2026-2027 Proposed Final Budget Presentation

April 15, 2026

PENN-DELCO SCHOOL DISTRICT

BUDGET TIMELINE

Nov 19, 2025	Opt-Out Resolution Adopted District will not raise taxes beyond the Act 1 Index
Jan 21, 2026	Preliminary Budget Overview
April 15, 2026	Presentation of the Proposed Final Budget
April 22, 2026	Proposed Final Budget Approval
May 20, 2026	Final Budget Presentation
May 27, 2026	Final Budget Adoption

PENN-DELCO SCHOOL DISTRICT

PROPOSED BUDGET SUMMARY

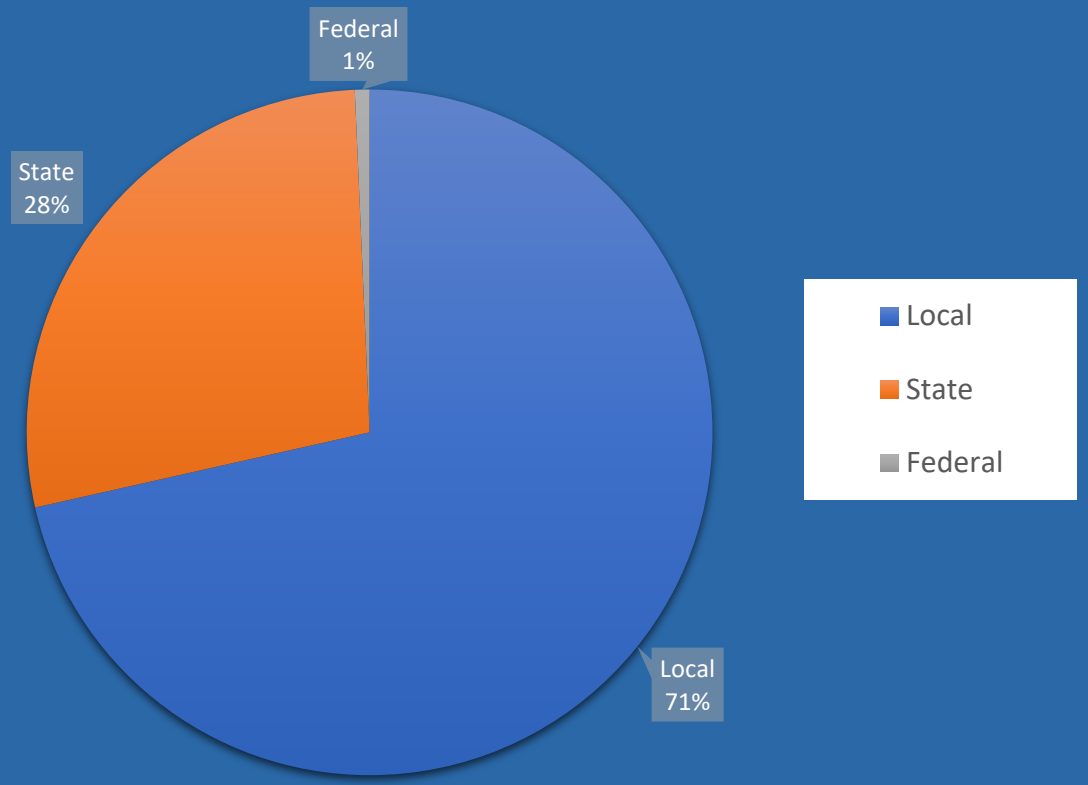
- Base Act 1 Index: 3.5%
- PDSD Act 1 Index: 4.2%

- 3.95% millage increase
- Millage: 21.5556
- Additional 0.8191 mills
- Revenues: $82,091,275
- Expenditures: $82,408,630
- Net Deficit: $317,355

PENN-DELCO SCHOOL DISTRICT

REVENUE BY SOURCE

Source	Revenue
Local	58,905,941
State	22,626,334
Federal	559,000
Total	82,408,630



PENN-DELCO SCHOOL DISTRICT

Local Revenue

	Budget 2025-2026	Budget 2026-2027	% Change
Real Estate Taxes	49,286,017	51,319,613	4.1%
Earned Income Tax	4,004,640	4,132,788	3.2%
Delinquent R/E Taxes	995,000	995,000	0.0%
Transfer Taxes	705,000	705,000	0.0%
Interest	705,000	726,150	3.0%
Other Local	1,010,950	1,027,390	1.6%
TOTAL LOCAL	56,706,607	58,905,941	3.9%

