

Upper Adams School District **Financial Update** **Budget 2026/2027**

Tuesday, April 7, 2026



Board of Directors

Melissa Anders

John Lindemulder

Tricia Plank

Marya Djalal

Loren Lustig

Neil Weigle

Kay Hollabaugh

Matthew Lustig

Heather Young-Cover

Dr. Todd Dishong, Superintendent

Shelley L. Hobbs, Director of Business Operations/Board Secretary



DISCLAIMER



Each account is reviewed. On the slides going forward, amounts may have been moved to another account based upon the PDE Chart of Accounts.

The amounts moved may or may not equal the amounts moved to the new account. Amounts listed in each account is the best guess as of the date of this presentation.

Data is still being gathered for the final budget.

AGENDA



- ❖ Review FY26 Revenue projections & discuss FY27 Proposed Revenue (not final)
- ❖ Review the budgeting process
- ❖ Review the new “impacts” for FY27
- ❖ Review FY26 Expenses projections & discuss FY27 Proposed Expenses (not final)
- ❖ Timeline

FY27 Revenue Budgeting



1. Currently proposed at 0% tax increase
 - a. Board may decide to increase taxes
2. State funding - level funding
3. Federal funding - accounted for 75% of current funding

Highlights from Gov. Shapiro's

address on February 3, 2026



- \$8.3 billion for Basic Education (+\$50 million from FY 25-26)
- \$1.9 billion for Ready to Learn, which includes a \$526 million increase for adequacy funding
- \$1.6 billion for Special Education (+\$50 million from FY 25-26)
- \$75 million in annual savings from cyber charter funding reform, bringing the total cyber charter savings to \$250 million, annually
- \$35 million for student teacher stipends (+\$5 million from FY 25-26)
- \$97 million to maintain universal free breakfast (+\$14 million from FY25-26)
- \$158 million for CTE programs (+\$14 million from FY25-26)



<https://www.pa.gov/governor/newsroom/2026-press-releases/gov-shapiro-2026-27-budget-proposal-to-keep-doing-what-s-working>

Revenue Budgeting at UASD



Structure of School Budgeting - Revenue

Fund:

10 (general), 32 (capital), 51 (food service)
(2 digit code)

Function Code:

Broad areas - Local, State, and Federal - (4 digit code)

6XXX = Local Revenue

7XXX = State Revenue

8XXX = Federal Revenue

9XXX = Other Financing Sources

Function Code 6XXX

LOCAL REVENUE



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - CURRENT REAL ESTATE TAX	6111	12,557,167	12,446,934	12,366,657	12,294,434	12,330,546	13,887,243
No tax increase for FY24 (7/1/2023-6/30/2024)							
No tax increase for FY25 (7/1/2024-6/30/2025); Estimated year end (6/30/2025) = \$12,420,432, -\$19,963, currently at 99.8% collection rate							
No tax increase for FY26 (7/1/2025-6/30/2026), Homestead/Farmstead reduction of \$1,425,160.54							
FY27 - currently no tax increase included as of 3/31/26							
Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - INTERIM REAL ESTATE TAX	6112	62,272	39,923	55,000	32,258	40,000	55,000

Real Estate tax collection (taxes and interims) accounts for 71.8% of the Local Revenue using FY26 Budgeted Allocation

Homestead/Farmstead amount will be deducted from Local revenue and added to State revenue after May 1, 2026

Function Code 6XXX

LOCAL REVENUE (con't)



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/126	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - CURRENT ACT 511 EARNED INCOME TAX	6151	3,437,905	3,467,887	3,600,000	2,377,694	3,566,541	3,654,000

Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/126	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - CURRENT ACT 511 REAL ESTATE TRANSFER TAX	6153	190,972	189,452	150,000	132,778	135,000	150,000

Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/126	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - DELINQUENT REAL ESTATE	6411	341,767	397,363	325,000	343,672	350,000	325,000

Function Code 6XXX

LOCAL REVENUE (con't)



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - INTEREST ON INVESTMENTS	6510	477,053	487,114	200,000	317,289	375,000	300,000

Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - FED PASS THRU IDEA FUND	6832	409,497	402,186	350,000	336,571	336,571	325,000

Function Code 6XXX

LOCAL REVENUE (con't)



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/3/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - PUBLIC UTILITY REALTY	6113	15,097	15,985	15,555	15,591	15,591	15,555
GENERAL FUND - PAY IN LIEU -ST/LOCAL	6114	12,886	23,631	16,500	20,287	20,287	17,400
GENERAL FUND - CURRENT PER CAP 679	6120	34,651	34,402	34,065	33,420	34,000	34,065
GENERAL FUND - CURR ACT 511 PC FLAT	6141	34,651	34,402	34,065	33,420	34,000	34,065
GENERAL FUND - CURRENT 511 - LST	6143	52,696	52,574	44,290	27,713	44,000	48,000
GENERAL FUND - DELINQUENT PC SECT 679	6420	4,275	4,854	4,500	4,456	4,500	4,500
GENERAL FUND - DELQ ACT 511 PC	6441	4,275	4,854	4,500	4,233	4,500	4,500
GENERAL FUND - ADMISSIONS	6710	53,175	56,564	55,000	59,828	59,828	55,000
GENERAL FUND - FEES	6740	16,620	12,872	15,000	17,523	17,523	15,000
GENERAL FUND - REV FROM LOCAL GOV	6810	73,881	82,801	30,000	54,200	54,200	70,000
GENERAL FUND - RENTALS	6910	2,500	2,500	2,500	2,500	2,500	2,500
GENERAL FUND - CONTRIBUTION & DONATION	6920	180,832	80,867	100,000	58,220	62,000	50,000
GENERAL FUND - RECEIPTS OTHER LEAs IN	6944	465,077	466,603	240,000	259,810	260,000	240,000
GENERAL FUND - MISCELLANEOUS REVENUE	6990	747			1,051	1,051	
GENERAL FUND - REFUNDS OF PRIOR YR EXP	6991	234,761	188,674	130,000	389,506	389,506	130,000
GENERAL FUND - OTHER REV	6999	7,689	19,039	-	5,534	5,534	

