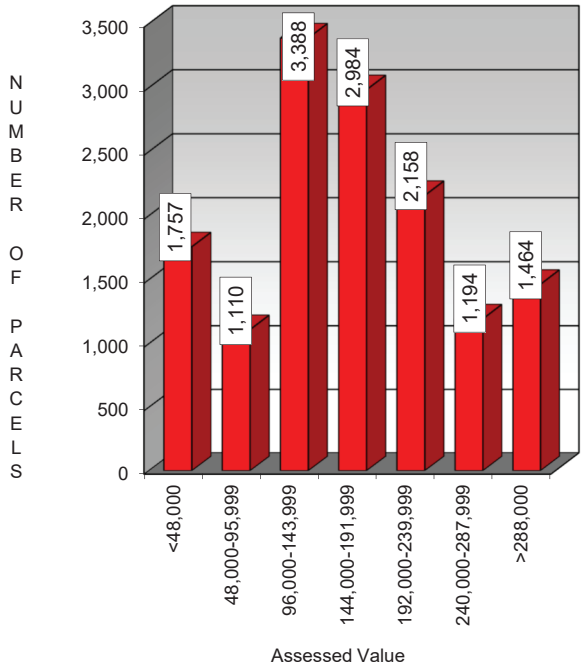


ASSESSED PROPERTY VALUES
Frequency Distribution
2021-22

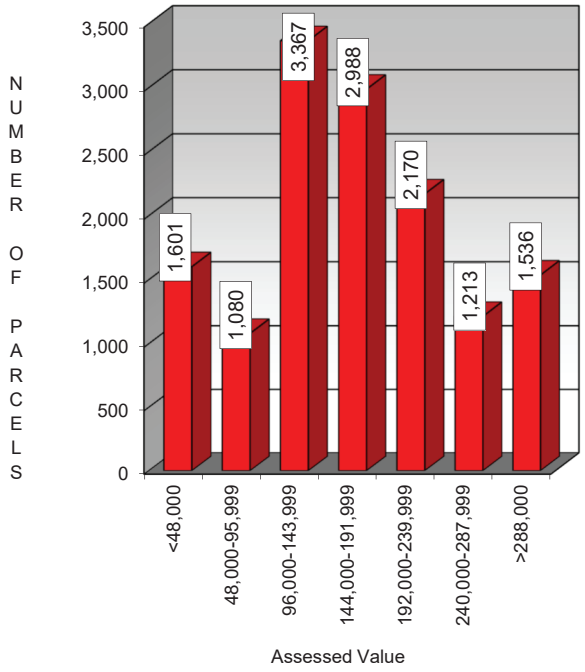


Source of Data: Detail file provided by the Assessment Office, Chester County, Pennsylvania. Totals above were summarized by District personnel.

ASSESSED PROPERTY VALUES
Frequency Distribution
2022-23

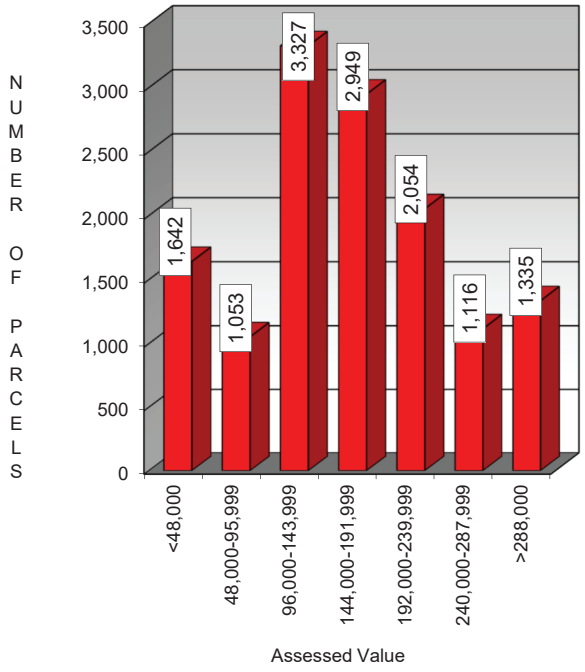


ASSESSED PROPERTY VALUES
Frequency Distribution
2023-24

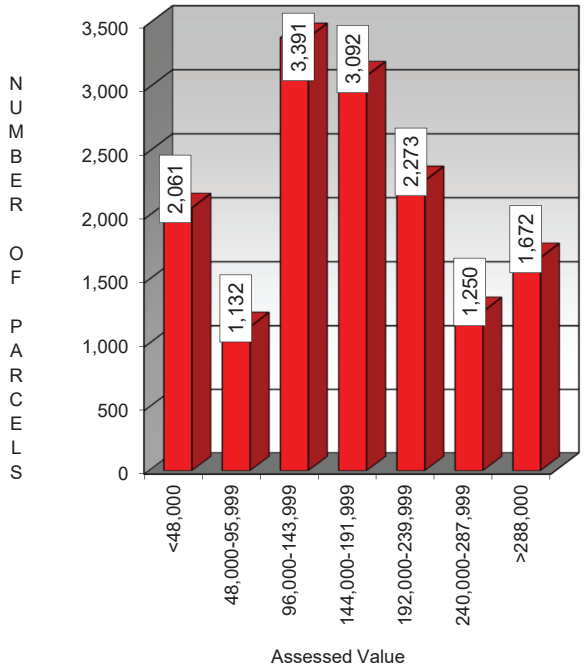


Source of Data: Detail file provided by the Assessment Office, Chester County, Pennsylvania. Totals above were summarized by District personnel.

ASSESSED PROPERTY VALUES
Frequency Distribution
2024-25



ASSESSED PROPERTY VALUES
Frequency Distribution
2025-26



Source of Data: Detail file provided by the Assessment Office, Chester County, Pennsylvania. Totals above were summarized by District personnel.

TEN PRINCIPAL TAXPAYERS

Name	Township	Type of Property	Assessment	Percent of Total Assessment
Orchard Ridge Apartments	West Vincent	Apartments	17,969,700	0.71%
RV Weatherstone Apartments LLC	West Vincent	Commercial/ Apartments	16,932,350	0.67%
FLT Stone Rise MERCED LLC	West Vincent	Apartments	15,068,800	0.60%
PGOB Coventry Holdings LLC	North Coventry	Commercial	9,941,125	0.39%
Suburbia Shopping Center LP	North Coventry	Commercial	9,238,030	0.37%
Town Square Partners, LLC	North Coventry	Commercial	9,236,055	0.37%
30 Old Schuylkill Road LLC	East Coventry	Commercial	7,677,510	0.30%
Camphill Special Schools	East Nantmeal	Commercial	6,141,790	0.24%
Kimberton Farms School Inc	East Vincent	Commercial	5,990,920	0.24%
Valley View Apartments LLC	North Coventry	Apartments	5,886,520	0.13%
Total Assessed Value -- Ten Principal Taxpayers			$ 104,082,800	4.13%
Total District Assessed Value			$2,521,205,424	100.00%

Source of Data: Assessment Office, Chester County, Pennsylvania

PROPERTY TAX LEVIES AND COLLECTIONS

Year	Millage Rate	Tax Levy	Tax Collection	% of Levy Collected	Taxes Liened	% of Total Levy
2017-18	30.5045	72,667,999	68,622,421	94.43%	1,410,630	2.03%
2018-19	31.2366	75,904,793	71,931,386	94.77%	1,286,441	1.94%
2019-20	31.9550	78,090,699	74,040,598	94.81%	1,339,174	1.69%
2020-21	32.7858	80,401,201	76,211,162	94.79%	1,434,137	1.79%
2021-22	33.2712	81,794,048	77,855,722	95.19%	1,103,547	1.35%
2022-23	33.9299	83,999,630	79,208,930	94.30%	1,601,027	1.91%
2023-24	34.5237	86,893,383	83,591,434	96.20%	1,955,101	2.25%
2024-25	35.4731	89,789,752	86,413,656	96.24%	2,020,269	2.25%
2025-26	36.3599	92,822,009	89,331,900	96.24%	2,088,495	2.25%
2026-27 (1)	37.4507	96,435,913	92,809,920	96.24%	2,169,808	2.25%

(1) Budgeted

One mill generates $2,478,186 in net tax revenue.

Annual Real Estate tax bills are issued on July 1 of each year. Taxes are calculated by multiplying the millage rate times each $1,000 in assessed value. For example, the 2026-27 bills would generate $37.4507 of tax per $1,000 of assessed value.

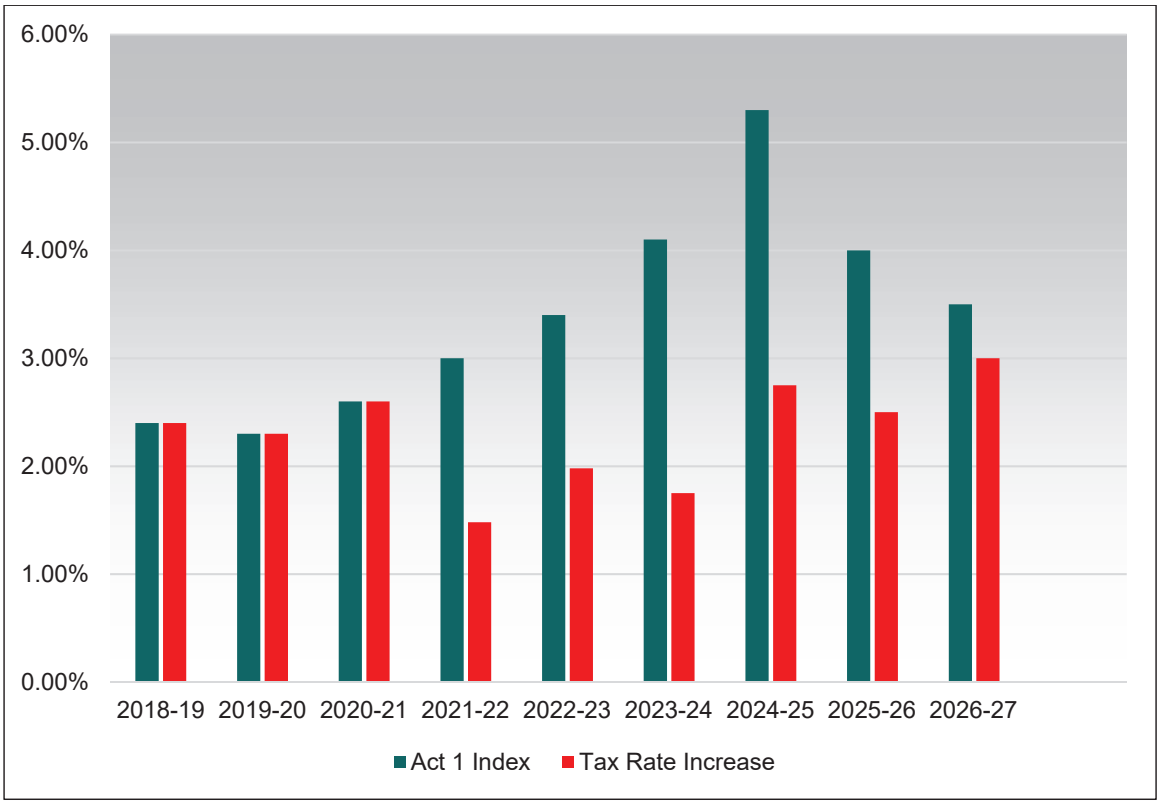
Billing and Collection Schedule

July 1	Levy and Billing Date
July 1 through August 31	2% Discount Period
September 1 through October 31	Face Payment Period
November 1 through December 31	10% Penalty Period
January 15	Lien Date

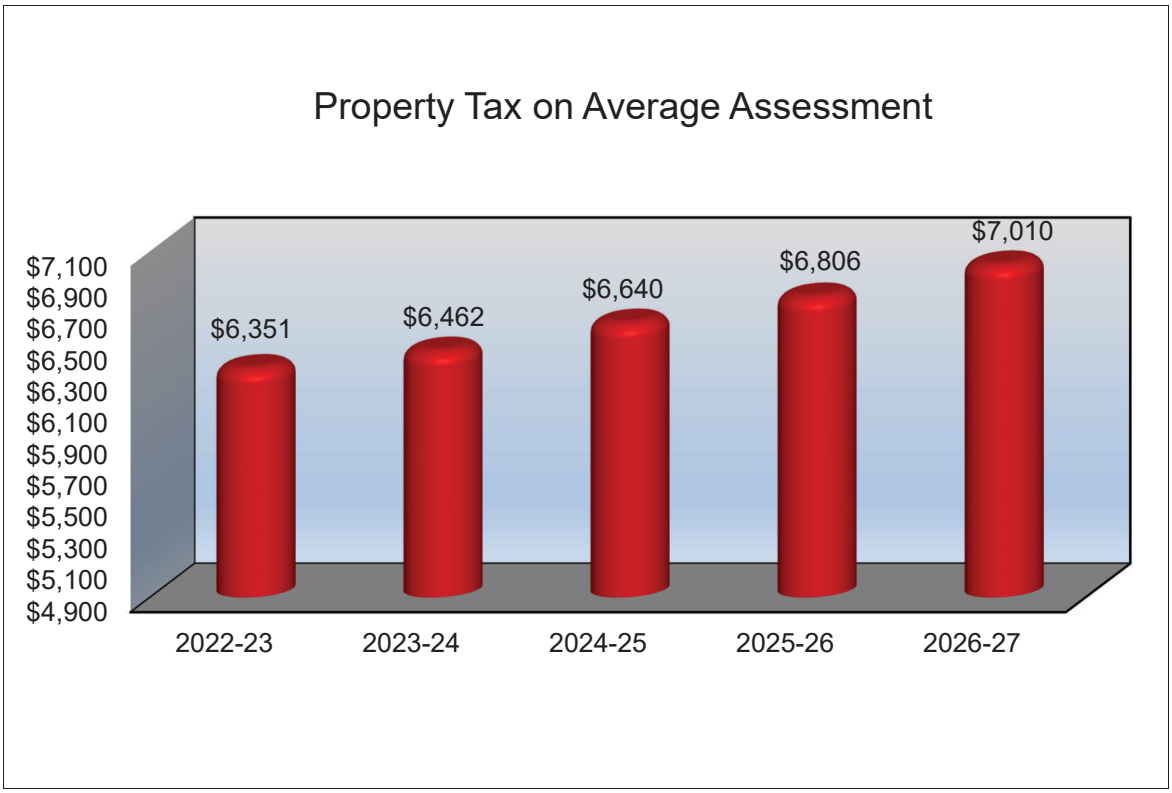
Source of Data: District files

COMPARISON OF ACT 1 STATE INDEX TO TAX RATE INCREASE – BUDGET AND HISTORY

Year	Act 1 Index	Tax Rate Increase
2018-19	2.40%	2.40%
2019-20	2.30%	2.30%
2020-21	2.60%	2.60%
2021-22	3.00%	1.48%
2022-23	3.40%	1.98%
2023-24	4.10%	1.75%
2024-25	5.30%	2.75%
2025-26	4.00%	2.50%
2026-27	3.50%	3.00%