PENN-DELCO SCHOOL DISTRICT

State Revenue

	Budget 2025-2026	Budget 2026-2027	% Change
Basic Ed Subsidy	8,070,913	8,193,766	1.5%
Retirement Subsidy	5,879,193	5,978,411	1.7%
Spec Ed Subsidy	2,679,358	2,701,314	0.8%
Homestead Allocation	2,276,584	2,276,584	0.0%
Social Security Subsidy	1,322,786	1,361,551	2.9%
Other State	1,850,713	2,114,708	14.3%
TOTAL STATE	22,079,547	22,626,334	2.5%

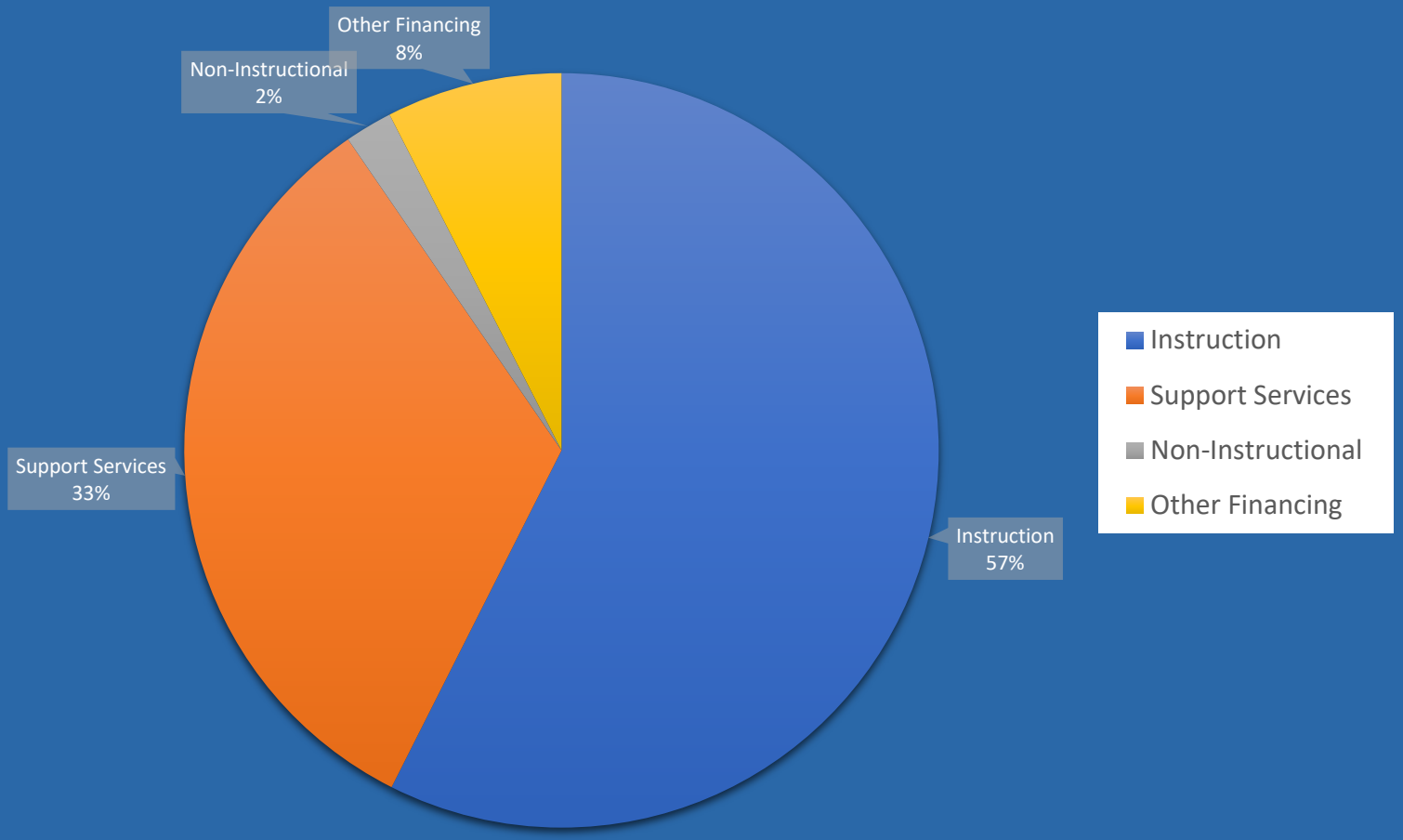
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Federal Revenue

