



# Burrell

*Board Meeting  
April 7, 2026*

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# School

# District

# 2026-2027 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.**

# BUDGET 2026-2027

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## 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

- **Substantial increase in Student Placements and costs increase**
- **Special Education Services and supports needed increase**  
State funding for Special Education increase – minimal
- **Real Estate Tax Appeals/No Growth - HUGE financial impact!**  
Decrease in total Assessed Value AGAIN
- **No teacher retirements**

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## Support student engagement needs of today's learner

- Career readiness aligned to workforce demand/student interest
- Closing academic gaps for individual students
- Closing behaviors/emotional gaps for individual students to be ready for school/life

## Maintain support positions for academics and behavior

*Behavior Specialist – Social Worker – School Psychologists – Prevention Specialists  
Virtual Case Manager – Security Guards – Personalized Learning Coaches – Class Aides*

## Fund school facilities improvements and maintenance

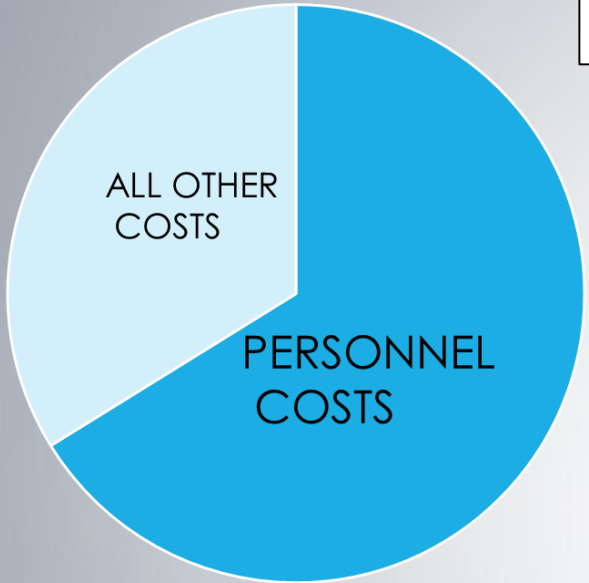
# BUDGET 2026-2027

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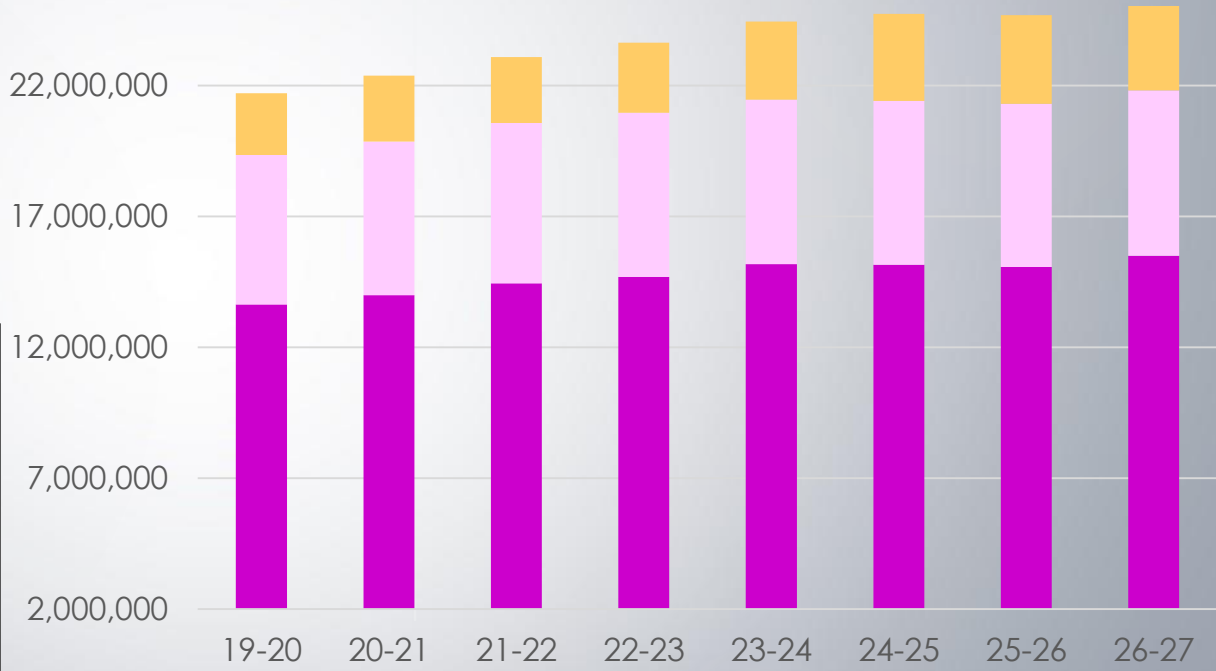
## PERSONNEL...

Expenditures	\$ 39,141,910
Prior Budget	<u>\$ 37,449,799</u>
Increase	\$ 1,692,111

↑ 4.5%



Personnel Costs



- 138 TEACHERS/CERTIFIED**
- 14 ADMINISTRATORS**
- 21 FACILITIES SUPPORT**
- 6 SPECIALISTS**
- 11 SECRETARIAL**

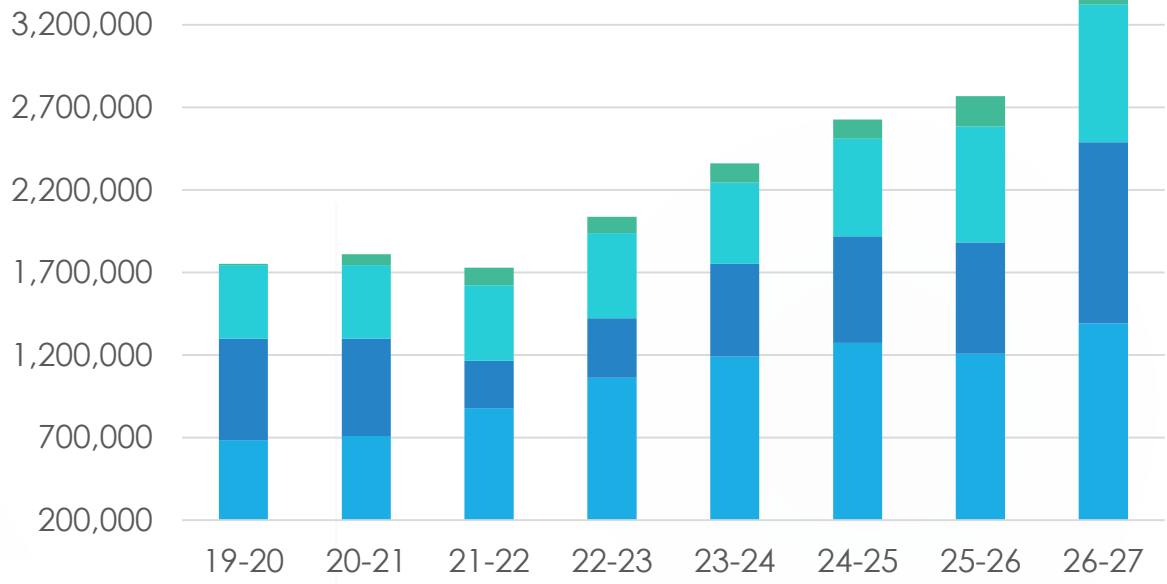
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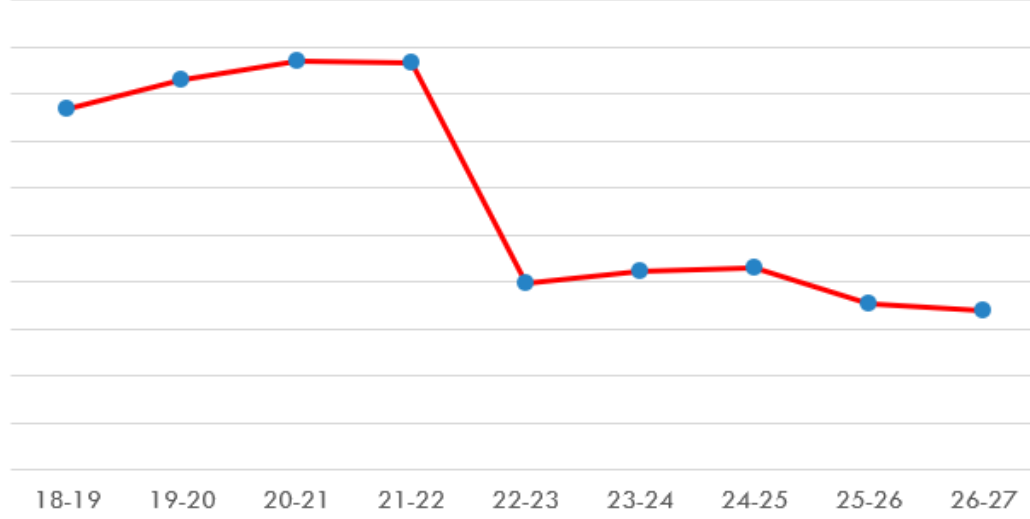
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**OTHER  
MAJOR  
FACTORS...**

