Please remember to sign the Visitor's Register – Thank you.

Budget Workshop II Agenda
Monday, April 13, 2026
7:30 P.M. – CHS- Atrium

1. **Welcome – Sue Tiede, School Board President**
2. **2026-27 Budget Development**
    a. **Timeline and Summaries 2**
3. **District Enrollment and Staffing**
    a. **History 6**
    b. **2026-27 Budget 8**
    c. **Summary and Analysis 9**
4. **2026-27 Expenditure Budget Development**
    a. **Summaries and Functional Areas 10**
    b. **Expenditure Drivers 13**
    c. **Benefits and State Subsidies 16**
    d. **Charter School 21**
    e. **Comparison Variances and History 24**
    f. **Special Education 27**
5. **Fund Balance and Trend 30**
6. **Capital Project Funding 33**
7. **Property Tax Rate and Analysis 37**
8. **Projection Model 40**
8. **Property Tax Rent Rebate Program 45**
9. **Key Dates 46**
10. **Public Comment**
11. **Adjournment**

Tredyffrin/Easttown School District

FY 2026-27 Budget Development

Budget Workshop II
April 13, 2026

TESD FY 26-27 Budget Timeline

Draft

2025	2026				
December **First review of budget and major cost impacts in Finance Committee Meeting**	**January** Display/Adopt the Budget OR pass resolution to stay at or below the Act 1 Index of 3.5%	**March** Budget Workshop I - March 9	**April** Budget Workshop II - April 13 Proposed Final Budget adoption at April 27 Board Meeting	**May** Finance Meeting May 11 Regular Board Meeting May 26	**June** Finance Meeting June 4 Final Budget adoption at June 8 Board Meeting

Budget Scenarios FY 2026-27

Draft

	A	B	C	D
		FY 26-27 Budget	FY 26-27 Budget	FY 26-27 Budget
		No New Tax Revenue	Act 1 Index - 3.5%	Act 1 Index and exceptions**
1	Budgeted Anticipated Revenue	$188,200,554	$188,200,554	$188,200,554
2	*Budgeted Anticipated Expenditures	$200,362,510	$200,362,510	$200,362,510
3	Property Tax Revenue from Tax Increase	$0	$5,175,324	$7,383,100
4	Budget Reductions/Fund Balance Contributions	$0	$0	$0
5	Projected Operational Deficit	($12,161,956)	($6,986,632)	($4,778,856)

*Does not include Contingency

** Projections indicate the District will be eligible for Special Education Referendum Exception but ineligible for the PSERS Referendum Exception

FY 2026-27 Budget Development Summary

Draft

1		Budgeted Revenue	$188,200,554	
2		Budgeted Tax Rate Increase (Act 1 Index)	$5,175,324	3.5%
3		Budgeted Tax Rate Increase (Special Education Exception)	$2,207,776	1.49%
4		Total Budgeted Revenue	$195,583,654	
5		Total Budgeted "Anticipated" Spending	$200,362,510	
6		Balance	($4,778,856)	Satisfied with General Fund Balance Contribution
7		*Budgetary Reserve/Contingency	$4,500,000	General Fund Balance Commitment
8		Total Budgeted "Authorized" Spending	$204,862,510	Preliminary Budget
		*Budgetary Reserve/Contingency		
9		Operating (1.0%)	$2,100,000	
10		Revenue Projection	$1,200,000	
11		Special Education	$1,200,000	
12		Total Budgetary Reserve/Contingency	$4,500,000	

FY 2026-27 Budget Development

Draft

Development of the FY26-27 Operating Budget

1. Property Tax Revenue (includes assessment growth, assessment appeals gains/losses and historic collection rates) - $1.8M Decrease
2. Governor's Proposed Budget - $248K Increase
3. Capital Funds Transfer - $6M Flat
4. Special Education Department - $3.1M Increase
5. Debt Service for Bond Issue - $523K Increase
6. Projected Professional Staffing Adjustments - $840K Increase
7. Second Look Healthcare Projection - $200K Decrease (Medical 7% Inc; Rx 5% Inc, Dental Flat)
8. Departmental Reductions District-wide - $1.5M

TESD Staffing Summary (FTEs)*

Draft

		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Budget 2026-27	FTE Change from 2025-26	FTE Change from 2015	% Change from 2015
1	Professional (TEEA)	466.2	474.6	485.3	489.7	501.1	511.2	509.3	514.06	522.66	531.46	547.46	543.46	-4	77.26	16.6%
2	Administration	29	30	30	30	31	31	31	31	32	32	33	33.5	0.5	4.5	15.5%
3	Suprvr/Confid	31.69	31.69	31.69	31.69	31	30	30	30	30	30	30	30	0	-1.69	-5.3%
4	Secretarial	48.88	48.69	48.69	47.69	47.69	48.69	48.69	48.69	49.69	49.69	47	47	0	-1.88	-3.8%
5	Custodial	49.5	49.5	50	50	50	50	50	52	52	52	56	55	-1	5.5	11.1%
6	Maintenance	15	15	15	15	15	15	15	16	16	16	18	18	0	3	20.0%
7	Security	7.5	7.5	7.5	7.5	7.5	9.5	9.5	9.5	9.5	9.5	10.5	10.5	0	3	40.0%
8	Food Service	32.4	32.4	32.4	32.4	32.4	32.4	32.4	32.4	32.4	32.4	32.4	32.4	0	0	0.0%
9	Health Rm Nurse	4.03	3.75	3.75	3.75	3.75	4.69	5.07	4.5	4.69	4.69	5.4375	5.4375	0	1.4075	34.9%
10	Athletic Trainers												2	2	2	
11	Reg Ed Aide/Para	29.53	25.43	25.43	19.31	14.525	13.61	11.61	9.68	9.68	9.68	6.65625	6.65625	0	-22.874	-77.5%
12	Spec Ed Aide/Para	38.47	34.32	34.32	28.25	21.59	18.09	17.44	9.34	9.34	8.34	4.8125	4.8125	0	-33.658	-87.5%
13	**TOTAL**	752.2	752.88	764.08	755.29	755.555	764.18	760.01	757.17	767.96	775.76	791.266	788.7663	-2.5	36.5663	4.9%

***Does not include Contracted Services Staff**

October 1st Enrollment History

Draft

	A	B	C	D
	Year	Enrollment	Year	Enrollment
1	1975	6,497	2000	5,386
2	1976	6,160	2001	5,539
3	1977	5,839	2002	5,655
4	1978	5,544	2003	5,726
5	1979	5,258	2004	5,800
6	1980	5,036	2005	5,891
7	1981	4,790	2006	6,013
8	1982	4,465	2007	6,097
9	1983	4,360	2008	6,132
10	1984	4,310	2009	6,290
11	1985	4,357	2010	6,334
12	1986	4,369	2011	6,457
13	1987	4,023	2012	6,487
14	1988	4,095	2013	6,537
15	1989	3,990	2014	6,553
16	1990	4,022	2015	6,575
17	1991	4,080	2016	6,753
18	1992	4,125	2017	6,909
19	1993	4,257	2018	7,042
20	1994	4,337	2019	7,182
21	1995	4,543	2020	6,938
22	1996	4,673	2021	6,920
23	1997	4,854	2022	6,895
24	1998	5,086	2023	6,904
25	1999	5,224	2024	6,822
26			2025	6,766

Budgeted Professional Staffing 2026-27

Draft

	A	B	C
	Actual 2025-26 FTE	Budgeted 2026-27 FTE	Change
Elementary Schools	189.80	189.80	0.0
Middle Schools	175.10	173.20	-1.9
High School	161.76	159.66	-2.1
* District-wide	20.80	20.80	0.0
District Total	547.46	543.46	-4.0

* Includes Mental Health Specialists, School Psychologists, Mandated Non-public School Nurses, and Teachers on Special Assignment

Changes to Professional Staffing

Draft

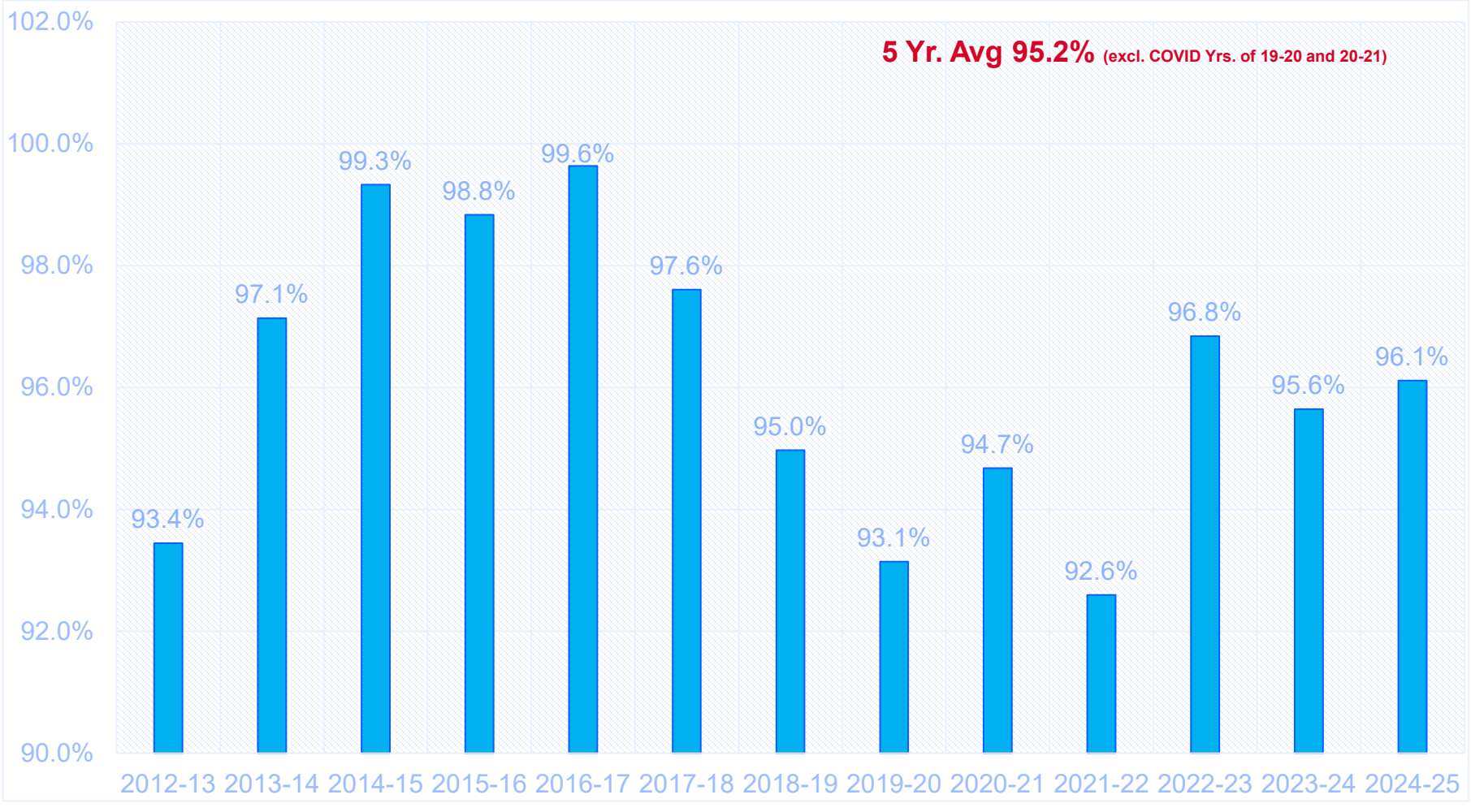
from FY25-26 Actual to FY26-27 Budget

	A	B	C	D
	Core	Special Education	Other Areas	Total
Elementary Schools	-1.0	1.0	0	0.0
Middle Schools	0	-0.5	-1.4	-1.9
High School	-2.9	0.0	0.8	-2.1
*District-wide	0.0	0.0	0	0.0
District Total	-3.9	0.5	-0.6	-4.0

* Includes Mental Health Specialists, School Psychologists, Mandated Non-public School Nurses, and Teachers on Special Assignment