ANALYSIS OF PROPERTY TAX BURDEN
Property Tax on Average Assessed Property Value for Five Years



	2022-23	2023-24	2024-25	2025-26	2026-27
Averaged Assessed Property Value (2025-26)	$187,187	$187,187	$187,187	$187,187	$187,187
Tax Rate (Mills)	33.9299	34.5237	35.4731	36.3599	37.4507
Tax Rate Increase	0.6587	0.5938	0.9494	0.7982	1.0908
Tax Rate Percentage Increase	1.98%	1.75%	2.75%	2.50%	3.00%
Property Tax Due	$6,351	$6,462	$6,640	$6,806	$7,010
Change in Average Property Tax	$139.80	$111.15	$177.24	$166.00	$204

Average Assessed Property Value was calculated by dividing the total taxable assessed value by the total number of taxable parcels.

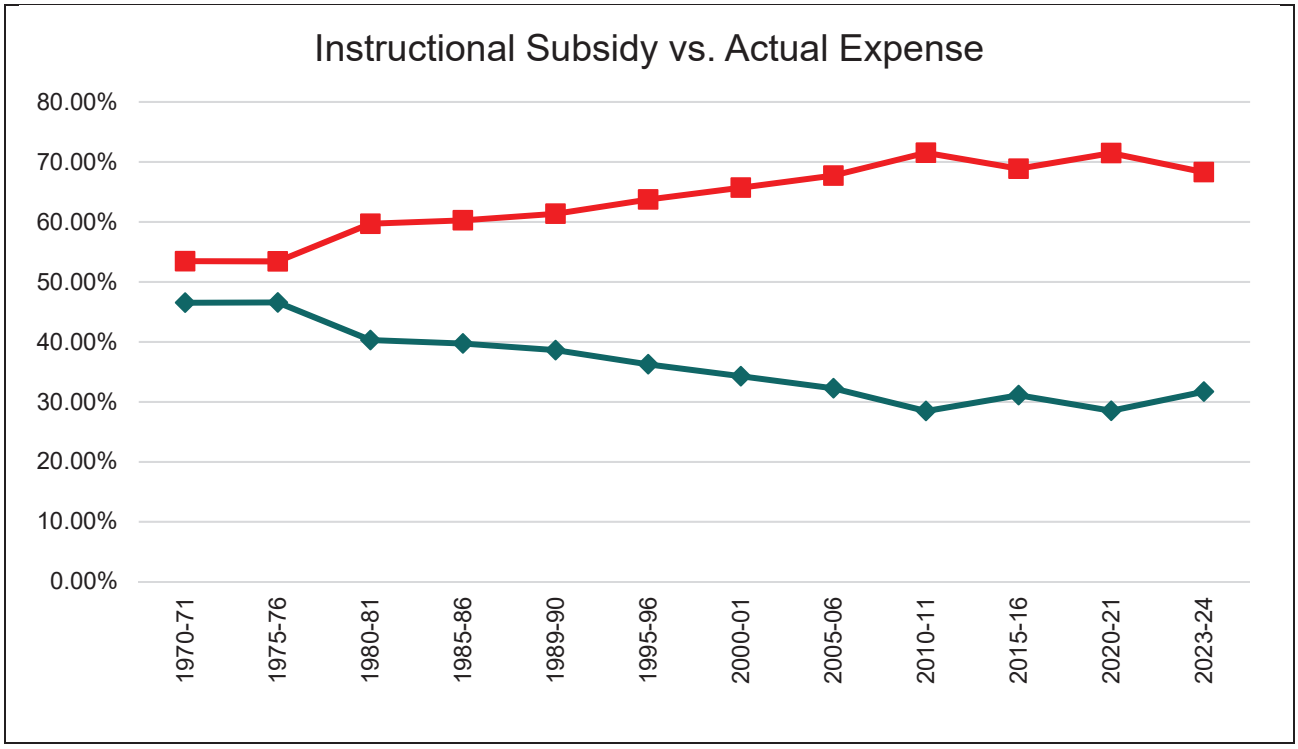
Source of Assessments: Assessment Office, Chester County, Pennsylvania

GENERAL (OPERATING) FUND
Other Taxes – History and Forecast

Tax Name	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Interim Real Estate Tax	$1,396,621	$ 530,656	$ 520,194	$ 550,000	$ 550,000	$ 563,750	$ 577,844	$ 592,290
Earned Income Tax	9,014,510	9,172,991	9,916,262	9,500,000	10,000,000	10,200,000	10,404,000	10,612,080
Real Estate Transfer Tax	1,711,047	1,262,693	2,084,526	1,500,000	1,750,000	1,600,000	1,648,000	1,697,440
Mercantile Tax	409,506	340,593	395,184	300,000	300,000	306,000	312,120	318,362
Delinquent Tax	2,227,611	2,379,279	2,167,411	2,300,000	2,300,000	2,346,000	2,392,920	2,440,778

INSTRUCTIONAL SUBSIDY DATA HISTORY
State-Wide Aggregate Data

Year	Instructional Subsidy	Actual Instructional Expense	State Subsidy As Percent	Local Share As Percent
1970-71	$ 807,443,376	$ 1,734,850,227	46.54%	53.46%
1975-76	1,223,710,715	2,626,975,328	46.58%	53.42%
1980-81	1,493,999,997	3,706,976,687	40.30%	59.70%
1985-86	2,046,856,000	5,151,376,245	39.73%	60.27%
1989-90	2,659,032,758	6,883,791,074	38.63%	61.37%
1995-96	3,358,370,000	9,262,010,061	36.26%	63.74%
2000-01	3,791,813,000	11,060,621,561	34.28%	65.72%
2005-06	4,492,055,027	13,921,108,707	32.27%	67.73%
2010-11	4,747,777,680	16,677,875,864	28.47%	71.53%
2015-16	5,680,079,000	18,250,336,855	31.12%	68.88%
2020-21	6,255,079,000	21,934,343,203	28.52%	71.48%
2024-25	8,157,444,046	24,836,318,681	31.70%	68.30%



Sources: http://www.education.pa.gov (Pennsylvania Department of Education – Data & Statistics/finance/Summaries of AFR Data/AFR Data Detailed) – 2023-24 is the most recent available information

ENROLLMENT HISTORY AND PROJECTIONS

Forecasting Methodology and Techniques

Student enrollment projections are a key factor in budget development. They determine or influence many of the financial estimates that go into the budget, particularly in the instructional area. Most types of personnel requirements are derived directly or indirectly from estimates of the number of students to be served. Allocations of funds for instructional supplies and materials, for example, are made on the basis of projected student enrollments.

In addition, facilities needs such as the number of schools or classrooms, are calculated using the projected enrollments, as are the level of support services. Other expenditure estimates and certain revenue projections are also directly related to the number of students in the School District.

Enrollment projections are completed annually by the central office. The construction of the budget requires detailed estimates of the number of students to be served in the School District during the upcoming year. These projections are made along several dimensions -- District total, school building, grade level, and type of student. The dimensions correspond to the instructional and instructional support programs which the District is planning to provide for its students.

There are several different methods for estimating student enrollments. The method used by the District is the cohort-survival or percentage survival method. This method utilizes mathematical forecasting techniques to project future enrollments based on past trends. However, the basic rationale underlying this extrapolation technique is the assumption that the same conditions affecting enrollment in the past will continue to prevail in the future. This assumption requires careful examination of current conditions to determine variances from past trends. The projections also require validation based on information from other data sources which include planning commissions, building permits, townships, contractors, and real estate agencies.

A brief description of the cohort-survival methodology and district forecasting techniques follows:

Forecasting Techniques

District enrollment forecasts have been highly reliable over time. The margin of error in forecasts has consistently been less than plus or minus one percent. Thus, the District has been able to place substantial reliance on projected data as a basis for budget decisions.

As noted, the primary enrollment forecasting technique used by the District is the cohort-survival method. In this method, each grade level is treated as a cohort and the passage of students from one grade to the next is followed through the school system from year to year. Based on historical validation, the district uses three years of prior data as a basis to project future year enrollments. Over time, the three year retention ratio has been the most reliable projection technique.

For each year of the past three years, the number of actual students enrolled in each grade level is identified as of September 30. It is important that a consistent date be employed in the methodology. Then a survival rate is calculated for each transition of one grade of students into the next grade in the following year. Using the various rates, an average for each grade-to-grade transition is calculated over the three years.

This method does not trace individual children; it only is concerned with the aggregate numbers in each grade in each year. All children in the subsequent grade were not necessarily in the prior grade; transfers into the next grade from outside the school system are common. When more students transfer in than leave the school system, the survival rate will be greater than 1.0. The average survival rates are then used to project future enrollments on a grade-by-grade basis. The actual enrollments in each grade during the latest year are multiplied by their respective average survival rates and the results are the projected enrollments in each grade for the next year.

Projections are also forecasted beyond the next year for facility planning. To obtain a forecast of additional years, the same methodology is applied. The same survival rates are used, but the enrollments for the latest projected year are substituted for actual enrollments of the prior year. As with all extrapolation techniques, the cohort-survival estimates become less reliable the further out they are made.

The projections of kindergarten enrollments present a unique problem in the set of grade level projections. In the cohort-survival method, the projections for a given grade level are based on the students in the previous grade. The entry grade into the school district – kindergarten – has no prior grade or students from which to derive its projected enrollments. Therefore, the District uses data from a third party company that tracks live birth rates within the District which projections are based on.











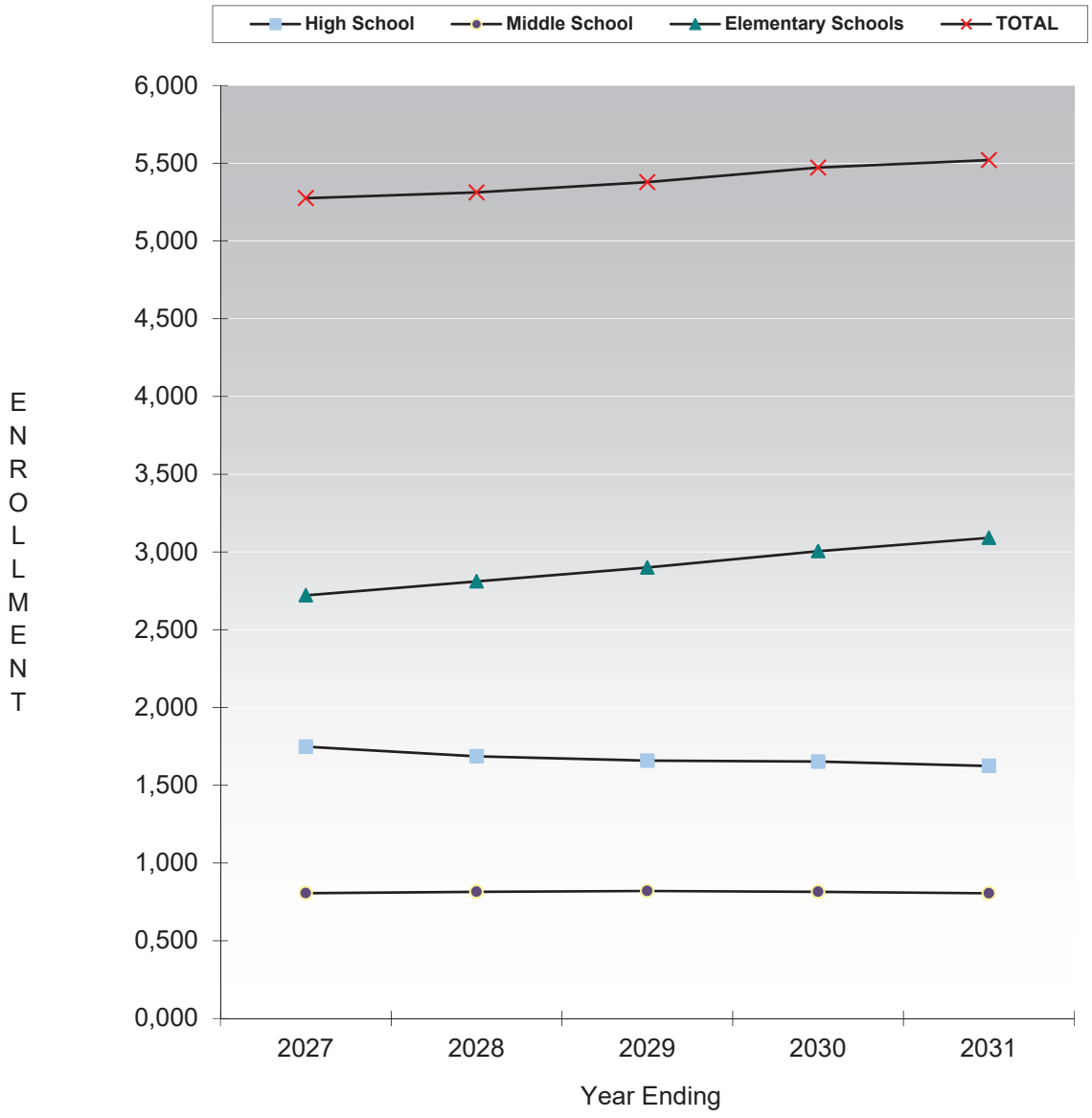
ENROLLMENT HISTORY AND FORECASTS

Year	Elementary Schools	Middle School	High School	Total
2015-16	2,853	829	1,579	5,261
2016-17	2,848	844	1,603	5,295
2017-18	2,977	866	1,595	5,438
2018-19	2,930	899	1,649	5,478
2019-20	2,902	936	1,656	5,494
2020-21	2,710	916	1,716	5,342
2021-22	2,754	917	1,789	5,460
2022-23	2,689	909	1,828	5,426
2023-24	2,691	868	1,843	5,402
2024-25	2,633	853	1,825	5,311
2025-26	2,666	841	1,749	5,256
		Enrollment Forecasts		
2026-27	2,721	806	1,748	5,275
2027-28	2,811	815	1,686	5,312
2028-29	2,900	820	1,658	5,378
2029-30	3,005	815	1,652	5,472
2030-31	3,091	805	1,624	5,520

Enrollment represents September 30th actual.