Function Code 7XXX

STATE REVENUE



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - BASIC EDUCATION FUNDING	7111	8,437,926	8,704,421	8,704,747	5,279,416	8,808,422	8,808,422
PROPOSED BEF for FY27 = +\$ 405,606 (not included)							

Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - VOCATIONAL EDUCATION	7220	168,099	188,395	153,169	94,651	157,752	106,804
PROPOSED Vocational Education for FY26 = -\$81,591 (is included)							

Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - SPECIAL ED SCHOOL AGED	7271	1,353,227	1,504,140	1,492,801	1,140,410	1,520,549	1,520,549
PROPOSED SEF for FY27= +\$61,529 (not included)							

Function Code 7XXX

STATE REVENUE (con't)



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - Pupil Transportation	7311	1,207,039	1,292,648	1,292,648	1,034,118	1,386,450	1,320,000

Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - Ready to Learn Block Grant Foundation	7531	268,707	268,707	268,707	1,110,662	1,110,662	1,110,662



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - Ready to Learn Block Grant Adequacy Supplement	7532	-	841,955	841,955	841,908	841,908	841,908

PROPOSED Ready to Learn Adequacy Supplement for FY 27 = +841,907.75 (not included)

Note: Ready to Learn Funding - funds will probably not continue, how to plan for the future?

Function Code 7XXX

STATE REVENUE (con't)

