

# **2025-2026 Final General Fund Budget**

**Meeting of the Abington School District  
Board of Directors  
June 24, 2025**

# Abington School District

## 2025-2026 Final General Fund Budget

### Index 4.0% - 38.55 Mills

School Year	Millage Rate	% Increase	Act 1 Index	Actual Revenue	Actual Expenses & Transfers	Difference in Rev. & Exp. - Add to/(Use) Fund Balance	Actual Use of Fund Balance	Budgeted Use of Fund Balance	Accumulated Fund Balance	Enrollment
2005-2006	23.63	6.54%	N/A	\$ 107,494,805	\$ 102,359,702	\$ 5,135,103	\$ -	\$ 4,066,000	\$ 16,822,343	7,526
2006-2007	25.39	7.45%	3.90	\$ 116,461,992	\$ 104,314,540	\$ 12,147,452	\$ -	\$ -	\$ 28,969,795	7,445
2007-2008	26.62	4.84%	3.40	\$ 120,065,193	\$ 113,589,981	\$ 6,475,212	\$ -	\$ 2,756,908	\$ 35,445,007	7,440
2008-2009	27.29	2.52%	4.40	\$ 121,799,446	\$ 118,949,533	\$ 2,849,913	\$ -	\$ 5,417,105	\$ 38,294,920	7,403
2009-2010	27.09	-0.73%	4.10	\$ 121,264,834	\$ 117,913,072	\$ 3,351,762	\$ -	\$ 8,422,487	\$ 41,646,681	7,423
2010-2011	27.8	2.62%	2.90	\$ 123,387,728	\$ 118,828,360	\$ 4,559,368	\$ -	\$ 6,122,544	\$46,206,049	7,465
2011-2012	27.8	0.00%	1.40	\$ 122,150,945	\$ 116,995,063	\$ 5,155,882	\$ -	\$ 6,800,601	\$51,361,931	7,434
2012-2013	27.8	0.00%	1.70	\$ 124,524,431	\$ 128,282,633	\$ (3,758,202)	\$ 3,758,202	\$ 10,165,461	\$47,707,180	7,601
2013-2014	27.8	0.00%	1.70	\$ 127,041,077	\$ 131,253,840	\$ (4,212,763)	\$ 4,212,763	\$ 11,396,150	\$43,494,417	7,641
2014-2015	29.06	4.53%	2.10	\$ 133,787,692	\$ 137,529,048	\$ (3,741,356)	\$ 3,741,356	\$ 10,439,141	\$39,753,061	7,677
2015-2016	29.89	2.86%	1.90	\$ 139,226,547	\$ 138,455,286	\$ 771,261	\$ -	\$ 10,116,651	\$40,524,322	7,816
2016-2017	30.83	3.14%	2.40	\$ 145,880,755	\$ 145,423,096	\$ 457,659	\$ -	\$ 10,108,249	\$40,981,981	7,970
2017-2018	31.77	3.05%	2.50	\$ 152,961,912	\$ 151,415,935	\$ 1,545,977	\$ -	\$ 6,834,170	\$42,527,958	8,159
2018-2019	31.77	0.00%	2.40	\$ 155,014,196	\$ 154,229,406	\$ 784,790	\$ -	\$ 7,734,433	\$43,312,748	8,337
2019-2020	31.77	0.00%	2.30	\$ 155,622,652	\$ 158,952,532	\$ (3,329,880)	\$ 3,329,880	\$ 8,448,609	\$40,390,438	8,534
2020-2021	31.77	0.00%	2.60	\$ 160,823,358	\$ 167,280,513	\$ (6,457,155)	\$ 6,457,155	\$ 10,840,408	\$33,933,283	8,359
2021-2022	32.72	2.99%	3.00	\$ 166,819,222	\$ 169,930,778	\$ (3,111,556)	\$ 3,111,556	\$ 13,794,170	\$30,821,727	8,292
2022-2023	33.83	3.39%	3.40	\$ 174,531,549	\$ 177,986,096	\$ (3,454,547)	\$ 3,454,547	\$ 12,404,648	\$27,284,122	8,534
2023-2024	35.21	4.08%	4.10	\$ 181,205,373	\$ 186,825,791	\$ (5,620,417)	\$ 5,720,384	\$ 11,825,874	\$21,663,705	8,606
2024-2025*	37.07	5.28%	5.30	\$ 188,375,018	\$ 199,557,496	\$ (11,182,477)	\$ -	\$ 10,404,468	\$10,481,228	8,402

