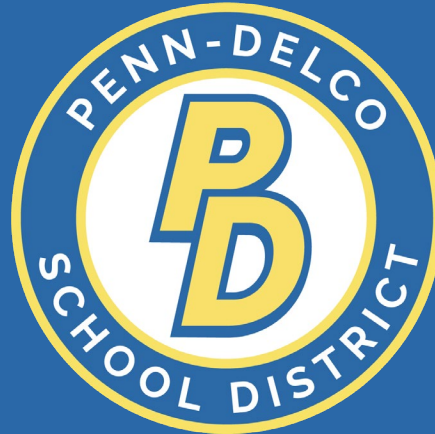




2026-2027
Final Budget Presentation
May 20, 2026



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 |



FINAL BUDGET SUMMARY

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

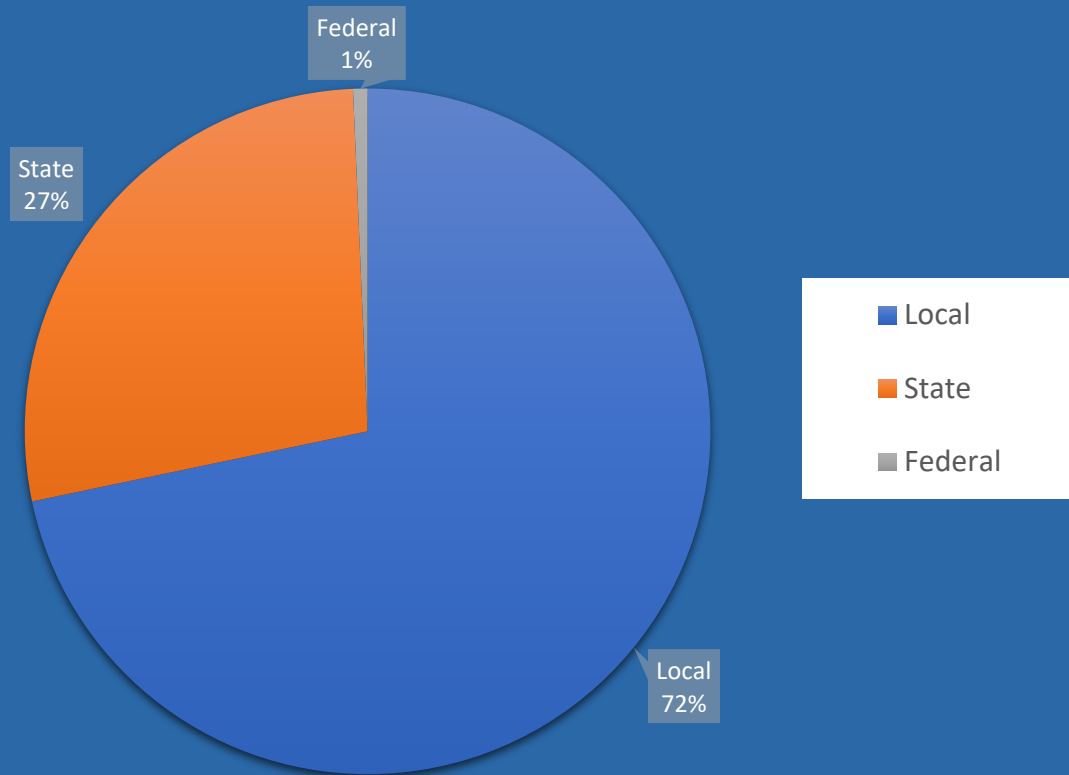
- 3.85% millage increase
- Millage: 21.5141
- Additional 0.7776 mills
- Revenues: \$82,155,791
- Expenditures: \$82,568,633
- Net Deficit: \$412,842



PENN-DELCO SCHOOL DISTRICT

REVENUE BY SOURCE

Source	Revenue
Local	58,922,384
State	22,674,407
Federal	559,000
Total	82,155,791





PENN-DELCO SCHOOL DISTRICT

Local Revenue

	Budget 2025-2026	Budget 2026-2027	% Change
Real Estate Taxes	49,286,017	51,199,139	3.9%
Earned Income Tax	4,004,640	4,256,855	6.3%
Delinquent R/E Taxes	995,000	995,000	0.0%
Transfer Taxes	705,000	716,000	1.6%
Interest	705,000	728,000	3.3%
Other Local	1,010,950	1,027,390	1.6%
TOTAL LOCAL	56,706,607	58,922,384	3.9%