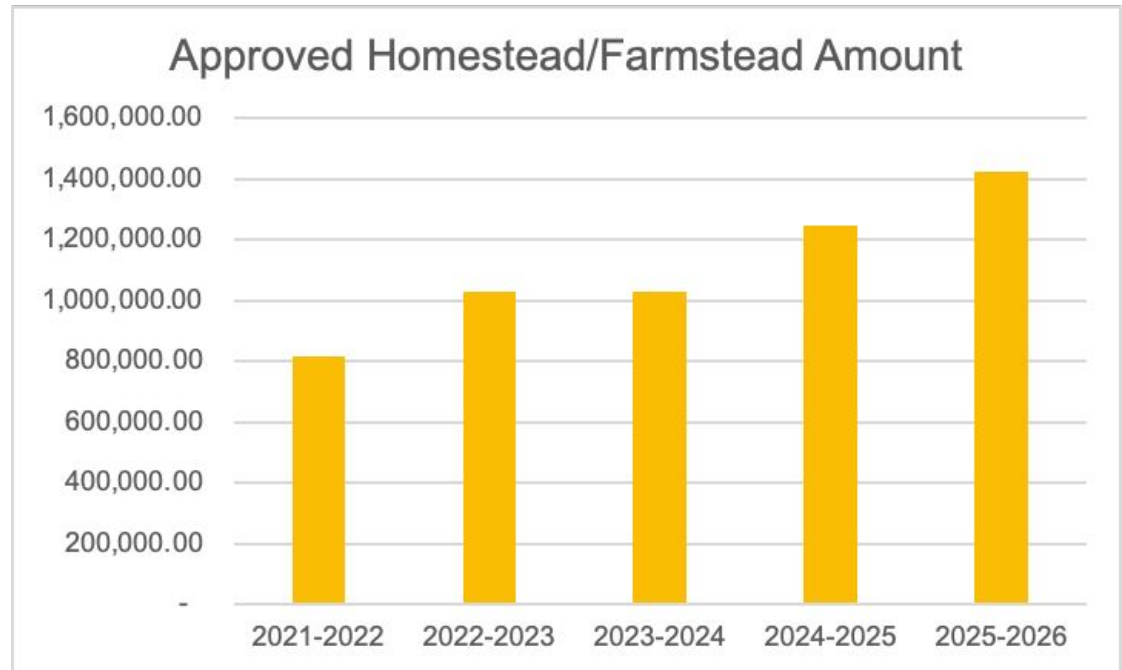


Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - CHARTER SCHOOL REIMBURSEMENT	7140	-	74,042	-	-	-	-
GENERAL FUND - TUITION ORPHANS & CHILD	7160	-	-	-	-	-	-
GENERAL FUND - DRIVER ED-STUDENT	7240	-	-	-	1,330	1,330	-
GENERAL FUND - MIGRATORY CHILDREN	7250	1,400.00	-	1,342	2,520	2,520	1,342
GENERAL FUND - PRE-K COUNTS	7292	155,833	192,667	170,000	119,000	182,750	182,750
GENERAL FUND - Nonpublic & Charter Trn	7312	31,570	29,260	29,265	13,668	27,335	25,400
GENERAL FUND - RENT & SINK FUND PYMT	7320	138,234	89,300	107,525	106,816	106,816	97,160
GENERAL FUND - HEALTH SERVICES ACT 25	7330	29,751	29,457	29,500	28,946	28,946	28,500
GENERAL FUND - FEMININE HYGIENE PRODUCTS	7332	-	2,804	-	2,841	2,841	
GENERAL FUND - ST PROP TAX REDUCTION	7340	1,030,330	1,245,909	1,425,161	1,425,161	1,425,161	-
GENERAL FUND - Safety & Security Grant	7361	26,148	166,399	75,726			
GENERAL FUND - MENTAL HEALTH	7362	15,580	145,917	38,893	71,133	142,266	84,187
GENERAL FUND - SAFETY & SECURITY MERITORIOUS	7369		1,535				
GENERAL FUND - OTH STATE REV	7599		10,000.00				
GENERAL FUND - STATE SHARE SS & MED	7810	580,540	589,332	693,478	693,477	666,634	693,478
GENERAL FUND - STATE SHARE RETIRE CONT	7820	2,672,897	2,709,600	2,708,228	2,708,228	2,650,000	2,708,228

HISTORICAL HOMESTEAD/FARMSTEAD



Fiscal Year	Approved Homestead/Farmstead Amounts
2021-2022	817,388.27
2022-2023	1,030,265.99
2023-2024	1,030,329.99
2024-2025	1,245,909.11
2025-2026	1,425,160.54



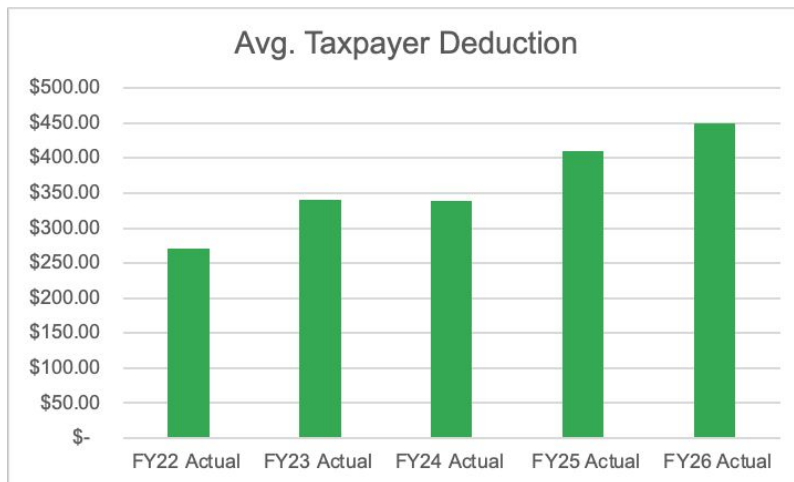
NOTE: in the last five (5) years, Homestead/Farmstead amount increased by \$607,772 or 74%

AVG. TAXPAYER DEDUCTION



Homestead/Farmstead Reduction

FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual
\$ 270.00	\$ 340.00	\$ 339.00	\$ 410.00	\$ 450.00

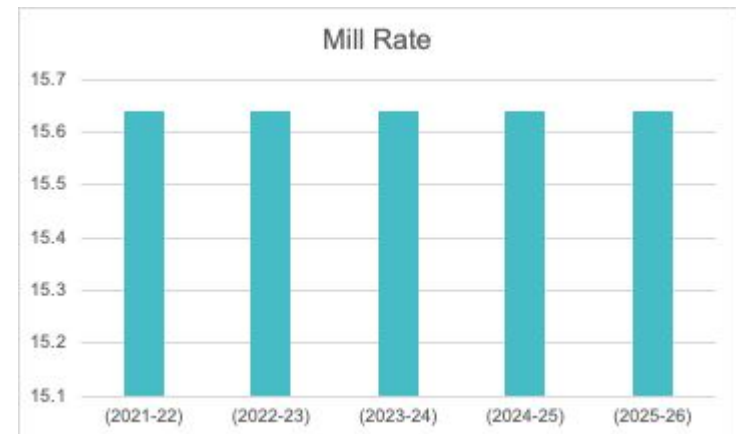


SUMMARY: in the last five (5) years, homestead/farmstead amount increased by \$180.00 or 67%.