**Abington School District  
2025-2026 Final General Fund Budget  
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School Year		Prior Year Actual Rates	Estimated District Contribution	Total Expense	Percent Increase
<b>PSERS Estimated Employer Contributions &amp; Expense</b>					
2009-2010		7.13%	\$2,719,578	\$5,439,156	4.0%
2010-2011		8.22%	\$2,749,418	\$5,498,836	15.3%
2011-2012		8.65%	\$3,208,211	\$6,416,422	5.2%
2012-2013		12.36%	\$4,649,410	\$9,298,820	42.9%
2013-2014		16.93%	\$6,370,880	\$12,741,760	37.0%
2014-2015		21.40%	\$8,269,715	\$16,539,430	26.4%
2015-2016		25.84%	\$10,178,430	\$20,356,860	20.7%
2016-2017		30.03%	\$12,071,347	\$24,142,694	16.2%
2017-2018		32.57%	\$13,232,716	\$26,465,432	8.5%
2018-2019		33.43%	\$13,817,235	\$27,634,470	2.6%
2019-2020		34.29%	\$14,527,006	\$29,054,012	2.6%
2020-2021		34.51%	\$15,453,366	\$30,906,732	0.6%
2021-2022		34.94%	\$15,796,584	\$31,593,168	1.2%
2022-2023		35.26%	\$16,505,544	\$33,011,088	0.9%
2023-2024		34.00%	\$16,332,208	\$32,664,416	0.0%
2024-2025		33.90%	\$16,536,456	\$33,072,912	-3.6%
2025-2026		34.00%	\$17,044,310	\$34,088,619	0.3%
School Year	Estimated Rates Prior Year	December 2024 Estimated Rates	Estimated District Contribution	Total Expense	Percent Increase
2026-2027	36.15%	34.72%	\$17,927,405	\$35,854,811	2.1%
2027-2028	36.67%	35.26%	\$18,752,417	\$37,504,834	3.7%
2028-2029		35.85%	\$19,638,184	\$39,276,369	3.3%
2029-2030		36.49%	\$20,588,431	\$41,176,863	3.5%
<b>Total Estimated Five-year Expense</b>				<b>\$187,901,496</b>	

**Abington School District  
2025-2026 Final General Fund Budget  
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	Final General Fund Budget 2024-2025	Revenue & Expense Changes	2025-2026 Budget Update May 27, 2025	Percent Change
<b>FUND BALANCE</b>				
Committed Fund Balance (Audited 2023-2024)	\$ 21,663,705			
Committed Fund Balance (Estimated)	\$ -		\$ 10,481,227	
<b>REVENUE</b>				
<i>Local</i>				
Real Estate Taxes	\$ 128,220,220	\$ 4,177,741	\$ 132,397,961	3.26%
State Property Tax Reductions	\$ (7,364,591)	\$ (587,973)	\$ (7,952,564)	7.98%
Earned Income Taxes	\$ 9,635,000	\$ 192,700	\$ 9,827,700	2.00%
Other Local Revenue	\$ 6,933,595	\$ 525,000	\$ 7,458,595	7.57%
Other Financing Sources	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
<b>Sub-total Local Revenue</b>	<b>\$ 138,424,224</b>	<b>\$ 4,307,468</b>	<b>\$ 142,731,692</b>	<b>3.11%</b>
<i>State</i>	\$ 39,649,854	\$ 2,269,498	\$ 41,919,352	5.72%
Property Tax Relief - Gaming Distribution	\$ 4,858,765	\$ 528,450	\$ 5,387,215	10.88%
Property Tax Relief - Sterling Act Reimbursements	\$ 2,505,826	\$ 59,523	\$ 2,565,349	2.38%
<b>Sub-total State Revenue</b>	<b>\$ 47,014,445</b>	<b>\$ 2,857,471</b>	<b>\$ 49,871,916</b>	<b>6.08%</b>
<i>Federal</i>	\$ 2,936,349	\$ (687,390)	\$ 2,248,959	-23.41%
<b>Sub-total Revenue</b>	<b>\$ 188,375,018</b>	<b>\$ 6,477,549</b>	<b>\$ 194,852,567</b>	<b>3.44%</b>
Allocated Fund Balance	\$ 11,182,478	\$ (3,183,382)	\$ 7,999,096	-28.47%
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 199,557,496</b>	<b>\$ 3,294,167</b>	<b>\$ 202,851,663</b>	<b>1.65%</b>
<b>EXPENSES</b>				
Salaries	\$ 96,294,070	\$ 2,450,494	\$ 98,744,564	2.54%
Negotiated Benefits	\$ 18,265,036	\$ 677,564	\$ 18,942,600	3.71%
Mandated Benefits	\$ 40,794,792	\$ 1,377,320	\$ 42,172,112	3.38%
Non-Salary/Non-Benefit	\$ 44,203,598	\$ (1,211,211)	\$ 42,992,387	-2.74%
Reserve		\$ -		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 199,557,496</b>	<b>\$ 3,294,167</b>	<b>\$ 202,851,663</b>	<b>1.65%</b>
<b>Other Financing Uses - Contingency</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>TOTAL OPERATING EXPENSES AND FINANCING USES</b>	<b>\$ 199,557,496</b>		<b>\$ 202,851,663</b>	
Estimated Committed Fund Balance for anticipated benefits for employees and capital projects.	\$ 10,481,227		\$ 2,482,131	