Budgeted Expenditures Expended

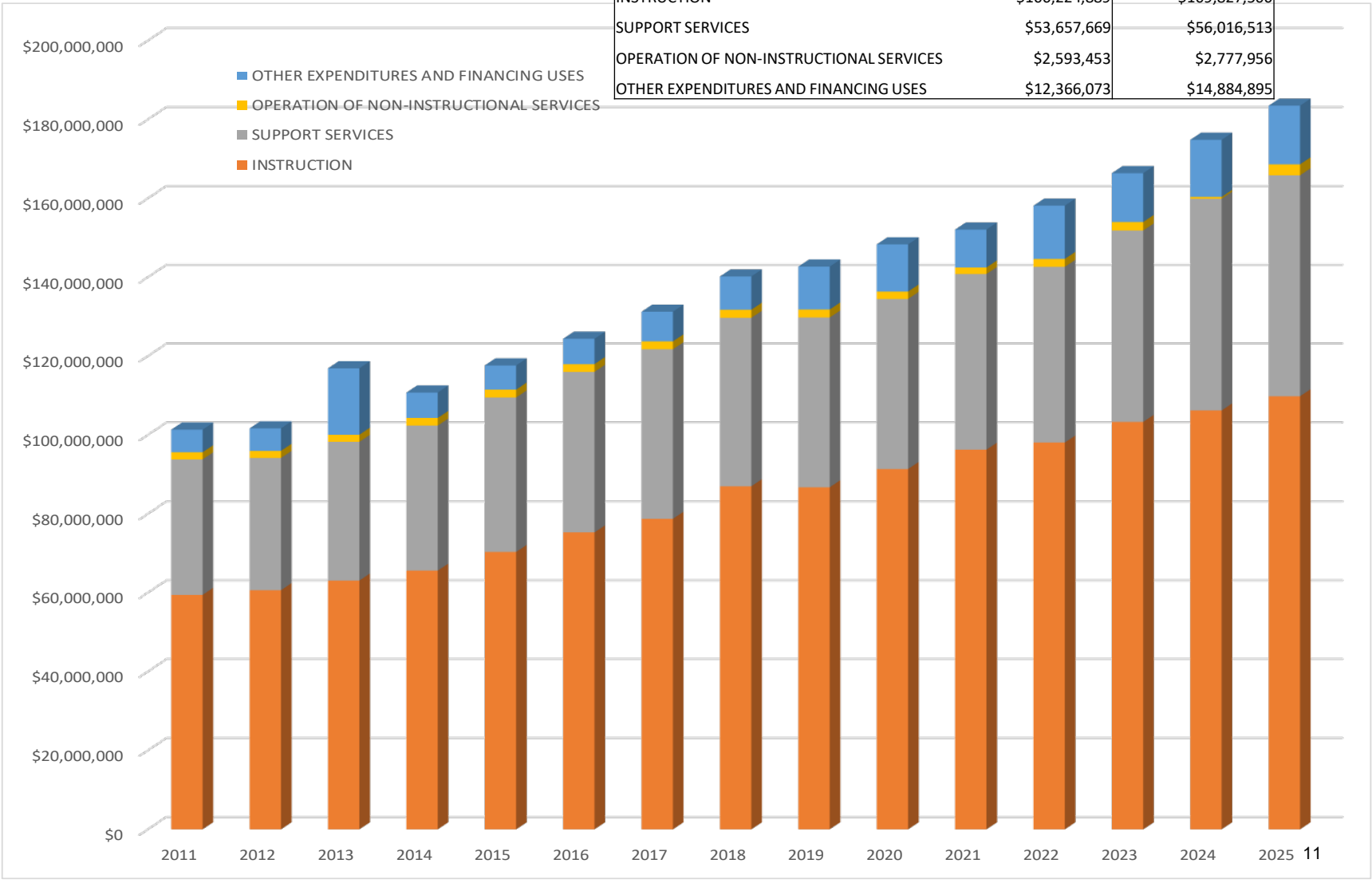
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Historical Spending by Function

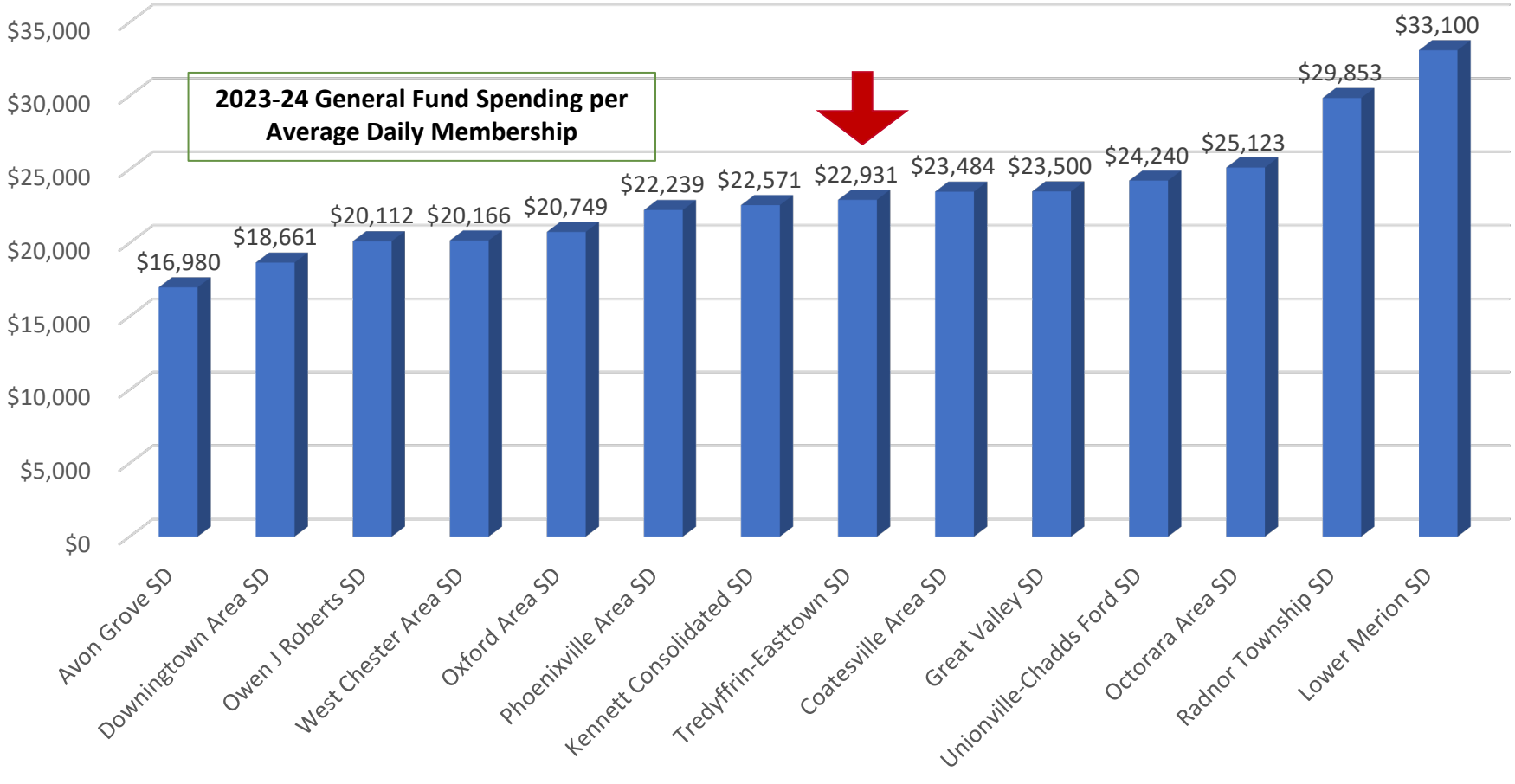
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	2024	2025
INSTRUCTION	$106,224,889	$109,827,506
SUPPORT SERVICES	$53,657,669	$56,016,513
OPERATION OF NON-INSTRUCTIONAL SERVICES	$2,593,453	$2,777,956
OTHER EXPENDITURES AND FINANCING USES	$12,366,073	$14,884,895



Chester County and Others Operating Expenses per Student

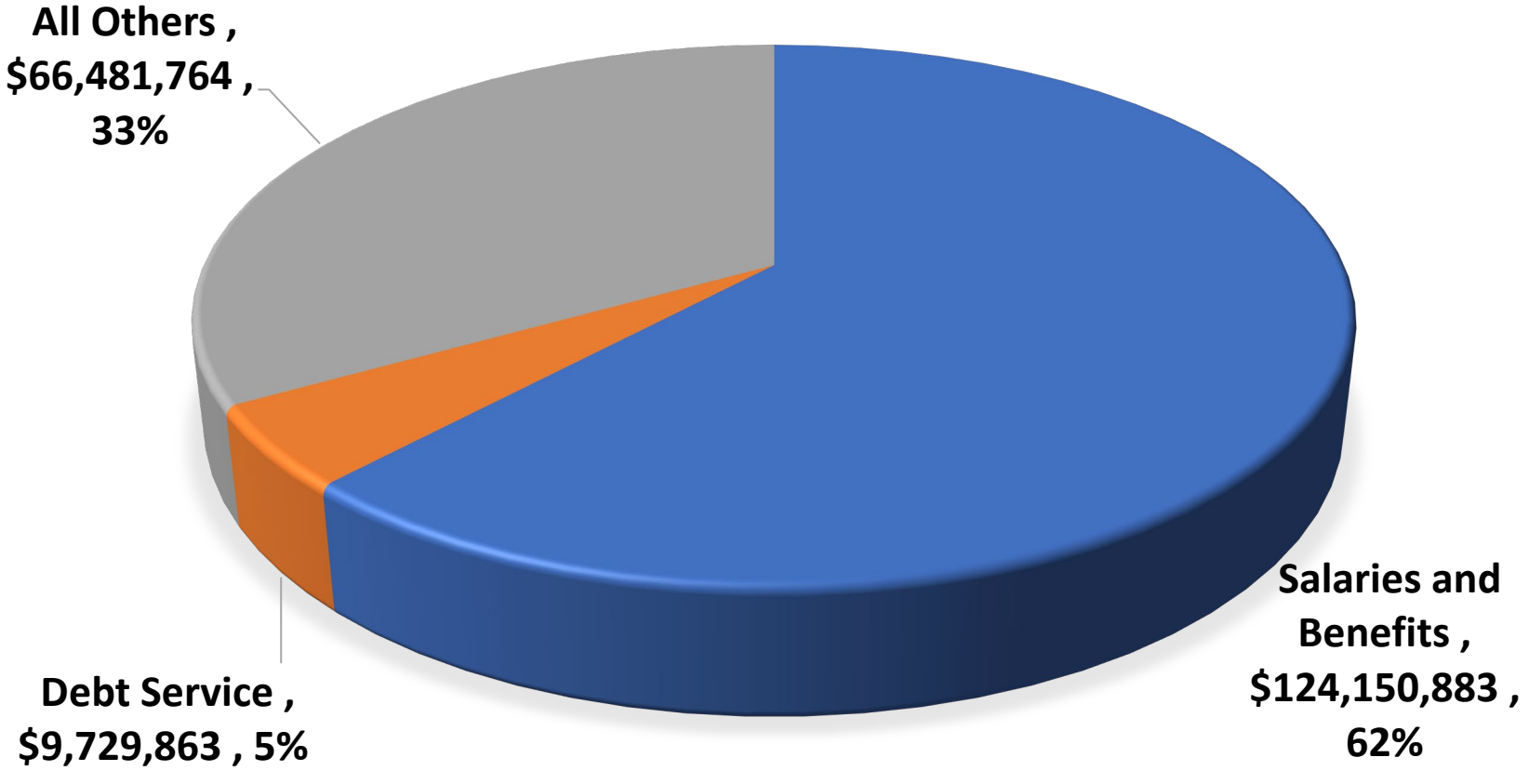
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2026-27 Budgeted Total Expenditures

