



Burrell

Board Meeting
April 1, 2025

1

School

District

2025-2026 BUDGET

-DRAFT-

General Fund

NOTE: Presentation materials are for information purposes only. All figures are estimates as of presentation date and are subject to change. Budget is not complete and final until School Board approval of Final Budget.

WHERE ARE WE GOING?

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Budget 2025-26

- ✓ Unknown future of Federal Funding
 - ✓ Proposed State Budget minimal
 - ✓ Real Estate Tax Appeals/No Growth - HUGE financial impact
 - ✓ Closure of Stewart School and School Improvements planned
-

Need to maintain increased technology equipment/programs

Additional increase in student academic and behavior/emotional needs

- Need to continue to provide students with additional academic support and social/emotional support (MTSS)
- Need to continue to provide PD for staff (PLC Process)
- Need to maintain some of increased staff and contracted support positions
- Implement Amplify – high quality instructional materials
- Substantial increase in outside placements and Special Ed Services

Consider physical space and changing needs of District

BUDGET 2025-2026

3

Process – Budget Preparation

- » Administrators and Instructional Department Leaders involved
- » Use zero base budget process

Objective: Student Growth/Opportunities & Fiscal Responsibility

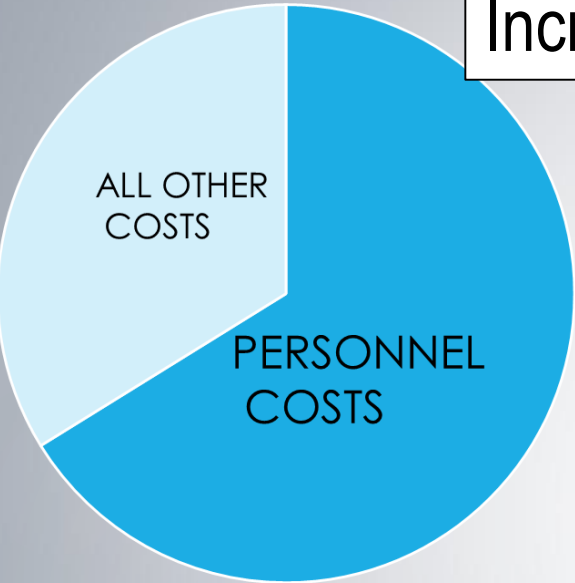
- ✓ Include District reconfiguration and closure of Stewart
- ✓ Consider educational value & cost effectiveness of each item
- ✓ Explore ways to do more with less while still enhancing educational opportunities and encouraging student growth
- ✓ Justify expenditures align with district goals/mission
- ✓ Increases invested in our people (pay/benefits)
- ✓ Stay relevant and competitive to maintain “customers”
- ✓ *Meet academic and social/emotional needs of our students*

BUDGET 2025-2026

-draft-

Expenditures	\$ 37,757,432
Prior Budget	<u>\$ 36,676,823</u>
Increase	\$ 1,080,609

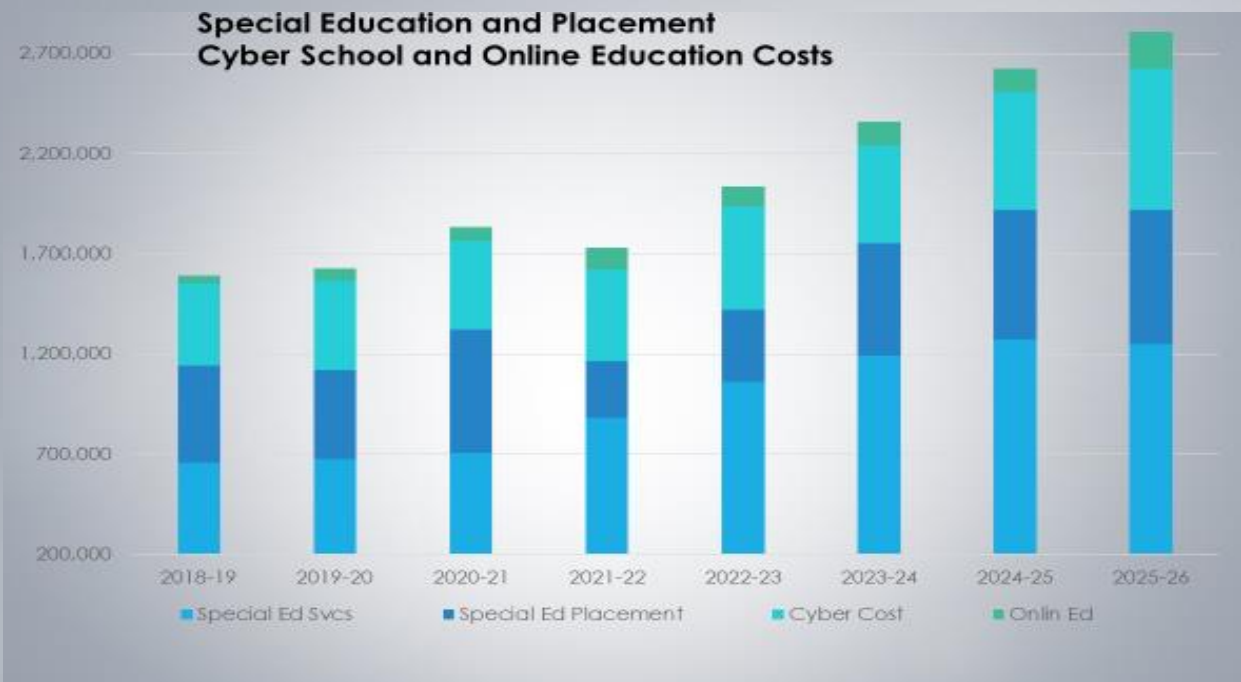
↑ 2.95%



- 139 TEACHERS /CERTIFIED
- 14 ADMINISTRATORS
- 21 FACILITIES SUPPORT
- 13 SECRETARIAL
- 7 OTHER



BUDGET 2025-2026



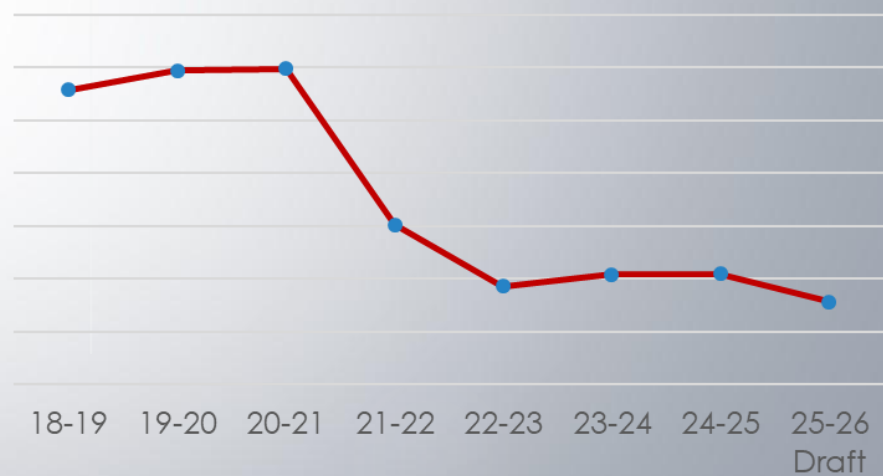
SAFETY/SECURITY

- ▶ Added Armed Guard for HMS
- ▶ Included coverage for all evening events and athletics

STEWART SCHOOL CLOSURE

- Budget 25-26 **savings \$-145,000**
- Move things to BA/HMS by 9/1/25
- Sell/Dispose of unusable items and empty building by 10/1/25
- Some ongoing costs until sell
- Still various unknown details...

