CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Owen J Roberts SD	Chester	124156603

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	April 13, 2026

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	10,491,231	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,875,161	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$17,366,392**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	110,519,226	
7000 Revenue from State Sources	29,542,724	
8000 Revenue from Federal Sources	1,513,129	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$141,575,079**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$158,941,471**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	90,252,540
6112	Interim Real Estate Taxes	550,000
6113	Public Utility Realty Taxes	90,000
6114	Payments in Lieu of Current Taxes - State / Local	5,000
6150	Current Act 511 Taxes - Proportional Assessments	12,050,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	2,300,000
6500	Earnings on Investments	3,500,000
6700	Revenues from LEA Activities	120,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	966,094
6910	Rentals	120,000
6920	Contributions and Donations from Private Sources	55,000
6940	Tuition from Patrons	241,200
6980	Revenue from Community Services Activities	71,400
6990	Refunds and Other Miscellaneous Revenue	197,992
REVENUE FROM LOCAL SOURCES		**$110,519,226**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	9,119,461
7271	Special Education funds for School-Aged Pupils	2,971,674
7292	Pre-K Counts	430,000
7311	Pupil Transportation Subsidy	1,776,942
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	540,747
7330	Health Services (Medical, Dental, Nurse, Act 25)	111,500
7340	State Property Tax Reduction Allocation	2,557,384
7505	Ready to Learn Block Grant	342,196
7810	State Share of Social Security and Medicare Taxes	2,097,357
7820	State Share of Retirement Contributions	9,595,463
REVENUE FROM STATE SOURCES		**$29,542,724**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	100,000
8514	Title I - Improving the Academic Achievement of the Disadvantaged	427,667
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	91,497
8516	Title III - Language Instruction for English Learners and Immigrant Students	13,218
8517	Title IV - 21st Century Schools	37,554

	Amount
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	143,193
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
REVENUE FROM FEDERAL SOURCES	**$1,513,129**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**141,575,079**

Act 1 Index (current): 3.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$90,252,540**
Amount of Tax Relief for Homestead Exclusions	**$2,557,384**
Total Approx. Tax Revenue:	**$92,809,924**
Approx. Tax Levy for Tax Rate Calculation:	**$96,061,289**

		Chester	Total
	2025-26 Data		
	a. Assessed Value	$2,542,864,234	$2,542,864,234
	b. Real Estate Mills	36.3599	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$4,595,945,610	$4,595,945,610
	d. Assessed Value	$2,565,006,494	$2,565,006,494
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$92,458,289	$92,458,289
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$92,458,289	$92,458,289
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	36.3599	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.52275%	96.52275%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$96,061,289	$96,061,289
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**37.4507**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$96,061,289	$96,061,289
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$93,503,905
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$90,252,540

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$90,252,540**
Amount of Tax Relief for Homestead Exclusions	**$2,557,384**
Total Approx. Tax Revenue:	**$92,809,924**
Approx. Tax Levy for Tax Rate Calculation:	**$96,061,289**

		Chester	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	37.6324	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$96,527,350	$96,527,350
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,569.88	
	Number of Homestead/Farmstead Properties	9310	9310
	Median Assessed Value of Homestead Properties		$177,000

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$90,252,540**
Amount of Tax Relief for Homestead Exclusions	**$2,557,384**
Total Approx. Tax Revenue:	**$92,809,924**
Approx. Tax Levy for Tax Rate Calculation:	**$96,061,289**

	Chester			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,557,384	Lowering RE Tax Rate	$0	$2,557,384
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,557,384**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Chester	2,565,006,494	37.4507	96,061,289						96.52275%		
Totals:	**2,565,006,494**		**96,061,289**	-	2,557,384	=	93,503,905	X	96.52275%	=	90,252,540

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	10,000,000	10,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.50000	0.75000	300,000	300,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**12,050,000**	**12,050,000**
	Total Act 511, Current Taxes				**12,050,000**

Act 511 Tax Limit	**-->**	**4,595,945,610** **X**	**12**	**55,151,347**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Chester	36.3599	37.4507	3.01%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	3.5%	0.75000	0.75000	0.01%	Yes