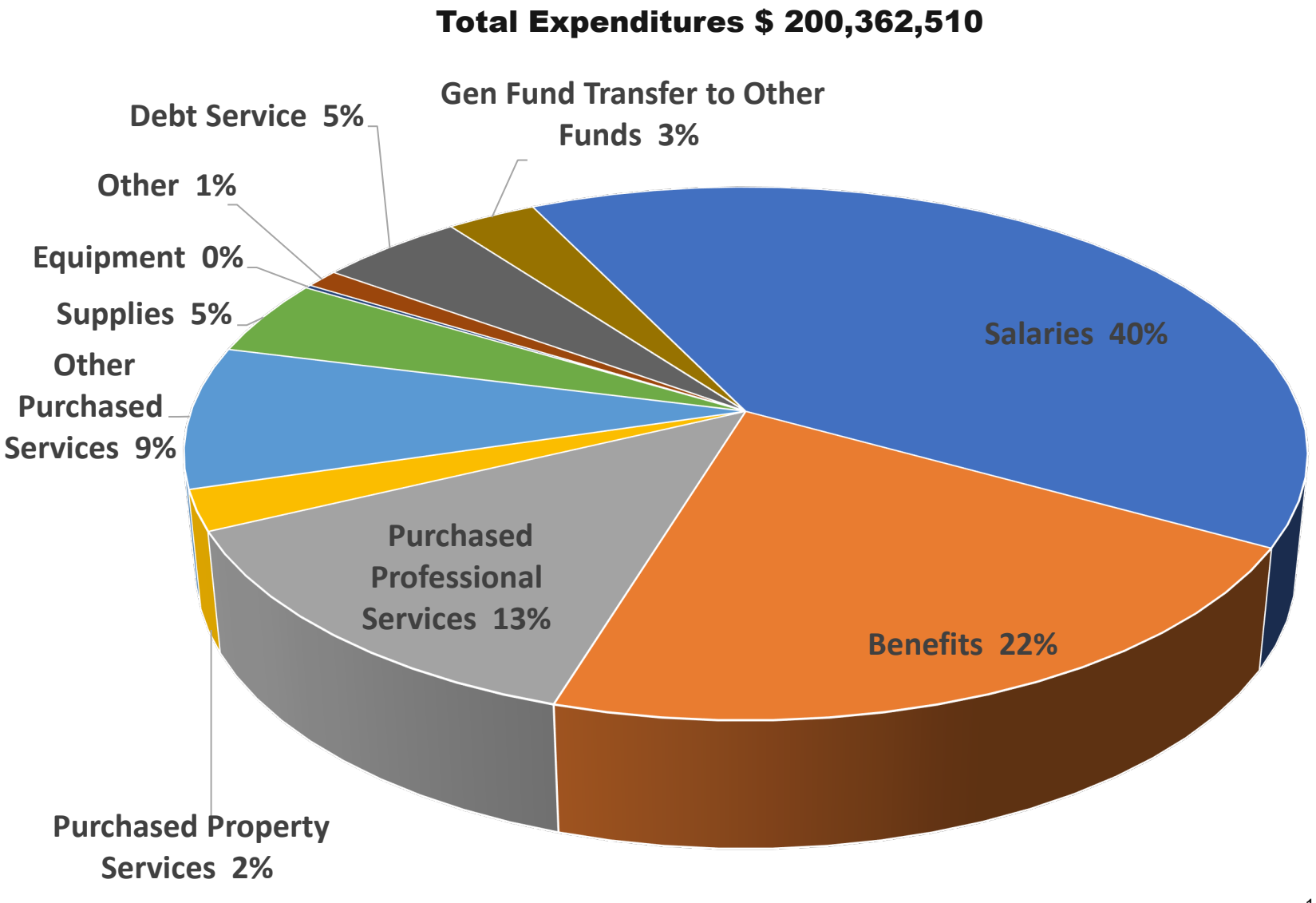
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Total Expenditures $200,362,510 (Does not include Contingency)



2026-27 Budgeted Total Expenditures by Object

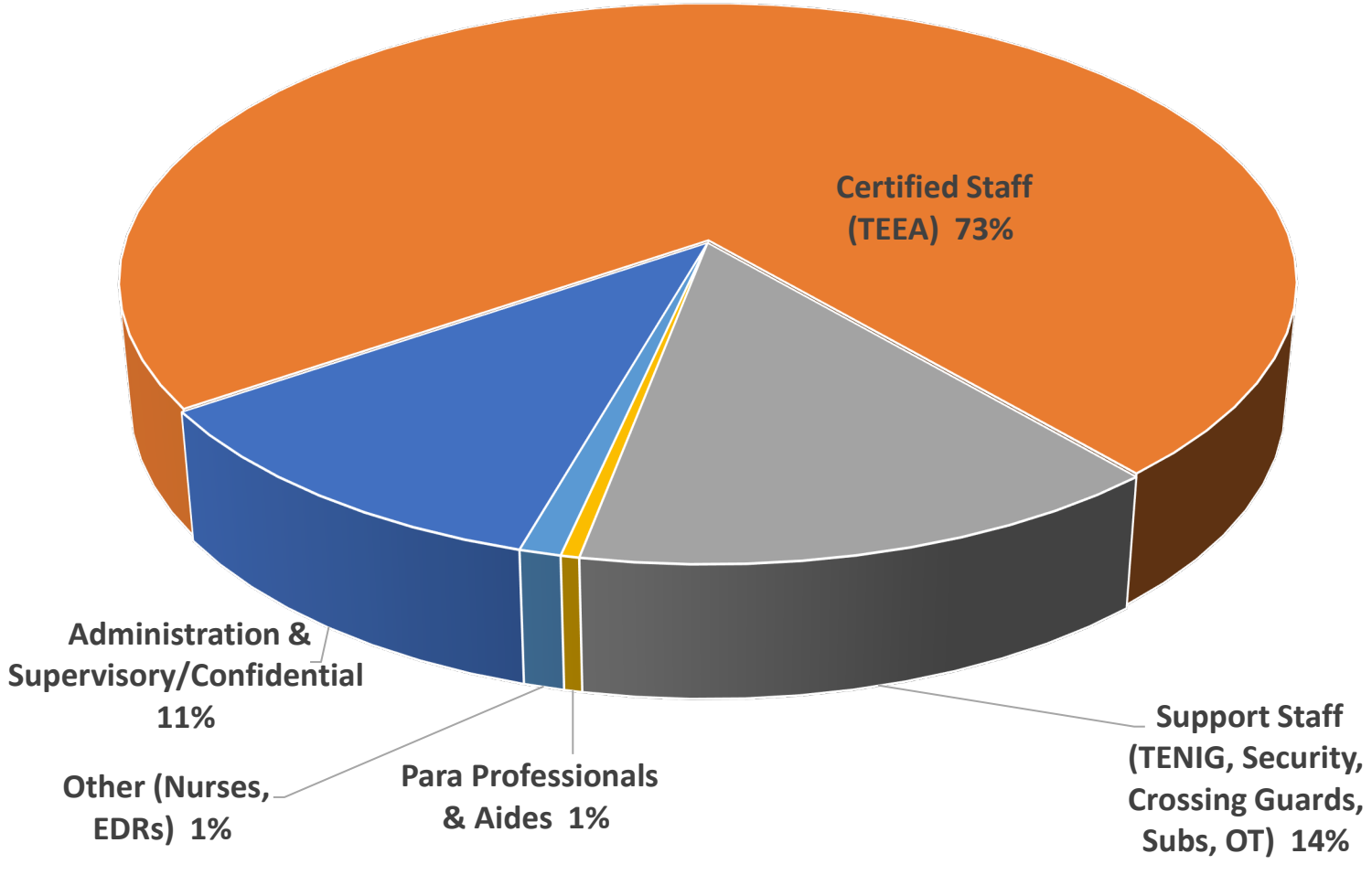
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2026-27 Budgeted Salaries (100)

Draft

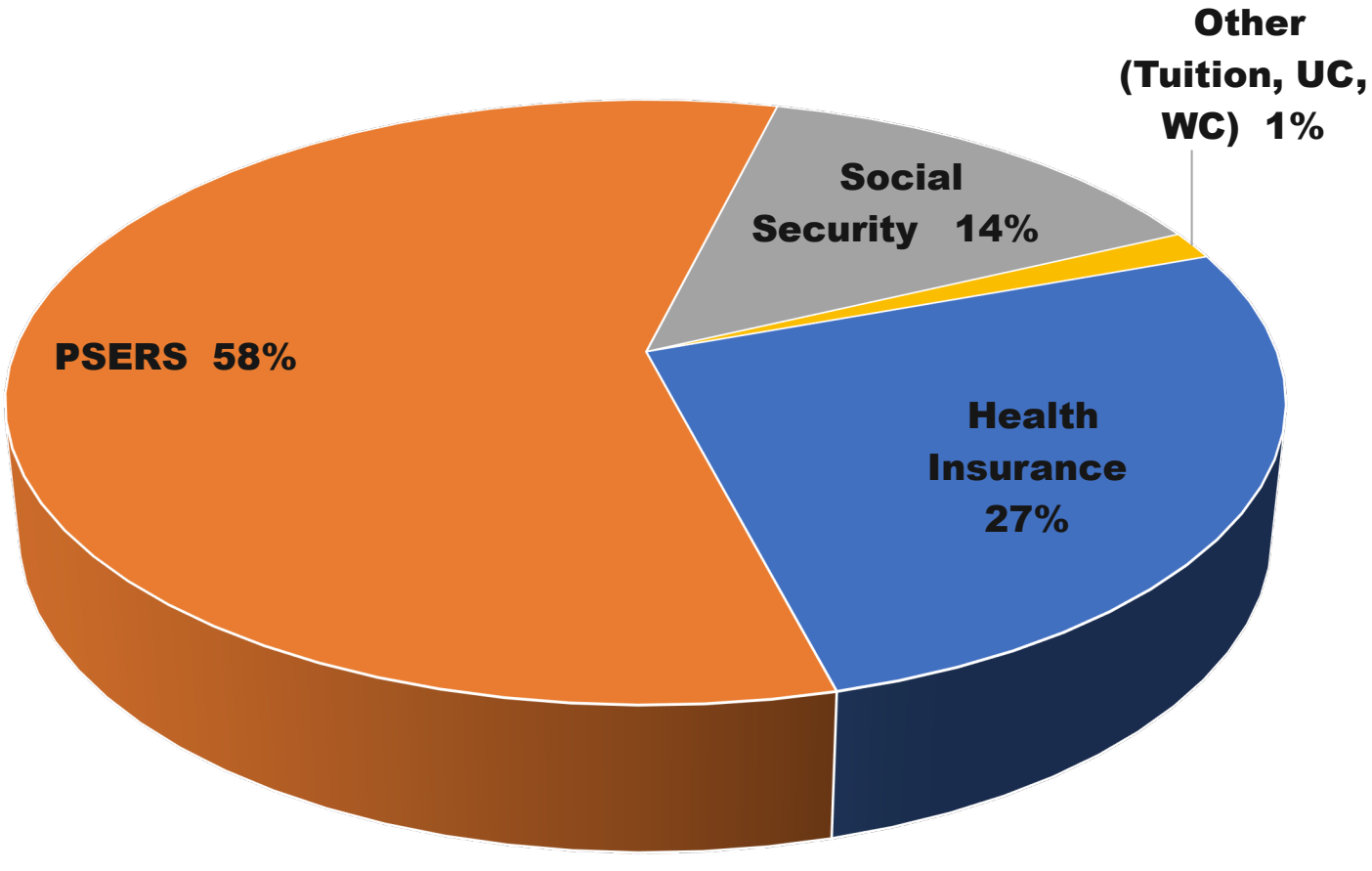
Total Salaries $80,750,291



2026-27 Budgeted Benefits (200)