PENN-DELCO SCHOOL DISTRICT

State Revenue

	Budget 2025-2026	Budget 2026-2027	% Change
Basic Ed Subsidy	8,070,913	8,223,766	1.9%
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	2,294,657	0.8%
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	22,674,407	2.7%



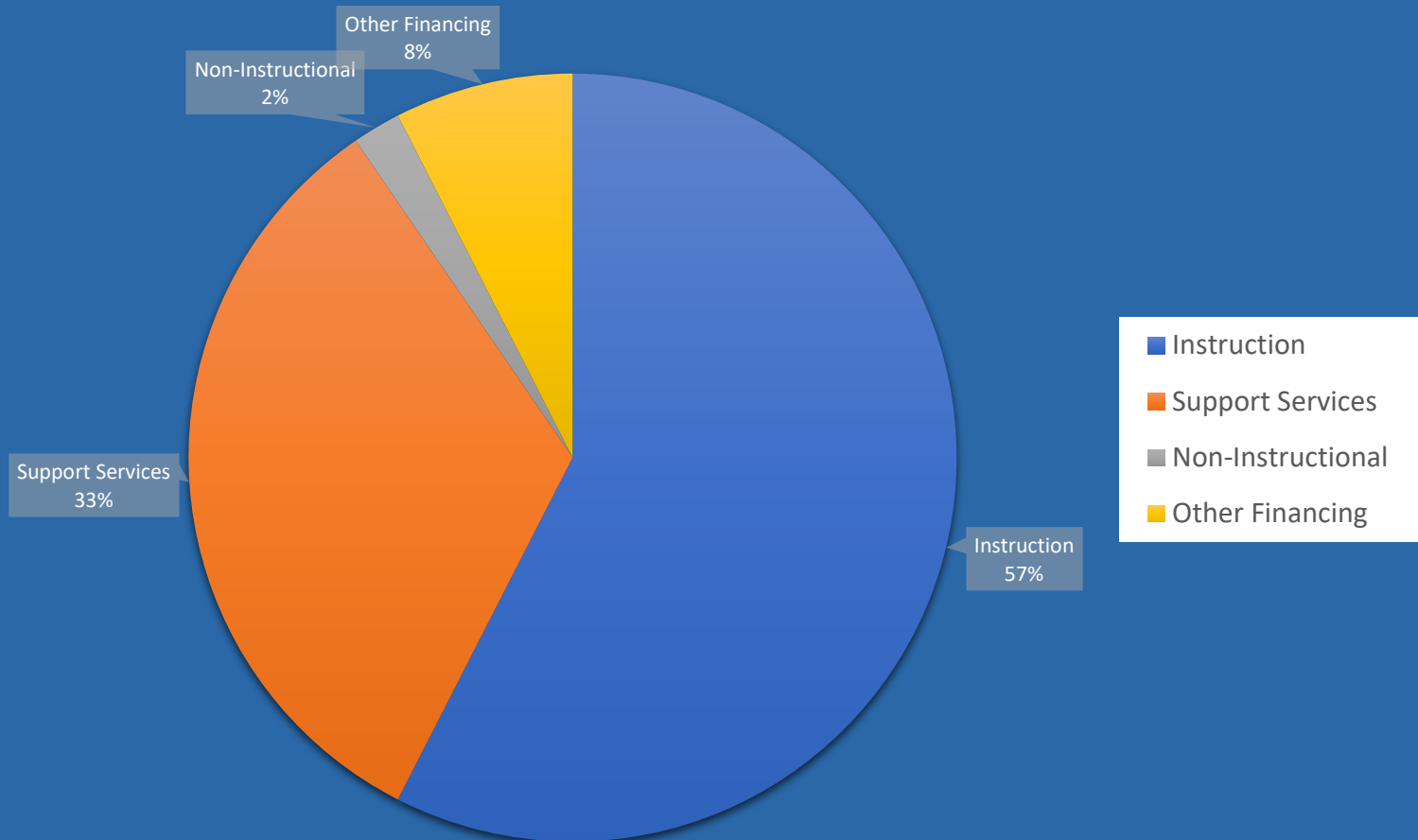
PENN-DELCO SCHOOL DISTRICT

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%