Forecasts are based on Cohort-Survival method.

STUDENT ENROLLMENT FORECASTS
2026-27 through 2030-31



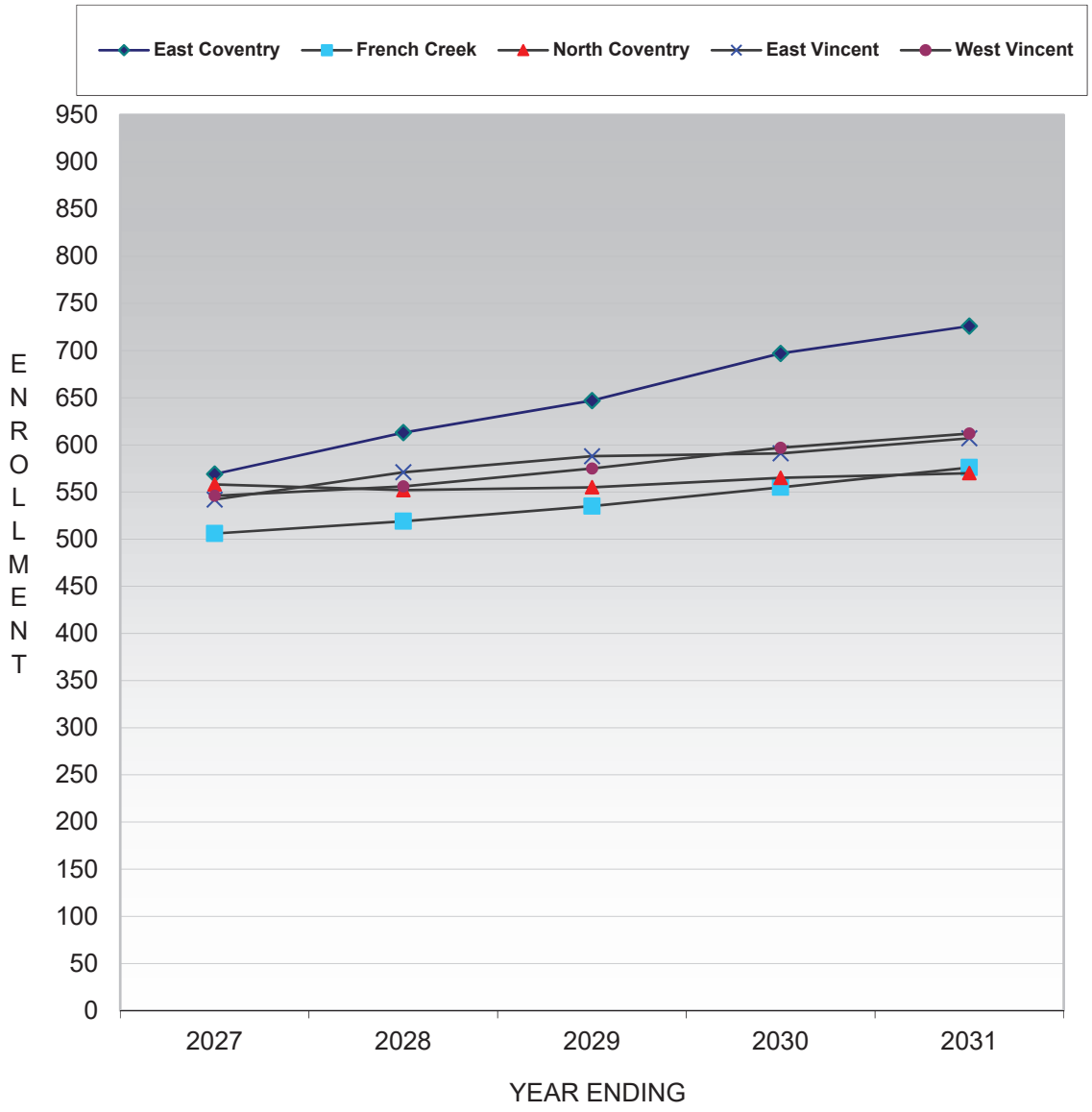
	2027	2028	2029	2030	2031
High School	1,748	1,686	1,658	1,652	1,624
Middle School	806	815	820	815	805
Elementary Schools	2,721	2,811	2,900	3,005	3,091
TOTAL	5,275	5,312	5,378	5,472	5,520

ENROLLMENT HISTORY AND FORECASTS
Elementary Schools

Year	French Creek	East Vincent	East Coventry	North Coventry	West Vincent	Total Elementary Schools
2015-16	461	501	659	650	582	2,853
2016-17	429	541	601	669	608	2,848
2017-18	576	632	557	650	562	2,977
2018-19	585	599	543	637	566	2,930
2019-20	572	573	554	625	578	2,902
2020-21	533	518	517	563	579	2,710
2021-22	572	515	509	542	616	2,754
2022-23	564	517	470	561	577	2,689
2023-24	589	523	460	563	556	2,691
2024-25	580	513	479	531	530	2,633
2025-26	499	515	556	542	554	2,666
			Enrollment Forecasts			
2026-27	506	542	569	558	546	2,721
2027-28	519	571	613	552	556	2,811
2028-29	535	588	647	555	575	2,900
2029-30	555	591	697	565	597	3,005
2030-31	576	607	726	570	612	3,091

Enrollment represents September 30th actual.

ELEMENTARY ENROLLMENT FORECASTS
2026-27 through 2030-31



	2027	2028	2029	2030	2031
East Coventry	569	613	647	697	726
French Creek	506	519	535	555	576
North Coventry	558	552	555	565	570
East Vincent	542	571	588	591	607
West Vincent	546	556	575	597	612
Total	2,721	2,811	2,900	3,005	3,091

PERSONNEL RESOURCE ALLOCATIONS
Position Comparison Summary

Equivalent Full-Time Positions (EFT)	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Budget 2026-27
Teachers & Instructors	437.20	440.10	440.80	451.60	456.80
Administrators	41.60	41.60	42.40	42.40	42.40
Secretarial/Clerical/Reception	42.08	41.95	42.95	43.21	43.21
Paraprofessionals	105.69	100.82	100.61	102.88	102.88
Maintenance, Housekeeping, Security, & Miscellaneous	77.82	80.76	80.26	80.26	80.26
Total EFT	704.39	705.23	708.02	722.62	725.55



PERSONNEL RESOURCE ALLOCATIONS
Position Comparison

Equivalent Full-Time Positions (EFT)	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Budget 2026-27
Teachers					
Classroom	232.00	233.40	230.20	238.40	239.60
Sp. Education	57.40	58.40	61.40	61.40	63.40
Special Area	144.80	145.30	147.20	148.80	149.80
Athletic Trainers	3.00	3.00	3.00	3.00	4.00
Administrators	41.60	41.60	42.40	42.40	42.40
Confidential Secretaries	12.00	12.00	13.00	14.00	14.00
School Police Officer	1.00	1.00	1.00	1.00	1.00
Project Staff	7.88	8.88	8.38	8.38	8.38
Paraprofessionals	105.69	100.82	100.61	104.41	102.88
Admin Assts/Secretary/ Reception*	19.59	29.95	29.95	29.95	29.21
Clerks	9.49	0.00	0.00	0.00	0.00
Audio Visual Specialist	0.00	0.94	0.94	0.94	0.94
Logistics/Van Drivers	2.94	2.94	2.94	2.94	2.94
Maintenance/ Housekeeping	67.00	67.00	67.00	67.00	67.00
Total EFT	704.39	705.23	708.02	722.62	725.55

*Note: Clerks were combined with Secretaries/Clerical beginning in 2023-24

PERSONNEL RESOURCE ALLOCATIONS
Equivalent Full-time Positions (EFT)
Fiscal Year 2022-23

	Middle School	High School	East Vincent	French Creek	North Coventry	East Coventry	West Vincent	District-Wide	Total
Teachers									
Classroom	39.90	73.60	23.00	23.50	24.50	22.00	25.50	0.00	232.00
Special Education	11.40	18.00	4.50	8.00	4.50	5.00	6.00	0.00	57.40
Special Area	23.20	37.10	16.90	16.20	18.40	16.70	16.30	0.00	144.80
Athletic Trainers	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Administrators & Coordinators	2.25	4.75	1.00	1.00	1.00	1.00	1.00	29.60	41.60
Confidential Secretaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	12.00
School Resource Officer	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Project Staff	3.38	0.50	0.00	0.00	0.00	0.00	0.00	4.00	7.88
Clerks	1.62	3.82	0.81	0.81	0.81	0.81	0.81	0.00	9.49
Housekeeping	8.00	12.00	4.00	3.00	3.00	4.00	4.00	3.00	41.00
Maintenance	2.00	4.00	1.00	1.00	1.00	1.00	1.00	15.00	26.00
Secretary/Clerical/ Reception	3.88	6.51	0.94	0.94	0.94	0.94	0.94	4.50	19.59
Paraprofessionals	18.46	22.18	9.82	20.06	10.18	12.04	12.95	0.00	105.69
Van Drivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.94	2.94
Total EFT	115.09	185.46	61.97	74.51	64.33	63.49	68.50	71.04	704.39

PERSONNEL RESOURCE ALLOCATIONS
Equivalent Full-time Positions (EFT)
Fiscal Year 2023-24

	Middle School	High School	East Vincent	French Creek	North Coventry	East Coventry	West Vincent	District-Wide	Total
Teachers									
Classroom	39.50	73.90	22.50	25.50	25.00	21.50	25.50	0.00	233.40
Special Education	11.40	19.00	5.50	7.00	4.50	5.00	6.00	0.00	58.40
Special Area & HS MTSS	23.10	37.80	16.60	16.20	18.20	16.50	16.90	0.00	145.30
Athletic Trainers	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Administrators & Coordinators	2.25	4.75	1.00	1.00	1.00	1.00	1.00	29.60	41.60
Confidential Secretaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	12.00
School Resource Officer	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Project Staff	3.38	0.50	0.00	0.00	0.00	0.00	0.00	5.00	8.88
Housekeeping	8.00	12.00	4.00	3.00	3.00	4.00	4.00	3.00	41.00
Maintenance	2.00	4.00	1.00	1.00	1.00	1.00	1.00	15.00	26.00
Audio Visual Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.94
Secretary/Clerical/ Reception	6.31	10.39	1.75	1.75	1.75	1.75	1.75	4.50	29.95
Paraprofessionals	15.22	21.37	11.35	20.18	9.46	10.51	12.73	0.00	100.82
Van Drivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.94	2.94
Total EFT	112.16	186.71	63.70	75.63	63.91	61.26	68.88	72.98	705.23

PERSONNEL RESOURCE ALLOCATIONS
Equivalent Full-time Positions (EFT)
Fiscal Year 2024-25

	Middle School	High School	East Vincent	French Creek	North Coventry	East Coventry	West Vincent	District-Wide	Total
Teachers									
Classroom	39.50	74.80	21.50	24.00	25.00	21.50	25.50	0.00	230.20
Special Education	11.40	21.00	6.00	7.50	4.50	5.00	6.00	0.00	61.40
Special Area & HS MTSS	23.40	37.80	16.60	18.40	18.40	16.90	17.70	0.00	147.20
Athletic Trainers	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Administrators & Coordinators	2.25	6.05	1.00	1.00	1.00	1.00	1.00	28.80	42.40
Confidential Secretaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	13.00
School Resource Officer	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Project Staff	2.38	2.00	0.00	0.00	0.00	0.00	0.00	4.00	8.38
Housekeeping	8.00	12.50	4.00	3.00	3.00	4.00	4.00	2.50	41.00
Maintenance	2.00	4.00	1.00	1.00	1.00	1.00	1.00	15.00	26.00
Audio Visual Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.94
Secretary/Clerical/ Reception	6.31	10.39	1.75	1.75	1.75	1.75	1.75	4.50	29.95
Paraprofessionals	13.28	21.37	12.16	17.93	10.09	12.70	13.08	0.00	100.61
Van Drivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.94	2.94
Total EFT	110.22	190.91	64.01	74.58	64.74	63.85	68.03	71.68	708.02