Draft

Total Benefits $ 43,400,592

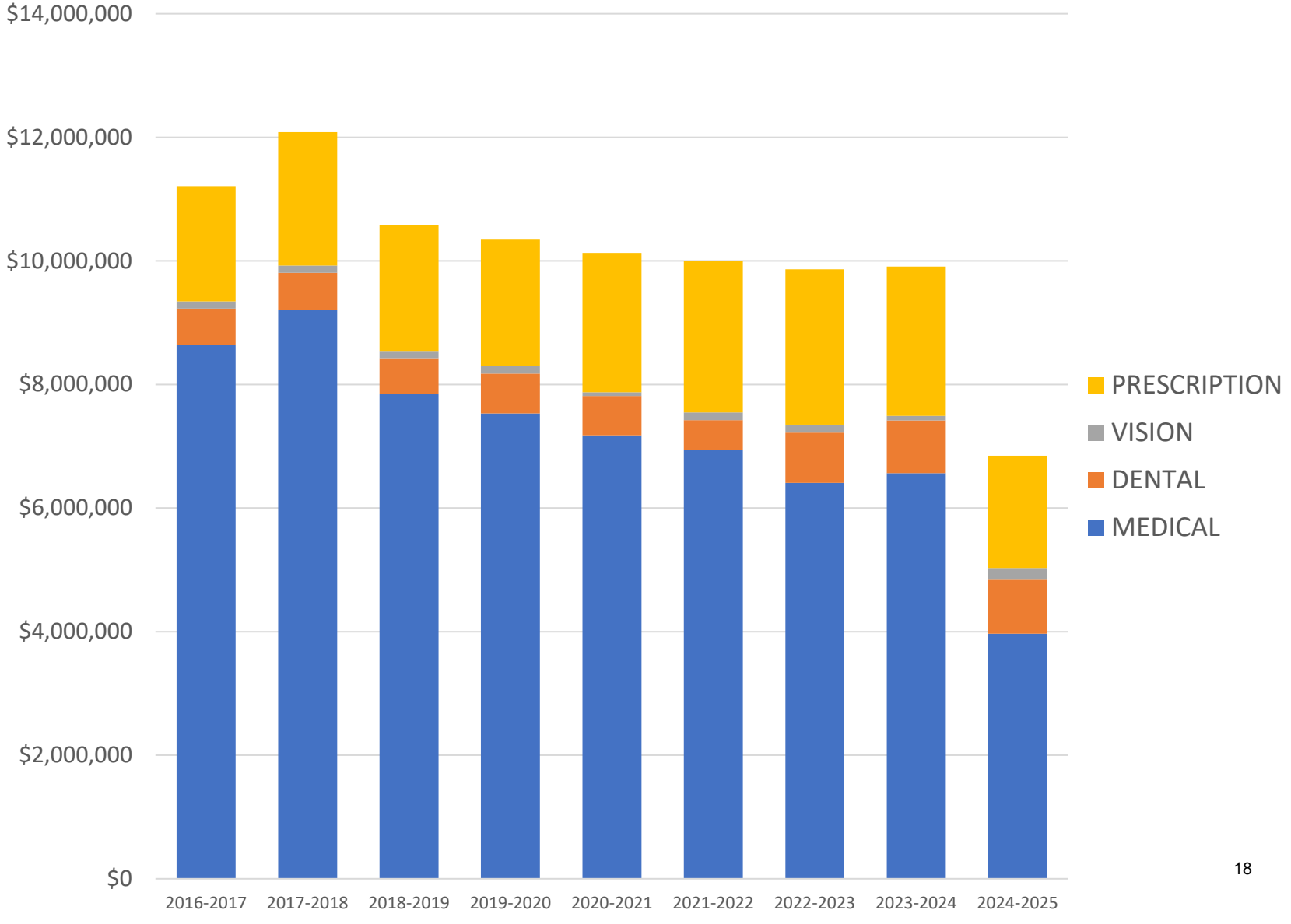


PSERS Impact on TESD Budget

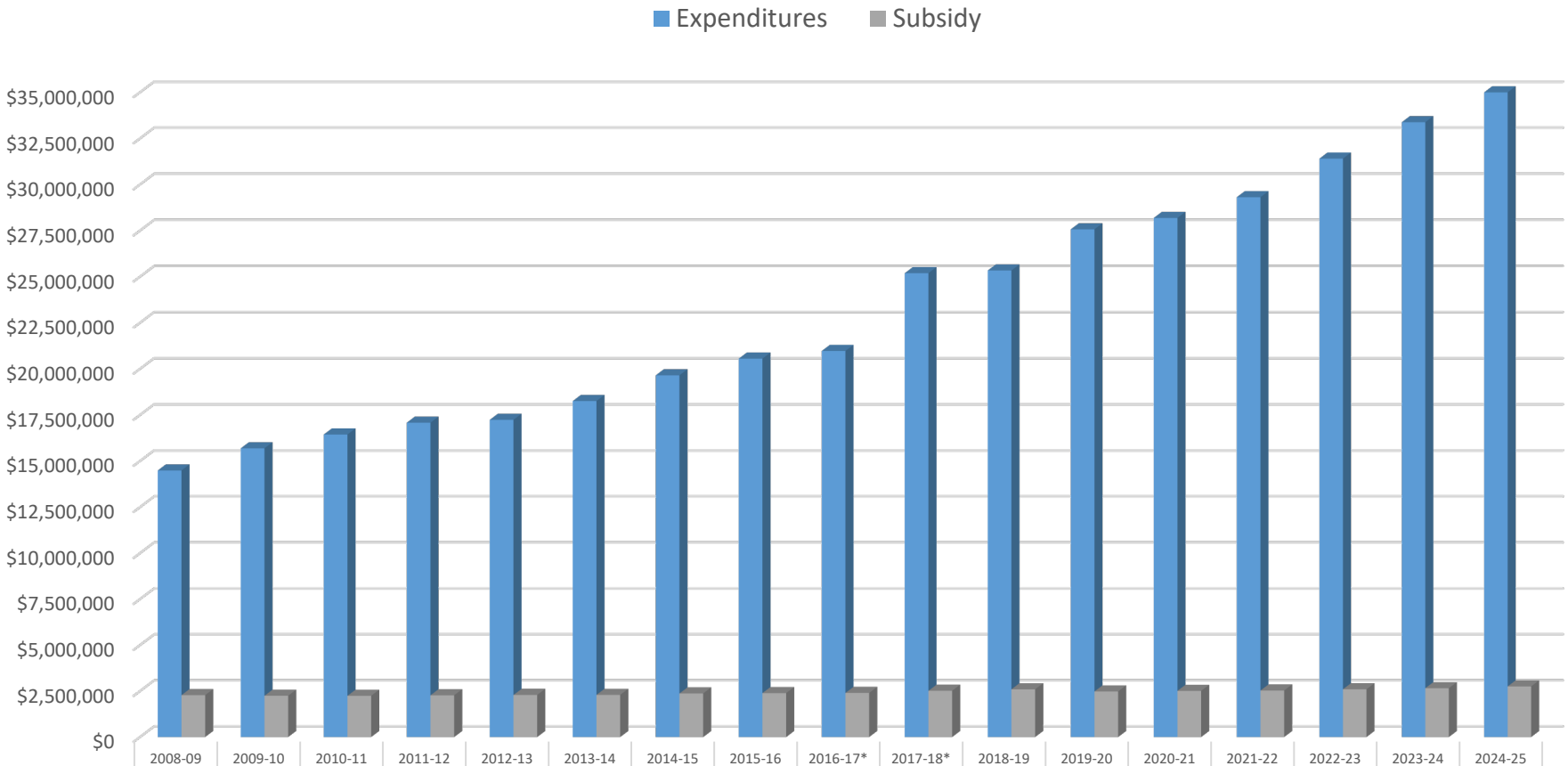
Fiscal Year	*PSERS Employer Contribution Rate (ECR)	TESD Net Rate (50% of ECR)	TESD Net Projected Budget Impact
2026-2027	33.59%	16.795%	$14.28 million
2027-2028	34.12%	17.06%	$14.48 million
2028-2029	34.63%	17.315%	$15.06 million
2029-2030	35.17%	17.585%	$15.60 million
2030-2031	35.69%	17.845%	$16.23 million

* Source: PSERS (Dec 2025)

Historical Healthcare Expenditures

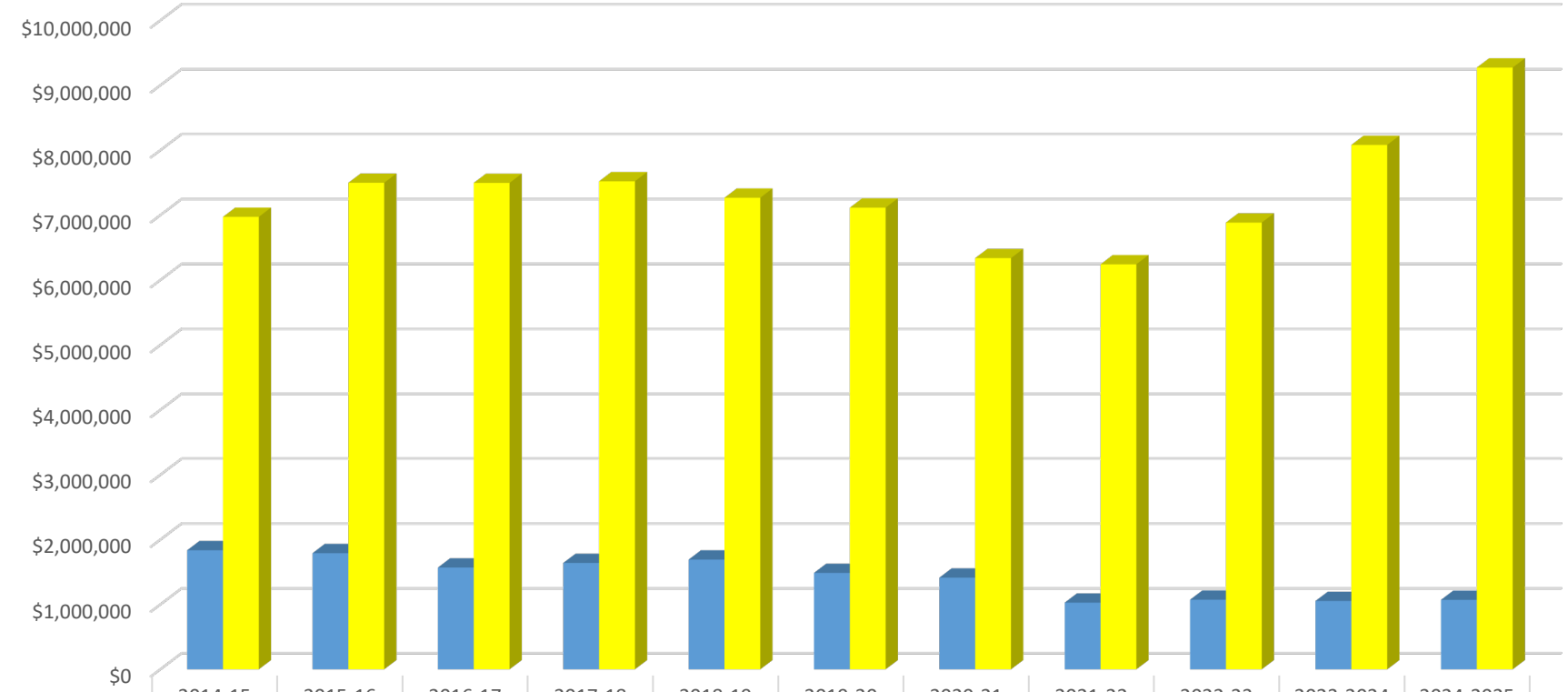


Special Education Expenditures and Subsidy



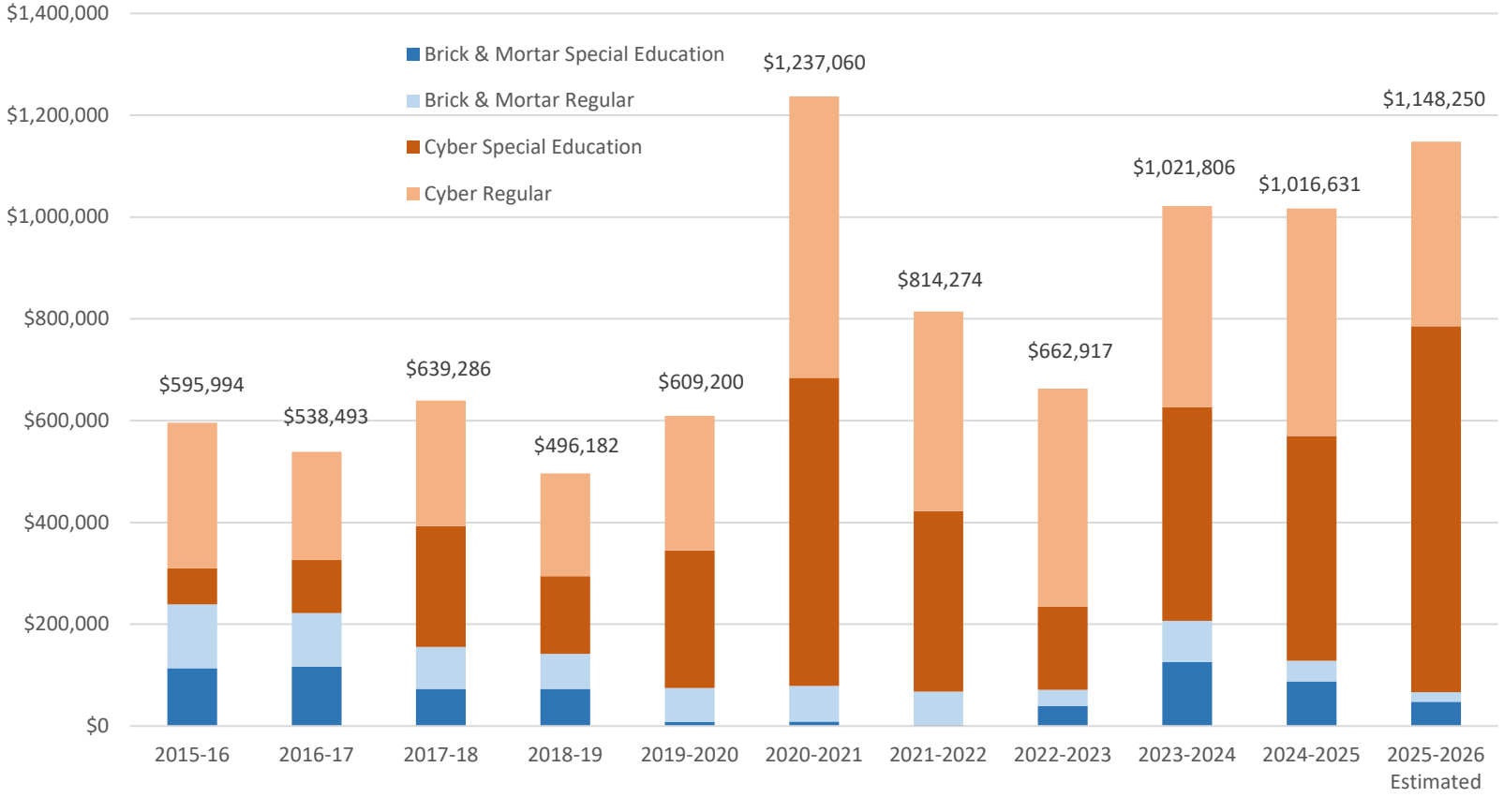
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17*	2017-18*	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditures	$14,489,77	$15,688,91	$16,438,81	$17,082,43	$17,236,48	$18,256,42	$19,649,43	$20,556,86	$20,970,84	$25,192,61	$25,338,36	$27,568,64	$28,188,18	$29,310,86	$31,405,64	$33,380,75	$36,369,17
Subsidy	$2,277,674	$2,245,420	$2,244,039	$2,269,095	$2,288,056	$2,292,797	$2,371,116	$2,390,615	$2,400,294	$2,517,421	$2,597,079	$2,478,962	$2,511,566	$2,530,885	$2,600,284	$2,656,710	$2,755,694

