Agenda and Executive Session Agenda

Wednesday, October 14, 2026 7:00 PM
EASTERN Restaurant, 3075 Terwood Road, Willow Grove, PA 19090

1. **6:00 p.m. - Building Tour of new spaces**
   Please meet in the Restaurant
2. **Executive Session**
3. **EASTERN Proposed Budget 2027-2028**
4. **September 30 Student Enrollment**
5. **Board Members Term Expiring**
6. **EASTERN Foundation**

2027-2028

PROPOSED BUDGET PRESENTATION

KATIE M. BRAUN

BUSINESS MANAGER



EASTERN'S SCHOOL GOALS

1. Ensure that all EASTERN students are positively placed after graduation as measured by graduate surveys administered in October after graduation.
2. Ensure that all incoming students can access their career and technical program of choice.
3. Implement EASTERN's Equity Action Plan to promote equity in all facets of EASTERN's operations to become a culturally proficient school that recognizes and values diversity, equity, inclusion, and belonging.

BUDGET PLANNINGGOALS

1. **Open a New Program based on Program Discovery in 2028-29:** start phasing in expenditures needed to open a new program to address the increasing demand for training in biotech automation. This includes start up supplies and equipment and the phasing in of half a teacher's salary and benefits.
2. **Capital Planning:** Include capital contributions from the districts into the budget to support the ten-year, pay-as-you-go plan for facility upgrades using capital formulas outlined in the Articles of Jointure.
3. **Program Expansion:** Align budget to identified needs from the program expansions, program reviews, and increases in consumable costs due to inflation.
4. **Program Improvement:** Allocate funding to continual improve instructional programs and ensure programs meet industry standards.



APPROVAL PROCESS

September

- Present preliminary draft to Superintendent of Record
- Present preliminary draft to the Administrative Advisory Committee – 9/3/26
- Present Budget Cap and Act 1 index to the Joint Operating Committee – 9/9/26

October

- Present 2027-2028 budget proposal to the Administrative Advisory Committee – 10/6/26
- Present 2027-2028 budget proposal to the Joint Operating Committee – 10/14/26

November

- Request Joint Operating Committee authorization to submit the budget to district boards – 11/11/26

February

- District action on budget finalized/completed
- Joint Operating Committee officially adopts 2027-2028 General Fund Operating Budget – 2/10/27

PARTS OF OUR BUDGET

General Fund Secondary **OPERATING**	General Fund Practical Nursing and Adult Education	Capital Assessment **CAPITAL**
District Assessment based on Enrollment	**No District Assessment Self-Funded Programs**	**District Assessment based on STEB**

BUDGET CONTROLS – BUDGET CAP

EASTERN CENTER FOR ARTS & TECHNOLOGY
FINAL RELEVANT BUDGET STATISTICS
AS OF 9/30/26

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Budget Cap	3.01%	1.82%	2.10%	3.87%	4.57%	4.01%	4.42%	3.26%
EASTERN Budget Increase Overall	-1.54%	0.13%	2.10%	3.90%	5.62%	3.48%	6.40%	*4.59%
Act I Index	2.60%	3.00%	3.40%	4.10%	5.30%	4.00%	3.50%	**3.60%
District Contribution Increase	0.00%	0.00%	2.00%	2.90%	4.00%	3.85%	4.42%	3.26%

* includes Secondary, Practical Nursing and Continuing Ed Budgets
**Act 1 Index puiblished on 9/5/26

Articles of Jointure: It is the intention of the PARTICIPATING DISTRICTS that increases in the annual budget of the School shall not exceed in percentage the aggregate increase in operating budgets of all the PARTICIPATING DISTRICTS for the previous school year, (the “CAP”), except in the event of identifiable new programs or other extraordinary expenses.

OFFICIAL ENROLLMENT AS OF 9/30/26

FTE Enrollment Averages					
			9/30/2026		
2027-2028	**2024-2025**	**2025-2026**	**2026-2027**	**Average**	**Percent**
Abington	180.00	158.00	160.00	166.00	24.36%
Bryn Athyn	-	-	-	-	0.00%
Cheltenham	112.00	116.00	112.00	113.33	16.63%
Hatboro-Horsham	104.00	104.00	113.00	107.00	15.70%
Jenkintown	25.00	28.00	19.00	24.00	3.52%
Lower Moreland	34.00	40.00	37.00	37.00	5.43%
Springfield	59.00	58.00	62.00	59.67	8.76%
Upper Dublin	64.00	51.00	62.00	59.00	8.66%
Upper Moreland	102.00	119.00	125.00	115.33	16.93%
Total	**680.00**	**674.00**	**690.00**	**681.33**	**100.00%**

SENDING DISTRICT OPERATING ASSESSMENT ENROLLMENT FOR 2027-2028 AS OF 9/30/26

	2026-2027	2027-2028	$ Variance	% Variance
Abington	2,102,764	2,112,901	10,137	0.48%
Bryn Athyn	0	0	0	0.00%
Cheltenham	1,400,441	1,442,543	42,102	3.01%
Hatboro-Horsham	1,299,508	1,361,930	62,422	4.80%
Jenkintown	315,415	305,480	-9,935	-3.15%
Lower Moreland	420,553	470,948	50,395	11.98%
Springfield	761,201	759,457	-1,744	-0.23%
Upper Dublin	723,351	750,971	27,620	3.82%
Upper Moreland	1,375,208	1,468,000	92,792	6.75%
Total	**8,398,441**	**8,672,230**	**273,789**	**3.26%**

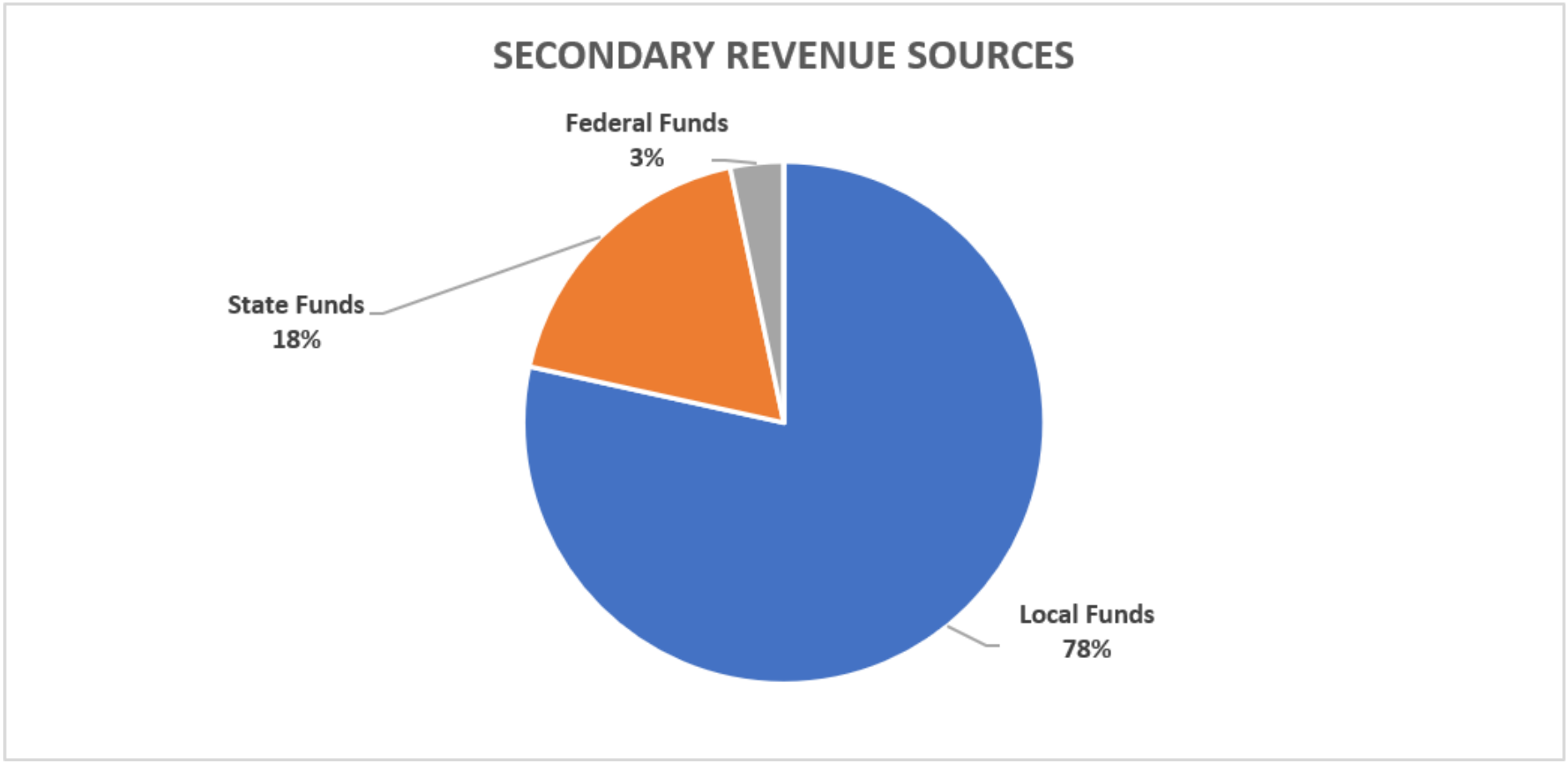
2027-2028 PROPOSED BUDGET ALLOCATIONS

	2026-2027	2027-2028					
	Total Assessment	Operating Assessment	STEB Values	Capital Assessment	Total District Assessment	Total $ Increase (Decrease)	% Change
Abington	$ 2,344,431	$ 2,112,901	$ 7,034,500,086	$ 234,048	$ 2,346,950	$ 2,519	0.11%
Bryn Athyn	7,076	-	205,114,872	6,824	6,824	(252)	-3.55%
Cheltenham	1,522,491	1,442,543	3,575,148,359	118,951	1,561,494	39,003	2.56%
Hatboro-Horsham	1,481,580	1,361,930	5,455,600,599	181,516	1,543,446	61,866	4.18%
Jenkintown	333,387	305,480	525,363,167	17,480	322,959	(10,428)	-3.13%
Lower Moreland	492,876	470,948	2,115,335,094	70,380	541,328	48,452	9.83%
Springfield	860,678	759,457	2,917,352,529	97,065	856,521	(4,157)	-0.48%
Upper Dublin	880,627	750,971	4,547,113,934	151,289	902,260	21,633	2.46%
Upper Moreland	1,475,294	1,468,000	2,928,830,709	97,447	1,565,446	90,152	6.11%
Total	**$ 9,398,440**	**$ 8,672,230**	**$ 29,304,359,349**	**$ 975,000**	**$ 9,647,230**	**$ 248,790**	**2.65%**

GENERAL FUND BUDGET - REVENUES

	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
Secondary	$ 10,489,062	$ 10,952,679	$ 11,309,736
Practical Nursing	1,917,009	2,259,200	2,534,739
Continuing Ed	134,918	132,175	111,710
GRAND TOTALS	**$ 12,540,989**	**$ 13,344,054**	**$ 13,956,185**