Tax Rate Info

Year	Mill Rate
(2021-22)	15.6383
(2022-23)	15.6383
(2023-24)	15.6383
(2024-25)	15.6383
(2025-26)	15.6383

FY21 was the last tax increase of 2.1%

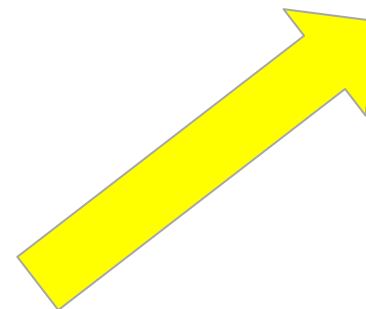


Function Code 8XXX

FEDERAL REVENUE



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY26 Actual as of 3/31/26	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - NCLB - TITLE I	8514	295,014	315,874	316,395	230,777	316,395	237,296
GENERAL FUND - NCLB - TITLE II	8515	45,639	38,861	48,893	13,077	48,893	37,401
GENERAL FUND - NCLB - TITLE III	8516	38,120	41,207	24,366	16,236	24,366	18,275
GENERAL FUND - NCLB - TITLE IV-21ST CE	8517	23,095	23,892	21,813	23,892	22,016	16,360
Funding Adjustment for FY26 not released as of 4/7/26							



Function Code 8XXX

FEDERAL REVENUE (con't)



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - ESSER II - Elementary and Secondary School Emergency Relief Fund	8743	26,896	-	-	-	-
GENERAL FUND - ARP ESSER (ESSER III) - Elementary and Secondary School Emergency Relief Fund	8744	282,382	-	-	-	-
GENERAL FUND - ARP ESSER Learning Loss	8751	36,491	29,550	-	-	-
GENERAL FUND - ARP ESSER Summer Programs	8752	1,110	5,910	-	-	-
GENERAL FUND - ARP ESSER Afterschool Programs	8753	12,167	5,910	-	-	-
GENERAL FUND - ARP ESSER Homeless Children and Youth Funds (ARP-HCY)	8754	1,234	-	-	-	-
GENERAL FUND - SBAP	8810		11,084.53			

Function Code 9XXX

OTHER REVENUE (con't)



Description	Function Code	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY26 Projection for 6/30/26 as of 3/31/26	FY27 Proposed (7/1/26-6/30/27)
GENERAL FUND - PROCEEDS FROM REFUNDING OF BONDS / NOTES	9120	9,995,000	-	-	-	-
GENERAL FUND - BOND / NOTE PREMIUMS	9130	158,741	-	-	-	-
GENERAL FUND - CAPTIAL RESERVE TRANSFER	9330		47,024.00			

NOTE: Bond refinancing

FY27 Summary

(7/1/2026-6/30/2027)



Description	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY27 Proposed (7/1/26-6/30/27)
Local Revenue	18,670,448	18,511,480	17,772,632	19,416,828
State Revenue	16,117,283	18,086,487	18,033,144	17,529,390
Federal Revenue	762,148	472,287	411,467	313,967
Other Financing Revenue	10,153,741	47,024	-	-
Total Revenue	45,703,620	37,117,278	36,217,243	37,260,185



Budgeting at UASD



1. Updating salary and benefits (ongoing w/hiring open positions) - not final due to negotiations
2. Review student enrollment data (Oct and March)
3. Building Administrators complete their requests (level)
4. Special Education (enrollment, consortium, potential placements)
5. Operating Contracts (Custodial/Grounds/Maintenance, GDC, Apple, etc.)
6. Bond Payments
7. Continuous Review/updating through June

FY27 Impact items



- ❑ [Canner Foundation](#) (Mr. Wilson to present)
 - ❑ Part-Time Executive Director
 - ❑ \$10,000

- ❑ High School
 - ❑ Large Format Printer
 - ❑ \$9,000
 - ❑ Choreographer stipend (Spring musical)
 - ❑ \$1,500 or less as determined for the 26/27 extracurricular stipend chart (Category VIII)

FY27 Impact items



- ❑ Technology
 - ❑ Firewall/Software Renewal
 - ❑ Estimated \$20,000, with E-Rate reimbursement (about 50%)
 - ❑ Email Phishing Training
 - ❑ \$6,000

FY27 Impact items



- ❑ District
 - ❑ 2- Cabinet Support Staff
 - ❑ Current staff retiring 12/31/26 (HR and Payroll)
 - ❑ Post as PT in June or post FT in September
 - ❑ Overlap cost \$25,000

FY27 Summary Impact items



☐	Canner Foundation Executive Director	\$10,000
☐	Large Format Printer	\$9,000
☐	Choreographer stipend	\$1,500
☐	Firewall/Software Renewal	\$20,000
☐	Phishing Training	\$6,000
☐	Cabinet Staff - overlap (salary & benefits)	\$25,000
	Total	\$71,500 (gross); \$61,500 (net due to E-rate funding)



Structure of School Budgeting

Fund:

10 (general), 32 (capital), 51 (food service)
(2 digit code)

Function Code:

Broad areas - Instructional, Support Services, Operations, etc.
(4 digit code)

Object Code:

Type of service/commodity - Salaries, Benefits, Supplies, etc.
(3 digit code)

Function Code 1100

REGULAR PROGRAMS – ELEMENTARY / SECONDARY



Includes: Regular Education, Federal Funded Programs (Title)

Function 1100					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	14,173,908	14,531,247	15,610,096	15,754,361	\$ 144,265

Function 1100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	856,265.00	
Contracted Services (300's)	(136,196.55)	(329) Kelly Education
Purchased Prop Services (400's)	-	
Other Purchased Services (500's)	52,858.56	(562) Charter Tuition 346,200
Supplies (600's)	(628,662.00)	(610) iPad's for secondary campus - removed
Property (700's)	-	
Dues/Fees (800's)	-	