Total Property Assessed value



BUDGET 2025-2026

-draft-

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TOTAL REVENUE \$ 37,420,991

Includes:

- Real Estate Tax Increase 4.5 mills
- Planned Use of Fund Balance \$780,000

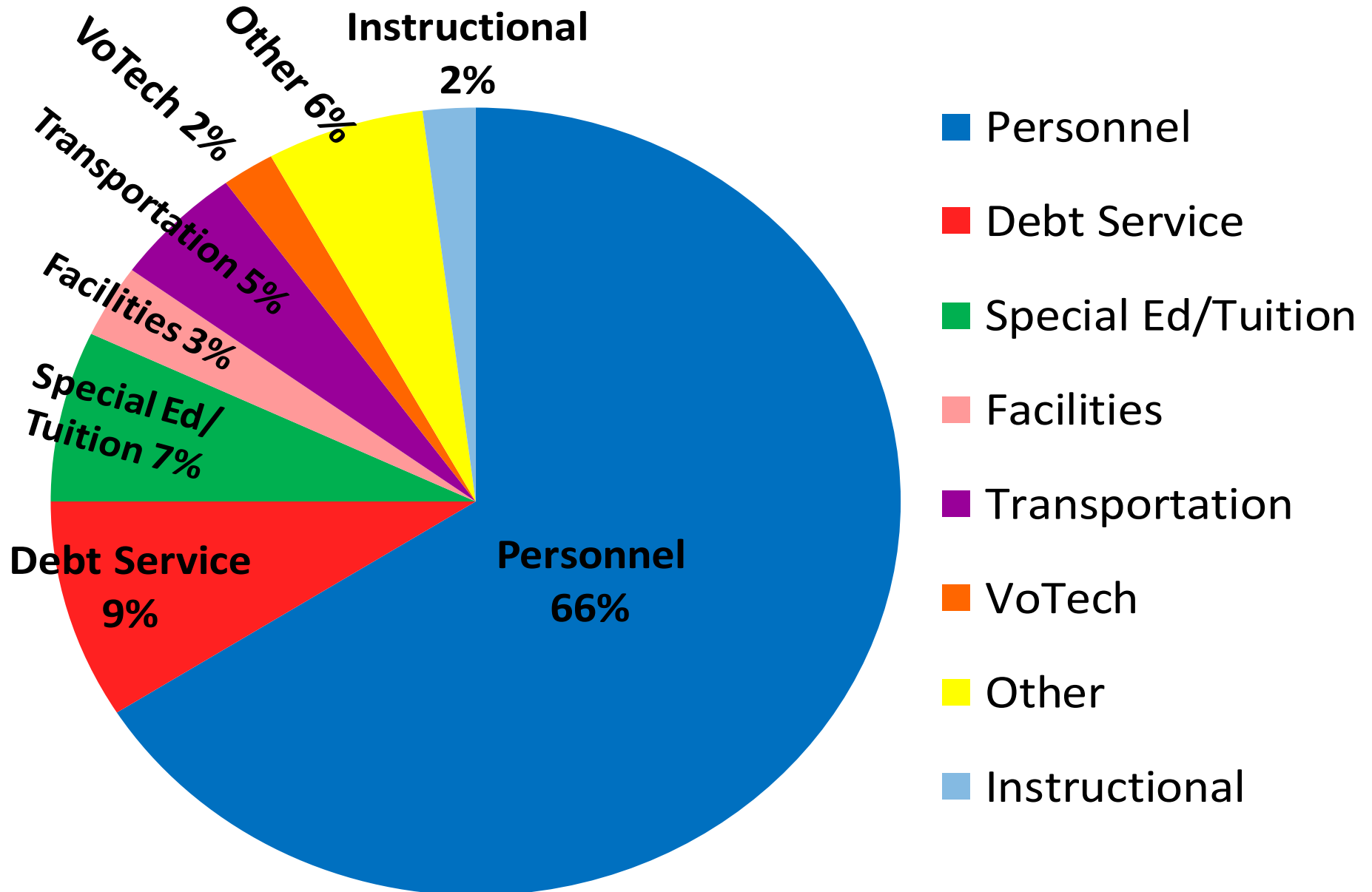
TOTAL EXPENDITURES \$ 37,757,432

Difference (deficit) = \$ - 336,441

General Fund

EXPENDITURES

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8

\$ 1,080,609 + 2.95%

- | | |
|---|------------|
| ■ Safety/Security | \$ 111,103 |
| ■ Special Education and Student Tuition | \$ 113,482 |
| ■ Health Insurance Benefits | \$ 157,767 |
| ■ Debt Service (Bond Payments) | \$ 716,270 |

PERSONNEL EXPENDITURES

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SALARIES/WAGES

Total Cost \$ 15,203,390 *40% of Total Budget*

Pay Rates-Contractual Obligation Increases

- *All employee groups pay increase at max: 0.8% - 1.8%*
- *Teacher contract on steps average increase: 2.74%*

Position Eliminations included (by attrition)

- ✓ 1 Guidance Counselor
- ✓ 1 Librarian
- ✓ 1 Custodian
- ✓ 1 Secretary
- ✓ 1 Administrative Stipend (Interim Principal)

PERSONNEL EXPENDITURES

10

SALARIES/WAGES Total \$ 15,203,390

Increase over prior year budget \$ 55,427 +0.4%

- Pay Rates per Contractual Obligations Increase \$ 303,000
- Retire-Replace Teacher Group (2) *Savings \$ -32,000*
- Prior year Teacher Group replaced (8) *Savings \$ -66,000*
- ELIMINATE (2) Teacher Group (retire) *Savings \$ -100,000*
- ELIMINATE (2) Custodian/Secretary *Savings \$ -76,000*
- ELIMINATE (1) Administrator Stipend *Savings \$ -30,000*
- Increased Recess Aid Costs – per needs \$ +30,000
- Increased Substitute Costs – based on actual \$ +41,000