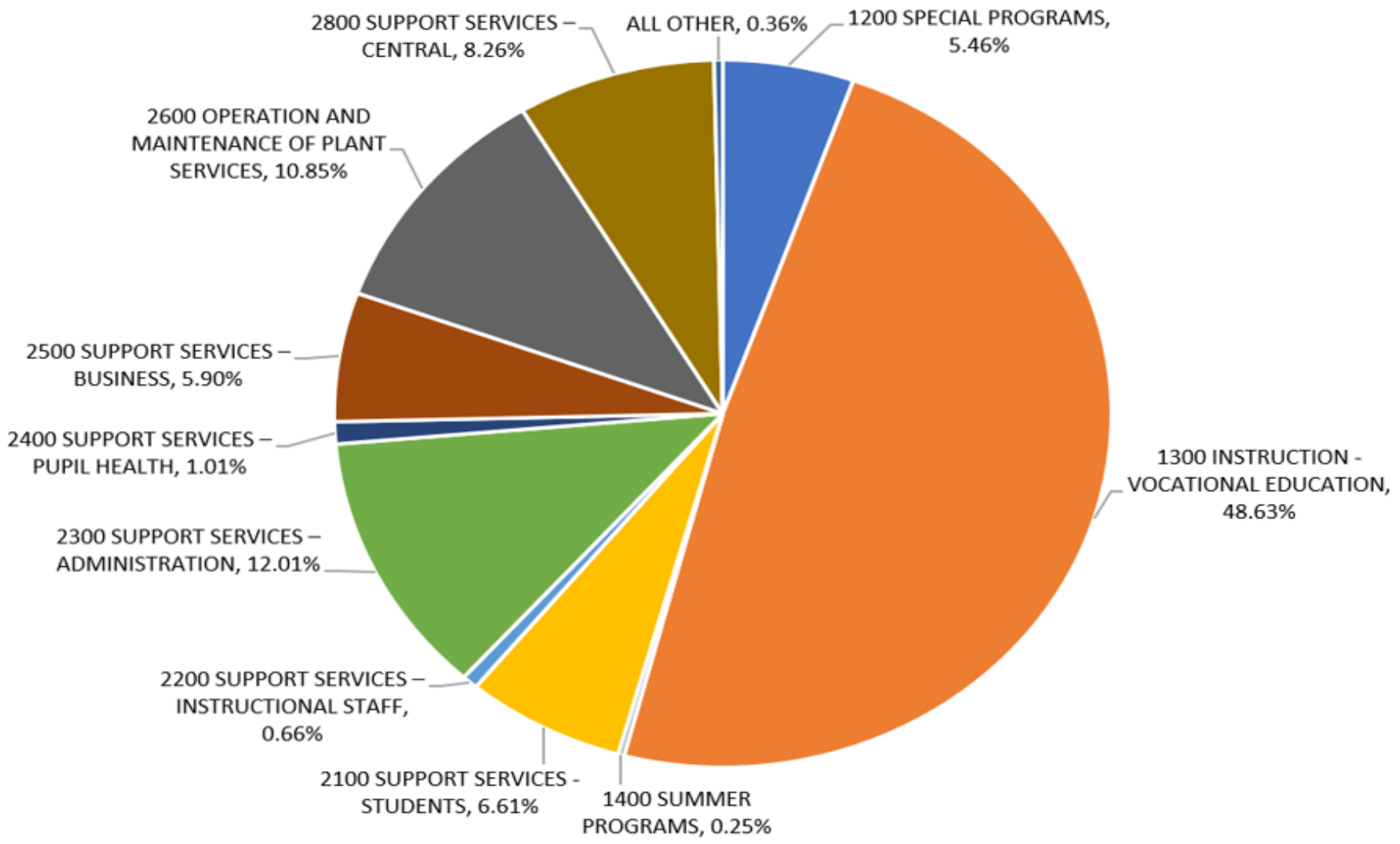
REVENUE FUNDING SOURCES
SECONDARY BUDGET



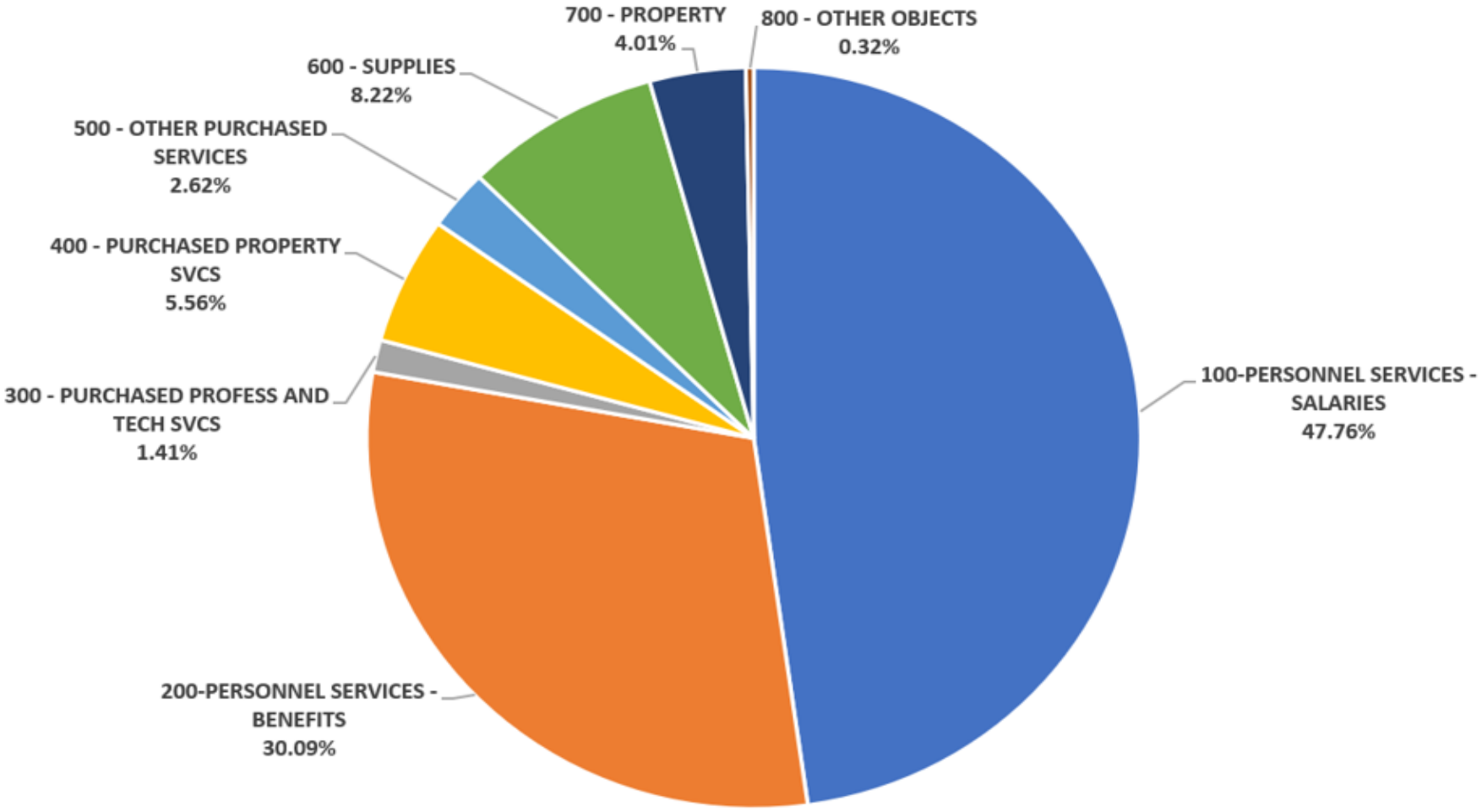
GENERAL FUND BUDGET - EXPENDITURES

	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
1000 - Instruction	$ 6,964,650	$ 7,378,137	$ 7,914,916
2000 - Support Services	5,496,924	5,903,144	6,000,824
3000 - Operation of Non-Instructional Services	51,915	47,773	40,445
4000 - Facilities Acquisition, Construction, and Improvement Services	15,000	15,000	-0-
5000 - Other Expenditures and Financing Uses	12,500	-0-	-0-
GRAND TOTALS	**$ 12,119,774**	**$ 13,344,054**	**$ 13,956,185**

SECONDARY BUDGET BY FUNCTION - $11,309,736



SECONDARY BUDGET BY OBJECT - $11,309,736



2027-2028 – SECONDARY EXPENDITURES

- **Budget increase of 3.26% or $357,057**

- **Personnel – Salaries and Benefits**
  - **Comprise 77.85% of the secondary budget**
  - **Secondary salary and benefit increase is 4.65% - $391,346**
    - Started phasing in 50% of teacher's salary and benefits for 28/29 SY potential new program of $63,362.
    - Routine increase in salaries per contract language depending on group - (Classified (support staff), Act 93 (administrators), Educators' Association (teachers) & 2 MOUs (Executive Director & Business Manager) - plus 5% increase in medical/Rx premiums changed from 10% due to favorable medical/Rx experiences and no high-cost claims.

- **Factors affecting Secondary Expenditures (non-personnel):**
  - Increase in supplies and equipment due to phasing in of potential new program implementation in 28/29 SY of $50,000.
  - Increases in department and program budgets between 0-3% and analyzing budget-to-actuals trends over the past few year, which decreased our overall operational expenditures by ($84,289).

FUTURE COST CONTAINMENT MEASURES

- Promote health and wellness to our employees to help insurance rates.
- Keep looking at rising cost of medical and prescription rates to see what other changes to plans are needed (if any).
- Keep analyzing consumable costs for program areas.
- Encourage teachers to reuse consumables in respective programs.
- Keep encouraging vendor price comparisons to create cost savings especially on contracted services.
- Look for other grants to help offset budgeted costs.
- Ensure better accountability and oversight for program increases for supplies and equipment.

QUESTIONS OR COMMENTS

EASTERN
CENTER FOR ARTS AND TECHNOLOGY

COMPREHENSIVE ANNUAL BUDGET

FOR THE SCHOOL YEAR 2027-2028

Prepared by the Business Manager
Eastern Center for Arts and Technology * 3075 Terwood Road * Willow Grove, PA 19090

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Introduction

Message from EASTERN's Executive Director

EASTERN
CENTER FOR ARTS AND TECHNOLOGY

TO: Superintendents
Joint Operating Committee Members

FROM: Dr. Cathleen Plesnarski

DATE: October 14, 2026

SUBJECT: 2027–2028 Budget Proposal

The 2027–2028 Eastern Center for Arts and Technology General Operating Budget was developed to produce a budget proposal that strategically and responsibly uses funding to expand program offerings at EASTERN. EASTERN has experienced historically high waitlists, despite having increased student capacity by 146 seats in the past 5 years. The 2027-2028 school goals focus on student placement, student access to their first-choice programs, and evaluating EASTERN through a diversity, equity, and inclusion lens. The goals for developing the budget include necessary expenditures to help us meet our school goals. Our development of the 2027-2028 budget was influenced by the following fiscal goals:

- Cover expenditures needed for the phasing in of a potential new program to open in the 2028-2029 school year based on program discovery results. This includes start up supplies, equipment, and the phasing in of 50% of a new teacher's salary and benefits.
- Include capital contributions from the districts into the budget to support the ten-year, pay-as-you-go plan for facility upgrades using capital formulas outlined in the Articles of Jointure.
- Align budgets more closely with historical trends and identified needs and respond to market adjustments for program supplies.
- Allocate funding to continually improve instructional programs and to ensure programs meet industry standards.

EASTERN's budget proposal was informed via input from the strategic planning process and other advisory committees. The strategic plan was developed through stakeholder input around the goals of student success, student recruitment, external partnerships, and operational sustainability. Advisory committees include Administrative Advisory Committee which is comprised of superintendents of participating districts; Executive Advisory Committee, which is comprised of community and business and industry partners; and Occupational Advisory Committees which are program-specific and are comprised of employers, post-secondary representatives, and current and past students. Feedback provided by these processes and groups culminates in the enclosed budget proposal.