Function Code 1200

SPECIAL PROGRAMS – ELEMENTARY / SECONDARY

Includes: Life Skills, Emotional Support, Learning Support, Physical Support, Transitions

Function 1200					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	5,620,640	6,536,763	6,571,738	6,776,951	\$ 205,213

Function 1200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	148,306.00	
Contracted Services (300's)	4,308.95	Kelly Education/River Rock
Other Purchased Services (500's)	52,597.65	Tuition - Charter Schools, Outside placements
Supplies (600's)		
Dues/Fees (800's)		

Note: This function has estimates built in. FY26 contract pricing not available until April/May timeframe

Function Code 1300

VOCATIONAL EDUCATION



Includes: Agricultural Education, Business Education, Cumberland Perry Area Career and Technical Center

Function 1300					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	937,862	1,635,788	945,797	972,623	\$ 26,826

Function 1300		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	16,900.00	
Contracted Services (300's)		
Other Purchased Services (500's)	9,926.00	Tuition (564)
Supplies (600's)		
Dues/Fees (800's)		

Board approved Cumberland Perry 25/26 budget Jan 2025:

[CPATC 25/26 Budget](#)

Function Code 1400

OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY



Includes: Drivers' Education, Homebound, Alternative Reg Education Programs

Function 1400					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	137,872	171,158	162,099	170,162	\$ 8,063

Function 1400		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	8,063.00	
Contracted Services (300's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		

Function Code 1800



PRE-KINDERGARTEN

- This is a collaboration with Adams County Head Start
- Upper Adams School District is a pass through from the State to Adams County Head Start
- Revenue is received from the State and equals expenses
- FY27 - received additional seat allotment.

Function 1800					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	185,455	179,273	178,500	182,750	\$ 4,250

Function 1800		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)		
Contracted Services (300's)	4,250.00	
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		



Function Code 2100

SUPPORT SERVICES – STUDENTS

Includes: Guidance, School Psychologist, and Social Worker

Function 2100					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	889,802	884,590	1,002,980	967,528	\$ (35,452)

Function 2100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(37,218.00)	Adjustments to staff placements
Contracted Services (300's)	1,765.52	(329) FY26 TrueNorth contract increase
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		



Function Code 2200

SUPPORT SERVICES – INSTRUCTIONAL STAFF

Includes: Instructional Technology, Library

Function 2200					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	1,762,001	2,484,754	2,086,930	2,226,913	\$ 139,983

Function 2200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	23,287.00	
Contracted Services (300's)	15,355.61	(348) Svc Supplies
Purchased Prop Services (400's)		
Other Purchased Services (500's)	3,915.20	
Supplies (600's)	209,725.04	
Property (700's)	(112,300.00)	
Dues/Fees (800's)		



Function Code 2300

SUPPORT SERVICES – ADMINISTRATION

Includes: Tax Collectors, Board Services, Superintendent Office, Principal Office

Function 2300					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	2,611,973	2,612,891	2,770,727	2,991,707	\$ 220,980

Function 2300		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	167,080	
Contracted Services (300's)	1,400	(330) Legal & Audit Services
Purchased Prop Services (400's)		
Other Purchased Services (500's)	1,000	(530) Communications
Supplies (600's)	9,000	
Dues/Fees (800's)	42,500	

Function Code 2400

SUPPORT SERVICES – PUPIL HEALTH



Includes: Occupational Therapist and School Nurses

Function 2400					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	436,922	487,266	471,859	523,622	\$ 51,763

Function 2400		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	51,763.00	
Contracted Services (300's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		

Function Code 2500



FISCAL SERVICES

Includes: Business Office

Function 2500					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	366,965	399,250	432,714	412,051	\$ (20,663)

Function 2500		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(17,463.00)	
Contracted Services (300's)	(3,200.00)	
Purchased Prop Services (400's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		



Function Code 2600

OPERATION AND MAINTENANCE OF PLANT SERVICES

Includes: Facilities and Safety & Security

Function 2600					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	1,969,407	2,293,233	2,208,523	2,430,713	\$ 222,190

Function 2600		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(14.73)	
Contracted Services (300's)	80,739.41	
Purchased Prop Services (400's)	84,329.42	Aramark (413)
Other Purchased Services (500's)	49,363.00	Insurance (500's): 10% increase
		Communications (530)
		Electricity
Supplies (600's)	7,772.54	Utilities
Property (700's)		
Dues/Fees (800's)		

Function Code 2700

STUDENT TRANSPORTATION SERVICES



Includes: All Transportation: Jacoby Transportation, Weaver, and Rolling Hills

Function 2700					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	1,358,376	1,369,360	2,077,996	2,116,413	\$ 38,417

Function 2700		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(12,897.00)	
Contracted Services (300's)		
Other Purchased Services (500's)	51,131.35	(519) increase 2.7%
Supplies (600's)	182.71	
Dues/Fees (800's)		

Transportation Cost Index History:

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/Pupil%20Transportation%20Subsidy/Cost%20Index%20History.pdf>



Function Code 2800

SUPPORT SERVICES – CENTRAL

Includes: Human Resources and Professional Development

Function 2800					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	106,272	108,229	141,136	243,101	\$ 101,965