PERSONNEL RESOURCE ALLOCATIONS
Equivalent Full-time Positions (EFT)
Fiscal Year 2025-26

	Middle School	High School	East Vincent	French Creek	North Coventry	East Coventry	West Vincent	District-Wide	Total
Teachers									
Classroom	41.10	74.80	22.90	25.40	26.40	22.90	24.90	0.00	238.40
Special Education	11.40	21.00	6.00	7.50	4.50	5.00	6.00	0.00	61.40
Special Area & HS MTSS	24.30	35.90	16.70	18.50	18.50	17.00	17.90	0.00	148.80
Athletic Trainers	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Administrators & Coordinators	2.55	6.05	1.00	1.00	1.00	1.00	1.00	28.80	42.40
Confidential Secretaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	14.00
School Resource Officer	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Project Staff	2.38	2.00	0.00	0.00	0.00	0.00	0.00	4.00	8.38
Housekeeping	8.00	12.50	4.00	3.00	3.00	4.00	4.00	2.50	41.00
Maintenance	2.00	4.00	1.00	1.00	1.00	1.00	1.00	15.00	26.00
Audio Visual Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.94
Secretary/Clerical/ Reception	6.31	10.39	1.75	1.75	1.75	1.75	1.75	4.50	29.95
Paraprofessionals	13.28	21.37	12.92	18.69	10.85	13.46	13.84	0.00	104.41
Van Drivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.94	2.94
Total EFT	112.32	191.01	66.27	76.84	67.00	66.11	70.39	72.68	722.62

PERSONNEL RESOURCE ALLOCATIONS
Equivalent Full-time Positions (EFT)
Fiscal Year 2026-27

	Middle School	High School	East Vincent	French Creek	North Coventry	East Coventry	West Vincent	District-Wide	Total
Teachers									
Classroom	41.10	75.00	23.10	25.60	26.60	23.10	25.10	0.00	239.60
Special Education	11.40	22.00	6.20	7.70	4.70	5.20	6.20	0.00	63.40
Special Area & HS MTSS	24.30	36.90	16.70	18.50	18.50	17.00	17.90	0.00	149.80
Athletic Trainers	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
Administrators & Coordinators	2.55	6.05	1.00	1.00	1.00	1.00	1.00	28.80	42.40
Confidential Secretaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	14.00
School Resource Officer	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Project Staff	2.38	2.00	0.00	0.00	0.00	0.00	0.00	4.00	8.38
Housekeeping	8.00	12.50	4.00	3.00	3.00	4.00	4.00	2.50	41.00
Maintenance	2.00	4.00	1.00	1.00	1.00	1.00	1.00	15.00	26.00
Audio Visual Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.94
Secretary/Clerical/ Reception	6.31	9.45	1.75	1.75	1.75	1.75	1.75	4.70	29.21
Paraprofessionals	11.75	21.37	12.92	18.69	10.85	13.46	13.84	0.00	102.88
Van Drivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.94	2.94
Total EFT	111.79	192.27	66.67	77.24	67.40	66.51	70.79	72.88	725.55

BOND AMORTIZATION SCHEDULES

General Obligation Bonds, Series of 2017A

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 355,000	3.000%	$ 295,766	$ 650,766
2028	645,000	3.250%	279,960	924,960
2029	660,000	3.250%	258,754	918,754
2030	685,000	3.250%	236,898	921,898
2031	705,000	3.250%	214,310	919,310
2032	730,000	3.000%	191,904	921,904
2033	755,000	3.130%	169,157	924,157
2034	780,000	3.200%	144,880	924,880
2035	800,000	3.500%	118,400	918,400
2036	835,000	4.000%	87,700	922,700
2037	870,000	4.000%	53,600	923,600
2038	905,000	4.000%	18,100	923,100
Totals	$ 8,725,000		$ 2,069,429	$ 10,794,429

General Obligation Bonds, Series of 2017B

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 1,030,000	2.38%	$ 152,607	$ 1,182,607
2028	1,055,000	2.50%	127,188	1,182,188
2029	1,085,000	3.00%	97,725	1,182,725
2030	1,120,000	3.00%	64,650	1,184,650
2031	1,150,000	3.00%	30,600	1,180,600
2032	445,000	3.00%	6,675	451,675
Totals	$ 5,885,000		$ 479,445	$ 6,364,445

** $375,000 at 2.0% interest rate and $400,000 at 3.0% interest rate

BOND AMORTIZATION SCHEDULES – Continued

General Obligation Bonds, Series of 2018

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 265,000	2.25%	$ 2,981	$ 267,981
	$ 265,000		$ 2,981	$ 267,981

General Obligation Bonds, Series of 2020

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 385,000	1.40%	$ 586,126	$ 971,126
2028	4,655,000	1.48%	580,747	5,235,747
2029	245,000	1.65%	511,993	756,993
2030	250,000	1.70%	507,958	757,958
2031	5,020,000	1.80%	503,715	5,523,715
2032	5,085,000	1.83%	413,506	5,498,506
2033	5,145,000	1.95%	320,603	5,465,603
2034	5,220,000	2.05%	220,430	5,440,430
2035	5,290,000	2.15%	113,576	5,403,576
Totals	$ 31,295,000		$ 3,758,653	$ 35,053,653

General Obligation Bonds, Series of 2020A

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 4,290,000	1.32%	$ 180,675	$ 4,470,675
2028	15,000	1.61%	152,197	167,197
2029	4,495,000	1.61%	115,801	4,610,801
2030	4,560,000	1.74%	39,763	4,599,763
Totals	$ 13,360,000		$ 488,436	$ 13,848,436

BOND AMORTIZATION SCHEDULES – Continued

General Obligation Bonds, Series of 2021A

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 70,000	1.00%	$ 231,850	$ 301,850
2028	75,000	1.50%	230,938	305,938
2029	75,000	1.50%	229,813	304,813
2030	75,000	2.00%	228,500	303,500
2031	70,000	2.00%	227,050	297,050
2032	810,000	2.00%	218,250	1,028,250
2033	1,320,000	3.00%	190,350	1,510,350
2034	1,355,000	3.00%	150,225	1,505,225
2035	1,405,000	3.00%	108,825	1,513,825
2036	1,440,000	3.00%	66,150	1,506,150
2037	1,485,000	3.00%	22,275	1,507,275
Totals	$ 8,180,000		$ 1,904,225	$ 10,084,225

General Obligation Bonds, Series of 2021B

Year Ending June 30	Principal	Coupon	Interest	Fiscal Total
2027	$ 365,000	1.00%	$ 223,200	$ 588,200
2028	395,000	1.50%	218,413	613,413
2029	445,000	2.00%	211,000	656,000
2030	460,000	3.00%	199,650	659,650
2031	330,000	3.00%	187,800	517,800
2032	360,000	3.00%	177,450	537,450
2033	370,000	3.00%	166,500	536,500
2034	410,000	3.00%	154,800	564,800
2035	455,000	3.00%	141,825	596,825
2036	4,500,000	3.00%	67,500	4,567,500
Totals	$ 8,090,000		$ 1,748,138	$ 9,838,138

Additional information regarding the General Obligation Bonds can be found in the Financial Section for the Debt Service Fund, beginning on page 190.

PERFORMANCE MEASUREMENTS
STUDENT ACHIEVEMENT

The Owen J. Roberts School District has a reputation for excellence based on exceptional student achievement in all areas of school life. Students are recognized for a variety of reasons and in all areas of the school program. Historically, the students of the District have been recognized for their exemplary academic efforts, community service, citizenship, athletics, volunteer service, etc. The success of the students is due to the collaborative work of teachers, support staff, parents, and administrators. Together an environment was created that inspires students to achieve their highest potential. Below are just a few highlights of the many students' achievements throughout the 2026-27 school year at OJR.

- The National Merit® Scholarship Program is an academic competition for recognition and scholarships that began in 1955. High school students enter the National Merit Program by taking the Preliminary SAT/National Merit Scholarship Qualifying Test - a test which serves as an initial screening of approximately 1.5 million entrants each year – and by meeting published program entry/participation requirements. Congratulations to Sohum Bandyopadhyay, Sean Krull, Riley Serfass, and Aadit Shah who were selected as semi-finalists. Additionally, congratulations to Vansh Agarwal, Jake Buchanan, Jonathan Bui, Arush Dubey, Cassandra Harsh, Colin Meacham, Anders Olsen, William Pederson, Jadon Verghese, Alejandro Vidal, and Cecily Vu who received Letters of Commendation in recognition of their outstanding academic promise.
- Congratulations to Mekhi Graham for being named to the 2025 PA Football Writers Class 6A All-State Team, and Angus Smith for being selected as a Maxwell Football Club Mini-Max Award Winner.
- Both the Boys and Girls Wrestling Teams made it to the PIAA State Championships. Congradulations to Dean Bechtold for being a back-to-back state champion, and Jenny Gautreau for becoming the first girls wrestling state champion in school history.
- Contratulations to Abigail Kalbach for being awareded the Mini Maxwell Award Winner for flag-football. She is the first ever female in school history to receive this award.
- Congratulations to our 12 Wildcats who represented our community at the PMEA District 12 Choir Festival. They joined more than 150 singers from Chester, Delaware and Philadelphia counties. At the festival, students auditioned for the next level, the Region 6 Choir.
- Congratulations to 7th grade students Katie Righter, Afsa Syed and Izabell Elliot along with 8th grade students Hailey Buell, Nelson Maci Laughead, Vivien Hummel, Madison Hunt, Dhyani Sapa and Caitlin Kunkle. These OJRMS students have had their artworks selected for the PAEA Youth Art Month Exhibit. The exhibit will be online March 1-31st, 2025. In addition, Afsa's piece "Still Life" won the award for Region 12 and will also have her work printed on a banner that will hang in the Pennsylvania State Capitol for the month of March.
- Congratulations to Disha Jain, OJR Middle School, who won first place in the 2025 Chester County Spelling Bee. As spelling bee champion, Disha received a one-year subscription to Merriam-Webster Unabridged Online, a one-year subscription to the Encyclopedia Britannica Online (Student Edition), a $50 Barnes & Noble gift card, and a Scrabble board game. Disha's victory qualifies her to represent Chester County at the 100th Annual Scripps National Spelling Bee, which will be held May 25 through May 31, 2025 at the Gaylord National Resort and Convention Center, National Harbor, Maryland.



PERFORMANCE MEASUREMENTS

Pennsylvania System of School Assessment (PSSA):

As required by Chapter 4 of the PDE State Code, each year students in Grades 3 through 8 participate in the Pennsylvania State System of Assessment, commonly referred to as the PSSA. These tests, designed by PDE, are intended to determine if students are progressing with respect to the PA Core Standards. The test includes writing for each grade level and a thorough understanding of concepts in Algebra, Geometry, Measurement, Functions, and Statistics for all tested students. In some cases, content standards were moved to a full grade earlier than previously tested. Teachers and students were engaged in learning about the new content throughout the past year.

All buildings provide differentiated learning activities designed to meet the needs of all learners and learning styles. Curriculum, written in the Understanding by Design (UbD) format, is designed to reach the auditory, visual, and kinesthetic learners. Additionally, each building has resources in place that are designed to assist students in need. Early morning clubs, study skills sessions, enhancement periods, and after school tutoring sessions are available for students in need of extra assistance beyond the school day. Additionally, Special Education interventions are in place to support District efforts to help students make progress towards proficiency.

There are four performance levels defined by the PSSA: Advanced, Proficient, Basic, and Below Basic. The District strives to enable its students to perform at the Advanced and Proficient levels. These higher levels are defined as follows:

> **Advanced** - The Advanced Level reflects superior academic performance. Advanced work indicates an in-depth understanding and exemplary display of the skills included in the Pennsylvania Academic Content Standards.
>
> **Proficient** - The Proficient Level reflects satisfactory academic performance. Proficient work indicates a solid understanding and adequate display of the skills included in the Pennsylvania Academic Content Standards.

The percent of District students achieving advanced and proficient scores on the PSSA tests are documented on the following pages and compared to state percentages, with the exception of 2019-20. PDE cancelled all PSSA testing for the 2019-20 school year as a result of COVID-19. In the 2020-21 school year, fewer students participated in the PSSA than in past years. Cross-year comparisons of proficiency are likely to be inaccurate for this reason for both District and State results.

Keystone Exams:

The Keystone exams were created to replace the PSSA exam for 11th grade students. They are end-of-course assessments designed to assess proficiency in the subject areas of Algebra I, Literature, and Biology. The Keystone Exams are one component of Pennsylvania's new system of high school graduation requirements. Keystone Exams will help school districts guide students toward meeting state standards.

PDE cancelled all Keystone Exams for the 2019-20 school year as a result of COVID-19. In 2020-21, fewer students participated in the Keystone Exams than in past years. This phenomenon is likely to make any cross-year comparison of proficiency inaccurate.

Advance Placement (AP) Program:

Advance Placement (AP) is a program created by the College Board which offers college-level curricular and examinations to high school students. For a high school course to have the AP designation, the course must be audited by the College Board to ascertain that it satisfies the AP curriculum.