The 2027-2028 budget will be the eighth full year for the capital improvement plan, which was approved by our sending districts in the 2019-2020 school year. The plan was a cumulation of studies of capital needs and funding alternatives. The plan focuses on safety, accessibility, and infrastructure upgrades to keep our building operational for students. EASTERN has strategically used the funding to expand and improve programming for students. For example, EASTERN moved our Adult Practical Nursing program to the old Administration Building at Upper Moreland Township School District through a lease agreement and used $450,000 in PAsmart Grant (state) funding to renovate space in EASTERN to open the Construction Careers and Management program in the 2026-2027 school year. While sending district contributions to the operating budget are based on average enrollment over the past three years, contributions to the capital budget are based on the relative State Tax Equalization Board (STEB) assessments of each district. As a group, for the 2027-2028 school year, the districts are asked to contribute $975,000 to the capital budget in accordance with the "pay-as-you-go plan" assessment schedule.

The budget cap for 2027-2028 school year is 3.26% for operating costs. EASTERN's proposed budget includes a 3.26% increase for our sending districts operating assessments, yielding a 2.65% increase when considering capital assessment fees. The chart below shows how this budget will impact each of our districts:

	2026-2027	2027-2028					
	Total Assessment	Operating Assessment	STEB Values	Capital Assessment	Total District Assessment	Total $ Increase (Decrease)	% Change
Abington	$ 2,344,431	$ 2,112,901	$ 7,034,500,086	$ 234,048	$ 2,346,950	$ 2,519	0.11%
Bryn Athyn	7,076	-	205,114,872	6,824	6,824	(252)	-3.55%
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Upper Moreland	1,475,294	1,468,000	2,928,830,709	97,447	1,565,446	90,152	6.11%
Total	**$ 9,398,440**	**$ 8,672,230**	**$ 29,304,359,349**	**$ 975,000**	**$ 9,647,230**	**$ 248,790**	**2.65%**

The budget format focuses, almost exclusively, on our secondary program, which is where 100% of our sending district contributions are allocated. Information on our adult programs, Practical Nursing and Adult Continuing Education, is presented on the last two pages of the report. Please keep in mind that these programs are self-funded, meaning that the revenue to support these programs does not come from our districts; rather, the source of revenue comes from tuition from adult students and state and federal subsidies and grants.

Executive Summary of the 2027-2028 Budget Proposal

OVERALL PROGRAMS

The overall budget increase is 4.59%, which includes our secondary program, practical nursing program and our continuing education program.

REVENUES

For our secondary program, our revenues increased overall by $357,057 or 2.68% over last year. This increase is mostly due to our sending districts tuition assessment increase of 3.26%, which will generate additional revenue of $273,789 for the 2027-2028 school year. The remaining revenue increase of $83,268 is due to 1) decreases in local revenue of ($66,075) for interest, school sponsored activities, and other miscellaneous revenues, 2) increases in state revenues of $184,893 for vocational education subsidy, supplemental equipment grant and SSR and PSERS subsidy reimbursements, 3) increases in federal revenue of $374,450 for the Perkins Grant and 4) decreasing the allocation of budgetary fund balance by ($410,000) as it is not needed.

For our Practical Nursing program, we are seeing an overall increase in revenues of $275,539 or 2.06% over last year. This increase is due to expanding enrollment from 35 students to 40 students, increasing tuition rates, implementing student fees and receiving more federal loan approvals for students seeking tuition assistance.

For our Continuing Education program, our revenues decreased overall by ($20,465) or (0.15%) over last year due to program offerings not running in the fall and spring sessions.

EXPENDITURES

For our secondary programs, our expenses increased overall by $357,057 or 2.68%. This increase is mostly due to the phasing in of costs for the opening of a potential new program in the 2028-2029 school year with total start-up costs of $113,362 of expenses, which includes 50% budgeted for salaries and benefits for a new teacher, supplies of $25,000 and equipment of $25,000. Our personnel costs, which include salaries and benefits, are projected to increase overall (excluding the phasing costs above) by $327,984 due to our contractual agreements. These costs will be offset by 1) our remaining budget of $243,695, 2) a decrease of (84,289) in our overall department and secondary program expenditures due to implementing a 0-3% budget cap on increases in non-personnel requests in all departments and program areas and 3) analyzing budget-to-actual trends to help us adjust our spending strategies.

For our practical nursing program, we are seeing an overall increase of $275,539 or 2.06% over last year due to salary and benefit increases as per contractual obligations of $211,208 and an increase of $64,331 to their operating budget for equipment and supplies. These costs will be offset by 1) increasing student enrollment from 35 students to 40 students per class and 2) increasing student tuition rates as needed to maintain program operations.

For continuing education, we are seeing a decrease in overall costs of ($20,465) or (0.15%) over last year. This decrease is due to lower salary and benefit costs and operational costs since the programs are not running all year round.

SECONDARY PROGRAMS

The Articles of Jointure and Board policies that govern the development of the budget for EASTERN mandate that, except for extraordinary circumstances, the increase in EASTERN's expenditure budget may not exceed the average percentage of increase of the preceding year for the total operating budgets of our participating districts. The budget cap calculation for 2027–2028 meets that objective, with a projected secondary budget increase of $357,057 or 3.26%.

EASTERN Joint Operating Committee and Administration

Joint Operating Committee Officers

President……. Carolyn Riley

Vice President ……. Charles Burdell-Williams

Secretary……. Katie Braun

Treasurer……. Marta Mecray

Joint Operating Committee Members

Elizabeth Eisenhart, Abington

Edmund Rhodes, Bryn Athyn

Charles Burdell-Williams, Cheltenham

Jennifer Wilson, Hatboro-Horsham

Carolyn Riley, Jenkintown

Erskine Payton, Lower Moreland

Jeffrey Bedard, Springfield

Dr. Joseph Burdo, Upper Dublin

Grant Rounds, Upper Moreland

Administration

Dr. Scott Eveslage, Superintendent of Record

Dr. Cathleen Plesnarski, Executive Director

Joseph Greb, Assistant Director

Gerard Rooney, Supervisor of CTE

Katie Braun, Business Manager

Kenneth Molczan, Director of Practical Nursing

Leon Thurlow, Continuing Education Coordinator

2027-2028 BUDGET DEVELOPMENT CALENDAR

April 10, 2026	Form 45 requests due to Assistant Director
June 3, 2026	Form 45 requests presented to EAC for approval
June 12, 2026	Form 45 requests due to Business Manager
July 10, 2026	Request to sending districts for a complete copy of their final General Fund Budget PDE-2028 for fiscal year 2026-2027
August 3, 2026	Preliminary personnel staffing complete
August 3, 2026	Preliminary technology projects and requests complete Preliminary facility projects and requests complete
August 12, 2026	Form 45 requests presented to Joint Operating Committee for approval
August 25, 2026	Have preliminary draft for Superintendent of Record ready for Director to check
September 1, 2026	Act 1 Index is published
September 1, 2026	Present preliminary draft to Superintendent of Record
September 9, 2026	Present Budget Cap and preliminary State Index calculations to Joint Operating Committee – BUSINESS MANAGER PRESENTS
September 27, 2026	Enrollment data to sponsoring districts – SUPERVISOR'S OFFICE has numbers
October 1, 2026	Enrollment verification from sponsoring districts
October 6, 2026	Present 2027-2028 budget document to Administrative Advisory Committee – Superintendent's Booklet
October 14, 2026	Present 2027-2028 budget proposal to Joint Operating Committee
November 11, 2026	Request Joint Operating Committee authorization to submit budget to Board of Directors for each participating district
February 3, 2027	District action on budget finalized/completed
February 10, 2027	Joint Operating Committee officially adopts 2027-2028 General Fund Operating budget
March 2027	Submit completed PDE General Fund Operating Budget and facsimile PDE-2028 signature cover pages to PDE.

EASTERN 3-Year Operating Budget Summary

BUDGETED REVENUES:

	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
Secondary	$ 10,489,062	$ 10,952,679	$ 11,309,736
Practical Nursing	1,917,009	2,259,200	2,534,739
Continuing Ed	134,918	132,175	111,710
GRAND TOTALS	**$ 12,540,989**	**$ 13,344,054**	**$ 13,956,185**

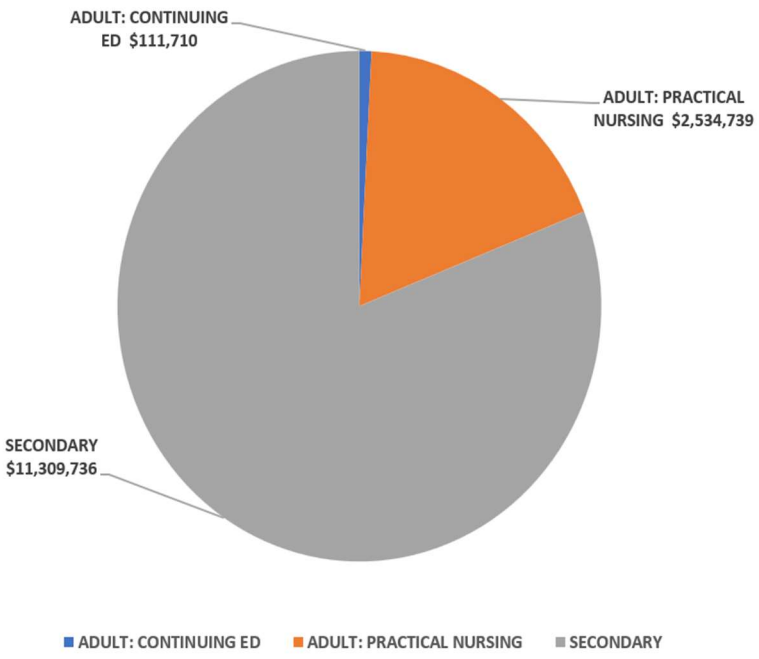
BUDGETED EXPENSES:

	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
1000 - Instruction	$ 6,964,650	$ 7,378,137	$ 7,914,916
2000 - Support Services	5,496,924	5,903,144	6,000,824
3000 - Operation of Non-Instructional Services	51,915	47,773	40,445
4000 - Facilities Acquisition, Construction, and Improvement Services	15,000	15,000	-0-
5000 - Other Expenditures and Financing Uses	12,500	-0-	-0-
GRAND TOTALS	**$ 12,119,774**	**$ 13,344,054**	**$ 13,956,185**

EASTERN's Budget for Secondary and Adult Programs

EASTERN Center for Arts and Technology serves nine (9) school districts in Eastern Montgomery County with 17 career and technical programs for high school juniors and seniors on a half day basis. In addition, the school sponsors two adult programs: Practical Nursing and Continuing Education, which are self-supporting and not reliant on assessments from our sending schools.

The proposed budget will focus on the secondary aspect of our operations, which are mainly funded by assessments of the participating schools. Data for our adult programs is shown on pages 27-29.



General Fund: Secondary Budget Expenditures
Explanation of the Major Expenditure Function and Object

The format of the final budget is from the Manual of Accounting and Financial Reporting for Pennsylvania Local Educational Agencies (LEAs) as maintained by the Pennsylvania Office of the Budget, Office of Comptroller Operations, Central Agencies & School Finance Unit, revised September 2022.

FUNCTIONAL ANALYSES (PURPOSE OF EXPENDITURE)

The following statements will serve as a summary of the various functions performed to accomplish the objectives of Eastern Center for Arts and Technology.

1000 INSTRUCTION - Those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction.

- 1300 VOCATIONAL EDUCATION - Activities designed to provide our students with learning experiences of an academic nature to prepare them to function as well-rounded citizens and family members.
- 1200 SPECIAL PROGRAMS – Activities designed primarily for students having special needs.
- 1300 CAREER AND TECHNICAL EDUCATION - Approved programs which provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits to prepare individuals for entrance into and progress through various levels of employment in career and technical fields.

2000 SUPPORT SERVICES - Those services that provide administrative, technical, and logistical support to facilitate and enhance instruction.