Historical Transportation Revenue vs Expense

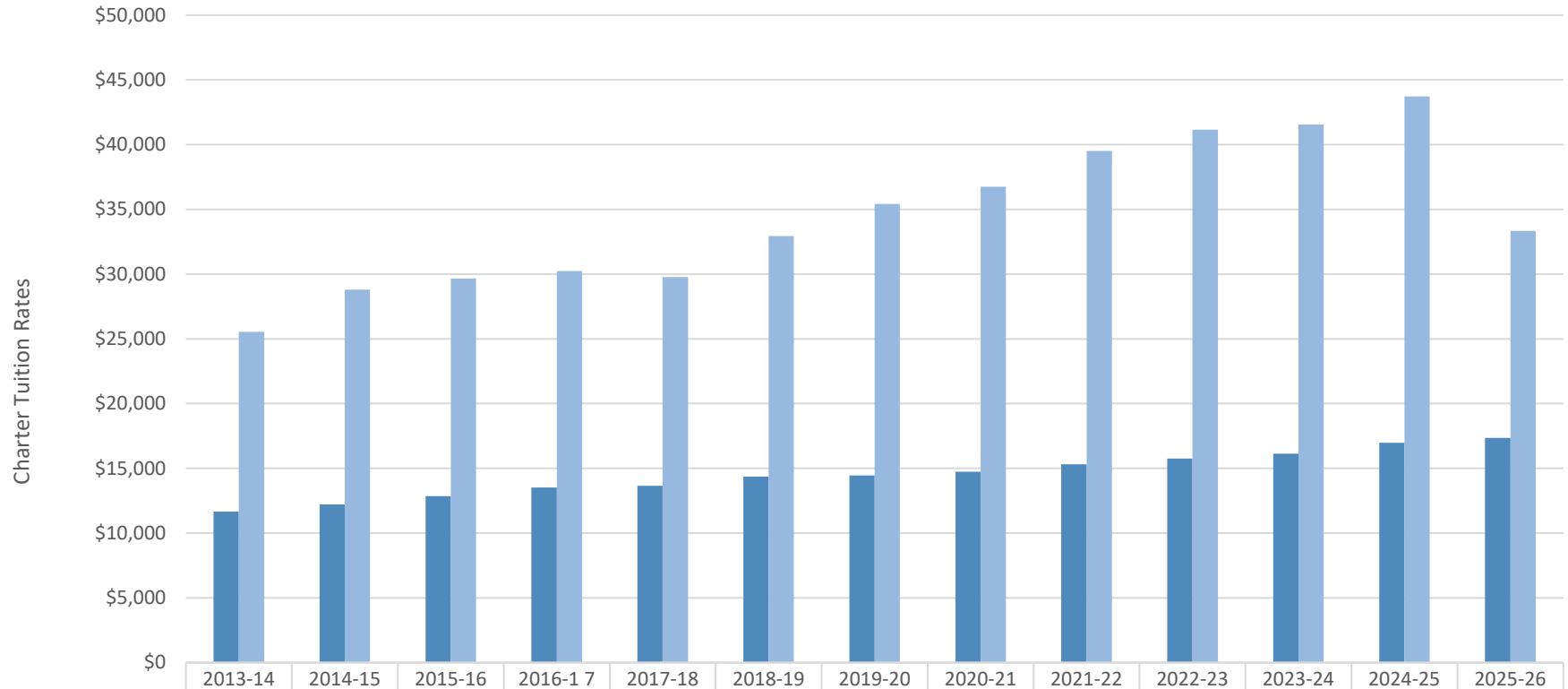


	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-2024	2024-2025
Revenue	$1,836,720	$1,791,799	$1,569,667	$1,640,515	$1,692,717	$1,486,774	$1,414,232	$1,028,499	$1,073,549	$1,054,528	$1,071,039
Expenditures	$6,973,495	$7,498,427	$7,496,345	$7,521,765	$7,267,679	$7,115,360	$6,338,294	$6,242,686	$6,885,235	$8,081,392	$9,273,202

Charter School Costs

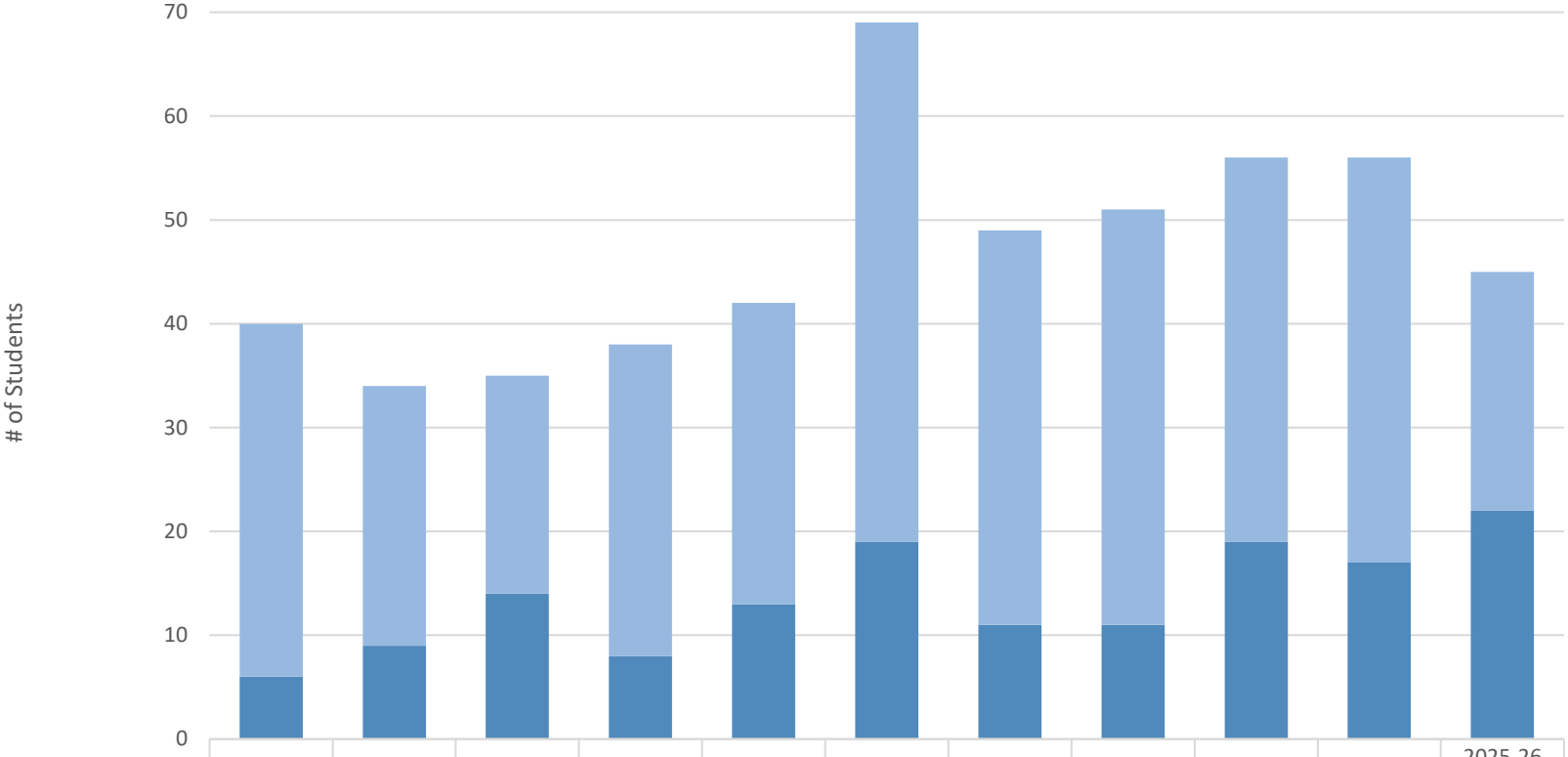


Charter School Tuition Rates



	2013-14	2014-15	2015-16	2016-1 7	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Regular	$11,663	$12,211	$12,860	$13,526	$13,663	$14,368	$14,451	$14,746	$15,310	$15,753	$16,134	$16,967	$17,346
Special Education	$25,539	$28,790	$29,674	$30,237	$29,774	$32,950	$35,417	$36,745	$39,525	$41,156	$41,562	$43,724	$33,332

Charter School Enrollment



	2015-16	2016-1 7	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 Estimate
Regular	34	25	21	30	29	50	38	40	37	39	23
Special Education	6	9	14	8	13	19	11	11	19	17	22

Budget and Projected Expenditures and Variances

		A	B	C	D	E
		Budget	Projection	Proposed Budget	Variance - $	Variance - %
	Expenditures	2025-2026	2025-2026	2026-2027	(C - B)	(D / B)
100	Salaries	$76,260,157	$77,214,850	$80,750,290	$3,535,440	4.58%
200	Benefits	$19,464,514	$18,116,403	$18,255,582	$139,179	0.77%
230	PSERS Expenditures	$25,323,392	$26,153,049	$25,145,010	($1,008,039)	-3.85%
300	Purchased Professional Services	$24,075,364	$27,339,237	$26,380,336	($958,901)	-3.51%
400	Purchased Property Services	$4,945,301	$4,278,049	$4,916,065	$638,016	14.91%
500	Other Purchased Services	$15,863,876	$15,961,337	$17,263,962	$1,302,625	8.16%
600	Supplies	$9,725,907	$7,240,938	$9,258,781	$2,017,843	27.87%
700	Equipment	$247,683	$195,051	$409,100	$214,049	109.74%
800	Other	$155,120	$179,386	$162,294	($17,092)	-9.53%
832/912	Debt Service	$9,206,468	$8,736,468	$9,729,863	$993,395	11.37%
900	Gen Fund Transfer to Other Funds*	$8,148,797	$8,148,796	$8,091,227	($57,569)	-0.71%
	Total Expenditures	$193,416,579	$193,563,564	$200,362,510	$6,798,946	3.51%

*Does not include contingencies

Expenditure History

		A	B	C	D	E
		Actual	Actual	Actual	Projection	Proposed Budget
	Expenditures	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
100	Salaries	$67,213,988	$70,533,775	$74,393,016	$77,214,850	$80,750,290
200	Benefits	$15,659,382	$16,224,196	$13,195,402	$18,116,403	$18,255,582
230	PSERS Expenditures	$23,185,353	$23,407,213	$24,653,569	$26,153,049	$25,145,010
300	Purchased Professional Srvs	$22,779,823	$23,799,408	$25,878,128	$27,339,237	$26,380,336
400	Purchased Property Services	$4,480,302	$4,549,915	$5,068,270	$4,278,049	$4,916,065
500	Other Purchased Services	$12,390,628	$14,715,237	$16,295,348	$15,961,337	$17,263,962
600	Supplies	$6,085,714	$6,622,570	$6,184,008	$7,240,938	$9,258,781
700	Equipment	$541,084	$358,551	$512,233	$195,051	$409,100
800	Other	$130,179	$159,018	$179,385	$179,386	$162,294
832/912	Debt Service	$7,369,994	$7,366,073	$9,384,896	$8,736,468	$9,729,863
900	GF Transfer to Other Funds*	$6,548,255	$7,106,127	$7,762,614	$8,148,796	$8,091,227
	Total Expenditures	$161,384,702	$169,842,083	$183,506,869	$193,563,564	$200,362,510

*Does not include contingencies

2026-27 Expenditure Budget Drivers

- Contractual Agreements – All Salaries
  - $4,510,000 (Instructional $3,513,000; Support/SubTemp/OT $992,000; Admin/Suprvrs/Confid $5,200
- Contractual Agreements – Benefits
  - $187,500 PSERS/SS (Offset by State Subsidies)
  - $133,600 Other benefits
- Contracted/Professional Services
  - $2,312,000 Special Education/Student Services
- Other Purchased Services
  - $685,000 Special Education/Tuition/Student Services
  - $631,000 Busing
  - $54,500 Insurance
  - $4,200 All Other Purchased Services
- Utilities/Fuel/Maintenance and Repairs
  - $46,000 District-wide Building and Department
- Debt Service/Other
  - $523,000 Principal and Interest