## Special Education and Placement Cyber School and Online Education Costs



## Total Property Assessed Value - Actual



- FACILITIES IMPROVEMENTS PROJECTS**
- HS Boilers and HVAC Upgrades
  - BA Boilers and HVAC Upgrades
  - BA Addition and Renovations
  - Paving – HS and BA?
  - HS Auditorium Roof?
  - Pool?

# BUDGET 2026-2027

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TOTAL REVENUE \$ 38,723,497

*Includes:*

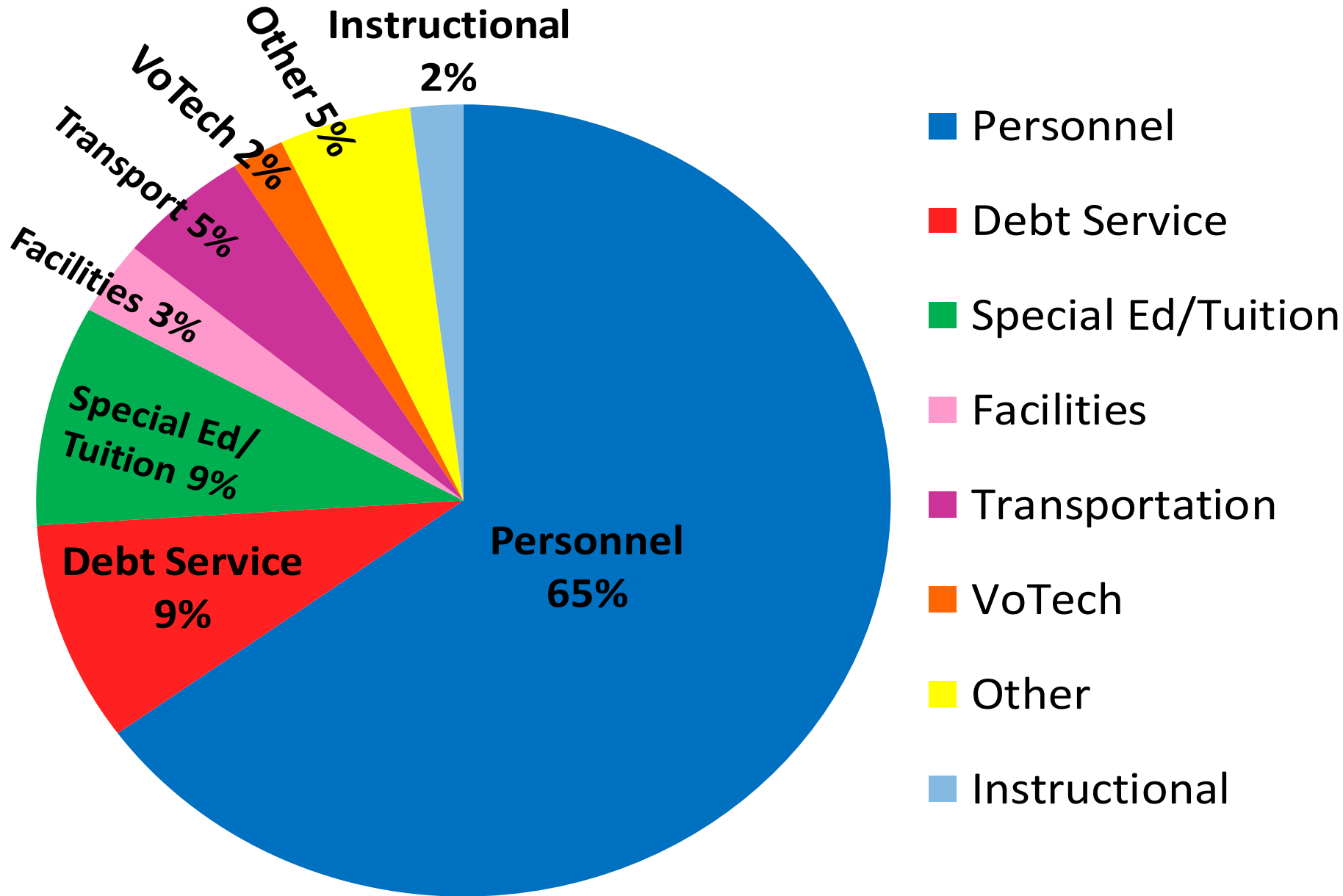
- Real Estate Tax Increase 5.3 mills
- Planned Use of Fund Balance \$750,000

TOTAL EXPENDITURES \$ 39,141,910

*Difference (deficit) = \$ - 418,413*

*General Fund*

# EXPENDITURES



# EXPENDITURE SUMMARY

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Total Expenditure Budget \$ 39,141,910

Increase over Prior Year Budget

\$ 1,692,111 + 4.5%

## Largest Category Increases:

- Special Education and Student Tuition \$ 738,572
- Payroll/Wages \$ 432,271
- Health Insurance Benefits \$ 200,432
- Debt Service (Bond Payments) \$ 145,000

# PERSONNEL EXPENDITURES

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## SALARIES/WAGES

Total Cost \$ 15,495,491      *40% of Total Budget*

### Pay Rates-Contractual Obligation Increases

- *All employee groups pay increase at max: 0.8% - 2.6%*
- *Estimated Teacher contract*  
*Increase on steps average: 3.2%*