- 2100 SUPPORT SERVICES-STUDENTS - Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of the Public-School Code of 1949 as amended, and Chapter 7 of the State Board of Education Regulations.
- 2200 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.
- 2300 ADMINISTRATION - Activities concerned with establishing and administering policy in connection with operating the system.
- 2400 PUPIL HEALTH - Activities that provide students with appropriate nurse services.
- 2500 BUSINESS - Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA.
- 2600 OPERATION AND MAINTENANCE OF PLANT SERVICES – 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.
- 2800 SUPPORT SERVICES TECHNOLOGY AND HUMAN RESOURCES **–** Those activities concerned with coordinating, planning, researching, developing, and evaluating the LEA's technology functions and in maintaining an efficient staff for the school system. This function category includes the costs associated with the immediate staff assigned to coordinating, planning, researching, developing, and evaluating the LEA's technology functions and activities such as recruiting and placement, health services and staff accounting.

3000 OPERATION OF NON-INSTRUCTIONAL SERVICES - Those activities concerning non-instructional services to students, staff, or the community.

- 3200 STUDENT ACTIVITIES - School sponsored activities under the guidance and supervision of the LEA staff.
- 3400 SCHOLARSHIPS AND AWARDS – Those activities associated with awards and scholarships not accounted for in other areas.

4000 ARCHITECTURE & ENGINEERING SERVICES/EDUCATIONAL IMPROVEMENTS – The category includes activity of architects and engineers related to existing site improvement and building improvement services.

5000 OTHER EXPENDITURE AND FINANCING USES - The category includes current debt service expenditures and other expenses. Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control.

ANALYSES BY OBJECTS (PURCHASE BY CATEGORY)

The following statements summarize the object code (service or goods) obtained because of the budgeted expenditures within each function:

100 SALARIES

Gross salaries budgeted to employees of the system, who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

200 EMPLOYEE BENEFITS

Amounts paid by the system on behalf of the employees. Included are retirement, FICA, group insurance, workers' compensation, tuition reimbursement, and unemployment compensation.

300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Services which by their nature require people or firms with specialized skills and knowledge. Included are legal, auditing, and architectural services among others.

400 PURCHASED PROPERTY SERVICE

Services purchased to operate, repair, maintain, and rent property owned by the system. Included are disposal services, building and equipment repairs and maintenance services, and construction services for renovating and remodeling paid to contractors.

500 OTHER PURCHASED SERVICES

Services rendered by organizations or personnel not applicable to 300 or 400 services. Included are transportation, fire and liability insurance, communications, advertising and travel, among others.

600 SUPPLIES

Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorate in use. Included are general supplies, electricity, gasoline, books and periodicals.

700 PROPERTY

Expenditures for the acquisition of fixed assets including initial equipment, additional equipment, and replacement of equipment.

800 OTHER OBJECTS

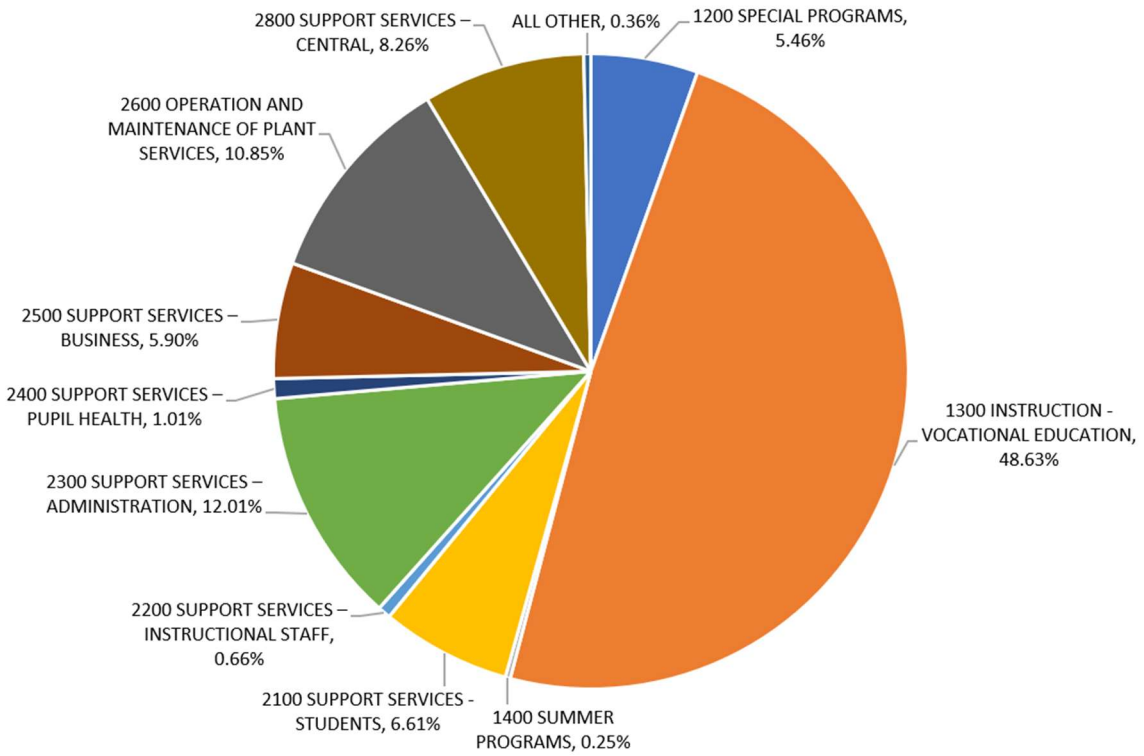
Amounts paid for goods and services not otherwise classified in the 100 to 700 services.

900 OTHER USES OF FUNDS

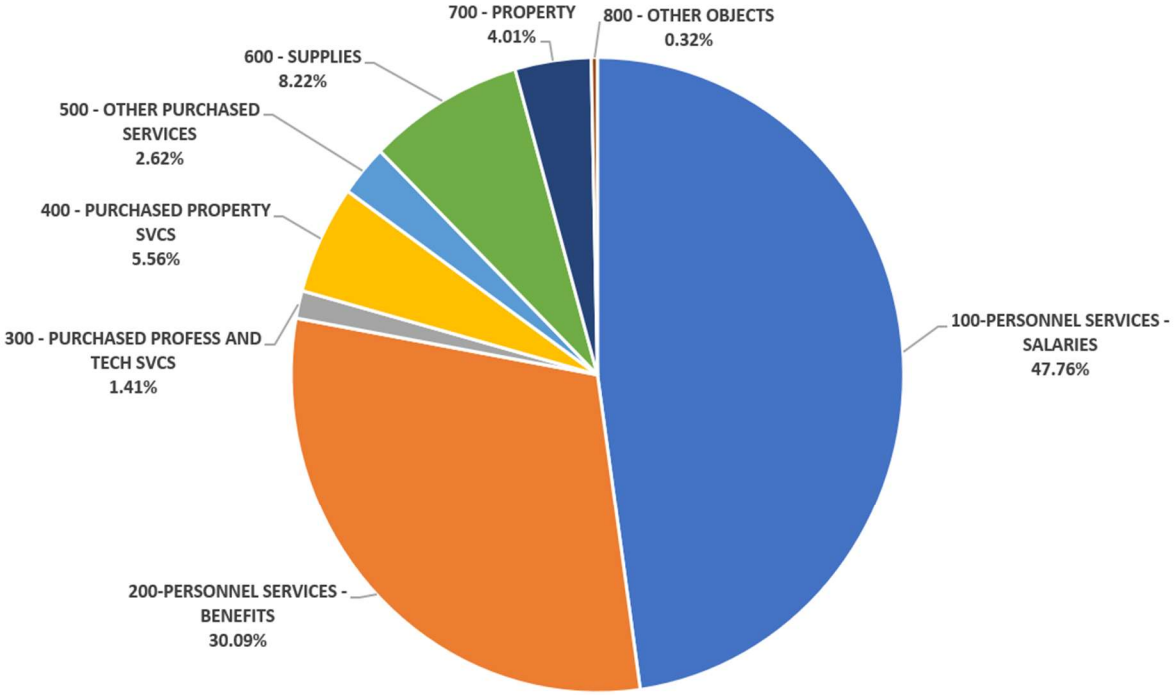
This series of codes is used to classify transactions which record redemption of principal on long term debt, authority obligations, fund transfers, and transfers component units (as defined by GASB Statement #14)

Secondary Expenditures by Function and Object

EASTERN SECONDARY BUDGET ($11,309,736) BY FUNCTION (PURPOSE)



EASTERN SECONDARY BUDGET ($11,309,736) BY OBJECT (PURCHASE)



Secondary Expenditures – Detailed Presentation and Review

SALARIES & BENEFITS:

Salaries and benefits, combined, represent 77.85% of EASTERN'S operating budget. This is largely consistent with other schools in Pennsylvania.

Salaries for Professional Staff are determined in accordance with the employment agreement in effect until June 30, 2028. The agreement calls for increases by formula based upon graduated step increases along with reference to salaries paid by our participating districts for teachers with similar experience. Employment agreements for our Classified Staff and Act 93 Administrators are effective through June 30, 2029. We have two Memorandums of Understanding, one for the Executive Director and one for the Business Manager, which are in effect through June 30, 2030.

With respect to employee benefits, significant expenses are projected from our mandatory participation in the Public-School Employees' Retirement System (PSERS). This pension plan is funded through three sources: contributions from employees (members), the employer contribution rate which includes contributions from school employers and the Commonwealth, and investment returns from the System. The employer rate projection for 2027-2028 is 35.94%. However, the Commonwealth of Pennsylvania subsidizes roughly half of this expense. The corresponding subsidy is reflected in the revenues section of the budget.

EASTERN maintains a self-insured medical plan for its full-time staff, which is sponsored by the Southeastern Pennsylvania Schools Trust ("SEPaST"). This consortium affords member schools the purchasing power and negotiation position of a large collective group. Furthermore, because the plan is self-insured there are generally less administrative/risk premium costs for employers. To minimize the risk of our self-insured aspect, EASTERN supplements this plan with stop loss insurance. Furthermore, we maintain a considerable reserve in our account. Finally, we budget for this expense using conservative projections due to the potential risk of adverse experience which could deplete some or all the reserves and require significant ongoing increased funding. Due to plan changes implemented three years ago and some employees opting out of coverage or picking the lower cost plan, our 2026-2027 insurance rates increased by 2.5% due to favorable medical and prescription experiences, being in a special risk pool at 50%, and no high-cost claims. We anticipate this trend to continue in future years.

EXPENDITURES

GENERAL FUND DETAILED BUDGET – SECONDARY

VARIANCE ANALYSIS:

The General Fund Secondary Budget is presented on the following pages by sub-function and objects within each sub-function. Items with both >6% variance and a >$20,000-dollar value variance are discussed in the section that follows the budget charts.