Function 2800		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	124,515.00	
Contracted Services (300's)	(27,000.00)	
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)	4,450.00	



Function Code 2900

OTHER SUPPORT SERVICES

Includes: LIU Withholding Payment

Function 2900					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	1,979	1,934	2,000	-	\$ (2,000)

Function 2900		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)		
Contracted Services (300's)		
Other Purchased Services (500's)	(2,000.00)	
Supplies (600's)		
Dues/Fees (800's)		

Approved by the Board, January 20, 2026

[LIU Budget 26/27](#)

Function Code 3200

STUDENT ACTIVITIES



Includes: Student Activities (advisors, musical, etc.); Student Athletics (Varsity - Jr High Sports)

Function 3200					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	907,922	891,415	1,046,579	1,055,036	\$ 8,457

Function 3200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	8,456.71	
Contracted Services (300's)		
Purchased Prop Services (400's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		

Note: Salary & Benefits also includes an increase for existing position of 2.5%. During the 2024-2025, no increase was given to coaches ■



Function Code 5100

DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES

Includes: Bond Principal and Interest Payments

Function 5100					
	FY24 Actual	FY25 Actual	FY26 Budget	FY27 PROPOSED	
	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	(7/1/26-6/30/27)	Variance in Dollars
	12,549,007	2,248,050	2,226,783	2,230,395	\$ 3,612

Function 5100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)		
Contracted Services (300's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)	(26,388.00)	Bond Payments
Principal (900's)	30,000.00	Bond Payments



Function Code Summary

Expenses FY27

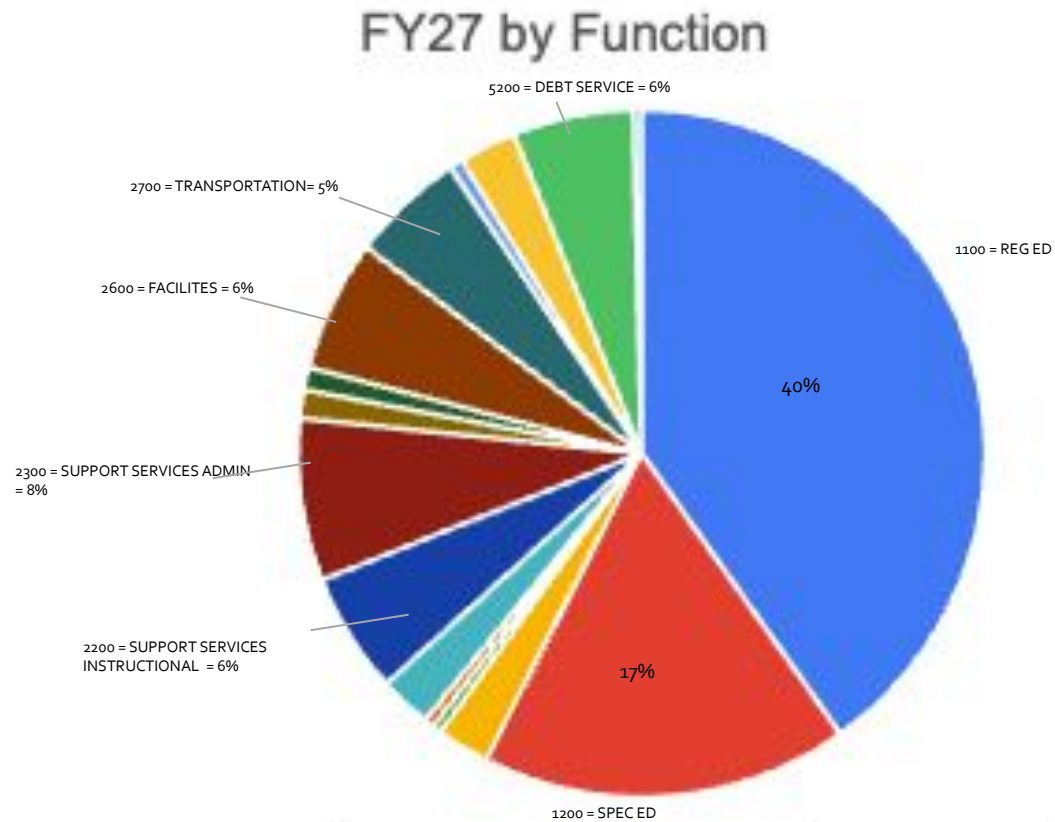
		FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY27 PROPOSED (7/1/26-6/30/27) as of 4/7/26	Variance in \$	Variance in %
1100	GENERAL FUND - REG ED ELEMEN/SECOND	14,173,908	14,531,247	15,610,096	15,754,361	144,265	0.92%
1200	GENERAL FUND - SPEC PROG ELEMEN/SECOND	5,620,640	6,536,763	6,571,738	6,776,951	205,213	3.12%
1300	GENERAL FUND - VOCATIONAL EDUCATION	937,862	1,635,788	945,797	972,623	26,826	2.84%
1400	GENERAL FUND - OTHER INSTRUCTION PROG	137,872	171,158	162,099	170,162	8,063	4.97%
1800	GENERAL FUND - PRE-K	185,455	179,273	178,500	182,750	4,250	2.38%
2100	GENERAL FUND - SUPPORT SVCS-STUDENTS	889,802	884,590	1,002,980	967,528	(35,452)	-3.53%
2200	GENERAL FUND - SUPPORT SERVICES-INSTRU	1,762,001	2,484,754	2,086,930	2,226,913	139,983	6.71%
2300	GENERAL FUND - SUPPORT SERVICES-ADMIN	2,611,973	2,612,891	2,770,727	2,991,707	220,980	7.98%
2400	GENERAL FUND - SUPP SVC-PUBLIC HEALTH	436,922	487,266	471,859	523,622	51,763	10.97%
2500	GENERAL FUND - SUPP SERVICES-BUSINESS	366,965	399,250	432,714	412,051	(20,663)	-4.78%
2600	GENERAL FUND - OP/MAINT PLANT SVCS	1,969,407	2,293,233	2,208,523	2,430,713	222,190	10.06%
2700	GENERAL FUND - STUDENT TRANSP SERVICES	1,358,376	1,369,360	2,077,996	2,116,413	38,417	1.85%
2800	GENERAL FUND - SUPPORT SVCS-CENTRAL	106,272	108,229	141,136	243,101	101,965	72.25%
2900	GENERAL FUND - OTHER SUPPORT SERVICES	1,979	1,934	2,000	-	(2,000)	-100.00%
3200	GENERAL FUND - STUDENT ACTIVITIES	907,922	891,415	1,046,579	1,055,036	8,457	0.81%
5100	GENERAL FUND - DEBT SERVICE	12,549,007	2,248,050	2,226,783	2,230,395	3,612	0.16%
5200	GENERAL FUND - INTERFUND TRANSFER - OUT	1,500,000	1,000,000			-	
5900	GENERAL FUND - BUDGETARY RESERVE			150,000	150,000	-	0.00%
	GRAND TOTAL	45,516,362	37,835,201	38,086,458	39,204,325	1,117,868	2.94%