### Position Changes included

- ✓ Eliminated 1 Secretarial position (retirement)
- ✓ Adjusted 1 Support position Part-Time to Full-Time
- ✓ Added Building Supervision Specialist position

# PERSONNEL EXPENDITURES

**SALARIES/WAGES** Total \$ 15,495,491

Increase over prior year budget \$ 432,271 +2.9%

- Pay Rates per Contractual Obligations Increase \$ 377,000
- **Retire-Replace Teacher Group NONE Savings \$ 0**
- Prior year Admin resign-replaced (1) **Savings \$ -34,700**
- Teacher promote – replaced (1) **Savings \$ -11,100**
- ELIMINATE (1) Secretary (retire) **Savings \$ -46,700**
- Adjusted Support position to FT \$ 18,900
- Added Building Specialist (1) \$ 55,000

# PERSONNEL EXPENDITURES

*Personnel costs = 65% of Total Budget*

## Positions Eliminated (cost reduction/reallocation)

2025-26: **8** positions      Savings \$    -780,000

2024-25: **2** positions      Savings \$    -210,000

2023-24: **2** positions      Savings \$    -231,000

2011-12 thru 2021-22: Savings \$ -1,860,000

**21** positions eliminated; **7** positions reduced

**GRAND TOTAL                      Savings \$ -3,081,000**

# PERSONNEL EXPENDITURES

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## INSURANCE BENEFITS Total \$ 3,592,101

Increase over prior year budget \$ 200,432 +5.9

Medical \$ 3,434,364 Rate increase estimate 8%

Dental \$ 145,108 Rate increase estimate 3.5%

Vision \$ 5,646 Rate increase 0%

Life \$ 6,983 Rate increase 0%

### NOTES:

- Rate Increases Medical - Increase \$ 300,000
- Employee Contributions Total \$ 561,463
- Added Building Specialist position – Increase \$ 10,200
- Retiree Cost Change – Decrease \$ -10,000
- Anticipated Ins Buyout 31 (+3 prior budget) Decrease \$ -69,000

# PERSONNEL EXPENDITURES

## RETIREMENT CONTRIBUTION

Total Cost \$ 5,145,729

Increase over year budget \$ 63,135 +1.2%

### NOTES:

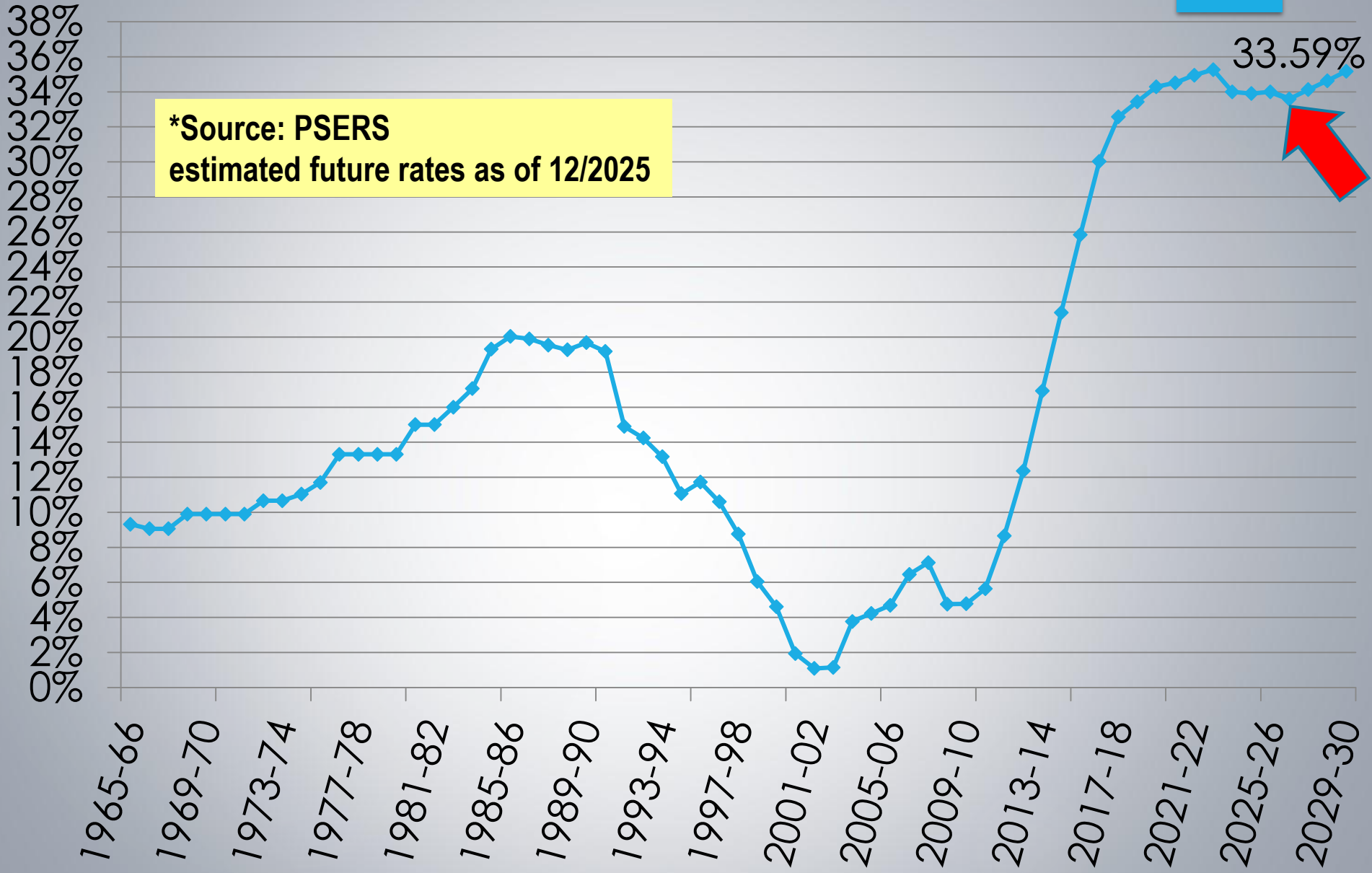
- PSERS – State pension system for public school employees
- System funded:
  - 1) Employee Contributions – Required
  - 2) Interest Earnings
  - 3) **Employer Contribution** % Rate of wages
- Rate DECREASE from 34.00% to 33.59%

**State Reimbursement Estimate \$2,900,000**

# PSERS Employer Contribution Rates

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**\*Source: PSERS  
estimated future rates as of 12/2025**



# DEBT SERVICE

Bond Payments

Total Debt Service Budget \$ 3,444,626

Increase over prior year budget \$ +145,000 +4.4%

## CURRENT BOND ISSUES

2017 and 2019 Refundings Annual Payment \$ 2,499,451

2024 Issue \$9.7M Annual Payment \$ 395,175

## PLANNED BOND ISSUES

2026 Issue \$18-20M Annual Payment \$ 550,000

**State Subsidy Reimbursement Estimate \$ 204,912**

- *Based on formula applied to scheduled reimbursable 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 +2026 Issue