GENERAL FUNCTION & OBJECT	2025-2026	2026-2027	2027-2028	$ Change	% CHG
1241 - SPECIAL PROGRAMS - ACADEMIC SUPPORT					
100 - PERSONNEL SERVICES - SALARIES	337,441	348,481	358,701	10,220	1.67%
200 - PERSONNEL SERVICES - BENEFITS	232,241	257,890	252,939	(4,951)	-0.81%
300 - PURCHASED PROFESS AND TECH SVCS	200	300	300	-	0.00%
500 - OTHER PURCHASED SERVICES	2,500	2,500	2,500	-	0.00%
600 - SUPPLIES	100	100	100	-	0.00%
800 - OTHER OBJECTS	2,300	2,700	2,700	-	0.00%
1241 - SPECIAL PROGRAMS - ACADEMIC SUPPORT TOTAL	**574,782**	**611,971**	**617,240**	**5,269**	**0.86%**
1340 - CULINARY EDUCATION					
100 - PERSONNEL SERVICES - SALARIES	234,042	303,147	266,923	(36,224)	-6.89%
200 - PERSONNEL SERVICES - BENEFITS	115,164	156,689	138,695	(17,994)	-3.42%
400 - PURCHASED PROPERTY SVCS	9,000	9,000	9,000	-	0.00%
500 - OTHER PURCHASED SERVICES	800	1,000	1,000	-	0.00%
600 - SUPPLIES	50,150	55,695	56,976	1,281	0.24%
700 - PROPERTY	67,753	-	10,000	10,000	1.90%
1340 - CULINARY EDUCATION TOTAL	**476,909**	**525,531**	**482,594**	**(42,937)**	**-8.17%**
1360 - BUSINESS & TECHNOLOGY EDUCATION					
100 - PERSONNEL SERVICES - SALARIES	101,303	105,967	110,837	4,870	2.45%
200 - PERSONNEL SERVICES - BENEFITS	81,671	83,731	78,756	(4,975)	-2.50%
500 - OTHER PURCHASED SERVICES	2,750	2,800	2,000	(800)	-0.40%
600 - SUPPLIES	7,950	6,600	10,072	3,472	1.74%
700 - PROPERTY	-	-	6,500	6,500	3.26%
800 - OTHER	-	-	-	-	0.00%
1360 - BUSINESS & TECHNOLOGY EDUCATION TOTAL	**193,674**	**199,098**	**208,165**	**9,067**	**4.55%**
1380 - TRADE AND INDUSTRIAL EDUCATION					
100 - PERSONNEL SERVICES - SALARIES	1,147,036	1,414,820	1,392,906	(21,914)	-0.74%
200 - PERSONNEL SERVICES - BENEFITS	672,730	876,502	849,876	(26,626)	-0.90%
400 - PURCHASED PROPERTY SVCS	41,574	26,250	26,000	(250)	-0.01%
500 - OTHER PURCHASED SERVICES	13,600	10,000	10,000	-	0.00%
600 - SUPPLIES	337,585	351,742	358,434	6,692	0.23%
700 - PROPERTY	306,049	288,876	291,769	2,893	0.10%
800 - OTHER	2,320	415	200	(215)	-0.01%
1380 - TRADE AND INDUSTRIAL EDUCATION TOTAL	**2,520,894**	**2,968,605**	**2,929,185**	**(39,420)**	**-1.33%**
1390 - OTHER VOCATIONAL EDUCATION PROGRAMS					
100 - PERSONNEL SERVICES - SALARIES	937,804	805,480	1,016,070	210,590	13.79%
200 - PERSONNEL SERVICES - BENEFITS	637,320	513,056	632,525	119,469	7.82%
300 - PURCHASED PROFESS AND TECH SVCS	16,200	9,000	7,000	(2,000)	-0.13%
400 - PURCHASED PROPERTY SVCS	14,800	6,550	12,500	5,950	0.39%
500 - OTHER PURCHASED SERVICES	7,400	8,865	8,000	(865)	-0.06%
600 - SUPPLIES	161,331	146,587	147,176	589	0.04%
700 - PROPERTY	14,484	37,255	57,045	19,790	1.30%
800 - OTHER	425	250	50	(200)	-0.01%
1390 - OTHER VOCATIONAL EDUCATION PROGRAMS TOTAL	**1,789,764**	**1,527,043**	**1,880,366**	**353,323**	**23.14%**
1400 - OTHER INSTRUCTIONAL PROGRAMS - SUMMER SCHOOL					
100 - PERSONNEL SERVICES - SALARIES	14,700	15,050	15,050	-	0.00%
200 - PERSONNEL SERVICES - BENEFITS	6,275	6,490	6,366	(124)	-0.46%
600 - SUPPLIES	3,800	5,300	7,200	1,900	7.08%
1400 - OTHER INSTRUCTIONAL PROGRAMS - SUMMER SCHOOL TOTAL	**24,775**	**26,840**	**28,616**	**1,776**	**6.62%**

GENERAL FUNCTION & OBJECT	2025-2026	2026-2027	2027-2028	$ Change	% CHG
2100 - SUPPORT SERVICES - STUDENTS (2110, 2111, & 2119)					
100 - PERSONNEL SERVICES - SALARIES	239,173	254,249	269,330	15,081	3.49%
200 - PERSONNEL SERVICES - BENEFITS	87,989	146,498	150,753	4,255	0.98%
300 - PURCHASED PROFESS AND TECH SVCS	14,000	15,200	15,860	660	0.15%
500 - OTHER PURCHASED SERVICES	5,990	6,000	6,000	-	0.00%
600 - SUPPLIES	9,950	8,800	9,750	950	0.22%
800 - OTHER	1,500	1,500	1,800	300	0.07%
2100 - SUPPORT SERVICES - STUDENTS (2110, 2111, 2119) TOTAL	**358,602**	**432,247**	**453,493**	**21,246**	**4.92%**
2126 - PLACEMENT SERVICES					
100 - PERSONNEL SERVICES - SALARIES	100,704	104,928	109,744	4,816	2.68%
200 - PERSONNEL SERVICES - BENEFITS	70,007	71,983	72,304	321	0.18%
300 - PURCHASED PROFESS AND TECH SVCS	-	-	400	400	0.22%
500 - OTHER PURCHASED SERVICES	800	1,800	2,300	500	0.28%
600 - SUPPLIES	600	1,050	2,110	1,060	0.59%
800 - OTHER	100	100	50	(50)	-0.03%
2126 - PLACEMENT SERVICES TOTAL	**172,211**	**179,861**	**186,908**	**7,047**	**3.92%**
2130 - ATTENDANCE SERVICES					
100 - PERSONNEL SERVICES - SALARIES	46,951	50,213	52,023	1,810	1.65%
200 - PERSONNEL SERVICES - BENEFITS	58,274	59,684	55,571	(4,113)	-3.91%
2130 - ATTENDANCE SERVICES TOTAL	**105,225**	**109,897**	**107,594**	**(2,303)**	**-2.10%**
2220 - SUPPORT SERVICES - INSTRUCTIONAL STAFF					
300 - PURCHASED PROFESS AND TECH SVCS	1,000	-	-	-	0.00%
400 - PURCHAED PROPERTY	15,600	15,000	15,000	-	0.00%
2220 - SUPPORT SERVICES - INSTRUCTIONAL STAFF TOTAL	**16,600**	**15,000**	**15,000**	**-**	**0.00%**
2270 - INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT SERVICES					
200 - PERSONNEL SERVICES - BENEFITS	20,000	20,000	20,000	-	0.00%
300 - PURCHASED PROFESS AND TECH SVCS	43,101	18,739	20,453	1,714	3.30%
500 - OTHER PURCHASED SERVICES	11,040	5,865	10,500	4,635	8.92%
600 - SUPPLIES	3,600	3,600	3,600	-	0.00%
800 - OTHER	630	3,745	4,892	1,147	2.21%
2270 - INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT SERVICES TOTAL	**78,371**	**51,949**	**59,445**	**7,496**	**14.43%**
2310/2320 - BOARD SERVICES					
100 - PERSONNEL SERVICES - SALARIES	12,130	12,612	13,045	433	0.77%
200 - PERSONNEL SERVICES - BENEFITS	5,200	5,420	5,519	99	0.18%
300 - PURCHASED PROFESS AND TECH SVCS	6,000	500	500	-	0.00%
400 - PURCHAED PROPERTY	200	200	500	300	0.53%
500 - OTHER PURCHASED SERVICES	35,600	31,314	32,210	896	1.60%
600 - SUPPLIES	4,500	4,500	4,500	-	0.00%
800 - OTHER	1,700	1,575	5,500	3,925	6.99%
2310/2320 - BOARD SERVICES TOTAL	**65,330**	**56,121**	**61,774**	**5,653**	**10.07%**
2350 - LEGAL AND ACCOUNTING SERVICES					
300 - PURCHASED PROFESS AND TECH SVCS	32,000	43,000	44,500	1,500	3.49%
2350 - LEGAL AND ACCOUNTING SERVICES TOTAL	**32,000**	**43,000**	**44,500**	**1,500**	**3.49%**
2360 - OFFICE OF THE EXECUTIVE DIRECTOR					
100 - PERSONNEL SERVICES - SALARIES	278,640	291,553	309,801	18,248	3.75%
200 - PERSONNEL SERVICES - BENEFITS	175,049	184,155	190,672	6,517	1.34%
300 - PURCHASED PROFESS AND TECH SVCS	3,000	1,500	1,600	100	0.02%
500 - OTHER PURCHASED SERVICES	5,000	5,000	5,700	700	0.14%
600 - SUPPLIES	2,450	2,450	2,450	-	0.00%
800 - OTHER	2,000	2,000	2,000	-	0.00%
2360 - OFFICE OF THE EXECUTIVE DIRECTOR TOTAL	**466,139**	**486,658**	**512,223**	**25,565**	**5.25%**
2370 - COMMUNITY RELATIONS SERVICES					
100 - PERSONNEL SERVICES - SALARIES	156,070	161,903	167,288	5,385	1.78%
200 - PERSONNEL SERVICES - BENEFITS	102,564	105,211	105,059	(152)	-0.05%
300 - PURCHASED PROFESS AND TECH SVCS	-	1,000	800	(200)	-0.07%
400 - PURCHAED PROPERTY	-	-	-	-	0.00%
500 - OTHER PURCHASED SERVICES	24,900	24,900	12,993	(11,907)	-3.94%
600 - SUPPLIES	8,630	8,630	8,250	(380)	-0.13%
800 - OTHER	425	425	425	-	0.00%
2370 - COMMUNITY RELATIONS SERVICES TOTAL	**292,589**	**302,069**	**294,815**	**(7,254)**	**-2.40%**