PERSONNEL EXPENDITURES

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INSURANCE BENEFITS Total \$ 3,419,506

Increase over prior year budget \$ 157,767 +4.8%

Medical	\$ 3,272,032	Rate increase est. 9%
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Dental	\$ 135,125	Rate increase 3.4%
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Vision	\$ 5,443	Rate increase est. 2%
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Life	\$ 6,906	Rate increase 0%
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NOTES:

- Rate Increases Medical - Increase \$ 325,000
- Employee Contributions Total \$ 513,006
- Eliminated positions – Decrease \$ -51,000
- Employee elections less than prior budget – Decrease \$ -68,000
- Anticipated Ins Buyout 27 (+2 prior budget) Decrease \$ -44,000

PERSONNEL EXPENDITURES

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RETIREMENT CONTRIBUTION

Total Cost \$ 5,130,283

Increase over year budget \$ 29,360 +0.6%

NOTES:

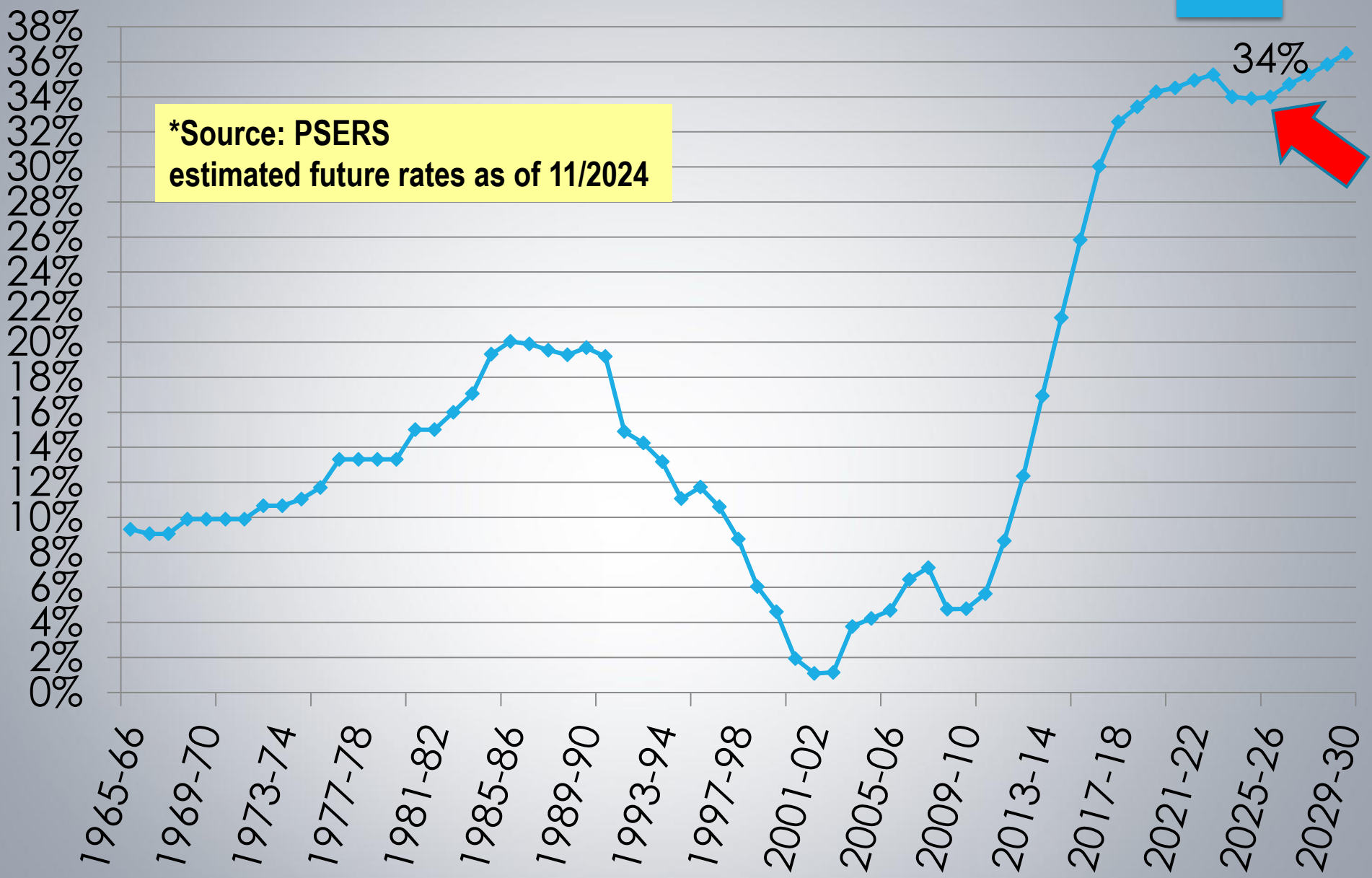
- PSERS – State pension system for public school employees
- System funded:
 - 1) Employee Contributions – Required
 - 2) Interest Earnings
 - 3) **Employer Contribution** % Rate of wages
- Rate INCREASE from 33.90% to 34.00%

State Reimbursement Estimate \$2,806,000

PSERS Employer Contribution Rates

13

***Source: PSERS**
estimated future rates as of 11/2024



DEBT SERVICE

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Bond Payments

Total Debt Service Budget \$ 3,299,626

Increase over prior year budget \$ +716,270 +27.7%

CURRENT BOND ISSUES

2017 and 2019 Refundings	Annual Payment \$2,499,451
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2024 Issue \$9.7M	Annual Payment \$ 395,175
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PLANNED BOND ISSUES

2025 Issue \$9.6M	Annual Payment \$ 405,000
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State Subsidy Reimbursement Estimate \$ 203,348

- *Based on formula applied to scheduled payments*

DEBT SERVICE

Existing Bond Issues

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BOND SUMMARY		PRINCIPAL BALANCE OUTSTANDING			
YEAR	PAYMENTS DUE	TOTAL	2024 BOND	2019 BOND	2017B BOND
24-25	\$ 2,749,630	\$ 22,955,000	\$ 9,740,000	\$ 12,970,000	\$ 245,000
25-26	\$ 2,894,625	\$ 20,985,000	\$ 9,735,000	\$ 11,020,000	\$ 230,000
26-27	\$ 2,898,870	\$ 18,930,000	\$ 9,730,000	\$ 8,990,000	\$ 210,000
27-28	\$ 2,900,456	\$ 16,790,000	\$ 9,725,000	\$ 6,870,000	\$ 195,000
28-29	\$ 2,903,156	\$ 14,560,000	\$ 9,720,000	\$ 4,670,000	\$ 170,000
29-30	\$ 2,895,937	\$ 12,235,000	\$ 9,695,000	\$ 2,420,000	\$ 120,000
30-31	\$ 2,902,037	\$ 9,785,000	\$ 9,670,000	\$ -	\$ 115,000
31-32	\$ 2,703,913	\$ 7,425,000	\$ 7,425,000	\$ -	\$ -
32-33	\$ 2,702,900	\$ 4,970,000	\$ 4,970,000	\$ -	\$ -
33-34	\$ 2,702,700	\$ 2,415,000	\$ 2,415,000	\$ -	\$ -
34-35	\$ 2,463,300	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE