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	<b>TOTAL PAYMENTS</b>	<i>ESTIMATED 2026 Bond Payments \$18 MILLION</i>	<i>EXISTING BOND PAYMENTS</i>
26-27	<b>\$ 3,440,096</b>	\$ 541,226	\$ 2,898,870
27-28	<b>\$ 3,609,734</b>	\$ 709,278	\$ 2,900,456
28-29	<b>\$ 3,780,531</b>	\$ 877,375	\$ 2,903,156
29-30	<b>\$ 3,773,062</b>	\$ 877,125	\$ 2,895,937
30-31	<b>\$ 3,778,912</b>	\$ 876,875	\$ 2,902,037
31-32	<b>\$ 3,580,538</b>	\$ 876,625	\$ 2,703,913
32-33	<b>\$ 3,579,275</b>	\$ 876,375	\$ 2,702,900
33-34	<b>\$ 3,578,825</b>	\$ 876,125	\$ 2,702,700
34-35	<b>\$ 3,578,050</b>	\$ 1,114,750	\$ 2,463,300
35-36	<b>\$ 3,578,750</b>	\$ 3,578,750	<i>PAID OFF</i>
36-37	<b>\$ 3,575,750</b>	\$ 3,575,750	
37-38	<b>\$ 3,575,500</b>	\$ 3,575,500	
38-39	<b>\$ 3,577,500</b>	\$ 3,577,500	
39-40	<b>\$ 3,576,375</b>	\$ 3,576,375	
40-41	<b>\$ 1,768,125</b>	\$ 1,768,125	
41-42	<b>\$ -</b>	PAID OFF	

# **BUILDING BUDGETS**

## **INSTRUCTIONAL COSTS**

**Total Building Budgets      \$ 409,757**

- ▶ High School      \$ 192,704      ▶ Bon Air      \$ 106,613
- ▶ Middle School      \$ 110,440

Increase over prior year budget \$ 972    +0.2%

### **INCLUDES:**

- Instruction      \$ 314,656
- Guidance Department      \$ 17,479
- Library Services      \$ 25,884
- Principal Services      \$ 43,703
- Student Activities      \$ 8,035

# **BUILDING BUDGETS**

## **INSTRUCTIONAL COSTS**

### **Curriculum/Textbook Adopted \$ 0**

- ELA – Amplify K-8 Adopted 2024-25 budget

### **Instructional Technology \$ 281,208**

- BA Chromebooks – Grades 3&4 replacement
- District-wide Access Point Project
- MS Interactive Board updates remaining 11
- Server Update

***Funding: Use of Fund Balance***

# VOCATIONAL EDUCATION

Northern Westmoreland Career & Technology Center

**BSD share of district contributions \$ 861,368**

Increase over prior year \$ 45,916 +5.6%

➤ NWCTC Total Budget \$5,368,024 *Increase \$181,350 +3.5%*

➤ All Districts Contribution total \$ 3,611,663

~Decrease overall Districts \$ -58,201 -1.6%

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

➤ **BSD student 23.78% prior year 22.06% and prior year 20.6%**

➤ BSD enrollment/ADM current: 140

**\*CHANGE 25-26: CTC not returning overages \$-100,000**

# CYBER/CHARTER SCHOOL TUITION

21

Cyber/Charter School Tuition \$ 833,500

Increase from prior year budget \$ 131,500 +18.7%

**Special Ed \$ 499,100      Regular Ed \$ 334,400**

- Costs estimated based on anticipated enrollments/costs

- Estimated Cost per enrollment:

Regular Ed: 22 students x \$ 15,200 (*prior budget 27*)

Special Ed: 15 students x \$ 29,200 (*prior budget 11*)

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

# SPECIAL PLACEMENT TUITION

22

Special Placement Tuition Budget \$1,096,726

Increase \$ 423,487 +62.9%

**Special Ed \$ 1,032,395 Regular Ed \$ 64,331**

- ▶ 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 \$80,000 PER CHILD***

***18 Special Ed full-time placements \$50,000 each average***

# SPECIAL EDUCATION SERVICES

23

Special Ed Services Budget \$ 1,392,383

Increase \$ 183,585 + 15.2%

➤ Serves approximately 302 students

## NOTES:

- Special Ed Costs based on anticipated services/placement tuition per individual student needs and as required by IEP
- Added additional Aide - 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 \$1,807,298***

# SPECIAL EDUCATION SERVICES

24

Special Ed Services Budget \$ 1,392,383

- Life Skill Support *includes 6 Assistants\** \$ 223,372
- Learning Support \$ 10,125
- Hearing/Vision Supt *includes 1 Assistant\** \$ 105,727
- Speech Support \$ 5,900
- Autistic Support *includes 11 Assistants\** \$ 846,629
- Therapy Services: OT/PT *includes 1 PCA\** \$ 159,149
- Extended School Year/Early Intervention \$ 41,481

*\*Classroom Assistants; Paraprofessionals; Personal Care Aides*

# TUITION & SPECIAL EDUCATION

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## HISTORICAL DATA

	26-27 DRAFT		25-26 final		24-25 final		23-24 final		22-23 final		21-22 final	
	Students		Students		Students		Students		Students		Students	
CYBER/CHARTER	833,500	39	702,000	38	589,900	35	491,755	31	516,600	33	456,300	30
PLACEMENT TUITION	1,096,726	18	673,239	16	646,079	18	562,442	14	360,218	9	286,404	6
SPECIAL ED SVCS		302		286		285		300		290		300
Learn Supt	10,125	<u>Aides</u>	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	223,372	6	259,115	8	168,615	5	161,910	5	115,472	2	96,628	2
Hearing/Vision	105,727	1	99,824	1	102,932	1	89,520	1	78,790	1	59,440	1
Speech*	5,900		9,000		6,500		60,000		155,114		150,596	
Emotional Support	-		-		37,377		36,288		34,380		40,800	
Autistic Support	846,629	11	621,832	8	758,640	11	670,210	11	545,116	11	411,333	11
Physical Supt-OT/PT	159,149	1	155,786	1	153,180	1	131,550	1	81,000		68,050	
ESY/EI	41,481		40,301		31,467		24,265		32,545		33,143	
<b>SUBTOTAL</b>	<b>1,392,383</b>	<b>19</b>	<b>1,208,798</b>	<b>18</b>	<b>1,273,511</b>	<b>18</b>	<b>1,189,844</b>	<b>18</b>	<b>1,061,611</b>	<b>14</b>	<b>879,433</b>	<b>14</b>
<b>GRAND TOTAL</b>	<b>3,322,609</b>		<b>2,584,037</b>		<b>2,509,490</b>		<b>2,244,041</b>		<b>1,938,429</b>		<b>1,622,137</b>	
	738,572		74,547		265,449		305,612		316,292			
	28.6%		3.0%		11.8%		15.8%		19.5%			

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

NOTE: Autistic Support includes Sunrise and Clairview (6 students in 26-27 and 25-26)

# OTHER EDUCATIONAL SERVICES

26

Online Education \$ 178,893

*Burrell eAcademy and AKAE*

Decrease from prior year budget \$ -4,869 -2.6%

Estimates:

