



2026-2027

PRELIMINARY

BUDGET

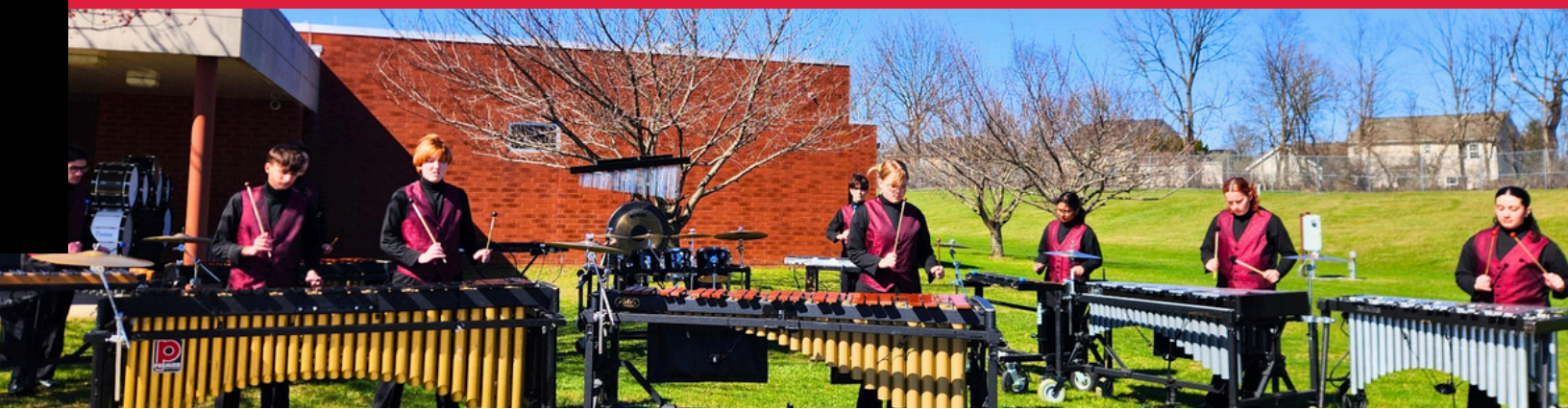
EXECUTIVE SUMMARY



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DEVELOPING OUR BUDGET

A school district budget serves as a financial roadmap that guides the allocation of resources to support educational programs, facilities, staff, and student needs. A well-structured budget ensures fiscal responsibility, transparency, and accountability in all financial decisions, optimizing the use of limited resources to provide the best possible education for students. Additionally, a thoughtfully crafted budget enables strategic planning, goal setting, and financial performance monitoring, ultimately contributing to the district's long-term success and sustainability.

GOALS OF THE BUDGET

- 1 Maintain high-quality education standards while ensuring fiscal responsibility
- 2 Sustain existing programs and services while exploring opportunities for growth and improvement.
- 3 Prioritize funding for student-centered initiatives and strategies that promote academic success and wellbeing.
- 4 Collaborate with community members to allocate resources effectively and address community needs.
- 5 Ensure long-term financial stability through careful management of expenditures and revenue streams.



BUDGET PRIORITIES



Budget Oversight and Decision-Making

The school board plays a critical role in overseeing and monitoring the district's budget. It is responsible for approving the budget, ensuring financial transparency, and making strategic financial decisions to support the district's educational goals. The board works closely with the district's financial team to review financial reports, assess budget variances, and make informed fiscal decisions in the best interest of the students and the community. Additionally, the board holds the district accountable for responsible fiscal management and compliance with financial policies and regulations.

The district's budget is typically managed by the Director of Fiscal Management under the oversight of the Superintendent and the school board. The Superintendent, Business Manager, and principals continuously monitor and adjust the budget using accounting software, financial reports, and regular budget reviews. This ongoing oversight ensures financial stability, adherence to regulations, and the allocation of resources to support student success.

PRIORITIES OF THE DISTRICT



1. Academic Excellence:

The school district aims to provide high-quality education and enriching experiences for all students, focusing on academic achievement and skill development.



2. Student Support:

Ensuring the wellbeing and success of every student through comprehensive support programs, including mental health services, counseling, tiered supports, and special needs education.