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,484,614
1200 Special Programs - Elementary / Secondary	21,553,937
1300 Vocational Education	2,515,531
1400 Other Instructional Programs - Elementary / Secondary	624,754
Total Instruction	**$79,178,836**
2000 Support Services	
2100 Support Services - Students	5,909,594
2200 Support Services - Instructional Staff	3,937,616
2300 Support Services - Administration	6,749,378
2400 Support Services - Pupil Health	1,601,208
2500 Support Services - Business	1,961,603
2600 Operation and Maintenance of Plant Services	11,985,126
2700 Student Transportation Services	8,880,138
2800 Support Services - Central	3,105,788
2900 Other Support Services	515,253
Total Support Services	**$44,645,704**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,936,612
3300 Community Services	155,867
Total Operation of Non-Instructional Services	**$3,092,479**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	13,228,186
5900 Budgetary Reserve	1,429,874
Total Other Expenditures and Financing Uses	**$14,658,060**
Total Estimated Expenditures and Other Financing Uses	**$141,575,079**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	30,527,760
200 Personnel Services - Employee Benefits	18,921,273
300 Purchased Professional and Technical Services	2,108,873
400 Purchased Property Services	24,800
500 Other Purchased Services	1,739,528
600 Supplies	1,137,302
700 Property	10,000
800 Other Objects	15,078
Total Regular Programs - Elementary / Secondary	**$54,484,614**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,321,682
200 Personnel Services - Employee Benefits	6,242,911
300 Purchased Professional and Technical Services	2,982,210
500 Other Purchased Services	2,865,225
600 Supplies	131,759
700 Property	9,500
800 Other Objects	650
Total Special Programs - Elementary / Secondary	**$21,553,937**
1300 Vocational Education	
100 Personnel Services - Salaries	156,912
200 Personnel Services - Employee Benefits	112,937
300 Purchased Professional and Technical Services	264,200
400 Purchased Property Services	1,000
500 Other Purchased Services	1,961,102
600 Supplies	19,380
Total Vocational Education	**$2,515,531**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	361,171
200 Personnel Services - Employee Benefits	176,733
300 Purchased Professional and Technical Services	45,161
500 Other Purchased Services	11,600
600 Supplies	23,818
800 Other Objects	6,271
Total Other Instructional Programs - Elementary / Secondary	**$624,754**
Total Instruction	**$79,178,836**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,095,775
200 Personnel Services - Employee Benefits	1,873,442
300 Purchased Professional and Technical Services	788,927
500 Other Purchased Services	10,800
600 Supplies	118,250

Description	Amount
800 Other Objects	22,400
Total Support Services - Students	**$5,909,594**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,133,428
200 Personnel Services - Employee Benefits	1,520,149
300 Purchased Professional and Technical Services	123,182
400 Purchased Property Services	100
500 Other Purchased Services	45,484
600 Supplies	108,403
800 Other Objects	6,870
Total Support Services - Instructional Staff	**$3,937,616**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,345,890
200 Personnel Services - Employee Benefits	2,043,728
300 Purchased Professional and Technical Services	494,350
500 Other Purchased Services	18,700
600 Supplies	65,750
800 Other Objects	780,960
Total Support Services - Administration	**$6,749,378**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	673,704
200 Personnel Services - Employee Benefits	439,754
300 Purchased Professional and Technical Services	459,650
400 Purchased Property Services	1,600
600 Supplies	26,500
Total Support Services - Pupil Health	**$1,601,208**
2500 Support Services - Business	
100 Personnel Services - Salaries	1,124,755
200 Personnel Services - Employee Benefits	647,073
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	4,000
500 Other Purchased Services	6,000
600 Supplies	112,250
800 Other Objects	5,025
Total Support Services - Business	**$1,961,603**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,724,012
200 Personnel Services - Employee Benefits	3,138,414
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	1,652,800
500 Other Purchased Services	645,100
600 Supplies	1,683,050
700 Property	70,000
800 Other Objects	10,750
Total Operation and Maintenance of Plant Services	**$11,985,126**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	326,609
200 Personnel Services - Employee Benefits	205,891
400 Purchased Property Services	6,000
500 Other Purchased Services	8,248,731
600 Supplies	92,597
800 Other Objects	310
Total Student Transportation Services	**$8,880,138**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,307,848
200 Personnel Services - Employee Benefits	789,191
300 Purchased Professional and Technical Services	234,354
500 Other Purchased Services	243,492
600 Supplies	526,553
800 Other Objects	4,350
Total Support Services - Central	**$3,105,788**
2900 Other Support Services	
100 Personnel Services - Salaries	13,360
200 Personnel Services - Employee Benefits	12,174
300 Purchased Professional and Technical Services	1,180
500 Other Purchased Services	38,000
800 Other Objects	450,539
Total Other Support Services	**$515,253**
Total Support Services	**$44,645,704**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,529,084
200 Personnel Services - Employee Benefits	658,124
300 Purchased Professional and Technical Services	148,304
400 Purchased Property Services	25,200
500 Other Purchased Services	235,830
600 Supplies	280,400
700 Property	2,500
800 Other Objects	57,170
Total Student Activities	**$2,936,612**
3300 Community Services	
100 Personnel Services - Salaries	85,955
200 Personnel Services - Employee Benefits	21,462
600 Supplies	7,450
800 Other Objects	41,000
Total Community Services	**$155,867**
Total Operation of Non-Instructional Services	**$3,092,479**
5000 Other Expenditures and Financing Uses	

Description	Amount
5200 Interfund Transfers - Out	
900 Other Uses of Funds	13,228,186
Total Interfund Transfers - Out	**$13,228,186**
5900 Budgetary Reserve	
800 Other Objects	1,429,874
Total Budgetary Reserve	**$1,429,874**
Total Other Expenditures and Financing Uses	**$14,658,060**
TOTAL EXPENDITURES	**$141,575,079**