- 250 full courses x \$390 and 150 semester courses x \$277
  - Prior Budget 200 full courses and 175 semester courses
- AKAE 6 students x \$4,500/student
  - Prior Budget 10 students

*\*Both options cost much less than cyber school students...  
\$15,200/student or \$29,200/Special Ed student*

# OTHER EDUCATIONAL SERVICES

27

English Speakers of Other Languages

ESOL \$1,650

Decrease from prior year budget \$ -1,100

- Reallocated employee (portion) 25-26 to better serve needs of students and reduced costs
- Supplies and Materials needed to support services

# OTHER SERVICES

## Psychologist Services \$ 255,914

Increase over prior year budget \$ 41,288 +19.2%

- Contracted Services from ARIN IU: 1 Full-Time (5 days/wk)
- Additional Services: 4 days/week (previously 2.5 days)

## Social Work Services \$ 154,430

Decrease from prior year budget \$-41,869 -21.3%

- Contracted Positions from GPR:
  - 3 Prevention Specialists \$152,880
  - Eliminated 1 from prior year
    - Had 2 at BA since only 1 Guidance Counselor

# SAFETY/SECURITY

29

Safety/Security Services \$ 314,865

Increase over prior year \$13,865 +4.4%

- SRO position - District estimated cost share \$95,800
- Armed Security Guard BA \$80,000
- Armed Security Guard MS \$80,000
- Event and Athletic Security Guards \$34,620
- Other Supplies and Services \$13,945
  - Includes supplies, radios, mapping, badges, etc.
- Emergency Communication Tool \$10,500

# OTHER SERVICES

30

**Staff Development \$102,950** Decrease \$ -2,375 -2.3%

- Estimated contractual obligated tuition reimburse \$47,040
- Educational services, supplies and materials \$40,702
- Travel and Dues/Fees \$14,951

**Student Accounting \$26,375** Decrease \$ -14,881 -36%

- Student Information Software \$20,690
  - Prior year included costs to upgrade to Qmlative
  - Remove Spec Ed (New IEP program in Spec Ed LEA)
- Transportation Software \$4,600

# OTHER SERVICES

Community Relations \$26,150 Increase \$0 +0%

- Burrell Buzz/Community Newsletter

Community Services \$30,280 Increase \$ 0 +0%

- Crossing Guards/Auxiliary contracted – City Lower Burrell

# OTHER SERVICES

**Board Services \$60,617** Increase \$ 1,582 +2.7%

- Legal Liability and Cyber Risk Insurance \$34,072
- PSBA Membership and Services \$14,125
  - Includes PSBA Policy Review Service \$2,300*
- Advertising - required notices and employment \$10,000

**Legal & Accounting Service \$48,350** Increase \$0 +0%

- School Solicitor estimated costs \$27,300
- Required Independent Audit Services \$21,050

# OTHER SERVICES

**Tax Collection \$102,950** Decrease \$-2,375 -2.3%

- LB Treasurer office share estimate \$97,800
- Tax Collector Supplies/Materials \$3,400

**Fiscal Services \$48,949** Decrease \$ -800 -1.6%

- Appraisal Estimate \$6,600
- Financial Software annual costs \$16,293
- Lease costs – Postage/Copier/Phones \$14,991
- Fees for Banking/Bonds \$6,500

# ATHLETICS

34

Total Athletic Budget \$ 763,841

Increase over prior year budget \$ 46,936 +6.7%

**Wages/Benefits** \$ 503,792 Increase \$ 19,628 +4.2%

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

**Athletic Other** \$ 260,049 Increase \$ 27,308 +11.5%

- Doctor/Medical Services \$ 9,800
- Umpires/Referees \$ 35,000
- Transportation/travel to games/matches \$ 92,060
- Supplies, Uniforms, Equipment, Fees \$123,189

# TRANSPORTATION

Transportation Budget \$ 1,856,676

35

Increase over prior year budget \$ 26,142 +1.4%

➤ Transportation Cost Index +2.7% = Rate Inc \$ 49,500

BSD schools: Bus-15 Half Bus-1 Van-6 \$1,047,199

Private/Placement: Van-20 (some shared) \$ 580,590

NWCTC: Bus-3 \$ 110,320

Early Intervention: Van-2 (shared/not all days) \$ 31,817

ESY: Bus-4 \$ 35,000

TNF LOGISTICS – Special Transport Car-1 \$ 51,750

**State Subsidy Reimbursement Estimate \$1,015,000**

# FACILITIES MAINTENANCE

Facilities/Maintenance Budget \$ 1,114,510

Increase over prior year budget \$ 23,363 +2.1%

▪ Utilities \$ 565,324	<i>Increase \$23,924</i>	<i>+4.4%</i>
▪ Supplies \$ 192,600	<i>Increase \$19,737</i>	<i>+11.4%</i>
▪ Repairs/Maintain \$80,059	<i>Decrease \$-8,162</i>	<i>-9.3%</i>
▪ Property Insurance \$197,174	<i>Increase \$17,925</i>	<i>+10%</i>
▪ Garbage Hauling \$29,000	<i>Decrease \$3,000</i>	<i>-9.4%</i>
▪ Professional Services \$0	<i>Decrease \$-16,250</i>	<i>-100%</i>
▪ Rent-equip/mats/phones \$31,286	<i>Decrease \$-2,763</i>	<i>-8.1%</i>
▪ All other items* \$19,067	<i>Decrease \$-8,048</i>	<i>-29.7%</i>