	Budget 2025-2026	Budget 2026-2027	% Change
Title I	380,000	390,000	2.6%
Title II	67,000	68,000	1.5%
Title IV	25,000	26,000	4.0%
ACCESS	75,000	75,000	0.0%
TOTAL FEDERAL	547,000	559,000	2.2%

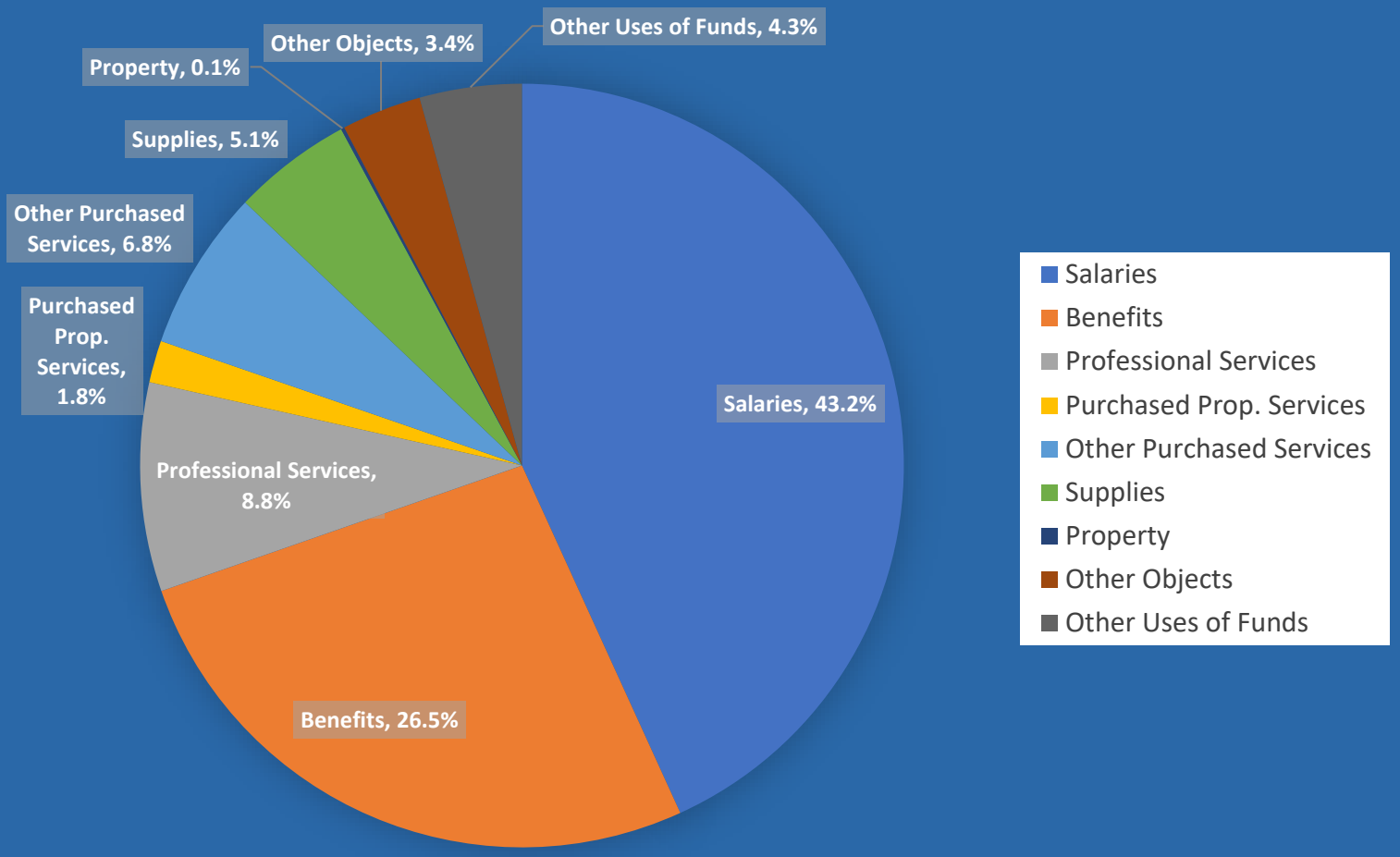
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EXPENDITURES BY FUNCTION