Function Code Summary

Expenses FY27

• 1100
• 1200
• 1300
• 1400
• 1800
• 2100
• 2200
• 2300
• 2400
• 2500
• 2600
• 2700
• 2800
• 2900
• 3200
• 5100
• 5200
• 5900



Object Code Summary

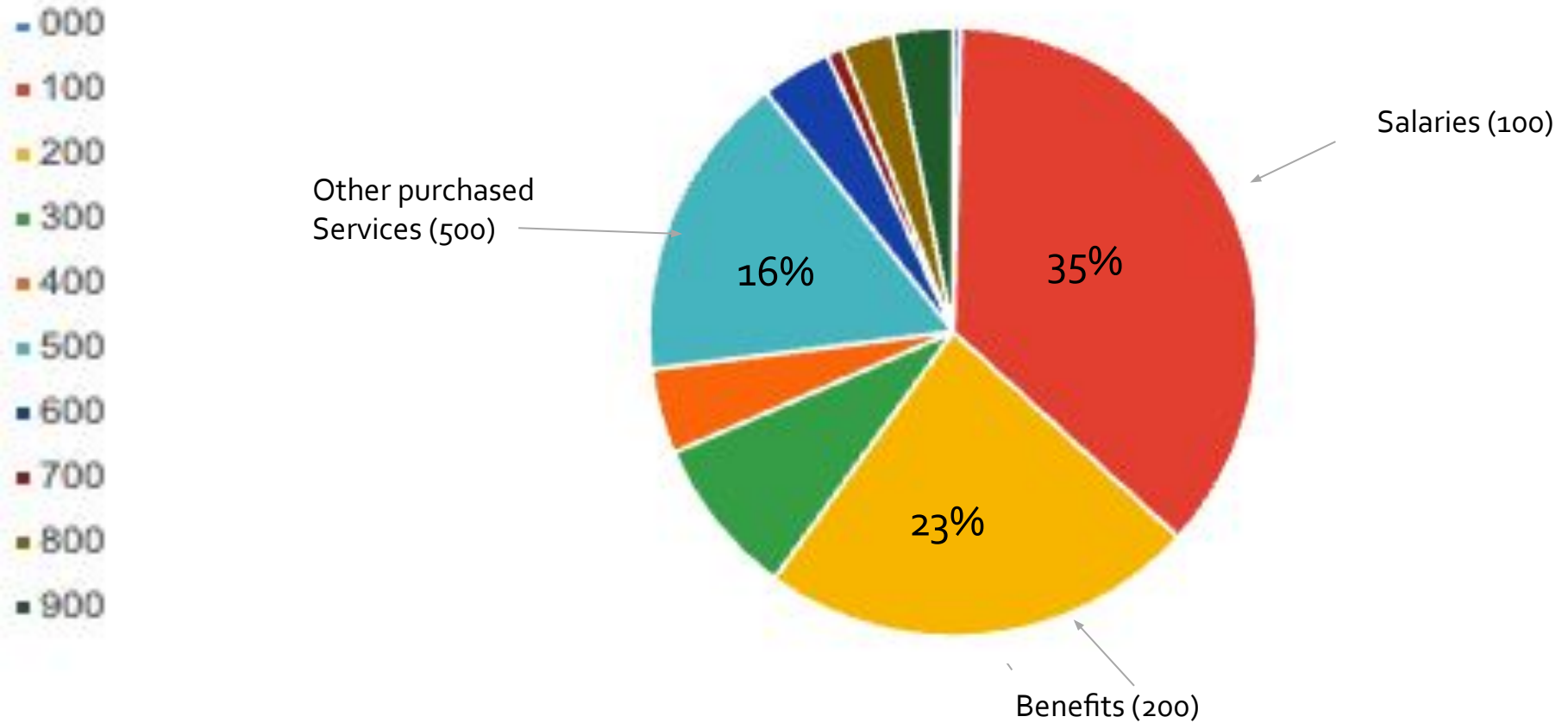
Expenses FY27



Account	Description	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget (7/1/25-6/30/26)	FY27 PROPOSED (7/1/26-6/30/27) as of 4/7/26	Variance in \$	Variance in %
000	GENERAL FUND			150,000	150,000	*	
100	GENERAL FUND - SALARIES	12,452,931	12,661,841	13,462,608	14,262,269	799,661	5.94%
200	GENERAL FUND - BENEFITS	8,163,669	8,301,126	8,570,525	9,107,951	537,426	6.27%
300	GENERAL FUND - PURCHASED PROF & TECH	2,849,856	3,490,776	3,395,701	3,337,142	(58,559)	-1.72%
400	GENERAL FUND - PURCHASED PROPERTY SVC	1,593,635	1,694,527	1,691,884	1,776,223	84,339	4.98%
500	GENERAL FUND - OTHER PURCHASE SVS	5,139,439	6,691,019	6,207,424	6,426,229	218,805	3.52%
600	GENERAL FUND - SUPPLIES	952,983	1,376,921	1,875,617	1,473,649	(401,968)	-21.43%
700	GENERAL FUND - PROPERTY	88,785	262,156	455,900	343,600	(112,300)	-24.63%
800	GENERAL FUND - OTHER OBJECTS	1,273,417	1,019,325	1,046,798	1,067,362	20,564	1.96%
900	GENERAL FUND - OTHER USES OF FUNDS	13,001,648	2,337,511	1,230,000	1,260,000	30,000	2.44%
	GRAND TOTAL	\$ 45,516,362	\$ 37,835,201	\$ 38,086,458	\$ 39,204,425	1,117,967	2.94%

Object Code Summary

Expenses FY27



FY27 Summary Impact items



☐	Canner Foundation Executive Director	\$10,000
☐	Large Format Printer	\$9,000
☐	Choreographer stipend	\$1,500
☐	Firewall/Software Renewal	\$20,000
☐	Phishing Training	\$6,000
☐	Cabinet Staff - overlap (salary & benefits)	\$25,000
	Total	\$71,500 (gross); \$61,500 (net due to E-rate funding)

FY27 Expense Summary



As of 4/7/26

- ❖ Projected Expense: \$39,204,325
- ❖ Increase of \$1,117,868 or 2.94% over FY26

FY27 PROPOSED Summary

(7/1/2026-6/30/2027)