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

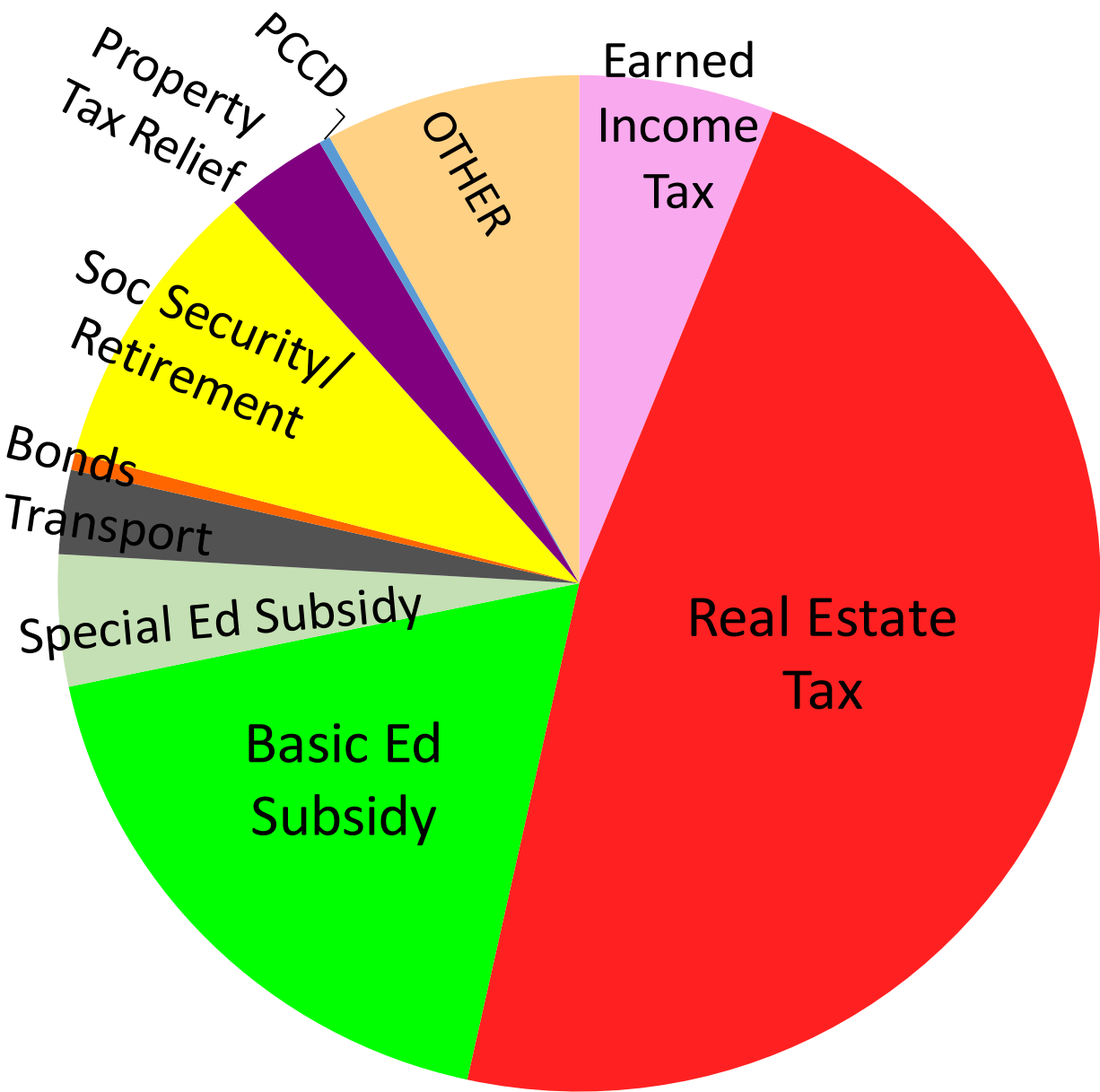
# REVENUE

Total Budget \$ 38,723,497

Increase over Prior Year \$1,273,698 +3.4%

<u>SOURCE</u>	<u>BUDGET</u>	<u>INCREASE</u>	
LOCAL REVENUE	\$ 22,116,858	\$ 827,405	+3.9%
STATE REVENUE	\$ 15,403,516	\$ 508,818	+3.4%
FEDERAL REVENUE	\$ 453,123	\$ 6,030	+1.4%
Use of Fund Balance	\$ 750,000	\$ - 68,555	-8.4%

# REVENUE



- Earned Income Tax
- Real Estate Tax
- Basic Ed Subsidy
- Special Ed Subsidy
- Transport Subsidy
- Bond Reimbursement
- Soc Sec/Retirement Reimbursement
- Property Tax Relief

# REVENUE – Local Revenue

Total Budget \$ 22,116,858 *58% of total revenue*

➤ Increase over prior year budget \$ 827,405 +3.9%

<u>ITEM</u>	<u>BUDGET</u>	<u>INCREASE</u>
Real Estate Tax	\$ 17,994,741	\$ 777,838
Earned Income Tax	\$ 2,300,000	\$ 30,000
Real Estate Transfer Tax	\$ 250,000	\$ 25,000
Delinquent Real Estate Tax	\$ 520,000	\$ 35,000
Tuition Students	\$ 153,600	\$ -48,900
Interest Income	\$ 250,000	\$ -10,000
Refund Prior Year Expend	\$ 0	\$ 0

# REVENUE - Real Estate Tax

40

Total Real Estate Tax Budget \$ 17,994,741

- ✓ Largest Revenue Source: 47% of total revenue
  - Increase Limited: Act 1 of 2006: **4.6% = 5.6 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 122 Mills
- ✓ Budgeted Tax Rate for 26-27 127.3 Mills

# REVENUE - Real Estate Tax

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## ASSESSED VALUE

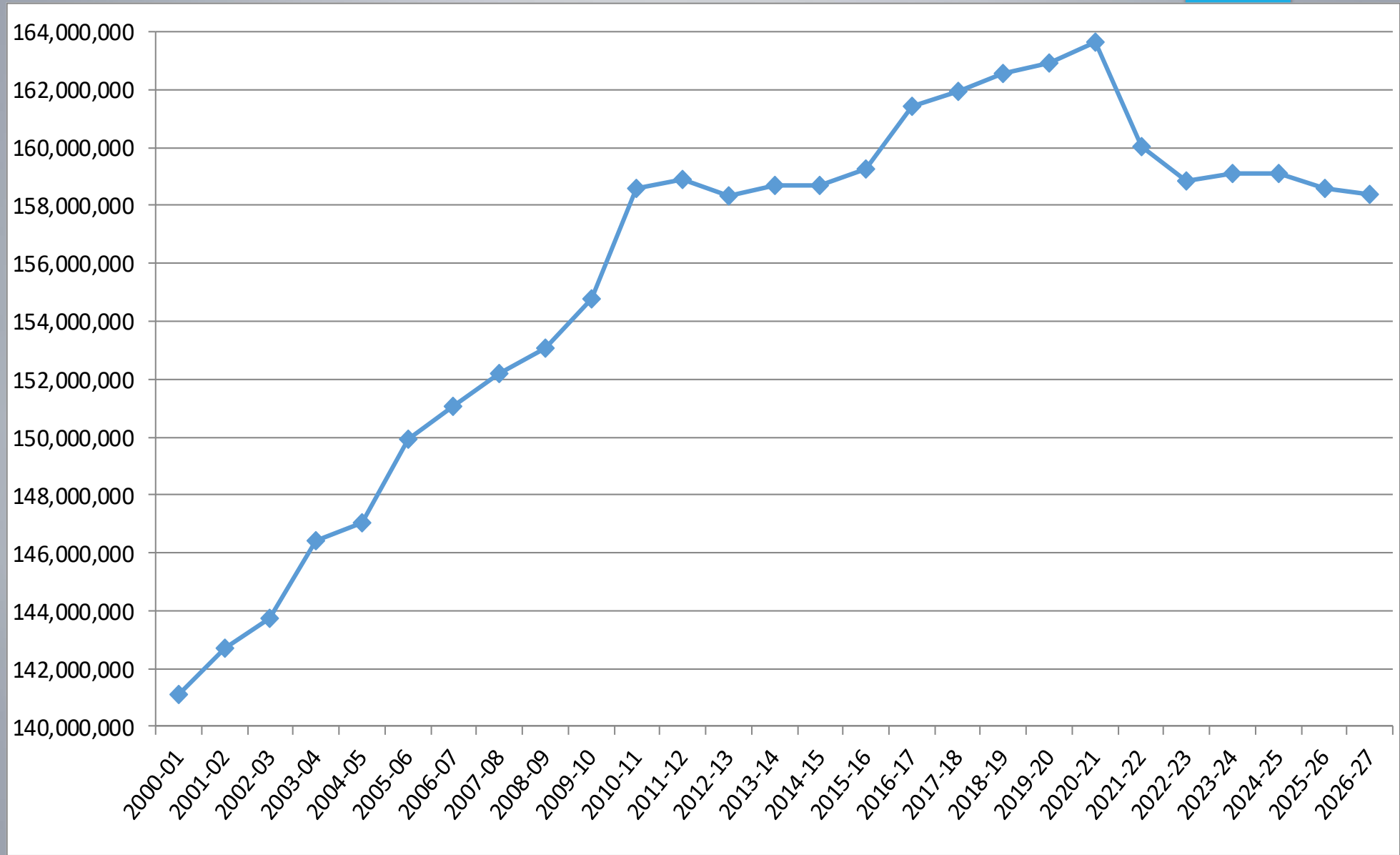
Assessed Value x Millage Rate = Real Estate Tax