OFFICE OF INDIVIDUALIZED STUDENT SERVICES

	February Monthly Spending	March Monthly Spending	Current SY Expenditures	2025-26 SY Budget	2025-26 SY Expenditure Projections	Difference
CCIU	$372,521.06	$964,915.34	$4,372,999.24	$8,235,000.00	$7,794,101.10	$440,898.90
Contracted Services	$741,916.96	$1,865,990.11	$8,950,617.14	$9,500,000.00	$12,641,451.20	-$3,141,451.20
ESY	-	-		$382,500.00	$387,234.14	-$4,734.14
Nursing	$9,502.65	$97,753.64	$445,940.98	$619,000.00	$586,749.31	$32,250.69
Tuition	$438,591.90	$384,832.98	$3,687,064.45	$4,685,000.00	$4,693,554.53	-$8,554.53
Supplies	-$10.21	$2,660.56	$142,991.09	$200,000.00	$145,464.93	$54,535.07
Other	$554.51	$15,777.71	$51,173.54	$90,000.00	$50,614.73	$39,385.27
Total	**$1,563,076.87**	**$3,331,930.34**	**$17,650,786.44**	**$23,711,500.00**	**$26,299,169.94**	**-$2,587,669.94**

Projected Contracted Services costs for 2026-27 SY: $20,350,000

Types of Contracted Services

Aides & Paraprofessionals

PCAs Personal Care Assistant	RBTs Registered Behavioral Technician	BSCs Behavior Specialist Consultant	BCBAs Board Certified Behavior Analyst
Other contracted services including but not limited to:			
1:1 Nursing	Coordination of Costs & Services	Physical Therapy	Support Group Facilitation
Advanced Clinical Services	Early Intervention Support	Programmatic Tuition	Transition to Age 21
Assessments	English Language Services	Psych Services	Translation Services
Audiology Services	Evaluations	Psychologist (per diem)	Transportation Support
Austill's Travel - CXD	Feeding & Swallowing Services	Reading Specialist Services	Travel Training
Behavior Support Services	Hearing Services	Risk Assessment Evaluations	Treatment Sessions - Anxiety/OCD
Bilingual Support Services	Medical Assistance Coordination	SMARTS Curriculum License	Tutoring
Bus Aides	Mental Health Services	Social Work Counseling	Vision Services
Career Ed and Work	Multi-Disability Support	Speech Services	Vocational Services
Career and Technical Education	Nursing		
	Occupational Therapy		
	Orientation & Mobility		

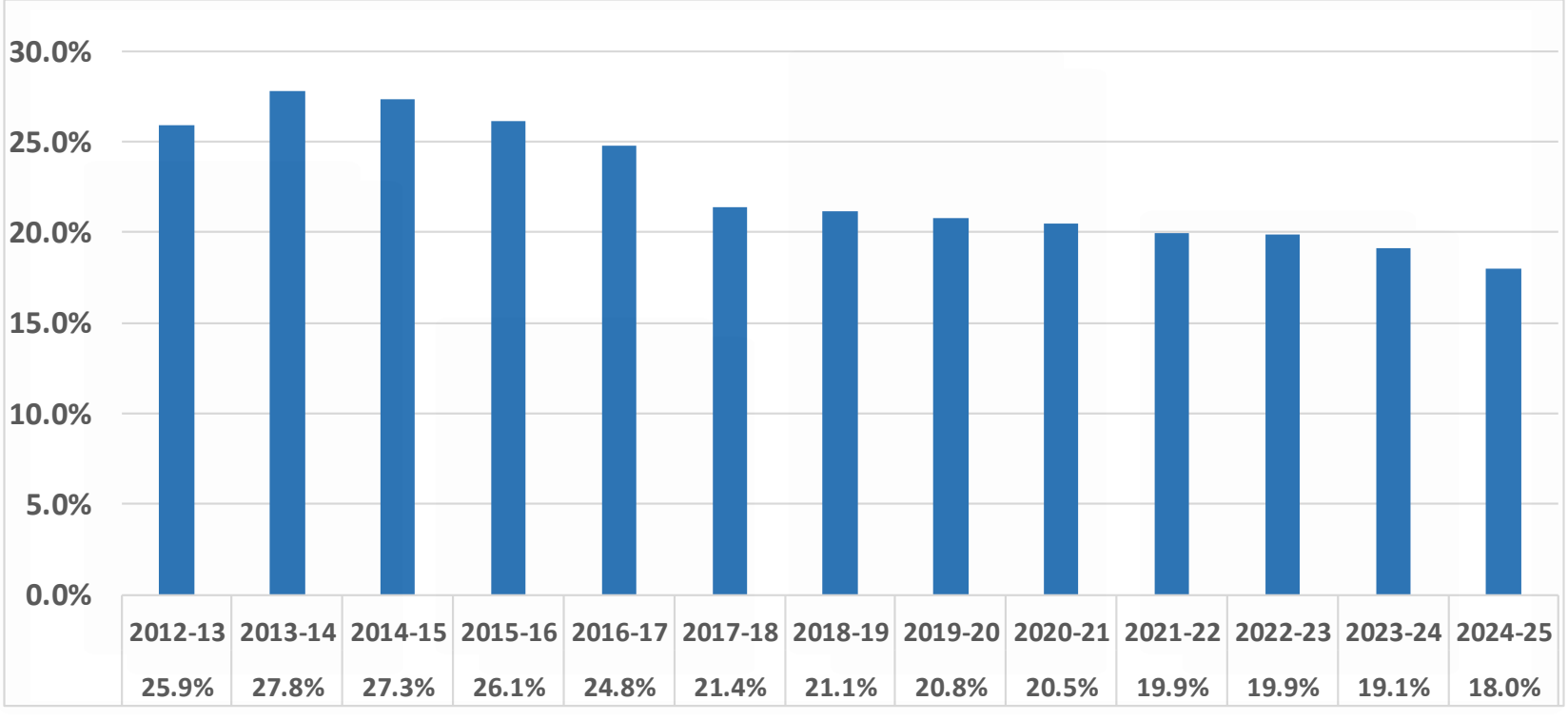
Contracted Services Providers

- Austill's Rehabilitation
- Aveanna
- Bayada
- Care Options for Kids
- CARON
- CCIU
- CCRES
- Child Guidance Resource Center
- Criticare
- Delta-T Group
- Educere
- EPIC Special Ed Staffing
- General Healthcare Resources
- Individual Service Providers
- Interim Healthcare
- Judge Group
- Kelly Services
- Krapf
- Language Service Associates
- LearnWell
- Lindros BCBAs/PCAs
- Nyman Associates
- On the Go
- Personal Healthcare
- Reynolds Develin Speech Services
- School Operations Services (SOS) Group
- Soliant Healthcare
- Stepping Stones Group
- US Medical Staffing

FY 2025-26 General Fund Fund Balance Commitments

	A	B
1	Prepaid Expenses - Nonspendable	$197,304
2	Subsequent Year's Budget	$6,116,607
3	Capital Projects	$6,000,000
4	Vested Employee Services	$10,347,822
5	PSERS Contingency	$5,145,235
6	Healthcare Contingency	$5,300,000
7	Assigned to Athletic Fund	$294,120
8	TOTAL FUND BALANCE	**$33,401,088**

Fund Balance (% of Budget)

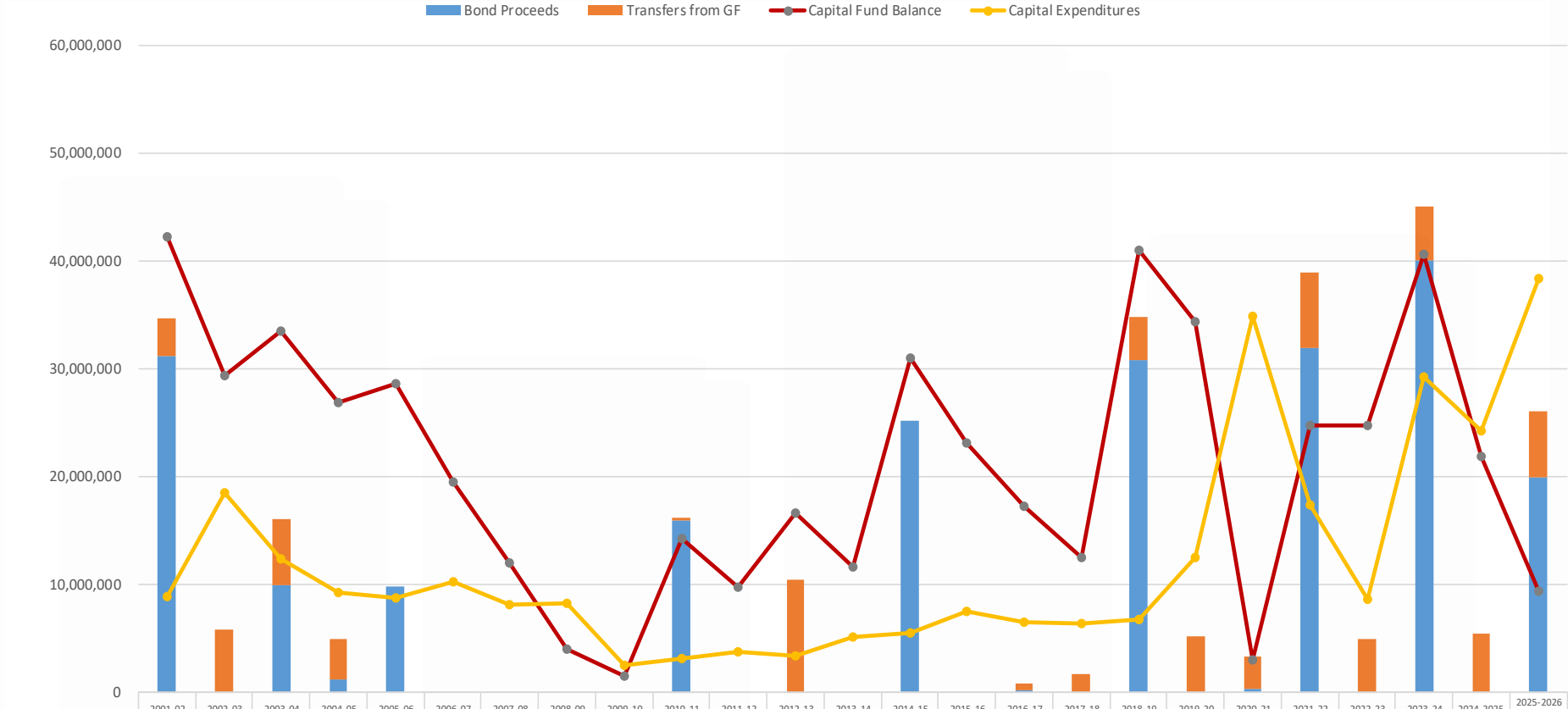


Contributions from GF to the Capital Fund

Fiscal Year	Amount
FY 2007-08	$0
FY 2008-09	$0
FY 2009-10	$0
FY 2010-11	$0
FY 2011-12	$0
FY 2012-13	$10,387,537
FY 2013-14	$0
FY 2014-15	$0
FY 2015-16	$0
FY 2016-17	$650,000
FY 2017-18	$1,700,000
FY 2018-19	$4,000,000
FY 2019-20 (COVID-19 Impact)	$5,200,000
FY 2020-21 (COVID-19 Impact)	$3,000,000
FY 2021-22	$7,000,000
FY 2022-23	$5,000,000
FY 2023-24	$5,000,000
FY 2024-25	$5,500,000

5 Year Avg Contribution to Capital Fund = $5,100,000

Capital Project Funding and Expenditures



	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-2025	2025-2026 (Estimated)
Transfers from GF	3,500,000	5,768,000	6,200,000	3,764,816	0	0	0	0	0	210,884	0	10,387,537	0	0	0	650,000	1,700,000	4,000,000	5,200,000	3,000,000	7,000,000	5,000,000	5,000,000	5,500,000	6,000,000
Bond Proceeds	31,181,423	0	9,905,020	1,152,233	9,853,235	0	0	0	0	15,952,836	0	0	0	25,223,978	0	152,302	0	30,745,692		321,375	31,975,370	0	40,003,146	0	20,000,000
Capital Fund Balance	42,246,373	29,306,876	33,526,126	26,851,479	28,636,405	19,476,052	11,993,386	4,003,835	1,483,283	14,211,659	9,720,205	16,683,983	11,633,268	30,957,834	23,155,339	17,236,071	12,473,671	40,977,928	34,344,284	3,003,787	24,785,522	24,750,659	40,559,565	21,857,597	9,449,153
Capital Expenditures	8,893,622	18,533,043	12,361,645	9,305,068	8,801,565	10,299,232	8,191,932	8,256,332	2,555,270	3,086,642	3,769,429	3,453,262	5,081,603	5,544,108	7,456,208	6,500,261	6,399,298	6,789,779	12,500,873	34,818,184	17,332,597	8,604,527	29,194,240	24,201,969	38,408,443