Existing Bond Issues Payment Schedules

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		TOTAL PAYMENTS	<i>2024 Bond Payments</i>	<i>2019 Bond Payments</i>		<i>2017B Bond Payments</i>
23-24		\$ 2,510,406		\$ 2,481,400		\$ 29,006
24-25		\$ 2,749,630	\$ 248,274	\$ 2,472,900		\$ 28,456
25-26		\$ 2,894,625	\$ 395,175	\$ 2,476,500		\$ 22,950
26-27		\$ 2,898,870	\$ 394,925	\$ 2,476,900		\$ 27,045
27-28		\$ 2,900,456	\$ 394,675	\$ 2,483,900		\$ 21,881
28-29		\$ 2,903,156	\$ 394,425	\$ 2,477,500		\$ 31,231
29-30		\$ 2,895,937	\$ 413,675	\$ 2,427,250		\$ 55,012
30-31		\$ 2,902,037	\$ 412,425	\$ 2,480,500		\$ 9,112
31-32		\$ 2,703,913	\$ 2,586,900	PAID OFF		\$ 117,013
32-33		\$ 2,702,900	\$ 2,702,900			PAID OFF
33-34		\$ 2,702,700	\$ 2,702,700			
34-35		\$ 2,463,300	\$ 2,463,300			

BUILDING BUDGETS

INSTRUCTIONAL COSTS

Total Building Budgets \$ 441,596

▶ High School	\$ 207,446	▶ Bon Air	\$ 114,370
▶ Middle School	\$ 119,780	▶ Stewart	\$ 0

Increase over prior year budget \$ 223 +0.1%

INCLUDES:

• Instruction	\$ 344,692
• Guidance Department	\$ 16,809
• Library Services	\$ 27,253
• Principal Services	\$ 45,192
• Student Activities	\$ 7,650

BUILDING BUDGETS

INSTRUCTIONAL COSTS

Curriculum/Textbook Adopted \$ 0

- ELA – Amplify K-8 Adopted 2024 (prior budget)

Instructional Technology \$ 307,649

- HS Chromebooks – 9th grade replacement
- BA Chromebooks – 4th grade replacement
- MS Interactive Board updates 12
- BA Interactive Board updates 26

Funding: Use of Fund Balance

VOCATIONAL EDUCATION

19

Northern Westmoreland Career & Technology Center

BSD share of district contributions \$ 815,452

Increase over prior year \$ 37,110 +4.8%

➤ NWCTC Total Budget \$5,186,674 *Increase* \$337,691 +7%

➤ All Districts Contribution total \$ 3,669,864

~Decrease overall Districts \$ -70,106 -1.9%

~Includes \$200,000 Construction Services (\$50,000/district)

➤ BSD student 22.1% - prior year 20.6%

➤ BSD enrollment/ADM current: 119

****CHANGE: CTC not returning overage to Districts \$-100,000***

CYBER/CHARTER SCHOOL TUITION

20

Cyber/Charter School Tuition \$ 702,000

Increase from prior year budget \$ 112,100 +19%

Special Ed \$ 297,000 Regular Ed \$ 405,000

- Costs estimated based on anticipated enrollments/costs
- Estimated Cost per enrollment:

Regular Ed: 27 students x \$ 15,000 (*prior budget 27*)

Special Ed: 11 students x \$ 27,000 (*prior budget 8*)

**Burrell eAcademy students NOT included in Cyber Charter costs/enrollments above ⇒ See Online Ed Budget*

SPECIAL PLACEMENT TUITION

21

Special Placement Tuition Budget \$ 673,239

Increase \$ 27,160 +4.2%

Special Ed \$ 646,499 Regular Ed \$ 26,740

- ▶ Paid to facilities for Cost to educate BSD students
- ▶ Includes: Special Education Programs, Approved Private Schools (APS), Partial Hospitalization, Behavioral Facilities, Alternative Ed, etc.
- ▶ Required by IEP, discipline placement, or physician

Tuition Cost range \$7,000 to \$65,000 PER CHILD

16 Special Ed full-time placements \$38,000 each average

SPECIAL EDUCATION SERVICES

22

Special Ed Services Budget \$ 1,247,733

Decrease \$ -25,778 -2%

➤ Serves approximately 286 students

NOTES:

- Special Ed Costs based on anticipated services/placement tuition per individual student needs and as required by IEP
- One less student expected at AIU Sunrise under Autistic Support
- Increased costs of services all other areas
- Estimate needs based on current students needs and expectations for next year

PLUS BSD Special Ed Personnel (17) Costs \$1,745,185

SPECIAL EDUCATION SERVICES

23

Special Ed Services Budget \$ 1,247,733

- Life Skill Support *includes 8 Assistants** \$ 259,115
- Learning Support \$ 61,875
- Hearing/Vision Supt *includes 1 Assistant** \$ 99,824
- Speech Support \$ 9,000
- Autistic Support *includes 8 Assistants** \$ 621,832
- Therapy Services: OT/PT *includes 1 PCA** \$ 155,786
- Extended School Year/Early Intervention \$ 40,301

**Classroom Aides; Paraprofessionals; Personal Care Assistants*

TUITION & SPECIAL EDUCATION

HISTORICAL DATA

24

	25-26 draft		24-25 final		23-24 final		22-23 final		21-22 final	
	Students		Students		Students		Students		Student	
CYBER/CHARTER	702,000	38	589,900	35	491,755	31	516,600	33	456,300	30
PLACEMENT TUITION	673,239	16	646,079	18	562,442	14	360,218	9	286,404	6
SPECIAL ED SERVICES		286		285		300		290		300
Learn Supt	22,940	<u>Aides</u>	14,800	<u>Aides</u>	16,101	<u>Aides</u>	19,194	<u>Aides</u>	19,443	<u>Aides</u>
Life Skills	259,115	8	168,615	5	161,910	5	115,472	2	96,628	2
Hearing/Vision	99,824	1	102,932	1	89,520	1	78,790	1	59,440	1
Speech*	9,000		6,500		60,000		155,114		150,596	
Emotional Support	38,935		37,377		36,288		34,380		40,800	
Autistic Support	621,832	8	758,640	11	670,210	11	545,116	11	411,333	11
Physical Supt-OT/PT	155,786	1	153,180	1	131,550	1	81,000		68,050	
ESY/EI	40,301		31,467		24,265		32,545		33,143	
SUBTOTAL	1,247,733	18	1,273,511	18	1,189,844	18	1,061,611	14	879,433	14
GRAND TOTAL	2,622,972		2,509,490		2,244,041		1,938,429		1,622,137	
	113,482		265,449		305,612		316,292			
	4.5%		11.8%		15.8%		19.5%			