District Total Assessed Value \$ 158,399,340

→ **DECREASE from prior year \$ -170,000 AV**

- ✓ Revenue DECREASE at current millage rate \$ -19,703
- ✓ No natural growth
- ✓ Assessed Value total LESS THAN 2011-2012 total !  
Expenditures at that time were \$14 million lower !

# ASSESSED VALUE History



# REVENUE - Real Estate Tax

## Decreased Revenue 2023-24

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

# REVENUE - Real Estate Tax

## Decreased Revenue 2024-25

<u>Commercial Property</u>	<u>Decreased Assessed Value</u>	<u>Tax Reduction</u>
1) <b>Elias Plastics</b>	\$ -214,800	<b>\$ - 25,239</b>
2) <b>Hillcrest Shopping</b>	\$ -178,000	<b>\$ - 20,915</b>
3) <b>Apartment-Irwin</b>	\$ -53,270	<b>\$ - 6,259</b>
4) <b>O&amp;S (land revision)</b>	\$ -13,780	<b><u>\$ - 1,619</u></b>
<b>TOTAL DECREASE IN DISRICT REVENUE</b>		<b>\$ - 54,032</b>

### PLUS:

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

# REVENUE - Real Estate Tax

## 25-26 Decreased Revenue

<u>Commercial Property</u>	<u>Decreased Assessed Value</u>	<u>Tax Reduction</u>
1) Family Dollar	\$ -201,330	<u>\$ - 23,656</u>
<b>TOTAL DECREASE IN DISTRICT REVENUE</b>		<b>\$ - 23,656</b>

**TOTAL DECREASE IN TAX REVENUE DOLLARS**  
over the past few years...  
**\$ 734,345**

# REVENUE - Real Estate Tax

## Pending Tax Appeals – Commercial

<u>Commercial Property</u>	<u>Current Assessed Value</u>
1) <b>Siemens</b>	\$ 1,364,900
2) <b>Hillcrest Shopping</b>	\$ 560,000
3) <b>Respironics</b>	<u>\$ 1,501,700</u>
<b>TOTAL ASSESSED VALUE</b>	<b>\$ 3,426,600</b>

# REVENUE - Real Estate Tax

## Real Estate Tax Increase 5.3 mills

- Total Additional Revenue \$ 777,838
- Millage Rate 122 → 127.3

+4.5%

### DISTRICT AVERAGE HOMESTEAD PROPERTY

- Assessed Value \$ 23,000
- Real Estate Tax \$ 2,806 → \$ 2,928

### Cost of Tax Increase for Average Homeowner:

- 1 Mill = \$ 23/year (\$ 1.92/month)
- 5.3 Mills = \$ 122/year (\$ 10.16/month)

**Property Tax Reduction Estimate \$1,222,403**

# REVENUE – State Revenue

Total Budget \$ 15,403,516 *41% of total revenue*

➤ Increase over prior year budget \$ 508,818 +3.4%

<u>ITEM</u>	<u>BUDGET</u>	<u>INCREASE</u>
Basic Ed Subsidy	\$ 6,946,531	\$ 11,155
Spec Ed Subsidy	\$ 1,586,205	\$ 32,678
Ready-to-Learn	\$ 469,992	\$ 201,484
PCCD Safety/Mental Health	\$ 130,000	\$ 0
Transportation	\$ 1,015,000	\$ 140,000
Bond Reimbursement	\$ 204,912	\$ 1,564
Social Security Reimburse	\$ 655,000	\$ 30,000
Retirement Reimburse	\$ 2,900,000	\$ 120,000

# REVENUE - Education Subsidy

49

Total Ed Subsidy Budget \$ 8,532,736

*22% of total district revenue budget*

<b><u>SUBSIDY</u></b>	<b><u>Budget</u></b>	<b><u>Increase</u></b>	
Basic Ed	\$ 6,946,531	\$ 11,155	+0.2%
Spec Ed	<u>\$ 1,586,205</u>	<u>\$ 32,678</u>	+2.1%
	<b>\$8,532,735</b>	<b>\$ 43,833</b>	<b>+0.5%</b>

## State Education Ready To Learn Budget Funding

ReadyToLearn Grant	\$ 469,992	\$ 201,484	+75%
Adequacy Funding	\$ 201,473	\$ -63	0%

# REVENUE - Education Subsidy

50

Governor's Proposed State Budget 26-27

Compared to BSD Draft Budget

	26-27 DRAFT BUDGET	25-26 FINAL budget	BUDGET INCREAS E	GOV PROPOSED 26-27	UPDATED 25-26 ESTIMATE	GOV PROPOSED INCREASE FOR 26-27	% of Gov Prop INC
BASIC ED	6,946,531	6,935,376	11,155	6,978,645	6,946,531	32,114	99.5%
SPEC ED	1,586,205	1,553,527	32,678	1,586,205	1,535,782	50,423	100%
<b>TOTAL</b>	<b>8,532,736</b>	<b>8,488,903</b>	<b>43,833</b>	<b>8,564,850</b>	<b>8,482,313</b>	<b>82,537</b>	
RtL	469,992	268,508	201,484	671,464	469,992	201,472	70%
ADQ	201,473	201,536	(63)	201,473	201,484	(11)	100%
<b>TOTAL</b>	<b>671,465</b>	<b>470,044</b>	<b>201,421</b>	<b>872,937</b>	<b>671,476</b>	<b>201,461</b>	
<b>TOTAL</b>	<b>9,204,201</b>	<b>8,958,947</b>	<b>245,254</b>	<b>9,437,787</b>	<b>9,153,789</b>	<b>283,998</b>	

## NOTES:

- Difference 26-27 Draft budget v. 26-27 Gov Proposed \$233,586
- Difference 25-26 Gov Proposed v. 25-26 Actual \$6,689

# REVENUE - Education Subsidy

Actual Subsidy compared to Governor's Proposed

51

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%
<b>TOTAL</b>	<b>8,193,259</b>	<b>8,730,533</b>	<b>537,274</b>	<b>6.6%</b>	<b>8,400,999</b>	<b>207,740</b>	<b>2.54%</b>	<b>39%</b>