Actual Entity-wide Deficits (or Surplus) at FYE

	A	B	C	D	E
Fiscal Year	Total General Fund (GF) Revenue	GF Operating Expenses (w/o Capital Fund Transfer)	Net Capital Expenses	Total Expenses (B + C)	Variance (A - D)
FY 2007-08	$96,183,760	$93,159,844	$7,482,666	$100,642,510	($4,458,750)
FY 2008-09	$97,297,906	$96,615,461	$7,989,551	$104,605,012	($7,307,106)
FY 2009-10	$99,678,843	$104,220,356	$2,520,552	$106,740,908	($7,062,065)
FY 2010-11	$102,295,736	$101,137,465	$3,011,021	$104,148,486	($1,852,750)
FY 2011-12	$105,611,474	$101,678,179	$4,491,454	$106,169,633	($558,159)
FY 2012-13	$111,130,602	$106,184,781	$3,423,759	$109,608,540	$1,522,062
FY 2013-14	$112,908,389	$110,752,093	$5,050,715	$115,802,808	($2,894,419)
FY 2014-15	$118,340,058	$117,633,341	$5,899,413	$123,532,754	($5,192,696)
FY 2015-16	$124,914,351	$124,408,595	$7,802,495	$132,211,090	($7,296,739)
FY 2016-17	$131,103,779	$130,799,879	$6,721,570	$137,521,449	($6,417,670)
FY 2017-18	$137,790,087	$138,287,887	$6,462,397	$144,750,284	($6,960,197)
FY 2018-19	$143,209,982	$138,695,416	$6,241,435	$144,936,851	($1,726,869)
FY 2019-20	$149,372,108	$143,125,824	$11,833,647	$154,959,471	($5,587,363)
FY 2020-21	$152,464,188	$149,080,257	$34,661,872	$183,742,129	($31,277,941)
FY 2021-22	$158,416,969	$151,149,864	$17,284,635	$168,434,499	($10,017,530)
FY 2022-23	$166,929,046	$166,384,702	$7,917,094	$174,301,796	($7,372,750)
FY 2023-24	$175,584,925	$169,842,084	$29,194,240	$199,036,324	($23,451,399)
FY 2024-25	$183,065,984	$178,006,870	$16,345,880	$194,352,750	($11,286,766)
TOTAL	$2,366,298,187	$2,321,162,898	$184,334,396	$2,505,497,294	($139,199,107)

Tax Impact from Act 1 Index and Exceptions

(Act 1 Index of 3.5%)

	FY 2026-27	Tax Rate	Projected Revenue	Mills
1				(Current Rate = 29.6567)
2	Act 1 Index	3.5%	$5,175,324	1.0379
3	Projected Referendum Exceptions:			
4	Special Education Expenditures	1.49%	$2,207,776	0.4418
5	Employer Retirement Contributions	0.0%	$0	0.0000
6	Total	4.99%	$7,383,100	1.4797
7				(New Rate = 31.1364)

Tax Rate Impact of Act 1 Index and Special Ed Referendum Exception

Increase	Additional Projected Revenue	Difference	**Increase to T/E Homeowner	Increase	Additional Projected Revenue	Difference	**Increase to T/E Homeowner	Increase	Additional Projected Revenue	Difference	**Increase to T/E Homeowner
4.990%	$7,383,100	$0	$388	2.8%	$4,140,248	($3,242,852)	$218	0.6%	$887,197	($6,495,903)	$47
4.9%	$7,245,434	($137,666)	$381	2.7%	$3,992,390	($3,390,710)	$210	0.5%	$739,330	($6,643,770)	$39
4.8%	$7,097,568	($285,532)	$373	2.6%	$3,844,516	($3,538,584)	$202	0.4%	$591,464	($6,791,636)	$31
4.7%	$6,949,702	($433,398)	$366	2.5%	$3,696,657	($3,686,443)	$195	0.3%	$443,598	($6,939,502)	$23
4.6%	$6,801,836	($581,264)	$358	2.4%	$3,548,784	($3,834,316)	$187	0.2%	$295,732	($7,087,368)	$16
4.5%	$6,653,970	($729,130)	$350	2.3%	$3,400,918	($3,982,182)	$179	0.1%	$147,886	($7,235,214)	$8
4.4%	$6,506,104	($876,996)	$342	2.2%	$3,253,058	($4,130,042)	$171	0.0%	($0)	($7,383,100)	$0
4.3%	$6,358,238	($1,024,862)	$335	2.1%	$3,105,186	($4,277,914)	$163				
4.2%	$6,210,372	($1,172,728)	$327	2.0%	$2,957,320	($4,425,780)	$156				
4.1%	$6,062,506	($1,320,594)	$319	1.9%	$2,809,459	($4,573,641)	$148				
4.0%	$5,914,640	($1,468,460)	$311	1.8%	$2,661,588	($4,721,512)	$140				
3.9%	$5,766,774	($1,616,326)	$303	1.7%	$2,513,722	($4,869,378)	$132				
3.8%	$5,618,908	($1,764,192)	$296	1.6%	$2,365,856	($5,017,244)	$124				
3.7%	$5,471,042	($1,912,058)	$288	1.5%	$2,217,994	($5,165,106)	$117				
3.6%	$5,323,176	($2,059,924)	$280	1.4%	$2,070,124	($5,312,976)	$109				
3.5%	$5,175,324	($2,207,776)	$272	1.3%	$1,922,258	($5,460,842)	$101				
3.4%	$5,027,444	($2,355,656)	$265	1.2%	$1,774,395	($5,608,705)	$93				
3.3%	$4,879,588	($2,503,512)	$257	1.1%	$1,626,256	($5,756,844)	$86				
3.2%	$4,731,712	($2,651,388)	$249	1.0%	$1,478,660	($5,904,440)	$78				
3.1%	$4,583,846	($2,799,254)	$241	0.9%	$1,330,796	($6,052,304)	$70				
3.0%	$4,435,989	($2,947,111)	$233	0.8%	$1,182,928	($6,200,172)	$62				
2.9%	$4,288,114	($3,094,986)	$226	0.7%	$1,035,062	($6,348,038)	$54				

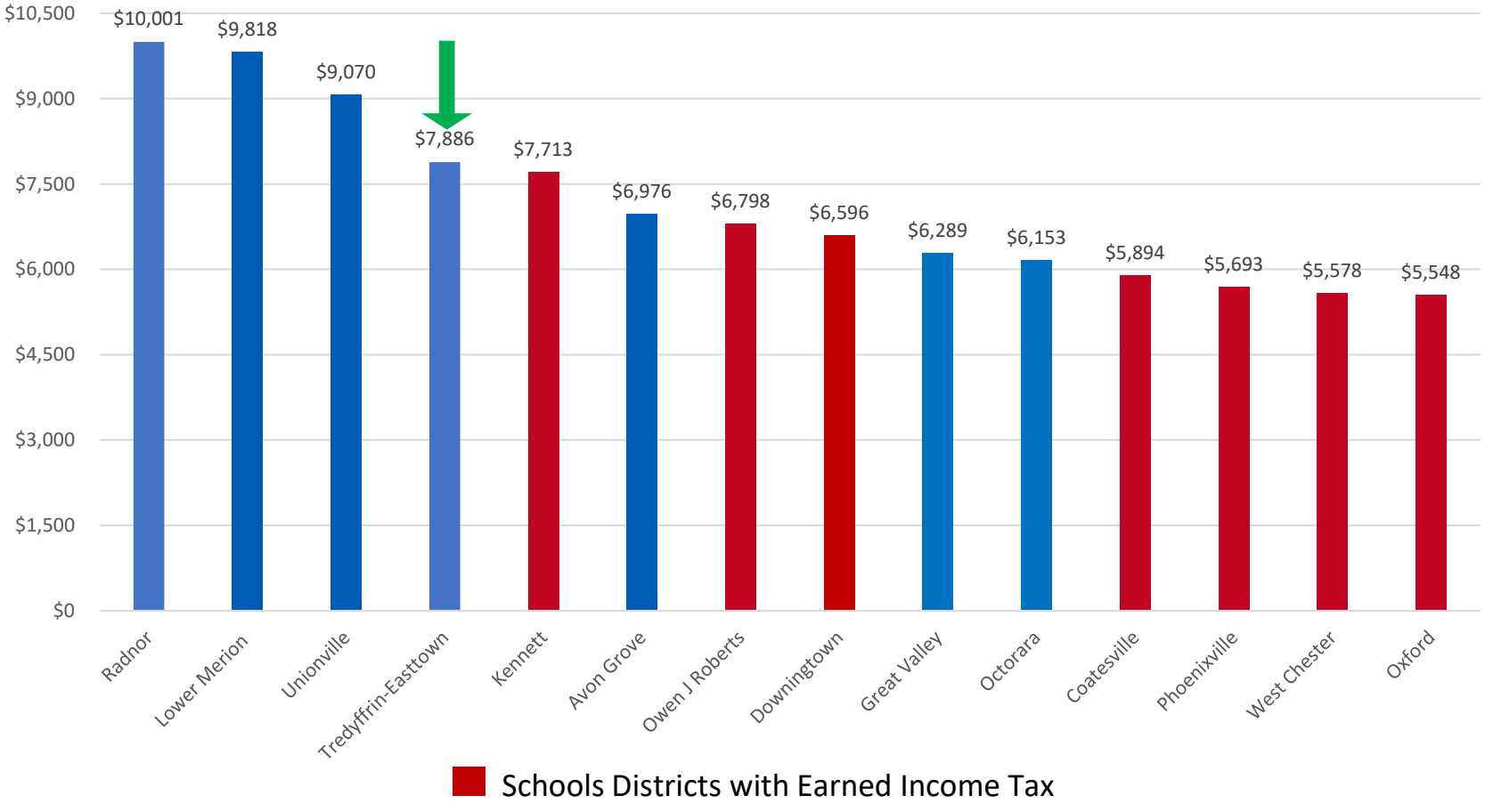
** Based on Average Assessment of a T/E home of $265,313 with an average tax bill of $7,781

History of TESD Property Tax Rate

Avg Tax Rate Increase for Last 5 Years is 3.9%

A	B	C	D	E	F
		Exceptions			
Year	Act 1 Index	PSERS	Special Ed	Tax Increase	Avg. Increase
2025-26	4.0%	-	0.660%	4.66%	$350
2024-25	5.3%	-	1.011%	5.90%	$415
2023-24	4.1%	-	-	3.50%	$235
2022-23	3.4%	-	-	2.95%	$190
2021-22	3.0%	-	-	2.50%	$157
2020-21	2.6%	-	-	2.60%	$162
2019-20	2.3%	0.022%	1.59%	3.91%	$229
2018-19	2.4%	0.020%	-	2.42%	$139
2017-18	2.5%	0.363%	0.337%	3.20%	$178
2016-17	2.4%	0.60%	0.60%	3.60%	$191
2015-16	1.9%	1.14%	0.77%	3.81%	$194
2014-15	2.1%	1.10%	-	3.20%	$157
2013-14	1.7%	-	-	1.70%	$82
2012-13	1.7%	1.04%	0.56%	3.30%	$155
2011-12	1.4%	1.20%	1.17%	3.77%	$171
2010-11	2.9%	-	-	2.90%	$126
2009-10	4.1%	-	-	2.95%	$126
2008-09	4.4%	-	-	4.37%	$171
2007-08	3.4%	-	-	3.37%	$128
2006-07	3.9%	(Act 1 of 2006 Becomes Law)		3.90%	$145

2025-26 Average Taxes Paid by Residential Taxpayers in Chester County (& others)



FY 2025-26 Budget and Year-end Projection

		A	B	C
		Budget	Projection	
	Revenues	2025-2026	2025-2026	Variance
1	Total Revenue from Local Sources	$ 160,055,821	158,598,397	$ (1,457,424)
2	Revenue from State Sources	$ 16,577,163	17,007,737	$ 430,574
3	PSERS Subsidy from State	$ 12,661,696	13,049,227	$ 387,531
4	Total Revenue from Federal Sources	$ 1,005,292	1,005,292	$ -
5	**Total Revenues**	**$ 190,299,972**	**$ 189,660,653**	$ (639,319)
	Expenditures			
6	Salaries	$ 76,260,157	77,214,850	$ 954,693
7	Benefits	$ 19,464,515	18,116,403	$ (1,348,112)
8	PSERS Expenditures	$ 25,323,392	26,153,049	$ 829,657
9	Other Expenditures	$ 72,368,515	72,079,262	$ (289,253)
10	**Total Expenditures**	**$ 193,416,579**	**$ 193,563,564**	$ 146,985
11	**Budget Imbalance**	**$ (3,116,607)**	**$ (3,902,911)**	**$ (786,304)**