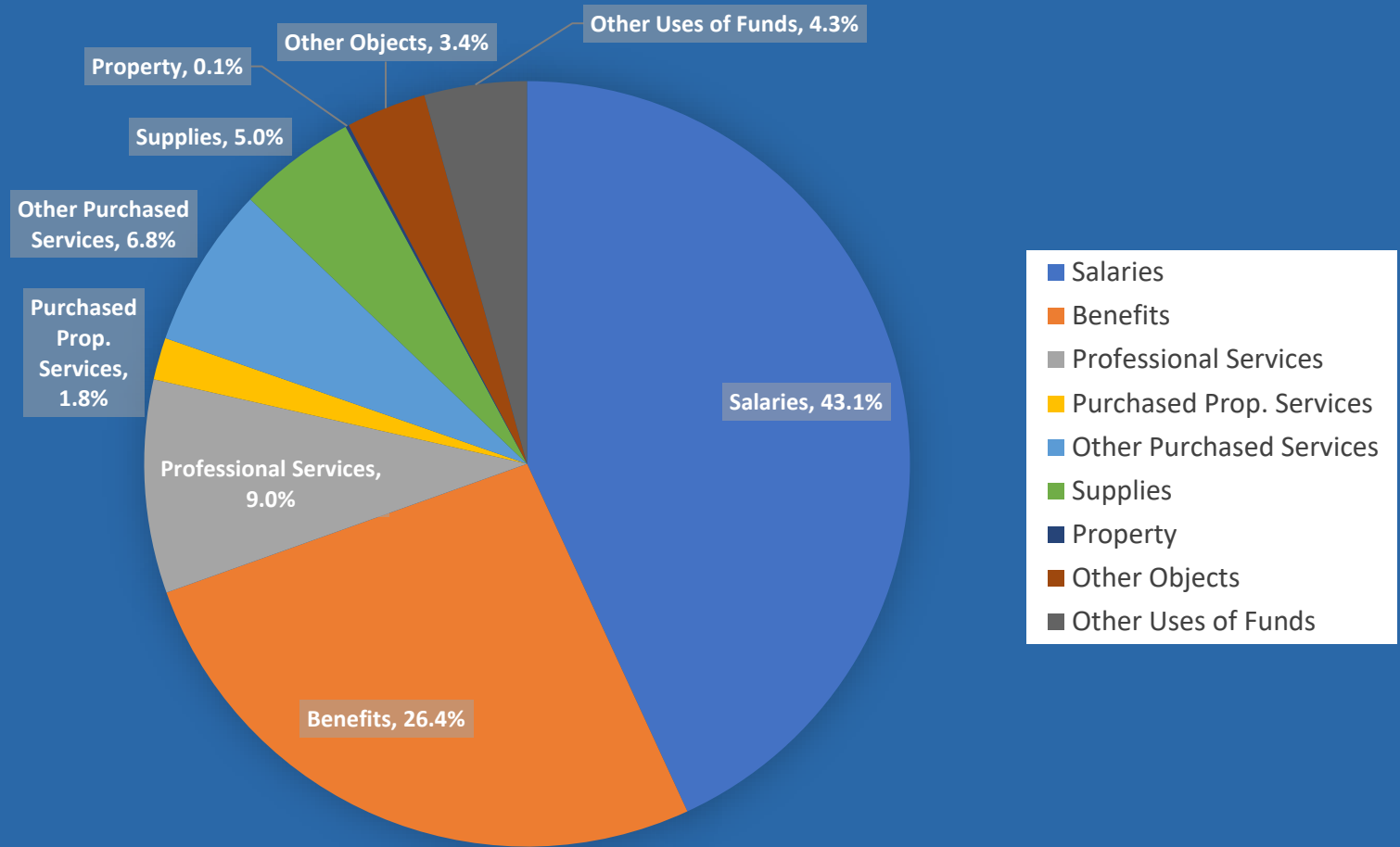


EXPENDITURES BY FUNCTION





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	\$7,442,330	12.04%
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	\$145,390	2.80%
DEBT SERVICE	\$5,810,618	\$5,804,758	-0.10%
BUDGETARY RESERVE	\$400,000	\$400,000	0.00%
Total Expenditures	\$79,570,200	\$82,568,633	3.77%