3. Teacher Professional Development:

Prioritizing ongoing training and development opportunities for educators to enhance teaching methods and stay up-to-date with the latest pedagogical practices. This includes focusing on increasing course rigor, aligning assessments with standards, and promoting inclusive practices in all classrooms.



4. Infrastructure and Resources:

Investing in high-quality, well-maintained facilities, technology, and educational resources to create a conducive learning environment and support innovative teaching methods. This includes curriculum development, curricular resources, athletic facilities, and performing arts enhancements.



5. Community Engagement:

Fostering strong engagement of parents, community organizations, and local businesses to enhance the educational experience and encourage involvement in the district. This includes job shadowing and work experience opportunities, parent organizations, community member feedback, and the use of district facilities by community groups that support educational programs.

TOTAL REVENUE AND EXPENSES

FUND BALANCE

Fund balance refers to the difference between assets and liabilities on a school district's financial statements at a specific point in time. It represents the financial resources available to the district after all outstanding obligations have been met.

-  A healthy fund balance provides financial stability, ensuring the district can address unexpected expenses or revenue shortfalls without disrupting operations.
-  It serves as a safety net for emergencies, allowing the district to cover unforeseen costs such as facility repairs or equipment replacement.
-  Maintaining a sufficient fund balance enables better long-term planning and budgeting by smoothing out fluctuations in revenue and expenses, supporting financial sustainability.
-  A robust fund balance demonstrates the district's financial strength to credit rating agencies, potentially improving access to favorable financing options.
-  It allows the district to invest in educational programs, facilities, and technology upgrades without relying solely on external funding sources.
-  Maintaining an appropriate fund balance supports compliance with financial regulations, promoting transparency and accountability to community members.
-  A sufficient fund balance can support future growth initiatives, such as expanding facilities or enhancing educational offerings, without overburdening the current budget.

BUDGET AND TAX IMPACT

The proposed 2026-27 budget includes an approximately 1% increase in the school tax levy. The district is also using \$2.02 million in fund balance (4%) to help balance the budget and reduce the impact on taxpayers.

Even with the use of fund balance, rising operational costs and revenue limitations require a modest tax increase to maintain educational programs, services, and day-to-day operations.



SVSD FUND BALANCE

	2026-27	2025-26	2024-25	2023-24
Fund Balance Used to Balance Budget	\$2,021,723	\$4,175,759	\$1,590,410	\$2,542,085
Percentage	4%	7%	3%	5%

Sources of Revenue

Note: Figures from completed fiscal years are shown as actual amounts. Future years are shown as budgeted amounts because revenues and expenses remain subject to change.

\$ SOURCES

*Budgeted
**Actual

	2026-27*	2025-26*	2024-25**	2023-24**
Local Revenue % of Revenue	\$41,990,574 73%	\$41,871,842 71%	\$42,332,832 74%	\$40,359,709 72%
State Revenue % of Revenue	\$12,925,942 22%	\$12,766,294 21%	\$12,795,651 22%	\$12,072,648 21%
Federal Revenue % of Revenue	\$434,994 1%	\$399,989 1%	\$512,631 1%	\$855,490 2%
TOTAL	\$55,351,510	\$55,038,125	\$55,641,114	\$53,287,847