3/11/25, 5/13/25, 5/27/25, 6/24/25

**Abington School District**  
**2025-2026 Final General Fund Budget**  
**Index 4.0% - 38.55 Mills**

	2025-2026 Budget Update May 27, 2025	Revenue & Expense Changes	2025-2026 Final General Fund Budget	Percent Change
<b>FUND BALANCE</b>				
Committed Fund Balance (Audited 2023-2024)	\$ -			
Committed Fund Balance (Estimated)	\$ 10,481,227		\$ 10,481,227	
<b>REVENUE</b>				
<i>Local</i>				
Real Estate Taxes	\$ 132,397,961	\$ 1,892,789	\$ 134,290,750	1.43%
State Property Tax Reductions	\$ (7,952,564)	\$ -	\$ (7,952,564)	0.00%
Earned Income Taxes	\$ 9,827,700	\$ -	\$ 9,827,700	0.00%
Other Local Revenue	\$ 7,458,595	\$ -	\$ 7,458,595	0.00%
Other Financing Sources	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
<b>Sub-total Local Revenue</b>	<b>\$ 142,731,692</b>	<b>\$ 1,892,789</b>	<b>\$ 144,624,481</b>	<b>1.33%</b>
<i>State</i>	\$ 41,919,352	\$ 275,753	\$ 42,195,105	0.66%
Property Tax Relief - Gaming Distribution	\$ 5,387,215	\$ -	\$ 5,387,215	0.00%
Property Tax Relief - Sterling Act Reimbursements	\$ 2,565,349	\$ -	\$ 2,565,349	0.00%
<b>Sub-total State Revenue</b>	<b>\$ 49,871,916</b>	<b>\$ 275,753</b>	<b>\$ 50,147,669</b>	<b>0.55%</b>
<i>Federal</i>	\$ 2,248,959	\$ -	\$ 2,248,959	0.00%
<b>Sub-total Revenue</b>	<b>\$ 194,852,567</b>	<b>\$ 2,168,542</b>	<b>\$ 197,021,109</b>	<b>1.11%</b>
Allocated Fund Balance	\$ 7,999,096	\$ (2,168,542)	\$ 5,830,554	-27.11%
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 202,851,663</b>	<b>\$ -</b>	<b>\$ 202,851,663</b>	<b>0.00%</b>
<b>EXPENSES</b>				
Salaries	\$ 98,744,564	\$ -	\$ 98,744,564	0.00%
Negotiated Benefits	\$ 18,942,600	\$ -	\$ 18,942,600	0.00%
Mandated Benefits	\$ 42,172,112	\$ -	\$ 42,172,112	0.00%
Non-Salary/Non-Benefit	\$ 42,992,387	\$ -	\$ 42,992,387	0.00%
Reserve		\$ -		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 202,851,663</b>	<b>\$ -</b>	<b>\$ 202,851,663</b>	<b>0.00%</b>
<b>Other Financing Uses - Contingency</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>TOTAL OPERATING EXPENSES AND FINANCING USES</b>	<b>\$ 202,851,663</b>		<b>\$ 202,851,663</b>	
Estimated Committed Fund Balance for anticipated benefits for employees and capital projects.	\$ 2,482,131		\$ 4,650,673	