Major Cost Drivers

Cost Areas

Salaries and Wages	\$1,013,071
PSERS & FICA contributions	\$ 275,996
Healthcare Premiums	\$ 668,671
Prof Svcs (RTL GRANT, 1:1 Svcs)	\$ 799,686
Total Major Cost Increases	\$2,757,424
Total Budget Increase	\$2,998,433

Increase in Personnel costs account for \$1.9M, or 65% of the total budgetary increase over the prior year

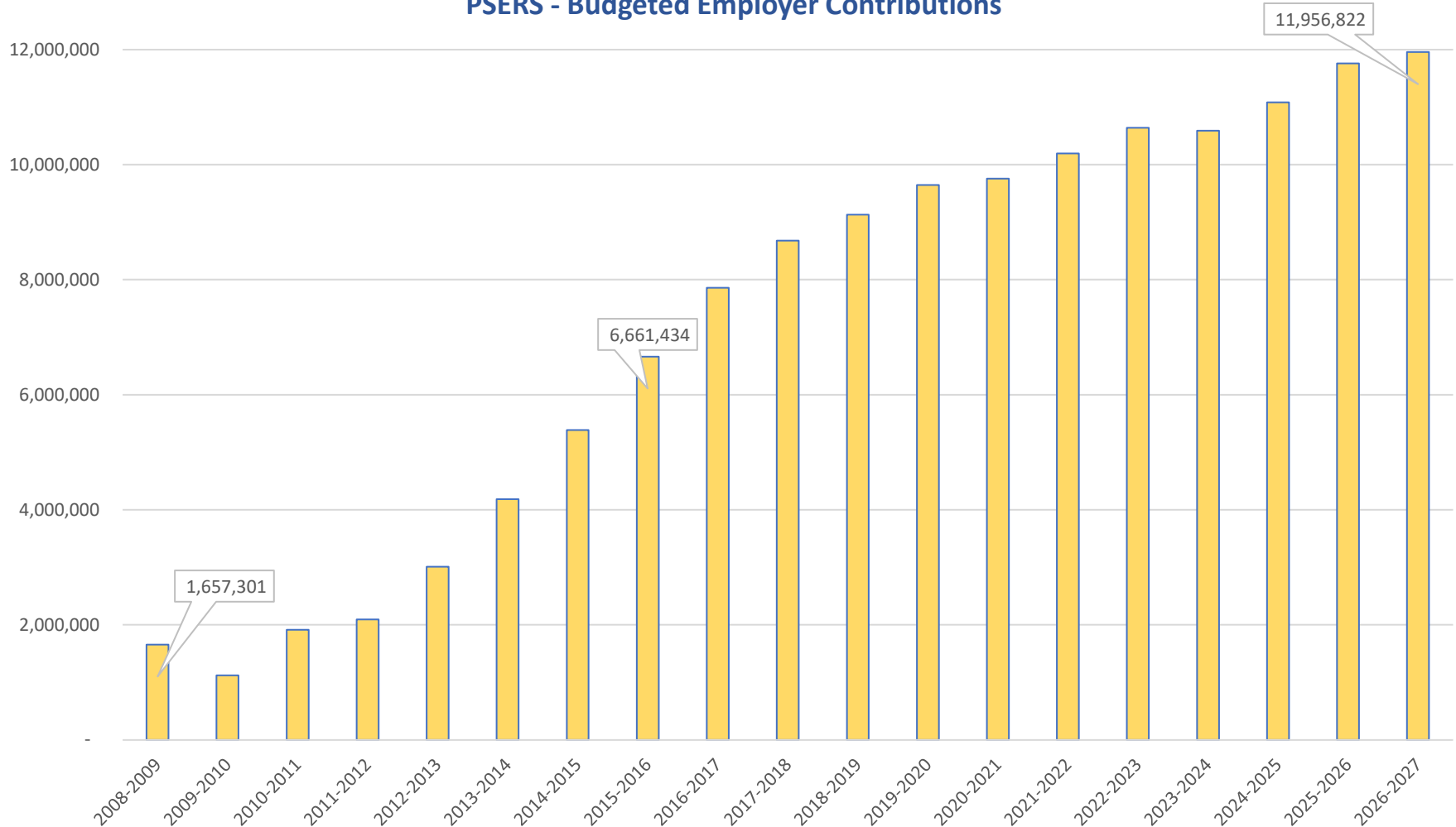
Budget Unknowns

- **State Budget not final**
- **Federal Program Changes**



PENN-DELCO SCHOOL DISTRICT

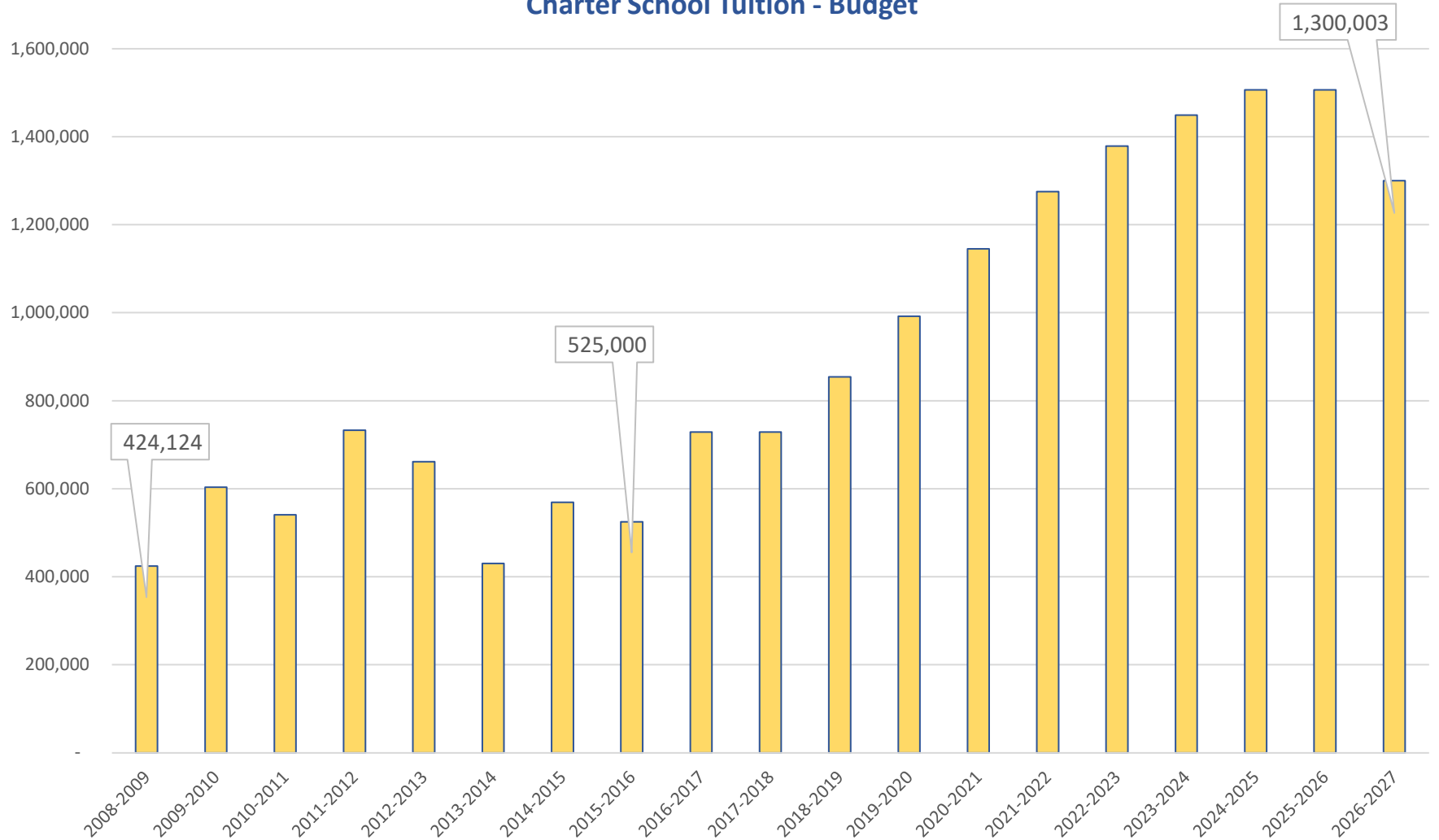
PSERS - Budgeted Employer Contributions





PENN-DELCO SCHOOL DISTRICT

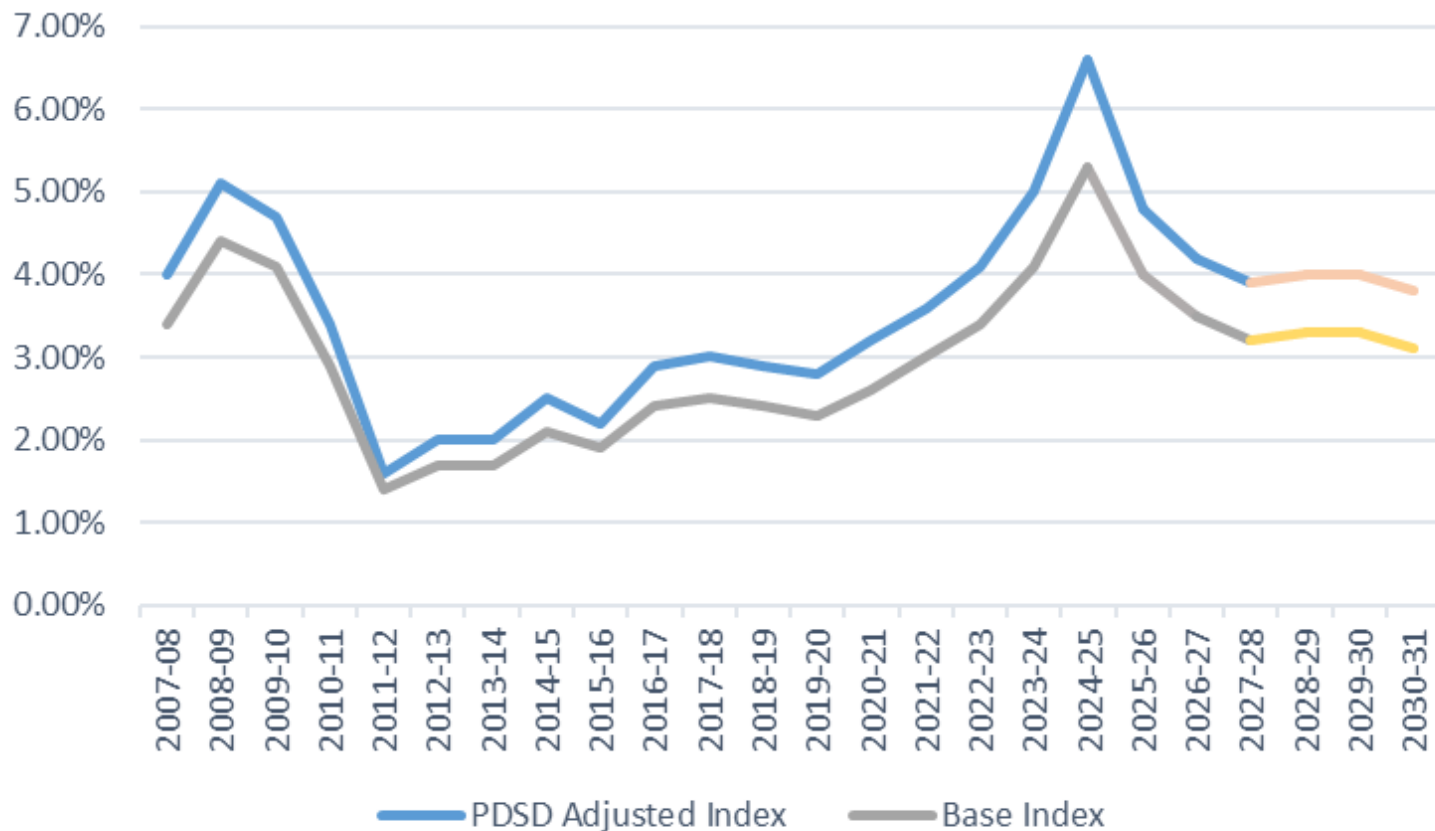
Charter School Tuition - Budget





PENN-DELCO SCHOOL DISTRICT

Act 1 Index History & Forecast