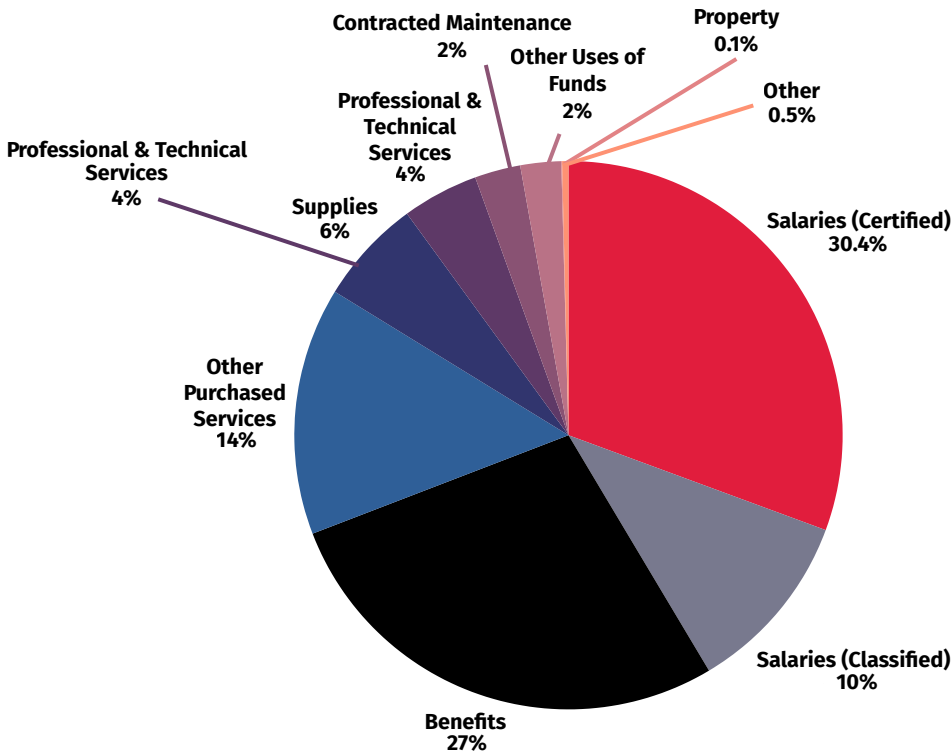
Expenditures Overview

\$ EXPENDITURES

*Budgeted
**Actual

	2026-27*	2025-26*	2024-25**	2023-24**
Salary and Benefits	\$39,664,593	\$39,075,418	\$37,973,967	\$34,428,158
Other Expenses	\$16,284,536	\$16,118,012	\$18,021,764	\$19,436,956
Debt Service	\$1,424,104	\$4,020,455	\$1,235,792	\$1,964,819
TOTAL	\$57,373,233	\$59,213,884	\$57,231,523	\$55,829,933

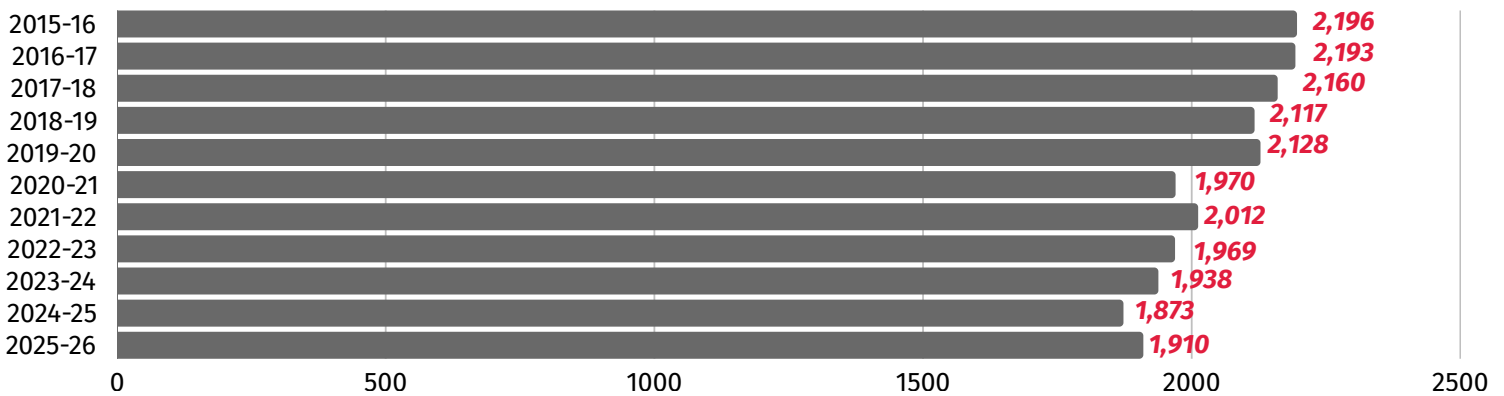
Salary & Benefits account for **69%** of our 2026-27 expenditures.