PENN-DELCO SCHOOL DISTRICT

EXPENDITURES BY OBJECT



PENN-DELCO SCHOOL DISTRICT

EXPENDITURES

Object	FY26 Budget	FY27 Budget	%Change
SALARIES	$34,583,308	$35,596,379	2.93%
BENEFITS	$20,819,117	$21,815,864	4.79%
PROF SERVICE	$6,642,644	$7,282,327	9.63%
PURCH SERVICES	$1,417,667	$1,468,439	3.58%
OTHER PURCH (TUITION)	$5,569,979	$5,612,077	0.76%
SUPPLIES	$4,065,437	$4,163,396	2.41%
EQUIP	$120,000	$120,000	0.00%
DUES/FEES	$141,430	$145,040	2.55%
DEBT SERVICE	$5,810,618	$5,804,758	-0.10%
BUDGETARY RESERVE	$400,000	$400,000	0.00%
Total Expenditures	$79,570,200	$82,408,280	3.57%

PENN-DELCO SCHOOL DISTRICT

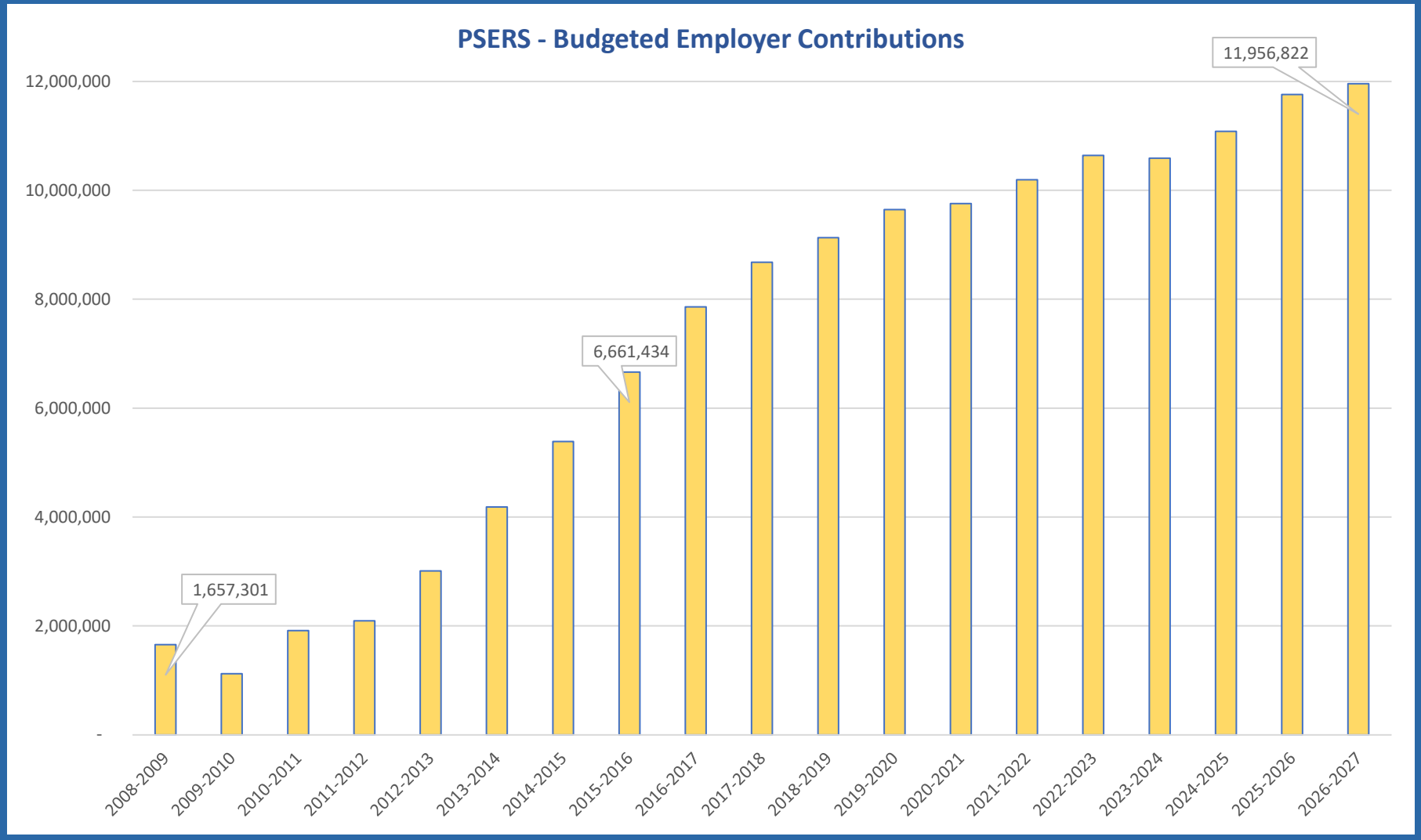
Major Cost Drivers

Cost Areas	
Salaries and Wages	$1,013,071
PSERS & FICA contributions	$ 275,996
Healthcare Premiums	$ 668,671
Prof Services (RTL GRANT)	$ 631,110
Total Major Cost Increases	**$2,588,848**
Total Budget Increase	**$2,831,579**