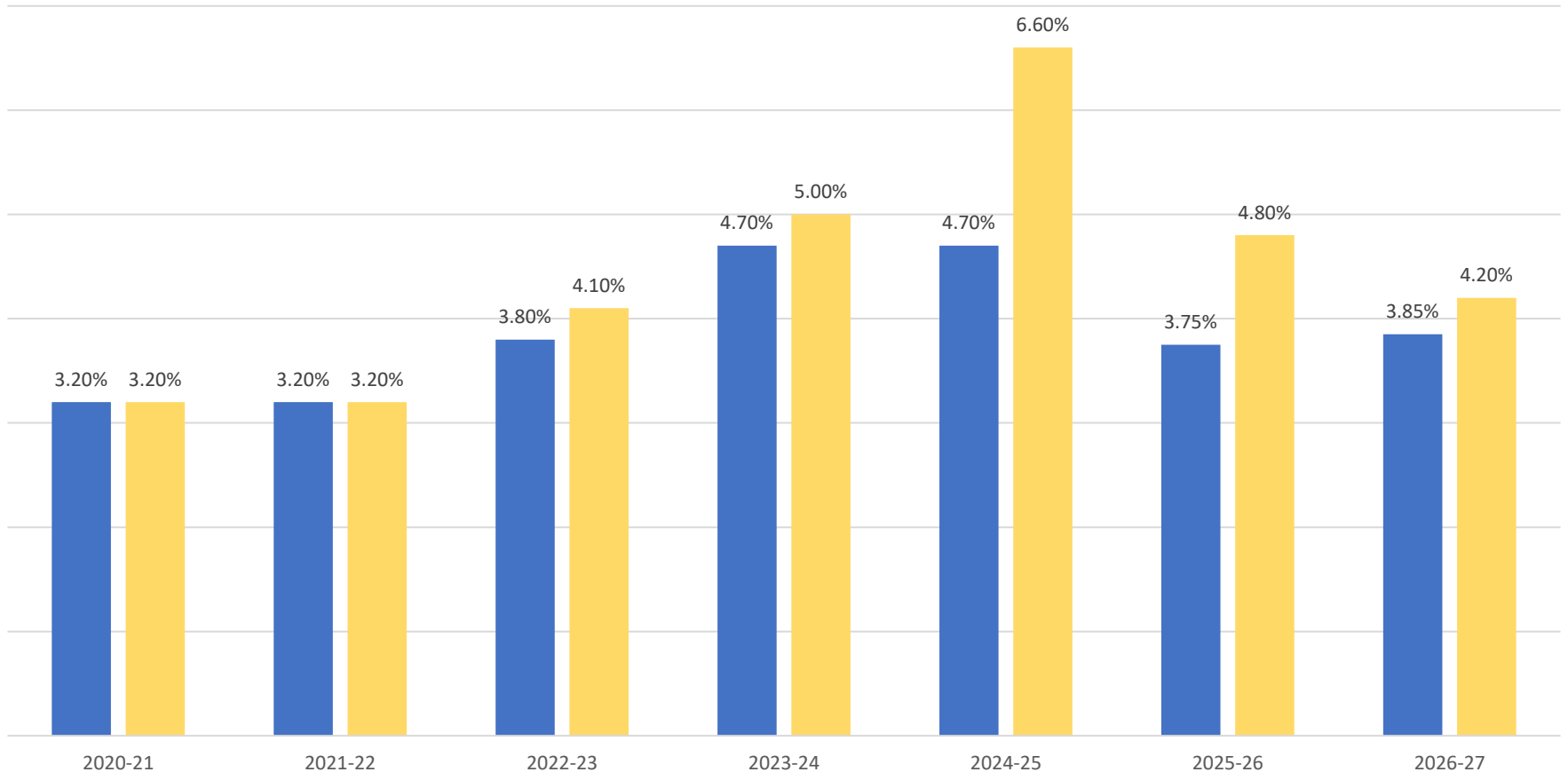




PENN-DELCO SCHOOL DISTRICT

Historic Millage Rate Increases and Act 1 Index

■ Millage Increase ■ Adjusted Act 1 Index





MEDIAN HOMESTEAD ASSESSMENT

Median Assessment: \$211,770

Annual Cost to the Average Taxpayer: \$4,562

- *Increase of \$164.90 over the prior year*
- *State Property Tax Reduction Allocation will provide \$321.08 in tax relief for each approved homestead*
- *Homestead reduction will be shown on the real estate tax bill as an assessment reduction of 14,924.*



PROPOSED FINAL BUDGET SUMMARY

Total Revenues	\$ 82,155,791
Total Expenditures	\$ 82,568,633
Net Deficit	\$ (412,842)



**PENN-DELCO
SCHOOL DISTRICT**

**2026-2027
Final Budget
May 20, 2026**