GENERAL FUNCTION & OBJECT	2025-2026	2026-2027	2027-2028	$ Change	% CHG
2380 - OFFICE OF THE ASSISTANT DIRECTOR					
100 - PERSONNEL SERVICES - SALARIES	263,534	275,762	281,423	5,661	1.30%
200 - PERSONNEL SERVICES - BENEFITS	156,093	150,338	151,128	790	0.18%
300 - PURCHASED PROFESS AND TECH SVCS	500	500	900	400	0.09%
500 - OTHER PURCHASED SERVICES	2,100	2,000	3,800	1,800	0.41%
600 - SUPPLIES	3,500	3,500	3,500	-	0.00%
800 - OTHER	4,000	4,000	4,000	-	0.00%
2380 - OFFICE OF THE ASSISTANT DIRECTOR TOTAL	**429,727**	**436,100**	**444,751**	**8,651**	**1.98%**
2400 - SUPPORT SERVICES – PUPIL HEALTH					
100 - PERSONNEL SERVICES - SALARIES	47,360	51,264	53,214	1,950	1.77%
200 - PERSONNEL SERVICES - BENEFITS	52,390	54,054	55,312	1,258	1.14%
300 - PURCHASED PROFESS AND TECH SVCS	2,000	2,000	3,000	1,000	0.91%
500 - OTHER PURCHASED SERVICES	700	700	700	-	0.00%
600 - SUPPLIES	1,400	1,400	1,600	200	0.18%
800 - OTHER	500	500	500	-	0.00%
2400 - SUPPORT SERVICES – PUPIL HEALTH TOTAL	**104,350**	**109,918**	**114,326**	**4,408**	**4.01%**
2500 - SUPPORT SERVICES – BUSINESS					
100 - PERSONNEL SERVICES - SALARIES	327,384	342,751	363,983	21,232	3.27%
200 - PERSONNEL SERVICES - BENEFITS	218,175	227,061	229,445	2,384	0.37%
300 - PURCHASED PROFESS AND TECH SVCS	14,650	16,445	16,995	550	0.08%
400 - PURCHASED PROPERTY SVCS	22,000	22,000	15,500	(6,500)	-1.00%
500 - OTHER PURCHASED SERVICES	24,000	24,000	24,000	-	0.00%
600 - SUPPLIES	10,550	12,550	12,550	-	0.00%
800 - OTHER	3,980	4,380	4,380	-	0.00%
2500 SUPPORT SERVICES – BUSINESS TOTAL	**620,739**	**649,187**	**666,853**	**17,666**	**2.72%**
2600 - OPERATION AND MAITENANCE OF PLANT SERVICES					
100 - PERSONNEL SERVICES - SALARIES	200,350	209,850	257,631	47,781	3.93%
200 - PERSONNEL SERVICES - BENEFITS	160,642	140,760	149,025	8,265	0.68%
300 - PURCHASED PROFESS AND TECH SVCS	19,500	69,680	9,500	(60,180)	-4.95%
400 - PURCHASED PROPERTY SVCS	478,391	501,203	495,031	(6,172)	-0.51%
500 - OTHER PURCHASED SERVICES	60,980	91,094	100,113	9,019	0.74%
600 - SUPPLIES	231,400	201,450	214,750	13,300	1.09%
700 - PROPERTY	24,000	-	-	-	0.00%
800 - OTHER	1,400	1,400	1,400	-	0.00%
2600 - OPERATION AND MAINTENANCE OF PLANT SERVICES TOTAL	**1,176,663**	**1,215,437**	**1,227,450**	**12,013**	**0.99%**
2800 - SUPPORT SERVICES – CENTRAL					
100 - PERSONNEL SERVICES - SALARIES	324,162	344,128	361,306	17,178	1.82%
200 - PERSONNEL SERVICES - BENEFITS	248,891	258,313	258,337	24	0.00%
300 - PURCHASED PROFESS AND TECH SVCS	43,500	40,750	31,050	(9,700)	-1.03%
400 - PURCHASED PROPERTY SVCS	50,000	55,000	55,000	-	0.00%
500 - OTHER PURCHASED SERVICES	61,000	53,800	54,500	700	0.07%
600 - SUPPLIES	100,800	101,900	84,317	(17,583)	-1.86%
700 - PROPERTY	81,000	88,533	88,533	-	0.00%
800 - OTHER	950	950	950	-	0.00%
2800 - SUPPORT SERVICES – CENTRAL TOTAL	**910,303**	**943,374**	**933,993**	**(9,381)**	**-0.99%**
3200 - STUDENT ACTIVITIES					
100 - PERSONNEL SERVICES - SALARIES	2,730	2,746	2,746	-	0.00%
200 - PERSONNEL SERVICES - BENEFITS	1,035	1,377	1,159	(218)	-0.51%
300 - PURCHASED PROFESS AND TECH SVCS	3,500	6,500	6,500	-	0.00%
500 - OTHER PURCHASED SERVICES	30,000	30,000	20,000	(10,000)	-23.38%
600 - SUPPLIES	2,150	2,150	2,150	-	0.00%
800 - OTHER	7,500	-	7,890	7,890	18.45%
3200 - STUDENT ACTIVITIES TOTAL	**46,915**	**42,773**	**40,445**	**(2,328)**	**-5.44%**
3400 - SCHOLARSHIPS AND AWARDS					
893 - SCHOLARSHIPS	5,000	5,000	-	(5,000)	-100.00%
3400 - SCHOLARSHIPS AND AWARDS TOTAL	**5,000**	**5,000**	**-**	(5,000)	**-100.00%**
4600 - EXISTING BUILDING IMPROVEMENT SERVICES					
400 - PURCHASED PROPERTY SVCS	15,000	15,000	-	(15,000)	-100.00%
4600 - EXISTING BUILDING IMPROVEMENT SERVICES TOTAL	**15,000**	**15,000**	**-**	**(15,000)**	**-100.00%**
5900 - BUDGET RESERVES					
400 - PURCHASED PROPERTY SVCS	5,000	-	-	-	0.00%
600 - SUPPLIES	5,000	-	-	-	0.00%
700 - PROPERTY	2,500	-	-	-	0.00%
5900 - BUDGET RESERVES TOTAL	**12,500**	**-**	**-**	**-**	0.00%
Grand Total	**10,489,062**	**10,952,679**	**11,309,736**	**357,057**	**3.26%**

2027-2028 BUDGET DISCUSSION AND ANALYSIS

1. **FUNCTION 1390: INSTRUCTION – OVERALL INCREASE 23.14%**

    - 100 & 200 – Salary and benefits are projected to increase by $330,028 due to contractual obligations and phasing in half of the costs for salaries and benefits an anticipated new program teacher.

2. **FUNCTION 1400: INSTRUCTION – SUMMER PROGRAMS – OVERALL INCREASE 6.62%**

    - 600 – Supplies are projected to increase by $1,900 due to rising costs for cosmetology supplies and an increase in student enrollment for the summer session.

3. **FUNCTION 2270: INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT – OVERALL INCREASE 14.43%**

    - 500 – Employee travel costs are projected to increase by 4,635 due to rising costs for hotels, food, and transportation for conferences outside of Pennsylvania.

4. **FUNCTION 2310: BOARD SERVICES – OVERALL INCREASE 10.07%**

    - 800 – Dues and Fees are projected to increase by $3,925 due to PSBA membership fees and changes to their online platform from BoardDocs to Keystone Agenda.

EXPENDITURES: PROGRAM EQUIPMENT

Program Reviews - Advisory Committee Recommendations

The following includes a background to how EASTERN primarily budgets equipment for its program areas and addresses the current proposed funding (note: pages 16-20). The program reviews are typically 15-20 pages in length. The excerpts included in this section only include the recommendations for the program and budget.

EASTERN's Executive Advisory Committee has primary responsibility for establishing the curriculum in each of the career and technical programs. The Executive Advisory Committee consists of people from area businesses and local community people. Each is appointed by the Joint Operating Committee and responsible for providing oversight and management of the activities of the Occupational Advisory Committees. These recommendations are formally transmitted to the Joint Operating Committee by its vice president who is an ex-officio member of the Executive Advisory Committee; the funds to purchase the specific items are built into the secondary operating budget for the coming year. The budget for the 2027-2028 school year for instructional equipment (Function 1000 Object Code 700) is $188,845 based on Executive Advisory Committee recommendations, as shown on pages 19-20**.**

The Occupational Advisory Committees are responsible for identifying what we need to teach, the standard to which students will be held accountable and the tools and equipment necessary to support the curriculum. In addition, the Occupational Advisory Committee identifies teacher technical skills that need to be upgraded as well as expanded learning opportunities for students that support the curriculum.

All secondary programs undergo a comprehensive program review every five years under the direction of the Executive Advisory Committee. Each year, two to three programs undergo this process which helps to keep our programs current and responsive to student and industry needs through an intensive examination of data including labor market statistics, industry trends, employer satisfaction, student follow-up data and student achievement. Upon completion of each program review, a set of recommendations is developed for continuing and/or modifying the program and a multi-year budget is proposed to support those recommendations. One of the objectives of the Program Planning and Review process is to control the fluctuations in budget requests by concentrating resources primarily on those programs under review and to assure that resources are focused on program priorities and plans.

During the 2025-2026 school year, the EAC reviewed Network and Cybersecurity and Veterinary Science programs. The summary recommendations, timelines and budget reports are below.

PROGRAM REVIEW: NETWORKING AND CYBERSECURITY

Summary of Recommendations:

1. The OAC has recommended many training courses over the past few years. Current training courses include expanding hybrid cloud computing, maintaining current CCNA and Security + Certifications, and AI Training.
2. The OAC recommends that the classroom equipment be maintained at its current high standards. Our classroom currently meets or exceeds Cisco Network Academy's requirements. A plan is in place to upgrade as needed with new technologies as well as maintain the current level of equipment.

Training and Equipment Recommendations with Purchasing Timeline:

SCHOOL YEAR 2026-2027	Year 1 Total: $21,000
• Instructor Training	$5,000
• Maintain Cisco Router/Layer 3 switches	$5,000
• Software/License Fees	$4,000
• Replacement Tools and Equipment	$6,000
• Student Certifications	$1,000
SCHOOL YEAR 2027-2028	Year 2 Total: $21,000
• Instructor Training	$5,000
• Maintain Cisco Router/Layer 3 switches	$5,000
• Software/License Fees	$4,000
• Replacement Tools and Equipment	$6,000
• Student Certifications	$1,000
SCHOOL YEAR 2028-2029	Year 3 Total: $21,000
• Instructor Training	$5,000
• Maintain Cisco Router/Layer 3 switches	$5,000
• Software/License Fees	$4,000
• Replacement Tools and Equipment	$6,000
• Student Certifications	$1,000
Program Review Grand Total	**$63,000**

PROGRAM REVIEW: VETERINARY SCIENCE

Summary of Recommendations:

1. Acquire Radiograph equipment for use in curriculum-based instruction.
2. Acquire additional diagnostic equipment such as ECG, Ultrasound etc. to teach restraint and diagnostic skills.
3. Seek computer-based learning equipment to aid in teaching emergency response techniques.
4. Upgrade electronic CPR learning model.
5. Acquire suturing models.
6. Acquire Venipuncture/bandaging models.
7. Obtain RECOVER CPR certification

Equipment Recommendations with Purchasing Timeline:

SCHOOL YEAR 2026-2027	Year 1 Total $1,490
• Acquire X-ray demo	$ 500
• Lead gloves and glasses	$ 990
•	
SCHOOL YEAR 2027-2028	Year 2 Total $21,045
• Healthcare education simulation software	$2,000
• Pulse Ox (4)	$4,000
• Leg mannequin for injection/wound care	$2,625
• Spay surgery simulator (5)	$7,420
• Multiple CPR monitoring model	$5,000
SCHOOL YEAR 2028-2029	Year 3 Total $19,245
• Leg mannequin for injection and wound care (5)	$2,625
• Charm reader for sanitizing check	$4,250
• Doppler (3)	$6,000
• Rat Models	$ 600
• Recover CPR Certification	$ 770
• Cardel digital BP	$5,000
Program Review Grand Total	**$41,780**

Recommended Equipment Purchases 2027-2028

Program reviews are made on a cyclical basis and result in recommendations spanning future years. In addition, the EAC makes annual equipment recommendations on an annual basis which are subsequently reviewed and approved by the Joint Operating Committee for inclusion on the budget. For 2027-2028 school year, the following equipment purchases were approved (note: *These items were approved in completed program reviews. ****Equipment requests that will be considered for 2026-2027 Program Reviews.)

Allied Health	**Equipment/Tools (>$1000)**	
*	Automatic Blood Pressure Machine	$2,500
	Total	**$2,500**
Automotive Technology	**Equipment/Tools (>$1000)**	
*	2 Post lift (3) replacements	$38,000
	Total	**$38,000**
Business	**Equipment/Tools (>$1000)**	
	Copier replacement	$6,500
	Total	**$6,500**
CCM	**Equipment/Tools (>$1000)**	
	Major Equipment TBD	$25,000
	Total	**$25,000**
Culinary Arts	**Equipment/Tools (>$1000)**	
	Lowboy Refrigerators (replacement) (2)	$10,000
	Total	**$10,000**
HVAC	**Equipment/Tools (>$1000)**	
*	Heater (4) replacements	$4,497
*	A/C Unit (4) replacements	$5,428
*	Evaporator coil replacements	$2,590
	Total	**$12,515**
Networking & Cyber.	**Equipment/Tools (>$1000)**	
*	Cisco/Dual Enrollment New Tool Requirements	$6,000
*	Cisco/Dual Enrollment Replacement Tool Requirements	$6,000
	Total	**$12,000**
Protective Services	**Equipment/Tools (>$1000)**	
	SCBA Units-replacement (6)	$43,785
	Total	**$43,785**
Veterinary Science	**Equipment/Tools (>$1000)**	
*	Leg Mannequin	$2,625
*	Spay Surgery Simulator (5)	$7,420
*	CPR Monitoring Models (5)	$5,000
*	Microscope with Monitor	$2,500
	Total	**$17,545**

Welding Technology	Equipment/Tools (>$1000)	
*	Welder Replacement (2)	$10,000
*	Welder Replacement, Flextech 280	$6,000
*	Plasma Cutter	$5,000
	Total	**$21,000**
	Grand Total	**$188,845**

*These items were approved in completed program reviews.