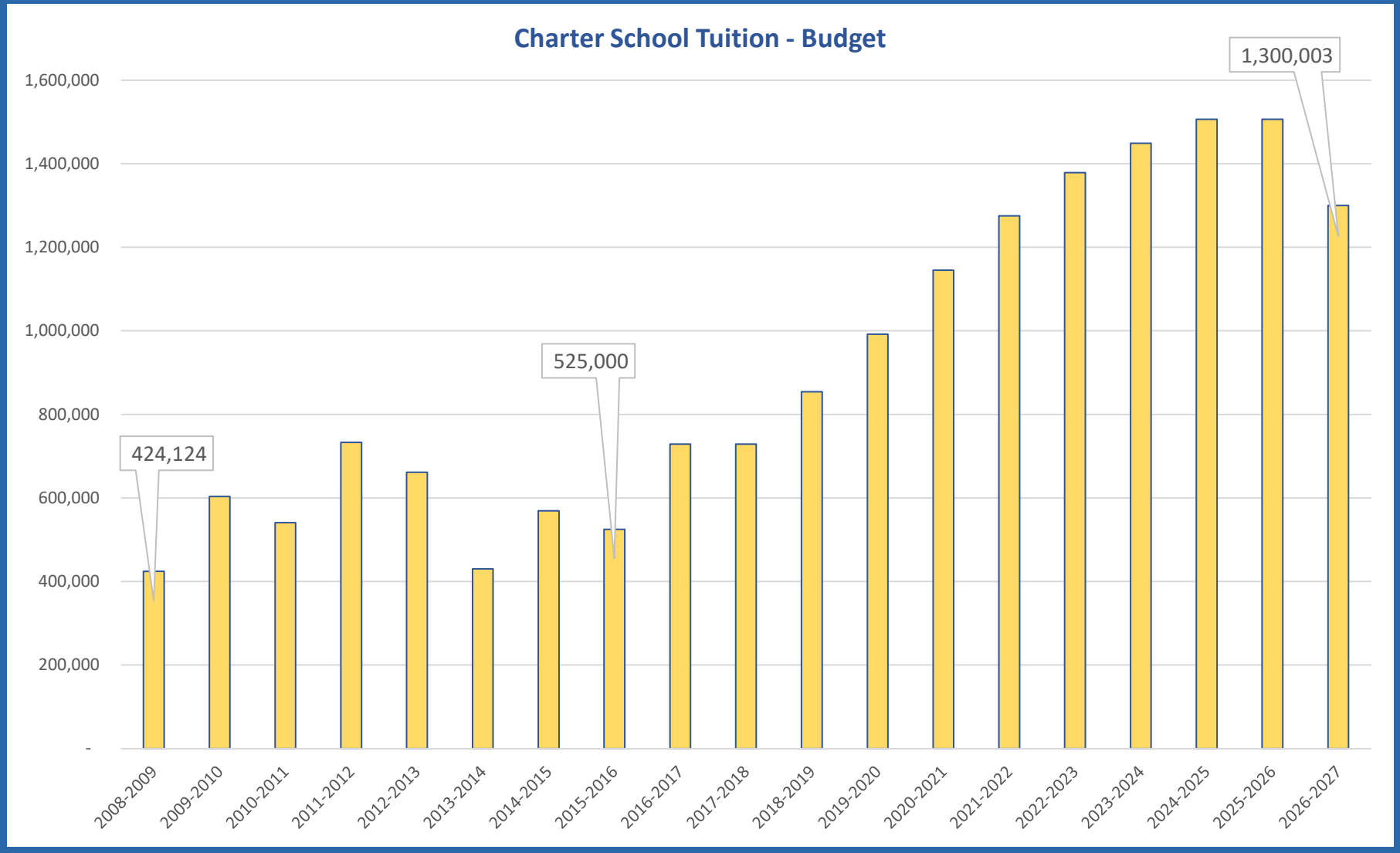
Items still TBD

- **Finalized Staffing**
- **Final Millage**
- **Homestead Allocation**

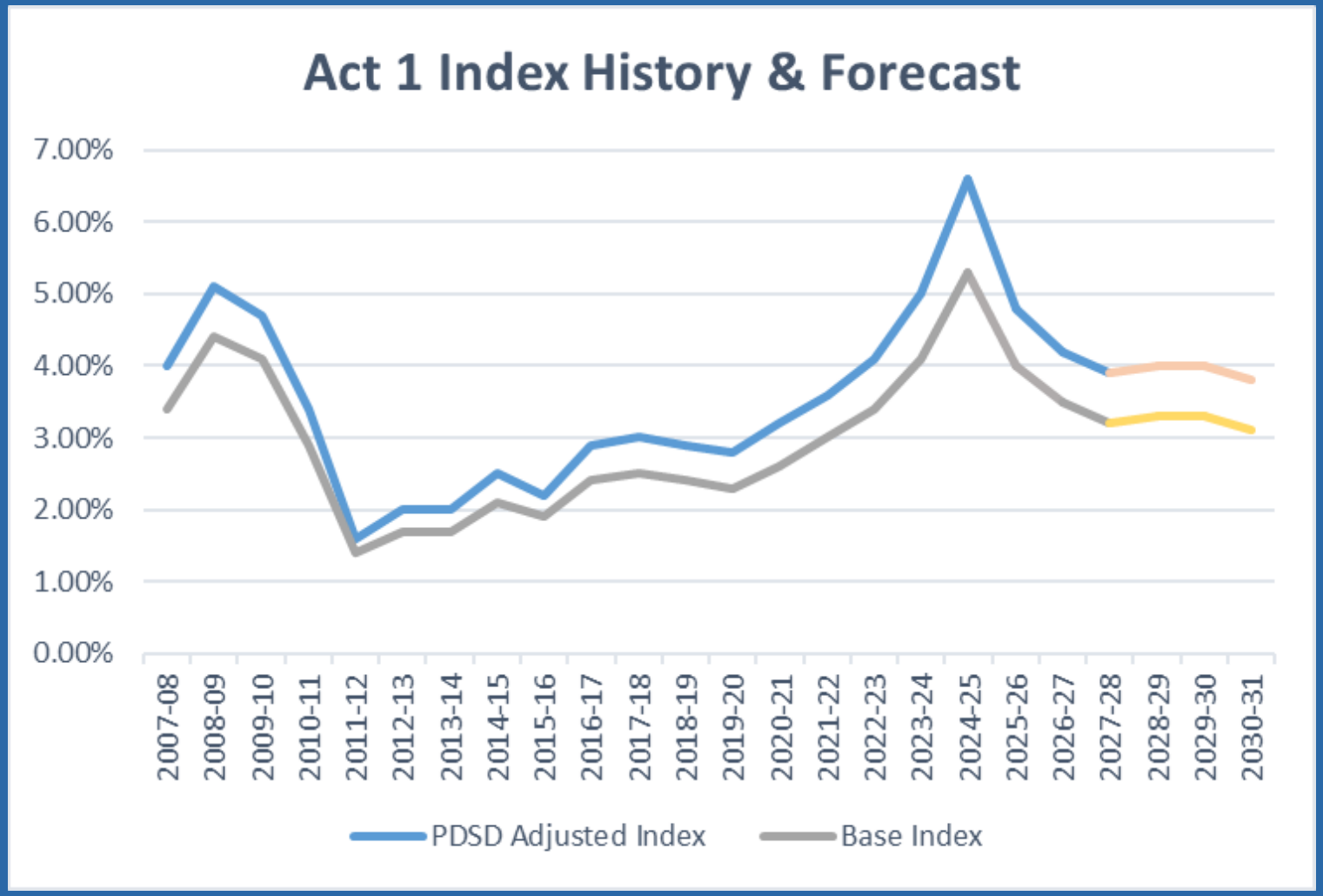
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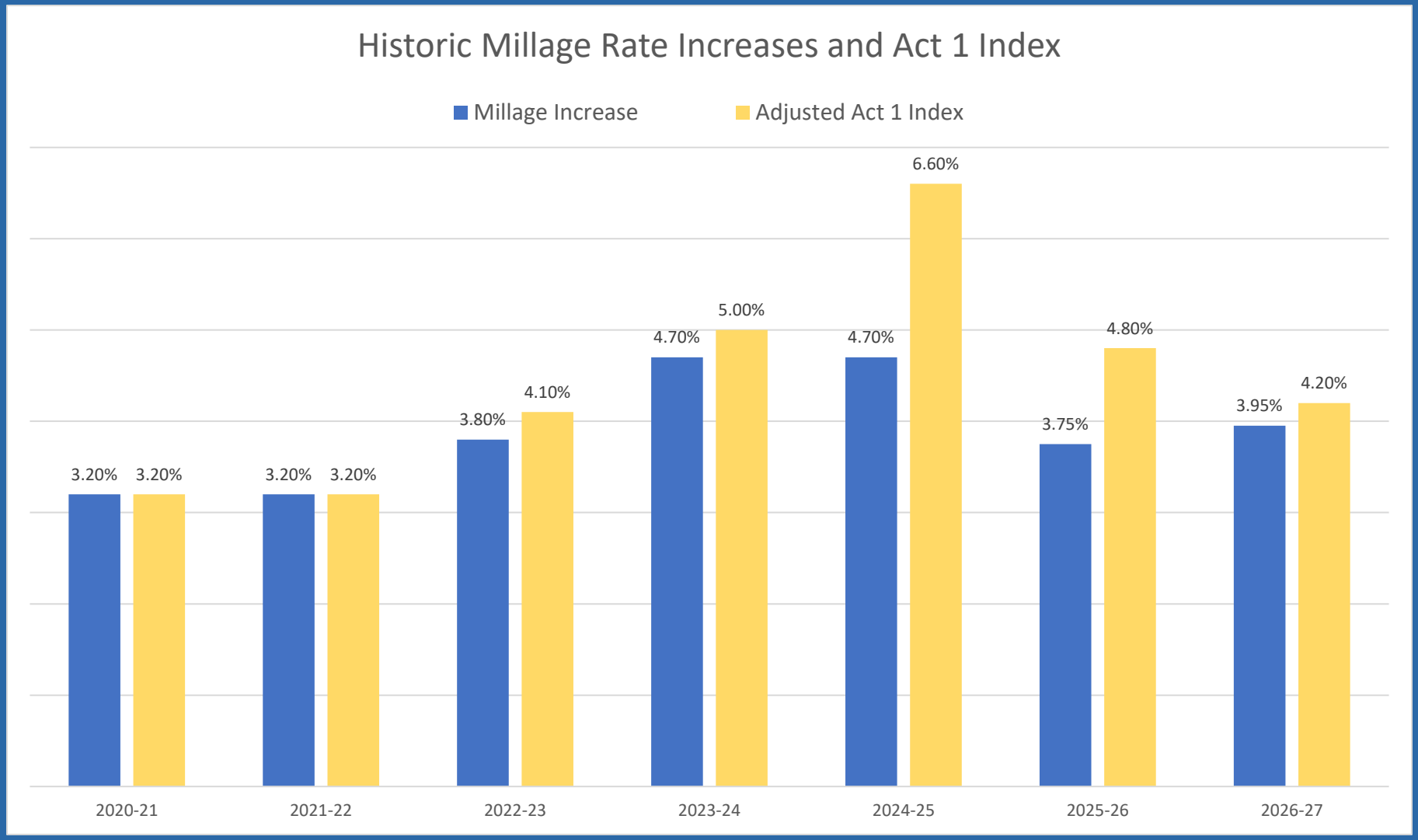
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MEDIAN HOMESTEAD ASSESSMENT

***Homestead allocation will be released by the state on May 1st. Prior year assessment and homestead information is listed below:

Median Assessment:	**$212,060**
Annual Cost to the Average Taxpayer:	**$4,397**

- ***State Property Tax Reduction Allocation will provide $319.52 in tax relief for each approved homestead***

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Net Deficit	$ (317,355)

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2026-2027
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