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%
<b>TOTAL</b>	<b>7,944,755</b>	<b>8,252,470</b>	<b>307,715</b>	<b>3.9%</b>	<b>8,400,999</b>	<b>456,244</b>	<b>5.74%</b>	<b>148%</b>

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%
<b>TOTAL</b>	<b>7,444,115</b>	<b>8,424,586</b>	<b>980,471</b>	<b>13.2%</b>	<b>7,944,755</b>	<b>500,640</b>	<b>6.73%</b>	<b>51%</b>

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%
<b>TOTAL</b>	<b>7,207,563</b>	<b>7,506,993</b>	<b>299,430</b>	<b>4.2%</b>	<b>7,444,115</b>	<b>236,552</b>	<b>3.28%</b>	<b>79%</b>

# REVENUE – State Revenue

## PCCD Mental Health/Physical Safety Grants

Total Budget 2026-27 \$ 130,000

➤ Same as prior year budget

*Used to support costs of contracted Prevention Specialist and Armed Security Guards*

### *PRIOR YEAR ACTUAL FUNDS:*

2025-26 \$ 131,583

2024-25 \$ 131,533

2023-24 \$ 155,481

2022-23 \$ 253,416

# REVENUE – Federal Revenue

53

Total Budget \$ 453,123 *1% of total revenue*

➤ Increase over prior year budget \$ 6,030 +1.35%

Title I \$ 293,902 Support Reading Specialists & Programs

Title II-A \$ 47,954 Support Math/Science Coach Position

Title IV \$ 19,267 Support Behavior Specialist Position

Access \$ 92,000 Support portion of PCA/Spec Ed teachers

ESSERS \$ 0 No longer provided

*\*IDEA Funds in Local Revenue \$350,917 (Supports Aides)*

# FUND BALANCE - General Fund

54

## *Committed Fund Balance:*

### *6/30/2025 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

55

*(Uncommitted/Unassigned)*

**Estimated Beginning Balance** \$ 2,103,892

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

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

**(\$ 750,000)**

**Estimated Ending Balance** *(3.5% of expenditures)* **\$ 1,353,892**

***IF BUDGET DEFICIT - reduces Fund Balance*** **(\$ 431,433)**

**RESULT: Ending Balance** *(2.4% of expenditures)* **\$ 922,459**

# COMPARE COUNTY last 6 years

56

2019-20 to 2025-26		TOTAL BUDGET 2025-2026	INCREASE in Assessed Value 6 years	25-26 MILLAGE RATE	REVENUE CHANGE over 6 years	VALUE OF MILL	BASIC ED INCREASE over 6 years	TOTAL Increase in TAX Revenue and Basic Ed
1	<b>BSD</b>	\$ 37,449,799	(4,725,850)	122.00	\$ (576,554)	\$ 151,531	\$ 977,383	\$ 400,829
2	<b>SD 2</b>	\$ 69,954,693	26,578,980	93.75	\$2,491,779	\$ 371,702	\$ 1,655,010	\$ 4,146,789
3	<b>SD 3</b>	\$ 95,482,863	23,950,330	96.30	\$2,306,417	\$ 417,071	\$ 2,465,569	\$ 4,771,986
4	<b>SD 4</b>	\$ 71,179,780	8,063,167	115.86	\$ 934,199	\$ 355,000	\$ 1,331,712	\$ 2,265,911
5	<b>SD 5</b>	\$ 38,653,191	8,741,440	93.84	\$ 820,305	\$ 127,545	\$ 1,135,719	\$ 1,956,024
6	<b>SD 6</b>	\$ 46,200,000	7,735,070	91.30	\$ 706,212	not available	\$ 1,860,424	\$ 2,566,636
7	<b>SD 7</b>	\$ 68,071,930	7,915,080	89.00	\$ 704,442	\$ 329,593	\$ 2,704,935	\$ 3,409,377
8	<b>SD 8</b>	\$ 37,104,530	4,680,110	97.70	\$ 457,247	\$ 189,980	\$ 1,419,674	\$ 1,876,921
9	<b>SD 9</b>	\$ 39,686,783	4,163,500	94.82	\$ 394,783	\$ 157,000	\$ 1,646,349	\$ 2,041,132
10	<b>SD 10</b>	\$ 44,027,220	3,822,743	91.80	\$ 350,928	\$ 137,218	\$ 1,559,174	\$ 1,910,102
11	<b>SD 11</b>	\$ 114,369,000	3,305,200	95.11	\$ 314,358	\$ 543,527	\$ 3,193,746	\$ 3,508,104
12	<b>SD 12</b>	\$ 54,007,576	2,401,395	94.72	\$ 227,460	\$ 221,320	\$ 2,199,238	\$ 2,426,698
13	<b>SD 13</b>	\$ 70,726,696	2,031,350	110.76	\$ 224,992	\$ 266,375	\$ 2,469,760	\$ 2,694,752
14	<b>SD 14</b>	\$ 36,208,526	882,943	85.90	\$ 75,845	\$ 191,072	\$ 1,156,918	\$ 1,232,763
15	<b>SD 15</b>	\$ 24,387,613	546,540	90.00	\$ 49,189	\$ 58,889	\$ 2,150,754	\$ 2,199,943
16	<b>SD 16</b>	\$ 50,198,661	355,100	102.14	\$ 36,270	\$ 123,396	\$ 5,167,589	\$ 5,203,859
17	<b>SD 17</b>	\$ 19,943,790	(2,760,680)	86.82	\$ (239,682)	\$ 57,384	\$ 912,729	\$ 673,047
<b>Average</b>			<b>5,746,260</b>		<b>\$ 545,776</b>		<b>\$ 2,000,393</b>	<b>\$ 2,546,169</b>

\*Westmoreland County amount shown - for districts with multiple counties

# BUDGET 2026-2027

-draft-

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TOTAL REVENUE \$ 38,723,497

*Includes:*

- Real Estate Tax Increase 5.3 mills +4.5%
- Planned Use of Fund Balance \$ 750,000

TOTAL EXPENDITURES \$ 39,141,910

***Difference (deficit) = \$ - 418,413***

➤ ***MUST CUT SOMETHING! Need to reduce deficit***

*We already have been making those decisions over time...*

➤ ***MUST increase Real Estate Taxes to offset deficit***

# WHY Real Estate Tax Increase?

58

## PA Public School Districts funding structure

- ✓ Real Estate Tax – No natural growth
  - Total Assessed Value **LESS than 2011-12 levels...**
- ✓ Commercial Property Tax Appeals
  - Decreased annual revenue over **\$-734,000**
  - Additional appeals pending
- ✓ Generates Revenue to offset obligated costs and increases
  - Continuation of current educational programs/services
  - Substantial increase in Student Placement and Special Education Services and needs
  - Maintain staff for student behavioral/mental health support
- ✓ Bond Payments for Capital Improvements needed for facilities

# **BUDGET 2026-27 Next Steps**

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April Board Meetings

*Follow up and Consider Changes*

May 12 Agenda Meeting

*Review Changes & Proposed Final Budget*

May 19 Board Meeting

*ADOPT Proposed Final Budget*

June 16 Agenda Meeting

*Review changes & Final Budget*

**June 23 Board Meeting - ADOPT Final Budget**