Supplemental Grant

The following items will be pursued should the supplemental grant become available during 2027-2028 school year.

Program		
Allied Health	SynDaver Anatomy Model	$64,890
Protective Services	SCBA Units (6) replacement	$17,785
	Grand Total	**$82,675**

Competitive Equipment Grant

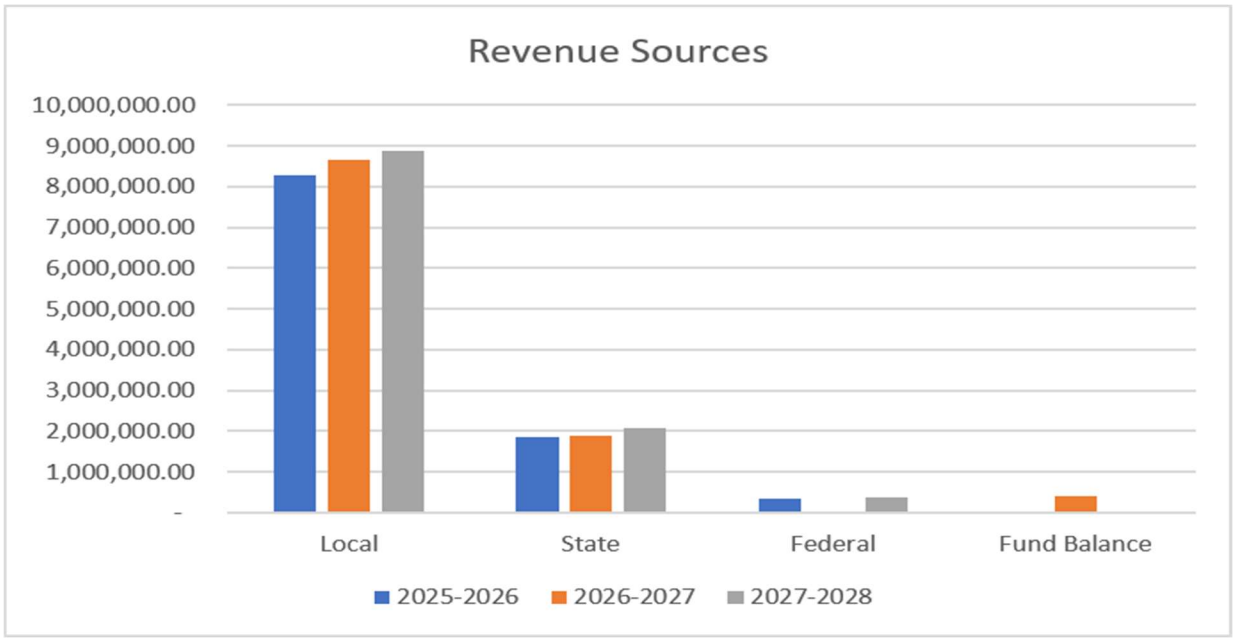
EASTERN will seek partial funding for the equipment listed below should the Competitive Equipment Grant become available during the 2027-2028 school year.

Automotive	Equipment/Tools (>$3000)	
	2 Post Lift (3) replacements	$38,000
Protective Services	**Equipment/Tools (>$3000)**	
	SCBA Units (6) replacement	$26,000
Welding Technology	**Equipment/Tools (>$3,000)**	
	Welder (replacement)(2)	$10,000
	Flextech 280 Welder	$6,000
	Plasma Cutter	$5,000
	Total	**$85,000**

General Fund: Secondary Budget Revenue

REVENUE BUDGET FOR 2027-2028

Description	2025-2026 Budget	2026-2027 Budget	2027-2028 Budget
OTHER DISTRICT ACTIVITY	$ 23,500.00	$ 28,615.00	$ 21,100.00
SUMMER SCHOOL TUITION	$ -	$ -	$ -
OTHER TUITION PATRONS	$ -	$ -	$ -
MISCELLANEOUS REVENUE	$ 25,500.00	$ 25,500.00	$ 4,500.00
REFUNDS OF PRIOR YEAR EXP	$ 2,000.00	$ 10,000.00	$ -
SALE OF FIXED ASSETS	$ -	$ -	$ -
INTEREST ON INVESTMENTS	$ 193,379.00	$ 202,560.00	$ 175,000.00
RECEIPTS MEMBER DISTRICTS	$ 8,042,943.00	$ 8,398,441.00	$ 8,672,230.00
VOC ED SUBSIDY/STATE GRANTS	$ 835,000.00	$ 835,000.00	$ 888,328.00
SUPPLEMENTAL EQUIP GRANTS	$ 136,000.00	$ 136,000.00	$ 191,394.00
STATE SHARE OF SS & MED SUB	$ 165,740.00	$ 160,268.00	$ 171,730.00
STATE SHARE OF RETIRE CONT SUB	$ 725,000.00	$ 746,295.00	$ 811,004.00
PERKINS GRANT	$ 340,000.00	$ -	$ 374,450.00
BUDGETARY FUND BALANCE	$ -	$ 410,000.00	$ -
TOTAL	$ 10,489,062	$ 10,952,679	$ 11,309,736



Secondary Revenue Budget: District Assessment Budget Cap

BUDGET CAP DISCUSSION AND ANALYSIS:

Negotiated and unanimously agreed to by the eighty-one Board of School Directors for inclusion in the Articles of Jointure as of July 1, 1991, is the Budget Cap mechanism. The purpose of the Budget Cap is to provide a safeguard to ensure that EASTERN's budget increases are comparable to those approved in the participating districts. The budget cap is designed to provide an upper limit to the growth of the secondary general operating budget at EASTERN to the aggregate percentage increase in the operating budgets of all the participating districts for the preceding school year for 2027-2028. The budget cap allowed by this calculation is 3.26%.

EASTERN CENTER FOR ARTS & TECHNOLOGY
FINAL RELEVANT BUDGET STATISTICS
AS OF 9/30/26

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Budget Cap	3.01%	1.82%	2.10%	3.87%	4.57%	4.01%	4.42%	3.26%
EASTERN Budget Increase Overall	-1.54%	0.13%	2.10%	3.90%	5.62%	3.48%	6.40%	*4.59%
Act I Index	2.60%	3.00%	3.40%	4.10%	5.30%	4.00%	3.50%	**3.60%
District Contribution Increase	0.00%	0.00%	2.00%	2.90%	4.00%	3.85%	4.42%	3.26%

* includes Secondary, Practical Nursing and Continuing Ed Budgets
**Act 1 Index puiblished on 9/5/26

Secondary Revenue Budget: District Enrollment Averages

BUDGET ALLOCATION BASED UPON 3-YEAR ROLLING AVERAGE ENROLLMENT:

Operating expenses are divided among the participating school districts in the same portion as the average daily membership of students enrolled in the Technical School from each participating member district for the three school years immediately preceding the coming budget year.

FTE Enrollment Averages					
			9/30/2026		
2027-2028	**2024-2025**	**2025-2026**	**2026-2027**	**Average**	**Percent**
Abington	180.00	158.00	160.00	166.00	24.36%
Bryn Athyn	-	-	-	-	0.00%
Cheltenham	112.00	116.00	112.00	113.33	16.63%
Hatboro-Horsham	104.00	104.00	113.00	107.00	15.70%
Jenkintown	25.00	28.00	19.00	24.00	3.52%
Lower Moreland	34.00	40.00	37.00	37.00	5.43%
Springfield	59.00	58.00	62.00	59.67	8.76%
Upper Dublin	64.00	51.00	62.00	59.00	8.66%
Upper Moreland	102.00	119.00	125.00	115.33	16.93%
Total	**680.00**	**674.00**	**690.00**	**681.33**	**100.00%**

Secondary Revenue Budget: District Operating Budget Assessment

Sending District Operating Assessment, 2027 - 2028 Proposed Budget

	2026-2027	2027-2028	$ Variance	% Variance
Abington	2,102,764	2,112,901	10,137	0.48%
Bryn Athyn	0	0	0	0.00%
Cheltenham	1,400,441	1,442,543	42,102	3.01%
Hatboro-Horsham	1,299,508	1,361,930	62,422	4.80%
Jenkintown	315,415	305,480	-9,935	-3.15%
Lower Moreland	420,553	470,948	50,395	11.98%
Springfield	761,201	759,457	-1,744	-0.23%
Upper Dublin	723,351	750,971	27,620	3.82%
Upper Moreland	1,375,208	1,468,000	92,792	6.75%
Total	**8,398,441**	**8,672,230**	**273,789**	**3.26%**

2027-2028 Operating Budget Allocations based upon relative enrollment as of 9/30/26

Sending District Capital Assessment

EASTERN has no debt related to its facilities and there have been no assessments over and above the annual operating assessments to support major facility repair and renovation in recent history. In fact, the last comprehensive renovations to the school were in the mid 1980's.

Due to the age and condition of the infrastructure, a period of extensive repairs and renovation is needed. In 2018-2019, an engineering firm was hired to identify, prioritize, and prepare an estimated cost schedule for these needs. A plan was developed, and a report was issued summarizing their findings. The report identified approximately $12.5 million in renovations that needed to be made over the next 10 years. A priority based chronological schedule was developed and the estimated cost per year quantified. Subsequently, a committee was formed to address the funding need and how this would be accomplished. A recommendation to adopt a pay-as-you-go approach along with the utilization of funds accumulated in the Capital Reserve Fund, from budget surplus, was made. The committee recommendation was presented to the Joint Operating Committee and approved in concept, with the amounts to be ratified each year. Funding commenced with the 2020-2021 budget year and continues for the duration of the term of the plan.

As agreed to, in principle, by the Joint Operating Committee, funding for this year would be $975,000 and, in accordance with the Articles of Jointure, this type of assessment is to be allocated according to the relative market values of each of the participating Districts, as determined by the published "STEB" values.

The current calculation and allocation of the 2027-2028 capital assessment is as follows:

	2027-2028	
	STEB Values	**Capital Assessment**
Abington	$ 7,034,500,086.00	$ 234,048.37
Bryn Athyn	$ 205,114,872.00	6,824.48
Cheltenham	$ 3,575,148,359.00	118,950.55
Hatboro-Horsham	$ 5,455,600,599.00	181,516.02
Jenkintown	$ 525,363,167.00	17,479.62
Lower Moreland	$ 2,115,335,094.00	70,380.37
Springfield	$ 2,917,352,529.00	97,064.70
Upper Dublin	$ 4,547,113,934.00	151,289.30
Upper Moreland	$ 2,928,830,709.00	97,446.59
Total	**$ 29,304,359,349.00**	**$ 975,000.00**

2027-2028 Final Budget Allocations

	2026-2027	2027-2028					
	Total Assessment	Operating Assessment	STEB Values	Capital Assessment	Total District Assessment	Total $ Increase (Decrease)	% Change
Abington	$ 2,344,431	$ 2,112,901	$ 7,034,500,086	$ 234,048	$ 2,346,950	$ 2,519	0.11%
Bryn Athyn	7,076	-	205,114,872	6,824	6,824	(252)	-3.55%
Cheltenham	1,522,491	1,442,543	3,575,148,359	118,951	1,561,494	39,003	2.56%
Hatboro-Horsham	1,481,580	1,361,930	5,455,600,599	181,516	1,543,446	61,866	4.18%
Jenkintown	333,387	305,480	525,363,167	17,480	322,959	(10,428)	-3.13%
Lower Moreland	492,876	470,948	2,115,335,094	70,380	541,328	48,452	9.83%
Springfield	860,678	759,457	2,917,352,529	97,065	856,521	(4,157)	-0.48%
Upper Dublin	880,627	750,971	4,547,113,934	151,289	902,260	21,633	2.46%
Upper Moreland	1,475,294	1,468,000	2,928,830,709	97,447	1,565,446	90,152	6.11%
Total	**$ 9,398,440**	**$ 8,672,230**	**$ 29,304,359,349**	**$ 975,000**	**$ 9,647,230**	**$ 248,790**	**2.65%**

2027-2028 Budget: Adult Programs

EASTERN offers an Adult Practical Nursing Program and Adult Evening Continuing Education classes. These programs provide valuable services to the community and do not impact on the cost attributed to our sending districts. These programs are self-funded, meaning the revenue collected from tuition, grants, and subsidies meet or exceed expenditures each year. The following two pages show the budgeted expenditures and revenues for both programs.