*Speech Therapist in house from WIU (1) 23-24 and (1) 24-25

OTHER EDUCATIONAL SERVICES

25

Online Education \$ 183,762

Burrell eAcademy and AKAE

Increase over prior year budget \$ 66,906 +57.3%

➤ Estimated Costs:

•200 full courses x \$382 •175 semester courses x \$271

➤ Prior Budget •250 full courses •40 semester courses

➤ AKAE Estimate 10 students x \$4,500/student

**Both options cost much less than cyber school students...
\$15,000/student or \$27,000/student if Special Ed*

OTHER EDUCATIONAL SERVICES

26

English Speakers of Other Languages

ESOL \$2,600

Decrease from prior year budget \$ -17,176

- Reallocated employee (portion) to better serve needs of students
- Reduces overall costs and better serve students
- Expect to serve approximately 9 students

OTHER SERVICES

Psychologist Services \$ 153,700

Increase over prior year budget \$ 5,850 +4%

- Contracted Services from ARIN IU – 5 days/week
- Additional evaluations needed estimated \$9,750

Social Work Services \$ 269,460

Increase over prior year budget \$20,163 +8.1%

- Contracted Positions from GPR:
 - Counseling Interventionalist \$73,161
 - 4 Prevention Specialists \$191,580
- Need 2 at BA since eliminating 2nd Guidance Counselor*

SAFETY/SECURITY

28

Safety/Security Services \$ 301,591

Increase over prior year \$111,103 +58.3%

- SRO position - District estimated cost \$92,000
- Armed Security Guard BA \$82,000
- NEW: Armed Security Guard MS \$82,000
- Event and Athletic Security Guards \$31,860
- Other Supplies and Services \$13,571
 - Includes supplies, radios, communication software

OTHER SERVICES

29

Staff Development \$109,597 Increase \$ 24,974 +29.5%

- Estimated contractual obligated tuition reimburse \$58,800
- Educational services, supplies and materials \$24,432
- Trauma Informed Training \$7,000
- Travel and Dues/Fees \$19,365

Student Accounting \$41,256 Increase \$ 9,632 +30%

- Student Information Software/Upgrade \$35,071
- Transportation Software \$4,600

OTHER SERVICES

30

Community Relations \$26,150 Decrease \$-1,000 -3.7%

- Burrell Buzz/Community Newsletter

Community Services \$30,280 Increase \$ 100 +0.3%

- Crossing Guards/Auxiliary contracted – City Lower Burrell

**Evaluation for adjustments needed due to reconfiguration*

OTHER SERVICES

Board Services \$67,172 Increase \$ 4,737 +7.6%

- Legal Liability and Cyber Risk Insurance \$39,239
- PSBA Membership and Services \$14,013
 - Includes PSBA Policy Review Service \$2,300*
- Advertising - required notices and employment \$10,000
 - Increased \$2,500 for cost increases and bid advertisements*

Legal & Accounting Service \$48,350 Increase \$400 +0.8%

- School Solicitor estimated costs \$28,000
- Required Independent Audit Services \$20,350

OTHER SERVICES

32

Tax Collection \$105,325 Increase \$15,000 +16.6%

- LB Treasurer office share estimate \$101,000
Increased cost \$15,000 estimated based on current data
- Tax Collector Supplies/Materials \$4,325

Fiscal Services \$49,749 Increase \$ 4,900 +10.9%

- Appraisal Estimate \$6,600
- GASB 45 Actuarial Service Required bi-annually \$4,600
- Financial Software annual costs \$14,943
- Lease costs – Postage/Copier/Phones \$14,361

ATHLETICS

33

Total Athletic Budget \$ 713,577

Increase over prior year budget \$ 14,618 +2.1%

Wages/Benefits \$ 477,102 Increase \$ 15,255 +3.3%

- Pay per contracts; Increase Health Insurance cost
- Includes Athletic Director portion, Trainer, Coaches

Athletic Other \$ 236,475 Decrease \$ -637 -0.3%

- Doctor/Medical Services \$ 9,265
- Umpires/Referees \$ 32,500
- Transportation/travel to games/matches \$ 91,744
- Supplies, Uniforms, Equipment, Fees \$102,966

TRANSPORTATION

Transportation Budget \$ 1,822,918

34

Increase over prior year budget \$ 36,133 +2%

- Transportation Cost Index +2.9%= Rate Inc \$ 50,000
- Eliminated Shared run to placement: *Decrease* \$ -20,700

BSD schools: Bus-15 Half Bus-4 Van-3 \$1,026,025

Private/Placement: Van-18 (some shared) \$ 554,193

NWCTC: Bus-4 \$ 132,703

Early Intervention: Van-7 (shared/not all days) \$ 80,998

ESY: Bus-3 \$ 29,000

State Subsidy Reimbursement Estimate \$ 875,000

FACILITIES MAINTENANCE

35

Facilities/Maintenance Budget \$ 1,102,595

Increase over prior year budget \$ 34,455 +3.2%

▪ Utilities \$ 541,400	<i>Increase \$52,100</i>	<i>+10.7%</i>
▪ Supplies \$ 172,864	<i>Decrease \$-16,693</i>	<i>-8.8%</i>
▪ Repairs/Maintain \$88,221	<i>Decrease \$-8,282</i>	<i>-8.6%</i>
▪ Property Insurance \$174,447	<i>Increase \$15,859</i>	<i>+10%</i>
▪ Garbage Hauling \$32,000	<i>Decrease \$-2,615</i>	<i>-12.8%</i>
▪ Professional Services \$32,500	<i>Decrease \$-1,300</i>	<i>-3.8%</i>
▪ Rent-equip/mats/phones \$34,049	<i>Increase \$7,661</i>	<i>+29%</i>
▪ All other items* \$27,115	<i>Decrease \$-12,276</i>	<i>-31.2%</i>