3/11/25, 5/13/25, 5/27/25, 6/24/25

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<b>FUND BALANCE</b>				
Committed Fund Balance (Audited 2023-2024)	\$ 21,663,705			
Committed Fund Balance (Estimated)	\$ -		\$ 10,481,227	
<b>REVENUE</b>				
<i>Local</i>				
Real Estate Taxes	\$ 128,220,220	\$ 6,070,530	\$ 134,290,750	4.73%
State Property Tax Reductions	\$ (7,364,591)	\$ (587,973)	\$ (7,952,564)	7.98%
Earned Income Taxes	\$ 9,635,000	\$ 192,700	\$ 9,827,700	2.00%
Other Local Revenue	\$ 6,933,595	\$ 525,000	\$ 7,458,595	7.57%
Other Financing Sources	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
<b>Sub-total Local Revenue</b>	<b>\$ 138,424,224</b>	<b>\$ 6,200,257</b>	<b>\$ 144,624,481</b>	<b>4.48%</b>
<i>State</i>	\$ 39,649,854	\$ 2,545,251	\$ 42,195,105	6.42%
Property Tax Relief - Gaming Distribution	\$ 4,858,765	\$ 528,450	\$ 5,387,215	10.88%
Property Tax Relief - Sterling Act Reimbursements	\$ 2,505,826	\$ 59,523	\$ 2,565,349	2.38%
<b>Sub-total State Revenue</b>	<b>\$ 47,014,445</b>	<b>\$ 3,133,224</b>	<b>\$ 50,147,669</b>	<b>6.66%</b>
<i>Federal</i>	\$ 2,936,349	\$ (687,390)	\$ 2,248,959	-23.41%
<b>Sub-total Revenue</b>	<b>\$ 188,375,018</b>	<b>\$ 8,646,091</b>	<b>\$ 197,021,109</b>	<b>4.59%</b>
Allocated Fund Balance	\$ 11,182,478	\$ (5,351,924)	\$ 5,830,554	-47.86%
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 199,557,496</b>	<b>\$ 3,294,167</b>	<b>\$ 202,851,663</b>	<b>1.65%</b>
<b>EXPENSES</b>				
Salaries	\$ 96,294,070	\$ 2,450,494	\$ 98,744,564	2.54%
Negotiated Benefits	\$ 18,265,036	\$ 677,564	\$ 18,942,600	3.71%
Mandated Benefits	\$ 40,794,792	\$ 1,377,320	\$ 42,172,112	3.38%
Non-Salary/Non-Benefit	\$ 44,203,598	\$ (1,211,211)	\$ 42,992,387	-2.74%
Reserve		\$ -		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 199,557,496</b>	<b>\$ 3,294,167</b>	<b>\$ 202,851,663</b>	<b>1.65%</b>
<b>Other Financing Uses - Contingency</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>TOTAL OPERATING EXPENSES AND FINANCING USES</b>	<b>\$ 199,557,496</b>		<b>\$ 202,851,663</b>	
Estimated Committed Fund Balance for anticipated benefits for employees and capital projects.	\$ 10,481,227		\$ 4,650,673	

3/11/25, 5/13/25, 5/27/25, 6/24/25

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**IMPACT ON AMOUNT PAID BY AVERAGE OWNER**

	2024-2025	2025-2026	Difference	Percent Change
	<b>INCREASE AT 4.0% INDEX</b>			
Average Assessment	\$ 141,130.00	\$ 141,130.00		
Prior Year Millage Rate	<u>37.07</u>	<u>38.55</u>		
Amount of Tax	\$ 5,231.69	\$ 5,440.56	\$ 208.87	
<b>Impact for Average Owner</b>				<b>3.99%</b>
Homestead Property Tax Relief - Sterling Act Credit	\$ (168.00)	\$ (172.00)		
Homestead Property Tax Relief - Gaming	\$ (326.00)	\$ (361.00)		
<b>TOTAL HOMESTEAD PROPERTY TAX RELIEF</b>	<b>\$ (494.00)</b>	<b>\$ (533.00)</b>		
Amount of Tax After Decrease in Mills Property Tax Relief	\$ 4,737.69	\$ 4,907.56	\$ 169.87	
<b>Impact for Average Owner</b>				<b>3.59%</b>
<b>Estimated Impact of Senior Citizen Rebate Program - Income Level</b>				
<b>State Income Levels and Rebate Amount</b>		<b>40% of PA Refund</b>	<b>Impact</b>	
\$0 to \$8,000 - State Refund is \$1,000		\$ 400.00	\$ (230.13)	
\$8,001 to \$15,000 - State Refund is \$770		\$ 308.00	\$ (138.13)	
\$15,001 to \$18,000 - State Refund is \$460		\$ 184.00	\$ (14.13)	
\$18,001 to \$45,000 - State Refund is \$380		\$ 152.00	\$ 17.87	

3/11/25, 5/13/25, 5/27/25, 6/24/25

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**The 2025-2026 Final General Fund Budget Includes:**