2027-2028 Adult Continuing Education Program Budget

CONTINUING EDUCATION ("CE") REVENUES	2025-2026	2026-2027	2027-2028	$ Change	% Change
ADULT EDUCATION TUITION	117,042	117,042	87,700	$ (29,342)	-22%
BOOKSTORE SALES	2,885	2,885	11,762	$ 8,877	7%
CAREER/TECHNICAL EDUCATION SUBSIDY	5,560	5,560	5,560	$ -	0%
REVENUE FOR SOCIAL SECURITY	2,264	1,641	1,641	$ -	0%
REVENUE FOR PSERS	7,167	5,047	5,047	$ -	0%
CONTINUING EDUCATION ("CE") REVENUE TOTALS	**134,918**	**132,175**	**111,710**	**(20,465)**	**-15%**

CONTINUING EDUCATION ("CE") EXPENDITURES	2025-2026	2026-2027	2027-2028	$ Change	% Change
1600 ADULT EDUCATION PROGRAMS					
100-PERSONNAL SERVICES - SALARIES	28,062	28,062	27,414	$ (648)	-1%
200-PERSONNAL SERVICES - BENEFITS	11,980	11,980	11,730	$ (250)	0%
300 - PURCHASED PROFESS AND TECH SVCS	-	-	-	$ -	0%
500 - OTHER PURCHASED SERVICES	350	350	350	$ -	0%
600 - SUPPLIES	7,400	10,656	4,700	$ (5,956)	-12%
800 - OTHER	-	-	-	$ -	0%
1600 ADULT EDUCATION PROGRAMS TOTALS	**47,792**	**51,048**	**44,194**	**(6,854)**	**-13%**
2300 - SUPPORT SERVICES - ADMINISTRATION					
100-PERSONNAL SERVICES - SALARIES	30,000	30,000	30,000	$ -	0%
200-PERSONNAL SERVICES - BENEFITS	12,771	12,827	12,916	$ 89	0%
300 - PURCHASED PROFESS AND TECH SVCS	29,561	28,700	15,000	$ (13,700)	-17%
400 - PURCHASED PROPERTY SVCS	2,500	-	-	$ -	0%
500 - OTHER PURCHASED SERVICES	-	-	-	$ -	0%
600 - SUPPLIES	4,494	100	100	$ -	0%
800 - OTHER	7,800	9,500	9,500	$ -	0%
2300 - SUPPORT SERVICES - ADMINISTRATION TOTALS	**87,126**	**81,127**	**67,516**	**(13,611)**	**-17%**
CONTINUING EDUCATION ("CE") EXPENDITURE TOTALS	**134,918**	**132,175**	**111,710**	**(20,465)**	**-15%**

2027-2028 Practical Nursing Program Budget

PRACTICAL NURSING ("PN") REVENUES	2025-2026	2026-2027	2027-2028	$ Change	% Change
MISCELLANEOUS REVENUE	20,450	26,000	32,120	$ 6,120	0%
PN TUITION LOCAL	348,700	460,805	191,333	$ (269,472)	-12%
PN PERKINS GRANT - PASS THRU FROM LEA	-	58,946	61,204	$ 2,258	0%
STUDENT FEES	12,350	13,750	20,187	$ 6,437	0%
CAREER/TECHNICAL SUBSIDY	200,000	225,000	225,000	$ -	0%
REVENUE FOR SOCIAL SECURITY	35,839	35,007	48,656	$ 13,649	1%
REVENUE FOR PSERS	160,047	146,974	217,012	$ 70,038	3%
FEDL LOAN RECEIPTS	750,000	843,718	1,030,763	$ 187,045	8%
FEDL GRANT RECEIPTS	389,623	449,000	708,464	$ 259,464	11%
PRACTICAL NURSING REVENUE TOTALS	**1,917,009**	**2,259,200**	**2,534,739**	**275,539**	**12%**

PRACTICAL NURSING ("PN") EXPENDITURES	2025-2026	2026-2027	2027-2028	$ Change	% Change
1300 - INSTRUCTION					
100-PERSONNAL SERVICES - SALARIES	844,538	796,231	931,013	$ 134,782	9%
200-PERSONNAL SERVICES - BENEFITS	317,492	439,120	473,543	$ 34,423	2%
300 - PURCHASED PROFESS AND TECH SVCS	-	-	-	$ -	0%
400 - PURCHASED PROPERTY SVCS	-	-	-	$ -	0%
500 - OTHER PURCHASED SERVICES	-	-	-	$ -	0%
600 - SUPPLIES	154,000	158,650	284,000	$ 125,350	9%
700 - PROPERTY	20,000	74,000	36,000	$ (38,000)	-3%
800 - OTHER	30	-		$ -	0%
1300 - INSTRUCTION TOTAL	**1,336,060**	**1,468,001**	**1,724,556**	**256,555**	**17%**
2270/2271 - PROFESSIONAL DEVELOPMENT					
300 - PURCHASED PROFESS AND TECH SVCS	-	2,500	200	$ (2,300)	-92%
500 - OTHER PURCHASED SERVICES	-	500	500	$ -	0%
2270/2271 - PROFESSIONAL DEVELOPMENT TOTAL	**-**	**3,000**	**700**	**(2,300)**	**-77%**
2300 - PROFESSIONAL DEVELOPMENT TOTAL					
100-PERSONNAL SERVICES - SALARIES	232,260	251,195	269,571	$ 18,376	4%
200-PERSONNAL SERVICES - BENEFITS	126,690	125,010	146,080	$ 21,070	5%
300 - PURCHASED PROFESS AND TECH SVCS	22,000	22,000	25,000	$ 3,000	1%
400 - PURCHASED PROPERTY SVCS	-	-	-	$ -	0%
500 - OTHER PURCHASED SERVICES	1,825	1,825	2,825	$ 1,000	0%
600 - SUPPLIES	18,700	17,050	16,030	$ (1,020)	0%
700 - PROPERTY	2,500	2,500	1,500	$ (1,000)	0%
800 - OTHER	14,300	14,300	14,700	$ 400	0%
2300 - SUPPORT SERVICES - ADMINISTRATION TOTALS	**418,275**	**433,880**	**475,706**	**41,826**	**10%**
2500 - SUPPORT SERVICES - BUSINESS					
100-PERSONNAL SERVICES - SALARIES	27,044	28,714	30,402	$ 1,688	3%
200-PERSONNAL SERVICES - BENEFITS	24,084	24,845	22,423	$ (2,422)	-4%
400 - PURCHASED PROPERTY SVCS	-	-	4,656	$ 4,656	9%
500 - OTHER PURCHASED SERVICES	-	600	6,555	$ 5,955	11%
2500 SUPPORT SERVICES BUSINESS TOTAL	**51,128**	**54,159**	**64,036**	**9,877**	**18%**
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
300 - PURCHASED PROFESS AND TECH SVCS	-	500	500	$ -	0%
400 - PURCHASED PROPERTY SVCS	28,740	25,480	29,760	$ 4,280	3%
500 - OTHER PURCHASED SERVICES	2,440	2,440	-	$ (2,440)	-1%
600 - SUPPLIES	8,700	31,000	32,500	$ 1,500	1%
700 - PROPERTY	-	111,600	117,250	$ 5,650	3%
800 - OTHER	-	-	400	$ 400	0%
2600 OPERATION & MAINTENANCE OF PLANT SERVICES TOTAL	**39,880**	**171,020**	**180,410**	**9,390**	**5%**
2800 - SUPPORT SERVICES - CENTRAL					
100-PERSONNAL SERVICES - SALARIES	36,230	38,628	41,063	$ 2,435	2%
200-PERSONNAL SERVICES - BENEFITS	15,436	16,512	17,368	$ 856	1%
300 - PURCHASED PROFESS AND TECH SVCS	-	-	900	$ 900	1%
500 - OTHER PURCHASED SERVICES	-	4,000	5,000	$ 1,000	1%
600 - SUPPLIES	20,000	70,000	25,000	$ (45,000)	-35%
2800 - SUPPORT SERVICES - CENTRAL TOTALS	**71,666**	**129,140**	**89,331**	$ (39,809)	**-31%**
PRACTICAL NURSING EXPENDITURE TOTALS	**1,917,009**	**2,259,200**	**2,534,739**	**275,539**	**12%**

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EASTERN CENTER FOR ARTS AND TECHNOLOGY
SENDING SCHOOL
September 30 Enrollment

PROGRAM	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	30-Sep	Max	%Cap	Waiting List
Allied Health	30	30	30	30	59	42	29	36	48	48	50	96%	5
Automotive Technology	40	36	40	41	46	41	46	46	37	44	46	96%	
Business and Technology Professional	22	25	28	23	30	22	31	38	24	29	40	73%	
Carpentry	36	40	39	40	40	40	40	40	40	40	40	100%	5
Construction Careers and Management										39	40	98%	
Collision Repair Technology	37	30	32	39	37	35	40	40	34	34	40	85%	
Cosmetology	58	63	53	70	63	60	62	73	72	75	80	94%	11
Culinary Arts	53	57	56	53	56	64	63	61	67	57	80	71%	
Design, Photography, and Illustration	37	49	39	43	41	35	44	43	46	31	54	57%	
Electrical Technology	32	40	39	44	40	42	41	44	44	46	46	100%	8
Exercise Science and Rehabilitation						30	35	39	39	40	40	100%	1
Heating, Ventilation and Air Conditioning	23	31	38	43	38	40	39	40	40	40	40	100%	16
Networking and Cybersecurity	13	14	18	33	29	35	28	27	37	25	40	63%	
Protective Services	26	32	32	37	29	25	25	37	40	40	40	100%	1
Robotics and Automated Technology	0	0	0	11	23	23	30	36	24	22	40	55%	
Veterinary Science	40	40	40	40	40	39	40	39	40	40	40	100%	5
Welding Technology	34	35	38	36	36	40	40	41	42	40	40	100%	14
CTE Programs SubTotal	**481**	**522**	**522**	**583**	**607**	**613**	**633**	**680**	**674**	**690**	**796**	**87%**	**66**
SENDING SCHOOL													
ABINGTON	93	108	105	127	135	131	157	175	154	156			27
BRYN ATHYN	0	0	0	0	0	0	0	0	0	0			
CHELTENHAM	83	108	94	83	92	90	101	112	116	111			10
HATBORO/HORSHAM	96	102	87	92	93	94	98	101	102	111			5
JENKINTOWN	7	14	23	21	19	17	22	25	28	19			
LOWER MORELAND	17	26	23	27	31	25	26	34	40	37			3
SPRINGFIELD	39	36	49	56	58	70	62	59	58	62			1
UPPER DUBLIN	34	35	32	40	49	57	56	64	50	62			7
UPPER MORELAND	106	85	97	124	114	117	105	102	118	124			13
OTHER	6	8	12	13	16	12	6	8	8	8			
TOTAL	**481**	**522**	**522**	**583**	**607**	**613**	**633**	**680**	**674**	**690**			**66**