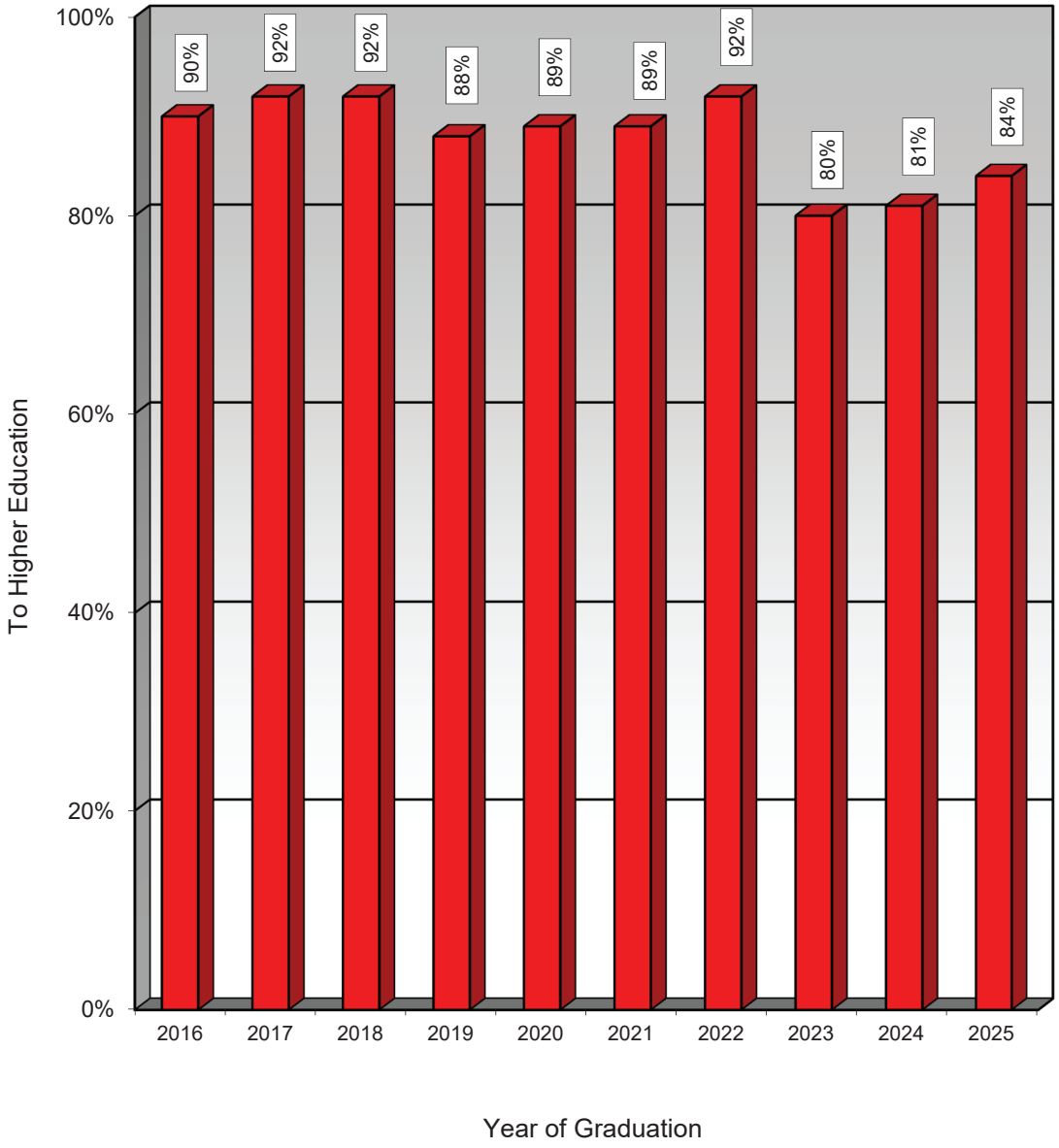
Scholastic Aptitude Test (SAT):

The SAT test is a measure of the critical thinking skills needed for academic success in college. Each area is scored on a scale of 200—800. The test is typically taken by high school juniors and seniors. The average SAT test scores for the District's students are shown on the following page.

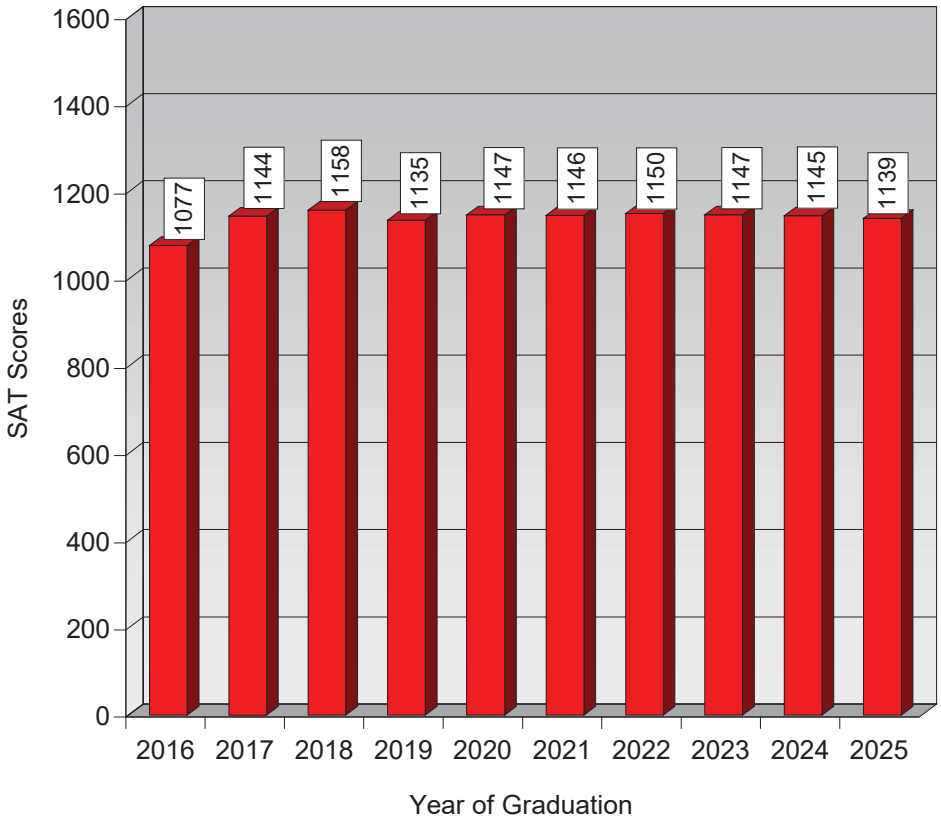




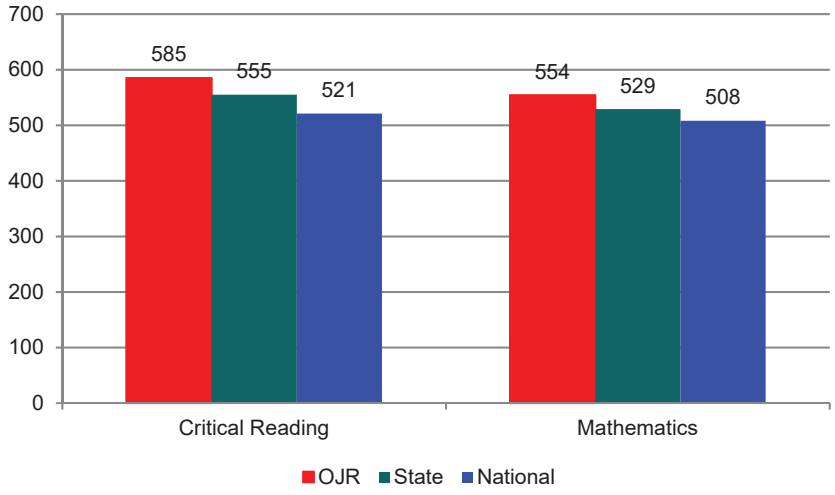
PERFORMANCE MEASUREMENTS
Percentage of Graduates to Higher Education



PERFORMANCE MEASUREMENTS
Average SAT Scores by Graduating Class
Combined Verbal and Math

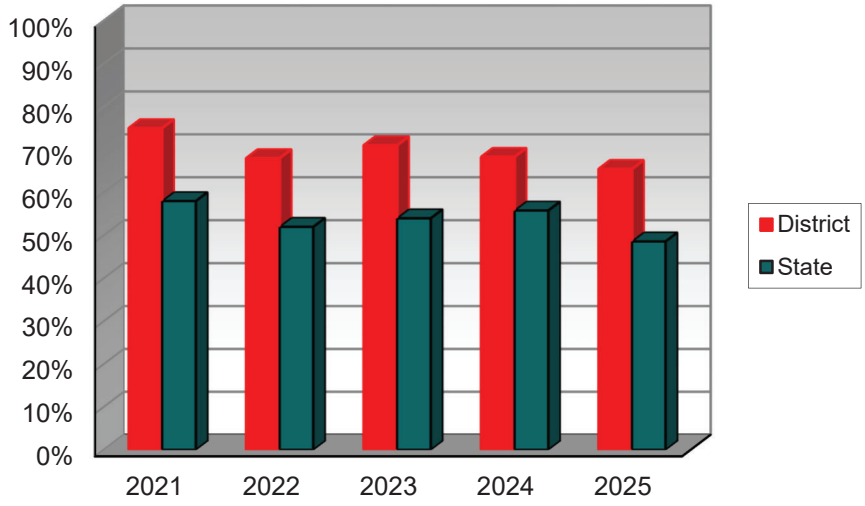


The below chart compares the high school average SAT scores for the District, the State, and the Nation for the graduating class of 2025.

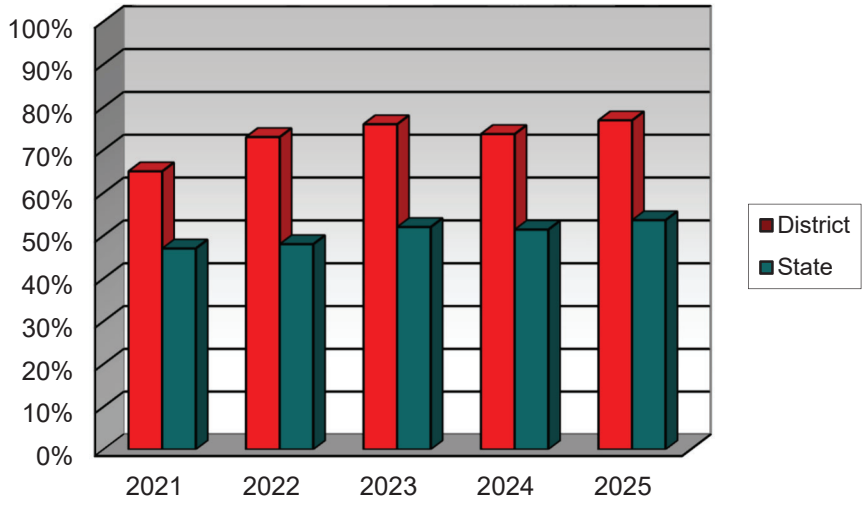


PERFORMANCE MEASUREMENTS
PSSA Testing – 2020-21 to 2024-25
Elementary Schools – Grade 3
Reading & Math % in Advanced & Proficient

PSSA Testing – Reading - Grade 3
Percentage Advanced & Proficient

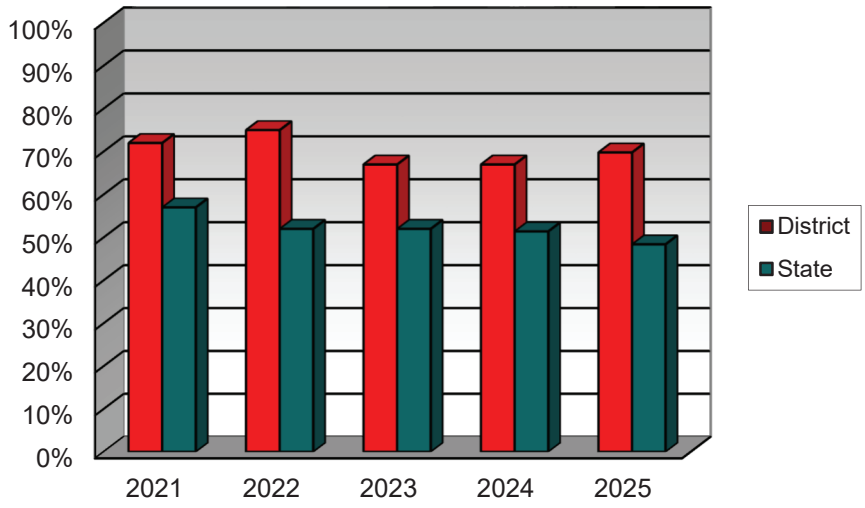


PSSA Testing – Math - Grade 3
Percentage Advanced & Proficient

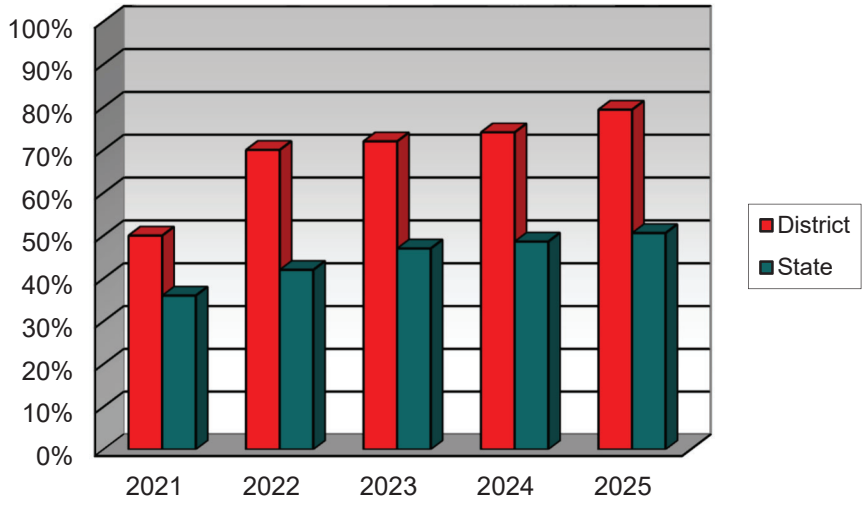


PERFORMANCE MEASUREMENTS
PSSA Testing – 2020-21 to 2024-25
Elementary Schools – Grade 4
Reading & Math % in Advanced & Proficient

