



State College Area School District

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To: Curtis Johnson
From: Randy Brown and Joe Viglione
Subject: Act 1 Index and Calendar
Date: November 17, 2025

The Finance Team has been working to set up the 2026-27 Budget Year for the District. Enclosed with this agenda item is the District calendar based on the traditional Pennsylvania Department of Education Timeline format to take the 2026-27 Budget from the beginning through the approval process.

Also attached with this memo is the September 30, 2025 letter disclosing the Act 1 Index for the 2026-27 Budget Year as determined by the Pennsylvania Department of Education. For the 2026-27 fiscal year the Act 1 Index has been set at 3.5%.

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NOTICES

DEPARTMENT OF EDUCATION

Index Calculation Required by Special Session Act 1 of 2006

[55 Pa.B. 6290]

[Saturday, August 30, 2025]

Under section 333(l) of the Taxpayer Relief Act (53 P.S. § 6926.333(l)), the Department of Education (Department) has calculated the index for Fiscal Year (FY) 2026-2027.

The index is the average of the percentage increase in the Statewide average weekly wage and the Employment Cost Index. For FY 2026-2027, the base index is 3.5%.

For school districts with a market value/income aid ratio greater than 0.4000, an adjusted index will be posted on the Department's website at <http://pa.gov/agencies/education> by September 30, 2025.

DR. CARRIE ROWE,
Acting Secretary

[Pa.B. Doc. No. 25-1184. Filed for public inspection August 29, 2025, 9:00 a.m.]

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State College Area School District

2026-27 Budget Development

Date: November 3, 2025

<https://www.pacodeandbulletin.gov/Display/pabull?file=/secure/pabulletin/data/vol55/55-35/1184.html>

Key dates in the budget process based on PDE published filing requirements.

November 17 Board Meeting

- Informational 2026-27 Budget Calendar and Act 1 Index

December 1 Committee of the Whole

- Administration will present an initial proposed preliminary budget including recommendation to adopt opt out resolution. Administration will review budget calendar, Opt Out Resolution and consider potential revenue impact of alternate tax rates.
- Administration will present comparative financial statements for current and budget year.

December 15

- Sterling Act Filing Deadline

December 15 Board Meeting

- Budget Development

December 31

- District deadline to notify residential property owners not currently approved or whose approval is due to expire that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Deadline for submitting an application is March 1.

January 12 Committee of the Whole (Board action required)

- Adopt resolution indicating will not raise the rate of any tax by more than index. (PDE deadline January 30)

January 17

- Deadline to submit a copy of adopted resolution. (5 days after resolution adoption)

January 26 Board Meeting

- Budget Development

January 29

- Deadline to make 2026-27 proposed version of preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating it will not raise the rate of any tax by more than the index.

February 2 Committee of the Whole

- Budget Development

February 8 (Not applicable if adopt opt out resolution)

- Deadline to give public notice of the intent to adopt the 2026-27 preliminary budget unless resolution adopted. (PDE deadline February 9)

February 13

- PDE deadline to notify school districts that adopted a resolution whether the 2026-27 proposed tax rates are equal to or less than their index. (10 days from PDE Receipt of Opt Out Resolution)

February 16 Board Meeting

- Deadline to adopt the 2026-27 preliminary budget unless opt out resolution adopted.
- Budget Development

February 21

- Deadline to submit 2026-27 preliminary budget containing proposed tax rate increases unless resolution adopted. (Five days after adoption, N/A if opt out resolution adopted)

February 28

- Deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception (1 week prior to filing request for referendum exception)

March 1

- Deadline for residential property owners to submit homestead application to County Assessment office.

March 2 Committee of the Whole

- Budget Development

March 5

- PDE Deadline to notify school districts that submitted the 2026-27 preliminary budget whether the proposed tax rates are equal to or less than their index.
- District deadline to seek approval from PDE for referendum exceptions requiring their approval.

March 16 Board Meeting

- Budget Development

March 20

- District Deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections unless request for referendum exception has been submitted to PDE

March 25

- PDE deadline to issue ruling on school district's petition for referendum exception.

March 30

- District deadline (if PDE denies referendum exception) to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections

April 6 Committee of the Whole

- Presentation of district proposed final budget for 2026-27

April 15

- Secretary of Budget certifies total slot money revenue in Property Tax Relief Fund and total amount available for distribution.

April 20

- Secretary of Budget notifies PDE whether it is authorized to provide school districts with allocations

April 20 Board Meeting (Board action required)

- Approval of district Proposed Final Budget for 2026-27 for board. (Resolution and advertising - 30 days prior to final budget adoption; PDE Deadline May 31)

May 1

- PDE notifies Districts of the amount of their state allocation of property tax reduction funding
- Assessor provides each district with a certified report with information on Homestead/Farmstead properties

May 4 Committee of the Whole

- Budget Development
- School District Appoint Real Estate Tax Collectors
- Proposed Final Budget on Form PDE-2028 available for public inspection (PDE deadline 20 days prior to final budget adoption)

May 11

- District publish notice of intent to adopt Final Budget (PDE deadline 20 days prior to adoption)

May 18 Budget Hearing and Board Meeting

- Public hearing for district final budget for 2026-27
- Deadline for District Board of Directors adopt resolution rejecting 2026-27 property tax allocation

May 19 Primary Election Day

May 21

- District publish notice of intent to adopt Final Budget (PDE deadline 10 days prior to adoption)

May 31

- District deadline to upload the signed Certification of Use document in the CFRS application approved in connection with the board action on May 18

June 1 Committee of the Whole (Board action required)

- Adopt Final Budget on Form PDE-2028 (resolution)
- Homestead and Farmstead Exclusion Resolution
- Annual Tax Levy Resolution
- Installment Payment Plan Resolution
- (PDE deadline June 30)

June 5

- District deadline to submit copy of resolution (if adopted on May 18) rejecting the 2026-27 property tax allocation to PDE.

July 15

- Deadline to submit 2026-27 Final Budget on Form PDE-2028 (resolution)