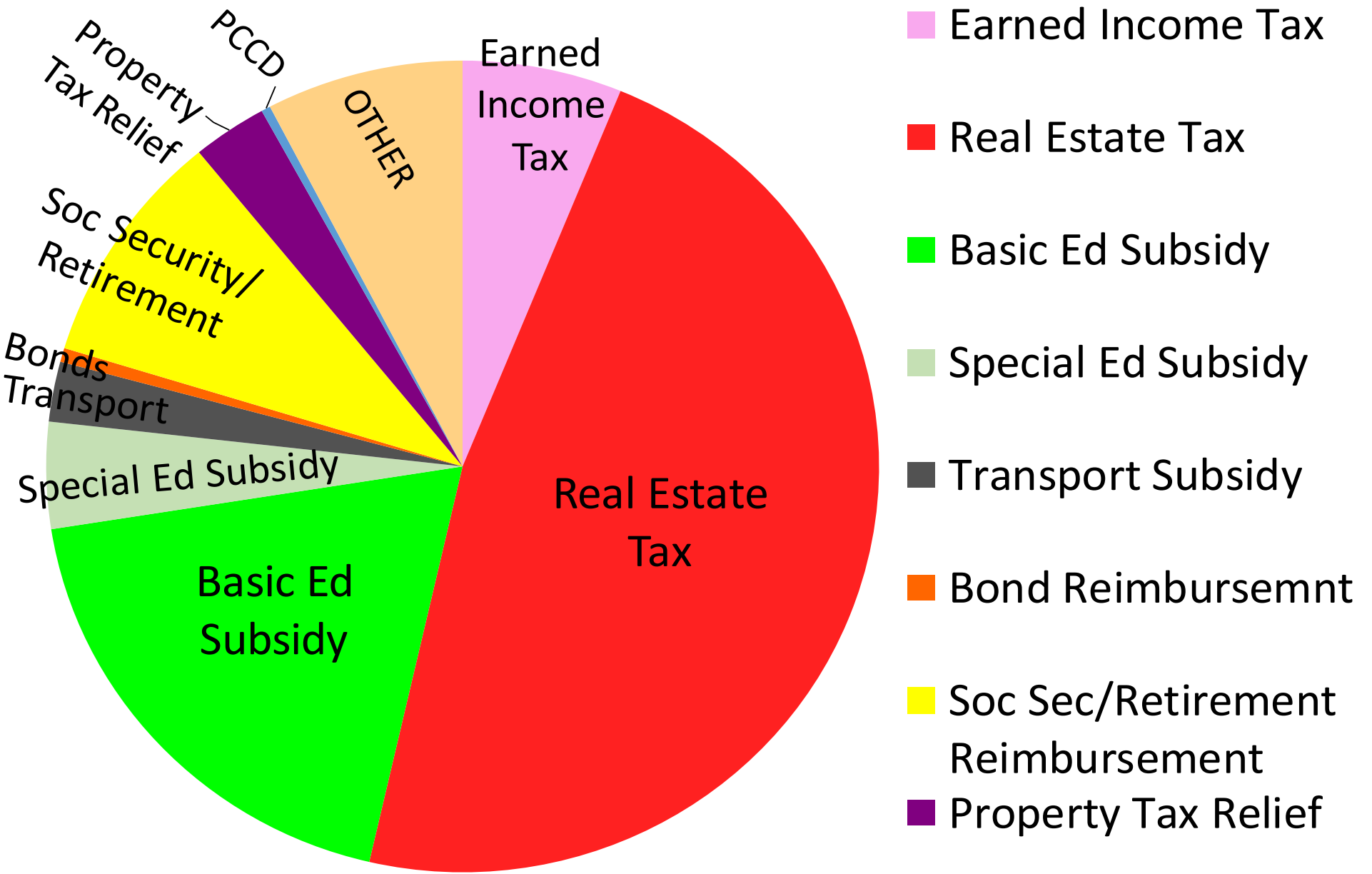
**Gas, Rentals, Equipment, Extermination, Shredding, Dues/Fees*

REVENUE

Total Budget \$ 37,420,991

Increase over Prior Year \$ 744,168 +2.0%

<u>SOURCE</u>	<u>BUDGET</u>	<u>INCREASE</u>	
LOCAL REVENUE	\$ 21,441,739	\$ 657,023	+3.2%
STATE REVENUE	\$ 14,786,398	\$ 211,145	+1.5%
FEDERAL REVENUE	\$ 412,854	\$ 0	+0%
Use of Fund Balance	\$ 780,000	\$ -124,000	-13.7%



REVENUE – Local Revenue

Total Budget \$ 21,441,739 58% of total revenue

➤ Increase over prior year budget \$ 657,023 +3.2%

<u>ITEM</u>	<u>BUDGET</u>	<u>INCREASE</u>
Real Estate Tax	\$ 17,369,189	\$ 619,390
Earned Income Tax	\$ 2,270,000	\$ 75,000
Real Estate Transfer Tax	\$ 225,000	\$ 25,000
Delinquent Real Estate Tax	\$ 485,000	\$ 30,000
Tuition Students	\$ 202,500	\$ 15,750
Interest Income	\$ 260,000	\$ 30,000
Refund Prior Year Expend	\$ 0	\$ -100,000

REVENUE - Real Estate Tax

39

Total Real Estate Tax Budget \$ 17,369,189

- ✓ Largest Revenue Source: 47% of total revenue
 - Increase Limited: Act 1 of 2006: **5.2% = 6.1 mills**
 - Uncommitted/Undesignated Fund Balance
must be less than 8% of total expenditures
- ✓ Revenue budget for 1 mill of tax approx. \$151,000
- ✓ Current Tax Rate 117.5 Mills
- ✓ Budgeted Tax Rate for 25-26 122 Mills