PSSA Testing – Reading - Grade 4
Percentage Advanced & Proficient

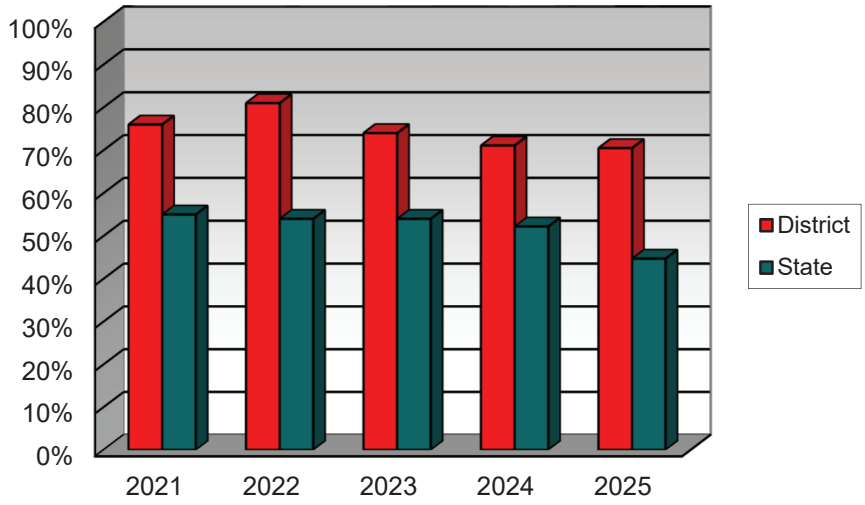


PSSA Testing – Math - Grade 4
Percentage Advanced & Proficient

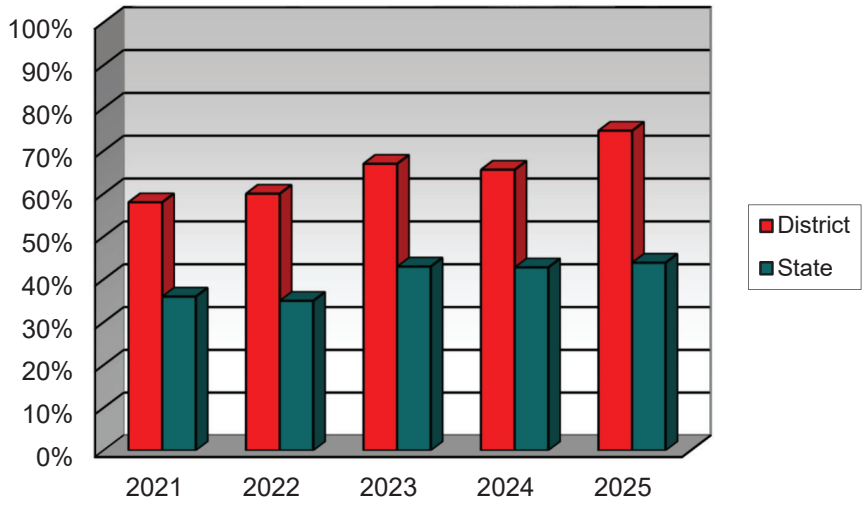


PERFORMANCE MEASUREMENTS
PSSA Testing – 2020-21 to 2024-25
Elementary Schools – Grade 5
Reading & Math % in Advanced & Proficient

PSSA Testing – Reading - Grade 5
Percentage Advanced & Proficient

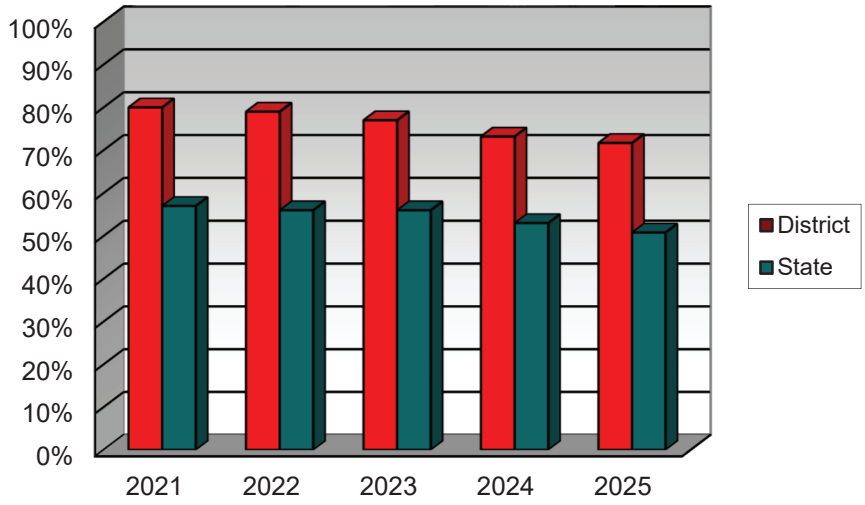


PSSA Testing – Math - Grade 5
Percentage Advanced & Proficient

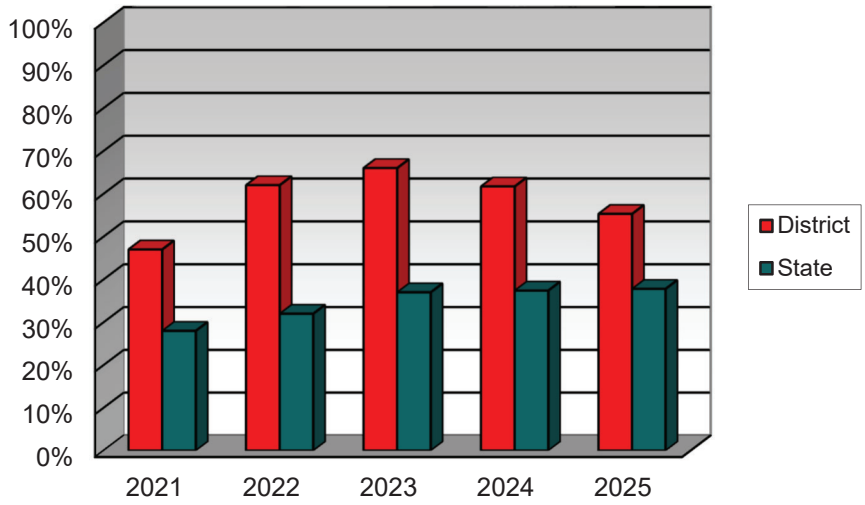


PERFORMANCE MEASUREMENTS
PSSA Testing – 2020-21 to 2024-25
Elementary Schools – Grade 6
Reading & Math % in Advanced & Proficient

PSSA Testing – Reading - Grade 6
Percentage Advanced & Proficient

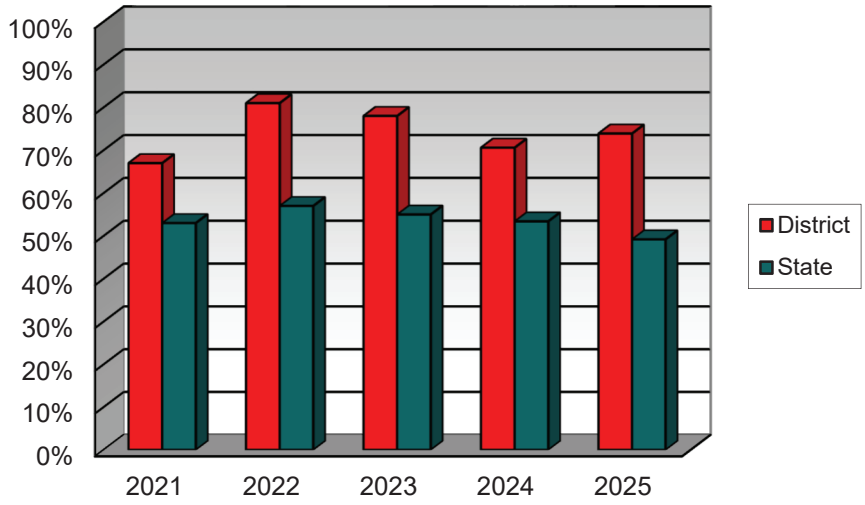


PSSA Testing – Math - Grade 6
Percentage Advanced & Proficient

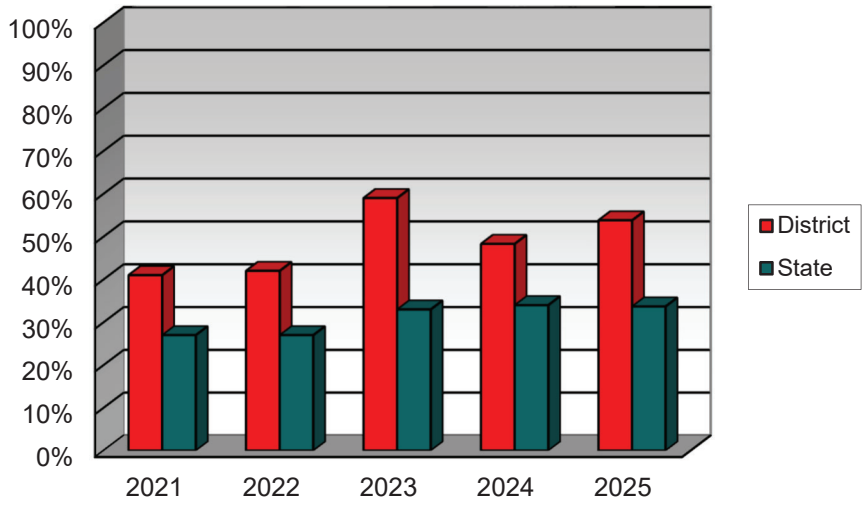


PERFORMANCE MEASUREMENTS
PSSA Testing – 2020-21 to 2024-25
Elementary Schools – Grade 7
Reading & Math % in Advanced & Proficient

PSSA Testing – Reading - Grade 7
Percentage Advanced & Proficient

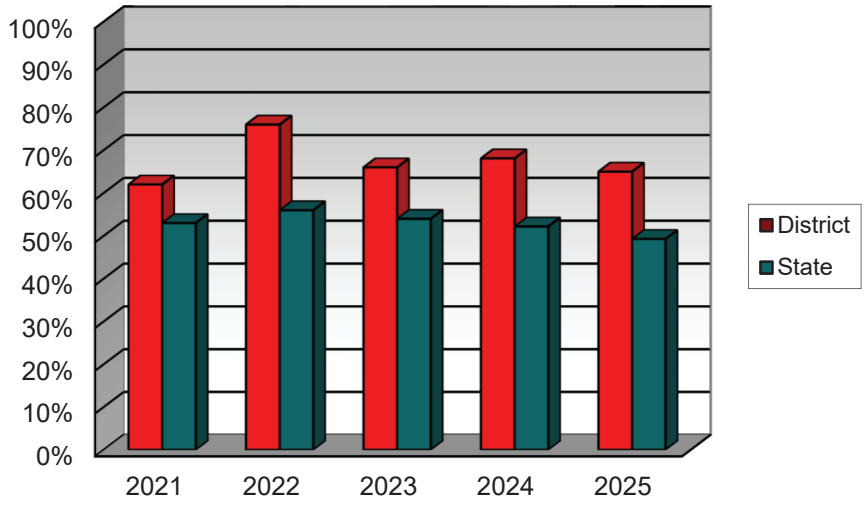


PSSA Testing – Math - Grade 7
Percentage Advanced & Proficient

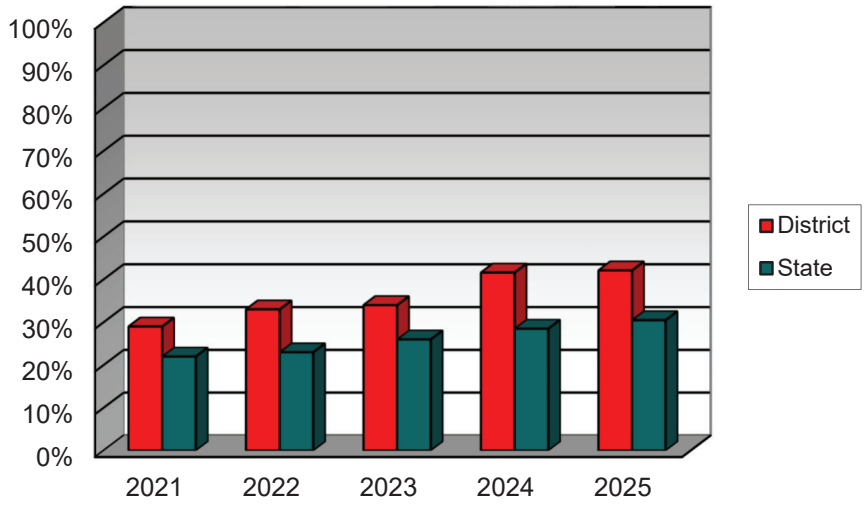


PERFORMANCE MEASUREMENTS
PSSA Testing – 2020-21 to 2024-25
Middle School – Grade 8
Reading & Math % in Advanced & Proficient