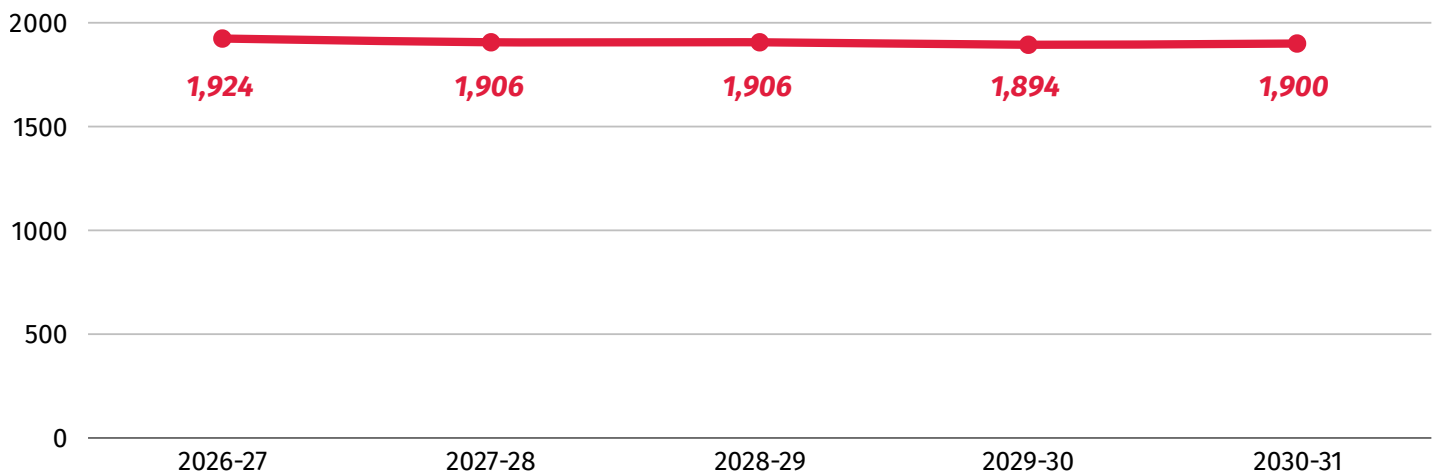
ENROLLMENT DATA

HISTORICAL (ACTUAL) ENROLLMENT*



*Pennsylvania's Local Education Agencies with publicly funded schools report those students who were enrolled and attending as of October 1 each school year.

PROJECTED ENROLLMENT**



**The enrollment projection model used by the Pennsylvania Department of Education (PDE) is designed as a combination of a Grade Progression model and a modified Enrollment Rate model. Projection models of this nature are based on the concept that students progress routinely from one grade to another and that any internal policies and external factors that influenced grade progression in the past will continue to influence the progression of students from grade to grade in the future. Projected enrollment figures are based on PDE point-in-time data and are subject to change. [Learn more: https://bit.ly/3ET5U3D](https://bit.ly/3ET5U3D)



INSTRUCTIONAL & PROGRAM INVESTMENTS

Plans for the 2026-27 school year include maintaining strong core programs and staffing while adding targeted instructional support to meet student needs and strengthen district programming. These additions and investments are designed to support academic achievement, expand opportunities for students, and provide staff with the resources needed for success.

-  **NEW WORLD LANGUAGE TEACHER**
-  **CONTINUED SUPPORT FOR CORE PROGRAMS AND STAFFING**
-  **STATE-ALIGNED CURRICULUM IMPLEMENTATION**
-  **TECHNOLOGY ENHANCEMENTS FOR TEACHING AND LEARNING**
-  **ONGOING INVESTMENT IN STUDENT SUPPORT SERVICES**
-  **TEACHER LAPTOP REPLACEMENT**
-  **STATE-ALIGNED CURRICULUM AND INSTRUCTIONAL RESOURCES**
-  **ADOPTION OF MCGRAW-HILL INSPIRE BIOLOGY & CHEMISTRY TEXTBOOKS**



PLANNED PROJECTS & IMPROVEMENTS

In the upcoming fiscal year, we have allocated a significant portion of the budget to implement important facility improvements across the district. These initiatives are focused on enhancing our schools and ensuring that our spaces remain safe, functional, and welcoming for all students, staff, and families.

A package of priority facilities projects totaling approximately **\$848,000** is included in the preliminary budget plan. Some of the key planned projects include:

- **COOLING TOWER WORK**
- **STAGE RIGGING UPGRADES IN THE AUDITORIUM**
- **POOL AREA BOILER REPLACEMENT**
- **STADIUM BLEACHER, ROOF, AND WALL REMEDIATION**