- 1. \$70.8 million for the high quality comprehensive K-12 general education and special education instructional programs inclusive of staff positions (salaries and wages) responsive to enrollment and programmatic/grade configuration**
- 2. \$3.9 million of contracted services for general and special education, Abington Cyber Education (ACE) program, legal services, required testing, and audit services**
- 3. \$2.1 million for general and special education instructional supplies, replacement textbooks, and new textbook adoptions**
- 4. \$2.3 million Federal Funds dedicated for instructional support programs (Title) and programs for risk students (ACCESS)**
- 5. \$2.2 million for high school students to attend the Eastern Center for Arts and Technology**
- 6. \$1.8 million for resources to support co-curricular academic and athletic programs**
- 7. \$4.8 million for instructional and non-instructional technology support, infrastructure, and telecommunications**
- 8. \$2.5 million for charter school tuition**
- 9. \$1.2 million for General, Auto, Governance, National Flood, Cyber, Student Athletic Accident, and Law Enforcement liability insurance policies**
- 10. \$9.1 million for In-house student transportation services inclusive of contracted student transportation services, which includes student transportation services to 75-85 non-public and charter schools attended by district residents**
- 11. \$9.6 million for plant services**
- 12. \$34.1 million for the employer contribution to the Pennsylvania Public School Employees' Retirement System**
- 13. \$11.5 million principal and interest for general obligation bonds debt service that was borrowed to build new and renovate schools, perform a Guaranteed Energy Savings Act (GESA) projects and renovate playgrounds district-wide.**
- 14. \$19.0 million for district-wide benefits including major medical, dental, life insurance, disability, and tuition reimbursement for teachers**
- 15. \$28.2 million for support functions including administration, principals, library services, student health services, human resources, business operations, facilities operations, community services, child accounting, legal and tax services**



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<b>FUND BALANCE</b>				
Committed Fund Balance (Audited 2023-2024)	\$ 21,663,705			
Committed Fund Balance (Estimated)			\$ 16,663,705	
<b>REVENUE</b>				
<i>Local</i>				
Real Estate Taxes	\$ 128,220,220	\$ 6,070,530	\$ 134,290,750	4.73%
State Property Tax Reductions	\$ (7,364,591)	\$ (587,973)	\$ (7,952,564)	7.98%
Earned Income Taxes	\$ 9,635,000	\$ 192,700	\$ 9,827,700	2.00%
Other Local Revenue	\$ 6,933,595	\$ 525,000	\$ 7,458,595	7.57%
Other Financing Sources	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
<b>Sub-total Local Revenue</b>	<b>\$ 138,424,224</b>	<b>\$ 6,200,257</b>	<b>\$ 144,624,481</b>	<b>4.48%</b>
<i>State</i>	\$ 39,649,854	\$ 2,545,251	\$ 42,195,105	6.42%
Property Tax Relief - Gaming Distribution	\$ 4,858,765	\$ 528,450	\$ 5,387,215	10.88%
Property Tax Relief - Sterling Act Reimbursements	\$ 2,505,826	\$ 59,523	\$ 2,565,349	2.38%
<b>Sub-total State Revenue</b>	<b>\$ 47,014,445</b>	<b>\$ 3,133,224</b>	<b>\$ 50,147,669</b>	<b>6.66%</b>
<i>Federal</i>	\$ 2,936,349	\$ (687,390)	\$ 2,248,959	-23.41%
<b>Sub-total Revenue</b>	<b>\$ 188,375,018</b>	<b>\$ 8,646,091</b>	<b>\$ 197,021,109</b>	<b>4.59%</b>
Allocated Fund Balance	\$ 5,000,000	\$ 830,554	\$ 5,830,554	16.61%
<b>TOTAL REVENUE &amp; FUND BALANCE</b>	<b>\$ 193,375,018</b>	<b>\$ 9,476,645</b>	<b>\$ 202,851,663</b>	<b>4.90%</b>
<b>EXPENSES</b>				
Salaries	\$ 96,294,070	\$ 2,450,494	\$ 98,744,564	2.54%
Negotiated Benefits	\$ 18,265,036	\$ 677,564	\$ 18,942,600	3.71%
Mandated Benefits	\$ 40,794,792	\$ 1,377,320	\$ 42,172,112	3.38%
Non-Salary/Non-Benefit	\$ 44,203,598	\$ (1,211,211)	\$ 42,992,387	-2.74%
Reserve		\$ -		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 199,557,496</b>	<b>\$ 3,294,167</b>	<b>\$ 202,851,663</b>	<b>1.65%</b>
<b>Other Financing Uses - Contingency</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>TOTAL OPERATING EXPENSES AND FINANCING USES</b>	<b>\$ 199,557,496</b>		<b>\$ 202,851,663</b>	
Estimated Committed Fund Balance for anticipated benefits for employees and capital projects.	\$ 16,663,705		\$ 10,833,151	

3/11/25, 5/13/25, 5/27/25, 6/24/25