PSSA Testing – Reading - Grade 8
Percentage Advanced & Proficient

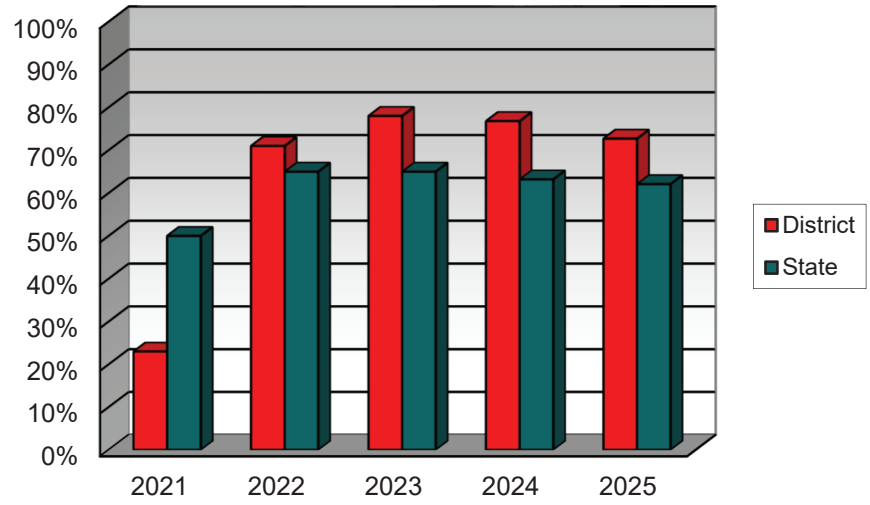


PSSA Testing – Math - Grade 8
Percentage Advanced & Proficient

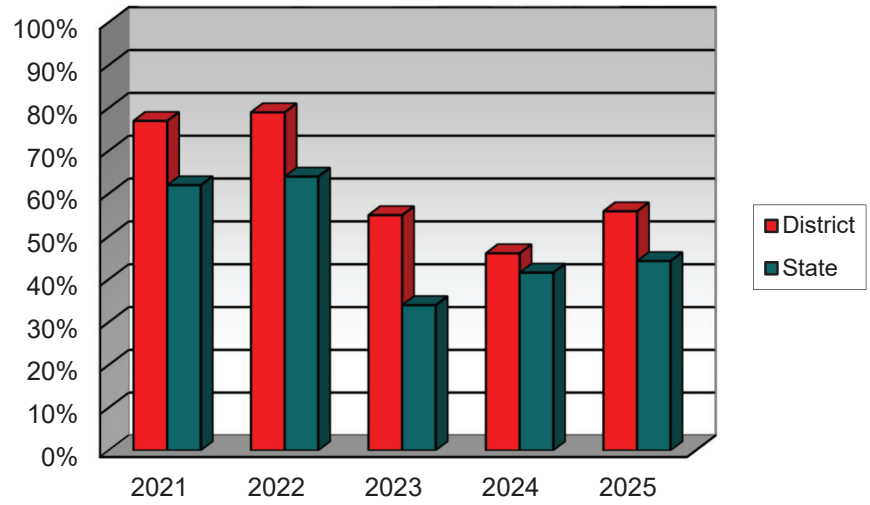


PERFORMANCE MEASUREMENTS
Keystone Exams – 2020-21 to 2024-25
High School – Grade 11
Reading & Math % in Advanced & Proficient

Keystone Exams Testing – Reading - Grade 11
Percentage Advanced & Proficient



Keystone Exams Testing – Math - Grade 11
Percentage Advanced & Proficient



PERFORMANCE MEASUREMENTS
Dropout Rate Profile
High School

Year	Graduates	Drop-outs	Total	Drop-out Rate	Graduate Rate	Cohort Rate
2020-21	382	4	386	1.04%	98.96%	97.10%
2021-22	428	9	437	2.06%	97.94%	95.40%
2022-23	418	3	421	0.71%	99.29%	96.20%
2023-24	462	6	468	1.28%	98.72%	96.60%
2024-25	454	3	457	0.66%	99.34%	97.30%

PERFORMANCE MEASUREMENTS
Percentage of Students Eligible for Free and Reduced Lunches

Year	Percentage
2020-21	18.59%
2021-22	19.01%
2022-23	22.10%
2023-24	23.20%
2024-25	23.22%

PERFORMANCE MEASUREMENTS
Teacher Retention Rate

Year	Percentage
2020-21	94.00%
2021-22	90.00%
2022-23	94.00%
2023-24	93.00%
2024-24	93.00%

SCHOOL BUILDING INFORMATION

Building	Original Construction	Additions	Square Footage	OJR Building Capacity	Projected Enrollment	Difference
High School 981 Ridge Road Pottstown, PA 19465	1957	2000 2008	314,206	2,443	1,748	695
Middle School 881 Ridge Road Pottstown, PA 19465	1966	2010 2008	201,016	1,150	806	344
East Coventry Elementary 2461 E. Cedarville Rd. Pottstown, PA 19465	2018		85,800	678	569	109
French Creek Elementary 3590 Coventryville Rd. Pottstown, PA 19465	1964	2002	78,273	722	506	216
North Coventry Elementary 475 Kemp Road Pottstown, PA 19465	1999		72,980	754	558	196
East Vincent Elementary 340 Ridge Road Spring City, PA 19475	2017		85,800	701	542	159
West Vincent Elementary 2750 Conestoga Road Chester Springs, PA 19425	2008		86,623	678	546	132
TOTAL			924,698	7,126	5,275	1,851



Owen J. Roberts School District

GLOSSARY

Fiscal Year 2026-2027 Budget



GLOSSARY OF ABBREVIATIONS/ACRONYMS

ACFR	Annual Comprehensive Financial Report
ADM	Average Daily Membership
AFR	Annual Financial Report
AP	Advanced Placement
APS	Approved Private Schools
ARP	American Rescue Plan
ASBO	Association of School Business Officials
ATP	Academically Talented Program
BCBA	Board Certified Behavior Analyst
BEA	Bureau of Economic Analysis
BVA	Brandywine Virtual Academy
CARES	Coronavirus Aid, Relief, & Economic Security
CCIU	Chester County Intermediate Unit
CFO	Director of Business & Operations
CPA	Certified Public Accountant
CMS	Constant Maturity Swap
COBRA	Consolidated Omnibus Budget Reconciliation Act
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CRRSA	Coronavirus Response & Relief Supplemental Appropriations
DECA	Distributive Education Clubs of America
EFT	Equivalent Full-Time Positions
ELA	English Language Arts
ELD	English Language Development
ESEA	Elementary & Secondary Education Act
ESL	English as a Second Language
ESSER	Elementary and Secondary School Emergency Relief
FDK	Full Day Kindergarten
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEER	Governor’s Emergency Education Relief
GESA	Guaranteed Energy Savings Act
G+L	General Ledger
GOB	General Obligation Bond
GON	General Obligation Note
HEERF	Higher Education Emergency Relief Fund

HSSAP	Head Start Supplement Assistance Program
HVAC	Heating, Ventilation, and Air Conditioning
IB	International Baccalaureate
IDEA-B	Individuals with Disabilities Education Act, Part B
IEP	Individualized Education Program
IU	Intermediate Unit
LEA	Local Education Agencies
LIBOR	London Inter Bank Offer Rate
MA	Medical Assistance
MBA	Meritorious Budget Award
MTSS	Multi-Tiered System of Supports
MV/PI AR	Market Value/Personal Income Aid Ratio
NJROTC	Naval Junior Reserve Officers' Training Corps
OJRSD	Owen J. Roberts School District
OPEB	Other Post-Employment Benefits
OSS	Out-of-school Suspension
PAC	Pioneer Athletic Conference
PAEA	Pennsylvania Art Education Association
PBIS	Positive Behavioral Interventions and Supports
PCCD	Pennsylvania Commission of Crime & Delinquency
PCPI	Per Capita Personal Income
PD	Professional Development
PDE	Pennsylvania Department of Education
PLANCON	Planning and Construction Workbook
PMEA	Pennsylvania Music Educators Association
PSBA	Pennsylvania School Boards Association
PSDLAF	Pennsylvania School Districts Liquid Asset Fund
PSERS	Public School Employees Retirement System
PSSA	Pennsylvania System of School Assessment
PTA	Parent-Teacher Association
RBC	Royal Bank of Canada
SAP	Student Assistance Program
SAT	Scholastic Aptitude Test
SBAP	School Based ACCESS Program
SBRC	Standards-Based Report Card
SIFMA	Securities Industry & Financial Markets Association
SPIRIT	School-Student Problem Identification and Resolution of Issues Together

STEELS	Science, Technology & Engineering, Environmental Literacy and Sustainability
SWIS	School-Wide Information System
UDL	Universal Design for Learning
VMD	Veterinariae Medicinae Doctoris (Doctor of Veterinary Medicine)

GLOSSARY OF TERMS

This glossary contains definitions of terms used in the budget, and not specifically defined elsewhere, and such additional terms as seem necessary to provide a common understanding concerning financial accounting procedures for schools. Several terms, which are not primarily financial accounting terms, have been included due to their significance to school financial accounting. The glossary is arranged alphabetically.

Account Group: These groups account for and control general fixed assets and unmatured principal of general long-term debt.

Accounting System: The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, account groups, or organizational components.

Accrual Basis: The basis of accounting under which revenues are recorded when they are levied and expenditures are generally recorded when a related liability is incurred, regardless of when the revenue is actually received or the payment is actually made.

Act 1 Index: The State's measure for deterring property tax increases justified by wage inflation. Is used to determine the maximum tax increases for each tax the school district levies without PDE exception or voter approval. The base index is calculated by averaging the present increases in the PA statewide average weekly wage and the Federal employment cost index for elementary/secondary schools

Act 511- The Local Enabling Act of 1965: Act 511 allows public school districts of the second, third and fourth class to levy certain taxes in order to obtain funding from local sources.

Act 544 of 1952: Act 544 allows public school districts to levy interim real estate taxes on the increase in assessed valuations of local property as a result of construction or improvements to that property during the year.

American Rescue Plan (ARP): The American Rescue Plan of 2021, also called the COVID-19 Stimulus Package, is a $1.9 trillion economic stimulus bill passed to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic. Elementary and Secondary School Emergency Relief (ESSER III) is a third stimulus and emergency COVID-19 relief funding stream authorized as part of the ARP Act.

Annual Comprehensive Financial Report (ACFR): This is the primary vehicle by which the School District reports the results of operations and financial condition of all funds at year end.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Approved Private Schools (APS): These are state approved private institutions which provide special education programs on a day and residential basis for students whose educational needs cannot be met by either the District or the I.U. given the severity of their handicapping condition.

Assessed Value: This is the value placed on property, both land and building, by the Chester County Board of Assessment Appeals. All counties in the Commonwealth are subject to state statutes governing assessments but each county may establish its own procedures for calculating assessments.

Association of School Business Officials (ASBO): ASBO is a professional association which provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

GLOSSARY (continued)

Balanced Budget: A budget with revenues equal to expenditures, and neither a budget deficit nor a budget surplus.

Balance Sheet: Financial statement that reports a company's assets, liabilities, and shareholders' equity at a specific point in time. The balance sheet adheres to the formula: Assets = Liabilities + Shareholders' Equity.

Board of School Directors: The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area.

Bonded Debt: An obligation resulting from the borrowing of money through issuance of bonds by the school district.

Bond, General Obligation: A written promise to pay specified amounts of money at certain times in the future and carrying interest at fixed rates. The obligation to pay is backed by the taxing authority of the district. The proceeds of bond issues are to pay for capital projects and improvements.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Control: The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Budgetary Reserve: This account is not an expenditure function or account. It is strictly a budgetary account to provide for contingencies.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets.

Charter School: An independent public school designed by local citizens, established and operated under a charter from the local board of school directors. A charter school must be organized as a public nonprofit corporation. Charter schools are exempt from most state mandates, except those ensuring the health, safety and civil rights of students.

Cohort Rate: Method that utilizes mathematical forecasting techniques to project future enrollments based on past trends.

Contracted Services: Labor, materials and other costs for services rendered by personnel who are not on the payroll of the school district.

Constructivist Environment: Student-centered, insteractive space where learners activily construct their own knowledge through experience, collaboration, and reflection.

Coronavirus Aid, Relief and Economic Security Act (CARES ACT): A $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States. Congress set aside approximately $13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER).

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA): This federal stimulus funding is the second act of federal relief in response to the COVID-19 pandemic, following the CARES ACT. The two main funding sources are the Elementary and Secondary School Emergency Relief (ESSER II) Fund and the Governor's Emergency Education Relief (GEER II) Fund.

Coronavirus Disease 2019 (COVID-19) – A respiratory illness that can spread from person to person. COVID-19 is a new disease, cause by a novel (or new) coronavirus that has not previously been seen in humans.

Current and Interim Real Estate: Revenue received from taxes assessed and levied upon real property, including taxes levied under Act 544 of 1952 on new construction not appearing on the current real estate tax rolls.

Danielson Rubric: Framework for teaching that provides a structured approach to developing and evaluating effective teacher methods, leading to improved instructional outcomes.

Debt Limit: The maximum amount of gross and net debt that is legally permitted.

Debt Service: Includes payments of both principal and interest on all debt of the school district.

Defeased Derivative Instrument: Financial instrument where the issuing organization secures debt with a neutralizing cash fund or low-risk assets, effectively removing the liability from the balance sheet.