Projection Model

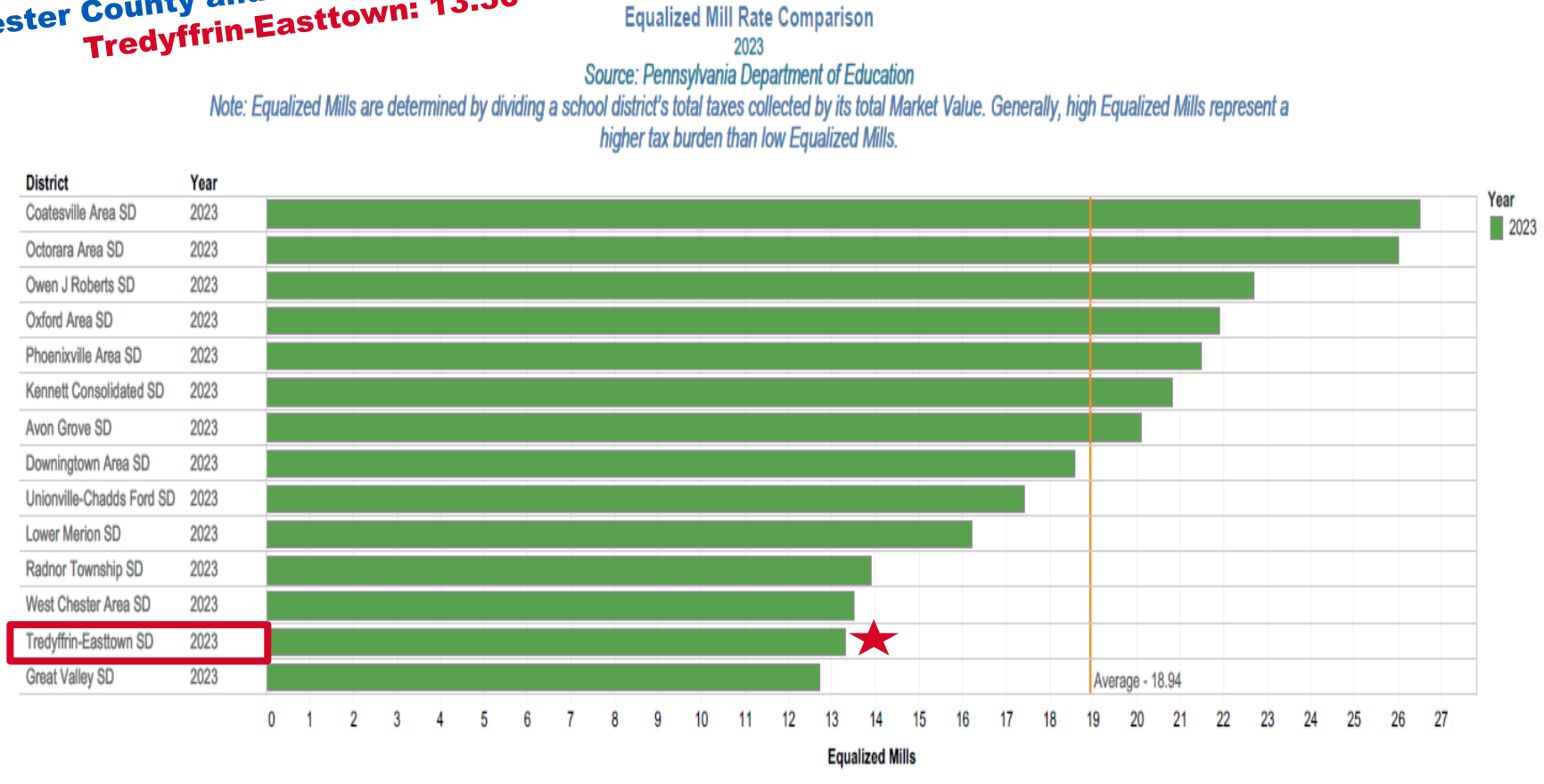
		A	B	C	D
		Projected	Projected	Projected	Projected
1	**Revenues**	2027-2028	2028-2029	2029-2030	2030-2031
2	Total Revenue from Local Sources	$ 156,894,936	$ 156,894,936	$ 156,894,936	$ 156,894,936
3	Total Revenue from State Sources	$ 17,679,703	$ 17,679,703	$ 17,679,703	$ 17,679,703
4	PSERS Subsidy from State	$ 12,954,758	$ 12,954,758	$ 12,954,758	$ 15,493,330
5	Total Revenue from Federal Sources	$ 964,500	$ 964,500	$ 964,500	$ 964,500
	Total Revenues	**$ 188,493,897**	**$ 188,493,897**	**$ 188,493,897**	**$ 191,032,469**
6	**Expenditures**				
7	Salaries	$ 80,522,780	$ 82,600,000	$ 84,252,000	$ 86,821,686
8	Benefits	$ 23,379,850	$ 24,782,355	$ 26,000,000	$ 27,040,000
9	PSERS Expenditures	$ 27,960,401	$ 29,121,211	$ 30,200,000	$ 30,986,660
10	Other Expenditures	$ 72,681,045	$ 73,081,045	$ 73,481,045	$ 73,881,045
11	**Total Expenditures**	**$ 204,544,076**	**$ 209,584,611**	**$ 213,933,045**	**$ 218,729,391**
12	**Budget Imbalance**	**$ (16,050,179)**	**$ (21,090,714)**	**$ (25,439,148)**	**$ (27,696,922)**

Projection Model Assumptions

			A	B	C	D
			Projection	Projection	Projection	Projection
			2027-2028	2028-2029	2029-2030	2030-2031
1	Act 1 Index		0.00%	0.00%	0.00%	0.00%
2	Assessment Increase		0.00%	0.00%	0.00%	0.00%
3	Teacher (TEEA) Salary Increase		0.00%	0.00%	0.00%	0.00%
4	Support Staff (TENIG) Salary Increase		3.25%	0.00%	0.00%	0.00%
5	Administration Salary Increase		3.00%	0.00%	0.00%	0.00%
6	Supervisory/Confidential Salary Increase		3.00%	0.00%	0.00%	0.00%
7	PSERS Employer Contribution Rate		34.12%	34.63%	35.17%	35.69%
8	Medical Benefits Increase		8.00%	8.00%	8.00%	8.00%
9	Prescription Benefits Increase		9.00%	9.00%	9.00%	9.00%
10	Professional Services Increase (Special Education Only)		7.00%	7.00%	7.00%	7.00%
11	Professional Services Increase		3.00%	3.00%	3.00%	3.00%
12	Technical Services Increase (Utilities, Maintenance, Rentals)		3.00%	3.00%	3.00%	3.00%
13	Tuition Increase (Special Education Only)		10.00%	10.00%	10.00%	10.00%
14	Other Purch Svcs Increase (Tuition, Transportation, Insurance)		3.00%	3.00%	3.00%	3.00%
15	Supplies Increase		3.00%	3.00%	3.00%	3.00%
16	Equipment Increase		1.00%	1.00%	1.00%	1.00%
17	Dues and Fees Increase		3.00%	3.00%	3.00%	3.00%
18	Other Uses Increase (Athletic Fund)		3.00%	3.00%	3.00%	3.00%
19	Teacher FTE's		543.46	543.46	543.46	543.46

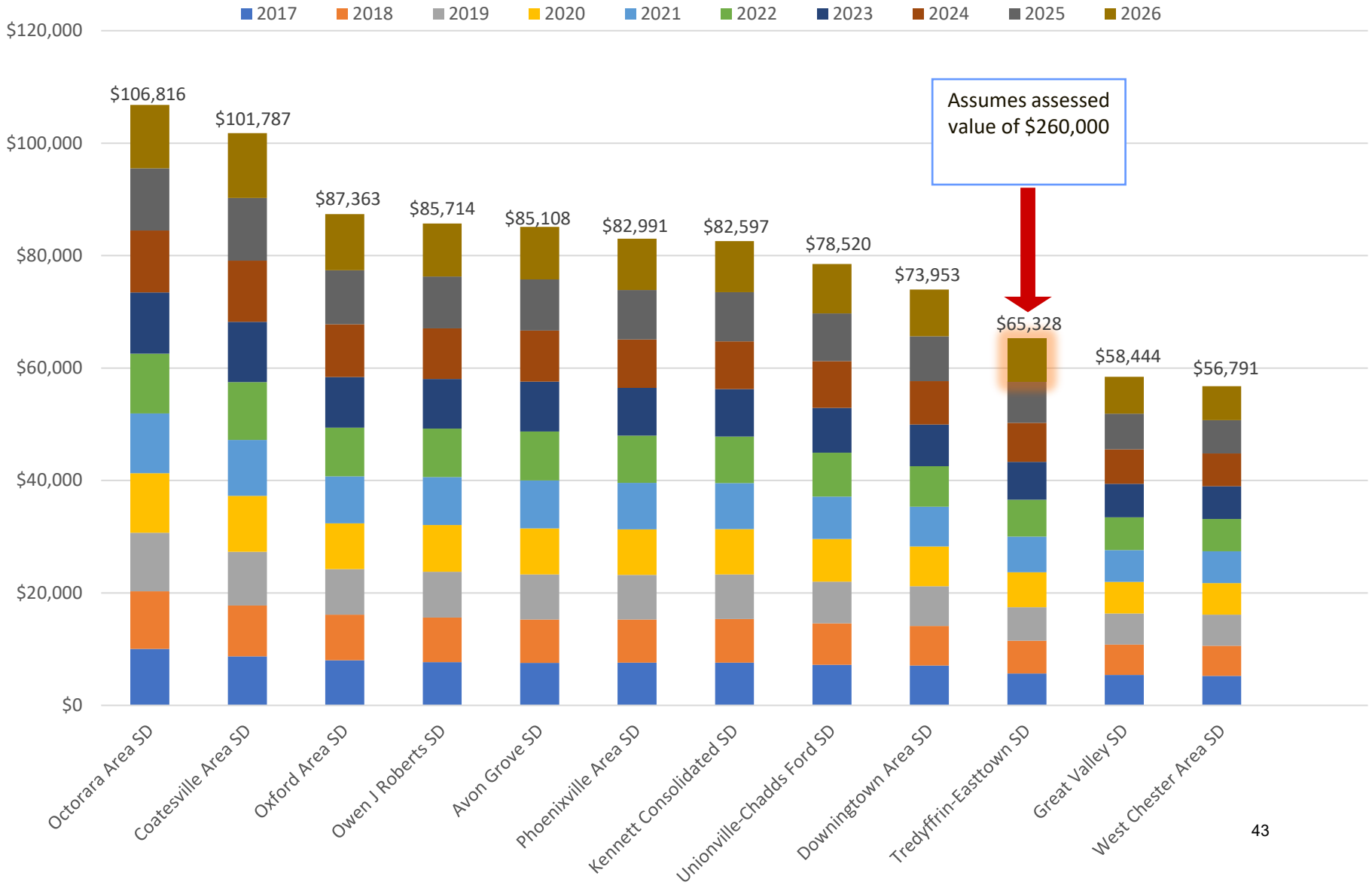
Equalized Mill (Tax Effort) Rate Comparison

Chester County and Others Avg 18.94
Tredyffrin-Easttown: 13.30



The lower the District's equalized mill rate, the lower the tax effort of the community based on the actual market values of the properties

Taxes Paid by Residential Taxpayers in Chester County



Chester County Earned Income Tax (EIT) Collections

Chester County Earned Income Tax Collection Trends Comparison of 2024 and 2025 Collections				
	2024	2025	Increase	Pct.
All Chester County Municipalities and School Districts	**285,275,256**	**298,853,740**	**13,578,484**	**4.8%**

School District Earned Income Tax Collections				
	2024	2025	Increase	Pct.
Coatesville Area School District	11,417,562	11,765,016	347,454	3.0%
Downingtown Area School District	23,577,860	24,259,008	681,148	2.9%
Kennett Consolidated School District	6,356,224	6,834,249	478,025	7.5%
Owen J. Roberts School District	10,365,613	10,126,233	(239,380)	-2.3%
Oxford Area School District	3,934,414	4,182,669	248,255	6.3%
Phoenixville Area School District	9,844,229	11,401,731	1,557,502	15.8%
Twin Valley School District	4,682,256	4,854,628	172,372	3.7%
West Chester Area School District	29,382,835	30,278,240	895,405	3.0%
Chester County School District Totals	**99,560,993**	**103,701,774**	**4,140,781**	**4.2%**

Property Tax Rent Rebate Program

The Pennsylvania legislature enacted a law that expanded the Property Tax/Rent Rebate (PTRR) program to give more Pennsylvanians a rebate and increase the amount of the rebates.

The rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The income limit is $48,110 a year for homeowners and renters after excluding half of Social Security income/benefits.

The Property Tax/Rent Rebate Program is one of five programs supported by the Pennsylvania Lottery and slots gaming.

Homeowners/Renters may be eligible to receive the following rebates based on income:

Income	Maximum Rebate
$0 to $8,550	$1,000
$8,550 to $16,040	$770
$16,040 to $19,240	$460
$19,241 to $48,110	$380

https://www.revenue.pa.gov/IncentivesCreditsPrograms/PropertyTaxRentRebateProgram/Pages/default.aspx

FY 2026-27 Key Dates for Budget Development

A. April 13, 2026 – Budget Workshop II

B. April 27, 2026 – Adopt Proposed Final Budget for FY 2026-27

C. June 8, 2026 – Adopt Final Budget for FY 2026-27