REVENUE - Real Estate Tax

40

ASSESSED VALUE

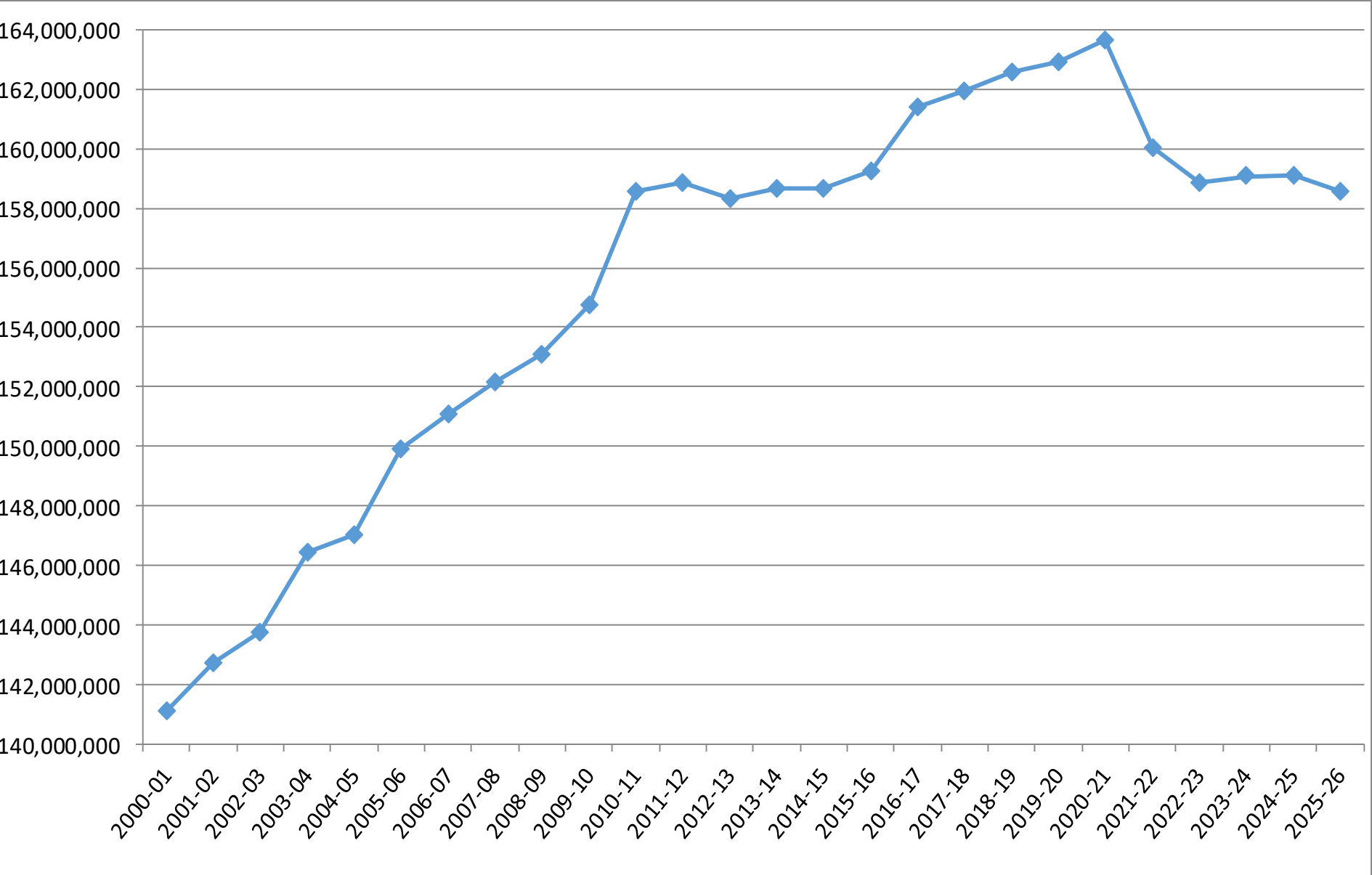
Assessed Value x Millage Rate = Real Estate Tax

District Total Assessed Value \$ 158,569,340

→ **DECREASE from prior year \$-524,020 AV**

- ✓ Revenue DECREASE at current millage rate **\$ -58,494**
- ✓ No natural growth
- ✓ Assessed Value total LESS THAN 2011-2012 total
! Expenditures at that time were **\$12.7 million lower**

ASSESSED VALUE History



REVENUE - Real Estate Tax

Decreased Revenue 23-24 Budget

42

<u>Commercial Property</u>	<u>Decreased Assessed Value</u>	<u>Tax Reduction</u>
1) Arconic	\$ - 3,879,210	\$ - 415,000
2) Hillcrest Shopping	\$ - 1,088,360	\$ - 116,500
3) Siemens	\$ - 516,210	\$ - 55,200
4) Apartments-BG	\$ - 126,900	\$ - 13,500
5) Oaklake	\$ - 125,390	\$ - 13,500
6) Wildlife Lanes	\$ - 95,780	\$ - 10,200
7) Broadstone	\$ - 78,840	<u>\$ - 8,500</u>
TOTAL DECREASE IN DISRICT REVENUE		\$ - 632,400

REVENUE - Real Estate Tax

25-26 Decreased Revenue

43

Additional...

<u>Commercial Property</u>	<u>Decreased Assessed Value</u>	<u>Tax Reduction</u>
1) Elias Plastics	\$ -214,800	\$ - 25,239
2) Hillcrest Shopping	\$ -178,000	\$ - 20,915
3) Apartment-Irwin	\$ -53,270	\$ - 55,200
4) O&S (land revision)	\$ -13,780	<u>\$ - 1,619</u>
TOTAL DECREASE IN DISRICT REVENUE		\$ - 54,032

PLUS:

Church and Social Club Properties Granted Exemption
\$ -206,440 **\$ - 24,257**

REVENUE - Real Estate Tax

Pending Tax Appeals - Commercial

<u>Commercial Property</u>	<u>Current Assessed Value</u>
1) Siemens	\$ 1,364,900
2) Hillcrest Shopping	\$ 560,000
3) Respironics	\$ 1,501,700
4) Family Dollar	\$ 517,530
5) Apartments-Leslie	<u>\$ 111,630</u>
TOTAL ASSESSED VALUE	\$ 4,055,760

REVENUE - Real Estate Tax

45

Real Estate Tax Increase 4.5 mills

- Total Additional Revenue \$ 619,390
- Millage Rate 117.5 → 122 +3.7%

DISTRICT AVERAGE HOMESTEAD PROPERTY

- Assessed Value \$ 23,000
- Real Estate Tax \$ 2,703 → \$ 2,806
- *Less: Homestead Property Tax Reduction \$ -258 estimate*

Cost of Tax Increase for Average Homeowner:

1 Mill = \$ 23.00/year (\$ 1.92/month)

4.5 Mills = \$ 103.50/year (\$ 8.63/month)

Property Tax Reduction Estimate \$1,062,103

REVENUE – State Revenue

Total Budget \$ 14,786,398 *41% of total revenue*

➤ Increase over prior year budget \$ 211,145 +1.45%

<u>ITEM</u>	<u>BUDGET</u>	<u>INCREASE</u>
Basic Ed Subsidy	\$ 6,935,376	\$ -74,133
Spec Ed Subsidy	\$ 1,553,527	\$ 78,048
Ready-to-Learn	\$ 268,508	\$ 0
PCCD Safety/Mental Health	\$ 130,000	\$ -151,421
Transportation	\$ 875,000	\$ 75,000
Bond Reimbursement	\$ 203,348	\$ 6,115
Social Security Reimburse	\$ 631,000	\$ 12,000
Retirement Reimburse	\$ 2,806,000	\$ 66,000

REVENUE - Education Subsidy

47

Total Ed Subsidy Budget \$ 8,488,903

23% of total district revenue budget

<u>SUBSIDY</u>	<u>Budget</u>	<u>Increase</u>	
Basic Ed	\$ 6,935,376	\$ -74,133	-1.1%
Spec Ed	\$ 1,553,527	\$ 78,048	+5.3%
	\$8,484,988	\$ 3,915	

Other State Education Budget Funding

ReadyToLearn Grant \$ 268,508 \$ 0

Adequacy Funding \$ 201,536 \$ 201,536

REVENUE - Education Subsidy

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Governor's Proposed State Budget 25-26