Delinquent Taxes: Revenue received from all levies that have become delinquent. Delinquent, for accounting purposes only, means taxes recognized as revenue in a fiscal year subsequent to the fiscal year of levy.

Derivative (Swap) Income: Net cash flow received by a party in a derivative contract, where two parties exchange (swap) cash flows.

Dropout: A student who, for any reason other than death, leaves school before graduation without transferring to another school/institution.

Dropout Rate: An annual or "event" rate that measures the proportion of students enrolled who drop out during a single school year. The total number of dropouts for the school year is divided by the fall enrollment for the same year. The total number of dropouts is counted for the 12-month period from October 1 to September 30.

Earned Income Tax: A proportional tax levied on the wages, salaries, commissions, net profits or other compensation of residents within the taxing district.

Elementary: As defined by state practice, expenditures of a school organization composed of the grades pre-kindergarten through grade six.

Elementary and Secondary School Emergency Relief (ESSER): A fund that provides funding to LEAs to address the impact of COVID-19 on elementary and secondary schools. Pennsylvania school districts received these funds through the CARES ACT, CRRSA, and ARP.

Encumbrances: Purchase orders, contracts, and/or other commitments, which are chargeable to an appropriation. Encumbrances are not liabilities and therefore are not recorded as expenditures until receipt of material or service. Encumbrances are used in the accounting records for budgetary control.

Equipment: Money budgeted for the purchase of moveable items that are of a nonexpendable and mechanical nature to be used in the operation of the school district.

Equalized Mills: A school district's total taxes collected divided by its taxable market value as certified by the State Tax Equalization Board. A higher equalized mills ranking indicates a greater taxation effort on the part of taxpayers when compared to other school districts. High equalized mills indicate a decreased ability to raise additional funds via taxes. Equalized mills compare the property tax burden in the school district against all other school districts in Pennsylvania. This indicator shows, in relative terms, how this school district's tax burden is ranked based on property values.

GLOSSARY (continued)

Equivalent Full-time Positions (EFT) – Full-time equivalent positions are the total number of full-time employees plus the full-time equivalent of the part-time employees. The result may be the actual calculation determined by the number of hours worked by all part-time employees divided by the average number of hours worked by a full-time employee.

GLOSSARY (continued)

Expenditures: These are charges incurred, whether paid or not paid, which benefit the current period.

Fiscal Year: A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

Five-year Curriculum Cycle: Systematic, multi-year process used by school district to review, revise, implement, and evaluate academic programs, ensuring they remaing aligned with standards and student needs.

Food Services: This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Function: This term refers to an expenditure activity or service area aimed at accomplishing a certain purpose or end; for example, Regular Instruction Programs, Special Instruction Programs, Vocational Education Programs, Instructional Staff Services, and Plant Operation and Maintenance.

Fund: A fund is a fiscal and accounting entity, with a self-balancing set of accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses.

Fund Balance: The excess of assets of a fund over its liabilities and reserves.

Fund Balance Appropriations: Monies appropriated from the district's fund balance to offset the shortfall in expected revenues.

Fund, Capital Projects: This is the fund used to account for financial resources that are used for the acquisition or construction of major capital equipment and facilities.

Fund, Debt Service: This fund type is used to acquire resources to pay for the long-term debt obligations of the District.

Fund, General: This is the general operating fund of the District. All activities of the District are accounted for through this fund except for those required to be accounted for in another fund.

Fund, Internal Service: Accounts for the activity related to the District’s self-insured medical, dental, and prescription drug plans.

Fund, Proprietary: This fund type accounts for District activities that are similar to business operations in the private sector or where the reporting focus is on determining net income, financial position, and cash flow. The Food Service Fund is a proprietary fund which accounts for all revenues, food purchases, and costs and expenses for the Food Service Program.

Fund, Special Revenue: These funds are maintained to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. These include the Athletic Fund and the Capital Projects Fund.

Fund Transfers: The transfer of funds from one fund to another.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, special education), but it is sometimes also for general purposes.

Individuals with Disabilities Education Act (IDEA): A law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

Individualized Education Program (IEP): Written document developed for public school children with disabilities who require specialized instruction, support, and services kids need to make progress and thrive in school.

Keystone Exams: Keystone Exams are Pennsylvania standardized tests designed to assess proficiency in the subject areas of Algebra I, Algebra II, Geometry, Literature, English Composition, Biology, Chemistry, U.S. History, World History, and Civics and Government.

Levy: To impose taxes or special assessments.

LIBOR - London Inter Bank Offer Rate: The LIBOR is used as a base index for setting rates of some adjustable rate financial instruments.

Mercantile Tax: A proportional tax levied on the gross receipts from wholesale and retail businesses including wholesale dealers or dealers in goods, wares and merchandise, and all persons engaged in conducting restaurants or other places where food, drink or refreshments are sold.

Meritorious Budget Award (MBA): The Meritorious Budget Award was designed by the Association of School Business officials International and school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The program helps school systems build a solid foundation in skills of developing, analyzing, and presenting a budget. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Meritorious Budget Award Program Criteria. The Owen J. Roberts School District was the first recipient of this award.

Mill: Property tax rate per thousand dollars of assessed value. One mill is equal to $1.00 per $1,000 of assessed value. To calculate the tax rate, the total property tax amount levied by the district is divided by the assessed valuation of the taxable property, divided by 1,000.

Modified Accrual: Modified accrual accounting recognizes revenue when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

Net Position: The excess of assets of a fund over its liabilities and reserves

Notional Amount: Theoretical face value of a financial derivative, used to calculate interest payments or cash flows in contracts like swaps, options, and futures.

Object: This term refers to the service or commodity obtained as the result of a specific expenditure; for example, Salaries, Fringe Benefits, Professional Services, Supplies, and Property.

Opt-Out Resolution: District's may adopt an opt-out resolution pursuant to Section 311(d)(1) stating they will not raise the rate of any tax by more than the index.

Pennsylvania System of School Assessment (PSSA) Testing: - State mandated annual achievement testing for grades 5, 8, and 11.

Per Capita Personal Income (PCPI): Personal income is the income that is received by persons from all sources. It is calculated as the sum of wage and salary disbursements, supplements to wages and salaries, proprietors' income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance. This measure of income is calculated as the personal income of the residents of a given area divided by the resident population of the area. In computing per capita personal income, BEA uses the Census Bureau's annual midyear population estimates. All state and local area dollar estimates are in current dollars (not adjusted for inflation).

Per Capita Tax: A flat rate tax levied on each adult resident within the taxing district.

PlanCon: The process when a school district undertakes a major construction project and seeks reimbursement from the Commonwealth of Pennsylvania. PlanCon is a set of forms and procedures used to apply for reimbursement.

Public School Employees Retirement System (PSERS): PSERS was established on July 18, 1917 to provide retirement benefits to public school employees of the Commonwealth of Pennsylvania.

Purchase Order: Contract between buyer and seller when purchasing goods from seller.

Real Estate Transfer Tax: A proportional tax levied on the transfer price of real property within the taxing district.

Revenue: Monies received from taxes, fees, federal and state grants, bond issues and other sources deposited into the District's bank accounts and available as a source of funds for the District.

Reverse Appeals: A court decision determined to be incorrect due to significant legal, procedural, or factual erros.

Roll-back Tax Revenue: Retroactive property taxes imposed when land benefitting from special, lower-use assessments is converted to a non-qualifying use.

Scholastic Aptitude Test (SAT) – The Scholastic Aptitude Test is a College Board examination administered annually by the District to students interested in pursuing higher education.

School Based ACCESS Medicaid Reimbursement Program (SBAP) – SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are process through Public Consulting Group.

Secondary: As defined by state practice, expenditures of a school organization composed of the grades seven through twelve.

Supplies: All items of an expendable nature which are purchased for use in the schools including supplies and books used in the operation of the schools, and fuel used to operate the buildings.

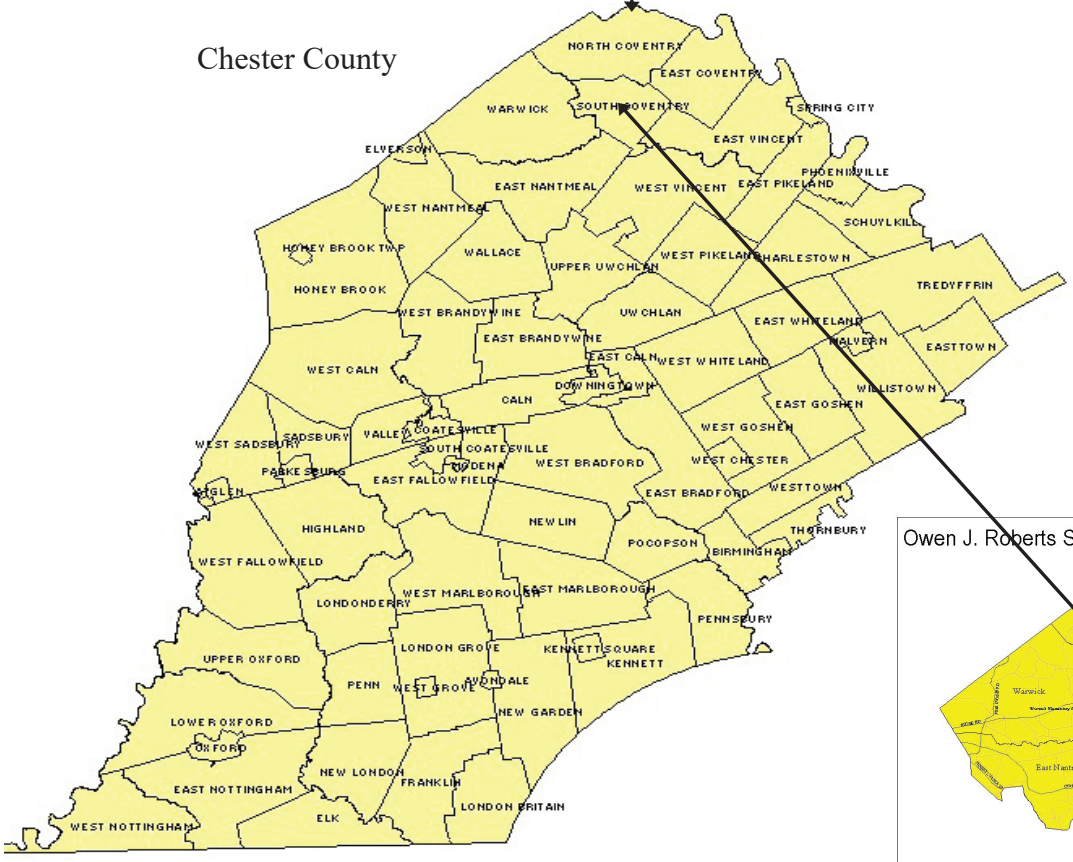
Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

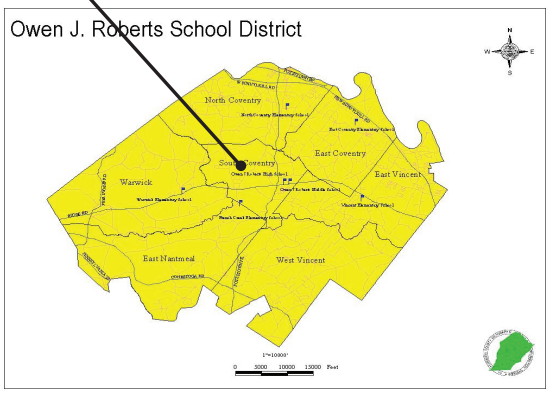
Tax Duplicate: This is the official list of all properties and persons taxable for the current year.

Tier 1: Highest level in a hierarchical classification system.



Quick Facts	Chester County	Pennsylvania
Population (2024 estimate)	560,745	13,078,751
Population change 2011 - 2024	0.60%	4.90%
High school graduates (2023)	94.90%	91.90%
BS Degree or higher (2023)	56.60%	34.50%
Homeownership rate (2023)	74.90%	69.30%
Median value of homes (2023)	$461,800	$240,500
Households (2023)	202,405	5,235,339
Persons per household	2.60	2.40
Median household income	$123,041	$76,081
Per capita income	$63,089	$43,104





The eastern Main Line, just a few miles from center city Philadelphia, provides a direct link to the many high-tech companies headquartered in Chester County. The sprawling southern regions are dotted with farms and open spaces and are the center of the County's rich equestrian history. Agriculture accounts for one of the strongest business sectors in the County. The rapidly developing western Section of Chester County, home to the Amish, contains some of the most valued land for open space, houses and new businesses while the northern region has established towns, villages and parks. Within the borders of Chester County you will find a highly educated population with award-winning public schools, a multitude of distinguished private schools and a number of high-caliber universities. Many of those educational institutions are partnering with business leaders to provide the training that will be necessary for the employees of the 21st century. The population of Chester County is expanding with its total now exceeding 560,000. Besides being one of the fastest growing counties in Pennsylvania, it is one of the wealthiest and has historically one of the lowest unemployment rates in the Commonwealth. The current unemployment rate is about 3.3%. Chester County is a perfect location for new and relocating companies of all types, from hi-tech and pharmaceutical companies to commercial and retail businesses. The County is centrally located in the East Coast region of the United States. Philadelphia is less than an hour's drive from most parts of the County and Baltimore, Wilmington, Washington, D.C., and New York City are short trips by car or train. Chester County's location is a big advantage for businesses because the County, located in southeastern Pennsylvania, couples the advantages of being in a suburban setting with the support offered by big cities. Also, other recreational destinations, such as the Chesapeake Bay, New Jersey shore and the Pocono Mountain resorts, are within easy driving distance.