Description	FY24 Actual (7/1/23-6/30/24)	FY25 Actual (7/1/24-6/30/25)	FY26 Budget 7/1/25-6/30/26)	FY27 Proposed (7/1/26-6/30/27)
Local Revenue	18,670,448	18,511,480	17,772,632	19,416,828
State Revenue	16,117,283	18,086,487	18,033,144	17,529,390
Federal Revenue	762,148	472,287	411,467	313,967
Other Financing Revenue	10,153,741	47,024	-	-
Total Revenue	45,703,620	37,117,278	36,217,243	37,260,185
Expenditures	45,516,362	37,835,201	38,086,458	39,204,325
Variance	187,259	(717,923)	(1,869,214)	(1,944,140)



How to cover
the variance?



FY27 Going Forward



- Review Special Program costing
- Monitor Charter/Cyber enrollments
- Monitor any developments from the State

Timeline



- ❖ ~~February 3, 2026 - Governor's FY27 address and FY27 Budget Update~~
- ❖ ~~March 3, 2026 - FY26/FY27 Budget updates~~
- ❖ April 7, 2026 - FY26/FY27 Budget updates
- ❖ May 5, 2026 - Board direction for preliminary budget
- ❖ May 19, 2026 - FY27 Preliminary budget approval by Board - Preliminary budget may be higher than final budget
- ❖ June 2, 2026 - Final board direction on FY27 budget
- ❖ June 16, 2026 - FY27 Final adoption by Board

QUESTIONS?



Sources



Act 1 Index Info

<https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/property-tax-relief/act-1-index.html>

Basic Education, Special Education Subsidy Info

<https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/education-budget.html>

Chart of Accounts

<https://www.pa.gov/content/dam/copapwp-pagov/en/education/documents/schools/grants-and-funding/school-finance/comptrollers-office/chart%20of%20accounts%202025-2026.pdf>

Ready to Learn Block Grant

<https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/ready-to-learn-block-grant.html>

Real Estate Tax Rates

<https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/financial-data/financial-data-elements.html#accordion-64c212361d-item-c940e4a3c2>