Compared to Draft Budget – Budgeted 100%

25-26 DRAFT BUDGET	24-25 BUDGET	BUDGET INCREASE	GOVERNOR PROPOSED 25-26	UPDATED 24-25 ESTIMATE	GOV. PROPOSED INCREASE FOR 25-26	24-25 BSD Budget vs. updated estimate
BASIC ED						
6,935,376	7,009,509	-74,133	6,935,376	6,893,250	42,126	-116,259
SPECIAL ED						
1,553,527	1,475,479	78,048	1,553,527	1,507,749	45,778	32,370
TOTAL						
8,488,903	8,484,988	3,915	8,488,903	8,400,999	87,904	-83,989

REVENUE - Education Subsidy

Actual Subsidy compared to Governor's Proposed

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2024-25	23-24 ACTUAL	24-25 Governor Proposed	INCREASE			24-25 Actual Amount	Actual Increase		% of Gov prop INC
BASIC ED	6,763,808	7,255,054	491,246	7.3%		6,893,250	129,442	1.91%	26%
SPEC ED	1,429,451	1,475,479	46,028	3.2%		1,507,749	78,298	5.48%	170%
TOTAL	8,193,259	8,730,533	537,274	6.6%		8,400,999	207,740	2.54%	39%

2023-24	22-23 ACTUAL	23-24 Governor Proposed	INCREASE			23-24 Actual Amount	Actual Increase		% of Gov prop INC
BASIC ED	6,562,413	6,767,614	205,201	3.1%		6,893,250	330,837	5.04%	161%
SPEC ED	1,382,342	1,484,856	102,514	7.4%		1,507,749	125,407	9.07%	122%
TOTAL	7,944,755	8,252,470	307,715	3.9%		8,400,999	456,244	5.74%	148%

2022-23	21-22 ACTUAL	22-23 Governor Proposed	INCREASE			22-23 Actual amount	Actual Increase		% of Gov prop INC
BASIC ED	6,161,675	6,969,066	807,391	13.1%		6,562,413	400,738	6.50%	50%
SPEC ED	1,282,440	1,455,520	173,080	13.5%		1,382,342	99,902	7.79%	58%
TOTAL	7,444,115	8,424,586	980,471	13.2%		7,944,755	500,640	6.73%	51%

2021-22	20-21 ACTUAL	21-22 Governor Proposed	INCREASE			21-22 Actual amount	Actual Increase		% of Gov prop INC
BASIC ED	5,969,123	6,094,993	125,870	2.1%		6,161,675	192,552	3.23%	153%
SPEC ED	1,238,440	1,412,000	173,560	14.0%		1,282,440	44,000	3.55%	25%
TOTAL	7,207,563	7,506,993	299,430	4.2%		7,444,115	236,552	3.28%	79%

REVENUE – State Revenue

50

PCCD Mental Health/Physical Safety Grants

Total Budget 2025-26 \$ 130,000

➤ Decrease from prior year budget \$ -151,421 -53.8%

Used to support costs of contracted Prevention Specialists and Bon Air Security Guard

PRIOR YEAR ACTUAL FUNDS:

2024-25 \$ 131,533

2023-24 \$ 155,481

2022-23 \$ 253,416

REVENUE – Federal Revenue

51

Total Budget \$ 412,854 *1% of total revenue*

➤ Increase over prior year budget \$ 0

Title I	\$ 258,424	Reading Instruction/Specialists/Programs
Title II-A	\$ 47,741	Support Math Coach Position
Title IV	\$ 19,689	Support SEL Position
Access	\$ 87,000	Support portion of PCA/Spec Ed teachers
ESSERS	\$ 0	No longer provided

***Unknown impact of Federal Dept of Education on federal funding above plus IDEA Funding \$350,000*

REVENUE – Federal Revenue

52

ESSERS Federal Funding Eliminated

Used to support costs:

- ▶ *Provided students additional academic and social/emotional support*
- ▶ *Increased contracted staff to support students*
- ▶ *Developed and improved Multi-Tiered System of Support (MTSS)*
- ▶ *Provided Professional Development for teachers to strengthen PLC process to help personalize learning and apply strategies to better support student needs*
- ▶ *Purchased additional technology for student use*

PRIOR YEARS – Actual Funds Received/Expended

2023-24 \$ 788,269

2022-23 \$ 763,656

2021-22 \$ 743,666

FUND BALANCE - General Fund

53

Committed Fund Balance:

6/30/2024 Balance

<i>PSERS</i>	<i>\$ 200,000</i>
<i>Tax Appeals</i>	<i>\$ 150,000</i>
<i>Capital Needs</i>	<i><u>\$ 200,000</u></i>
<i>TOTAL</i>	<i>\$ 550,000</i>

FUND BALANCE - General Fund

54

(Uncommitted/Unassigned)

Estimated Beginning Balance \$ 2,485,064

Budgeted Use *one-time expenditures-not recurring operating expenses*

- Instructional Technology Equipment \$ 330,000
- Transfer to Capital Reserve \$ 150,000
- For Budgetary Reserve (if needed) \$ 300,000

(\$ 780,000)

Estimated Ending Balance *(4.5% of expenditures)* **\$ 1,705,064**

IF BUDGET DEFICIT - reduces Fund Balance **(\$ 336,441)**

RESULT: Ending Balance *(3.6% of expenditures)* **\$ 1,368,623**

BUDGET 2025-2026

-draft-

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TOTAL REVENUE

\$ 37,420,991

Includes:

- Real Estate Tax Increase 4.5 mills +3.8%

2 mills for operating expenditures + 2.5 mills 2025 Bond Issue

- Planned Use of Fund Balance \$ 780,000

TOTAL EXPENDITURES

\$ 37,757,432

Difference (deficit) =

\$ - 336,441

- *Continue to analyze items for adjustments to reduce deficit*
- *Consider Real Estate Tax Increase to offset deficit and to prepare for future budgets - tax appeals and little property value growth*

WHY Real Estate Tax Increase?

PA Public School Districts funding structure

56

- ✓ Real Estate Tax – No natural growth
 - Total Assessed Value **LESS** than 2011-12 levels...
- ✓ Commercial Property Tax Appeals
 - Decreased annual revenue over **\$-680,000**
- ✓ Generates Revenue to offset obligated costs and increases
 - Continuation of current educational programs/services
 - Online Education and Cyber Tuition cost increases
 - Maintain staff for student behavioral/mental health support
 - Enhance safety - Armed Guard at each building daily
- ✓ Unknown levels of State and Federal Funding
- ✓ Bond Payments for Capital Improvements needed for facilities

BUDGET 2025-26 Next Steps

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April Board Meetings

Follow up and Consider Changes

May 13 Agenda Meeting

Review Changes & Proposed Final Budget

May 20 Board Meeting

ADOPT Proposed Final Budget

June 17 Agenda Meeting

Review changes & Final Budget

June 24 Board Meeting - ADOPT Final Budget