2026-2027 Budget Update

May 12, 2026
Committee of the Whole

©Preliminary Berks County Tax Data

District	Millage Rate 2025-2026	Proposed Millage Rate 2026-2027	Percentage Increase 2025-2026 to 2026-2027
Reading	18.12900	TBD	TBD
Tulpehocken Area	25.75000	25.75000	0.00%
Hamburg Area	26.96000	27.90000	3.49%
Schuylkill Valley	27.82000	28.67000	3.06%
Twin Valley	30.09900	31.42390	4.40%
Wilson	31.80000	33.06000	3.96%
Oley Valley	32.13380	33.1620816	3.21%
Kutztown Area	32.24280	32.24280	0.00%
Boyertown Area	**32.69000**	**33.31110**	**1.90%**
Governor Mifflin	33.12000	34.61000	4.50%
Daniel Boone Area	34.24500	34.71100	1.36%
Wyomissing Area	35.36530	36.60300	3.50%
Conrad Weiser Area	35.86810	37.44590	4.40%
Fleetwood Area	36.40900	38.00900	4.39%
Brandywine Heights Area	36.97940	37.90390	2.50%
Exeter Township	37.00240	38.29750	3.50%
Muhlenberg Township	38.40600	TBD	TBD
Antietam	51.30000	53.80000	4.87%
Average	**33.12888**	**34.80626**	**3.07%**

Tax Millage History

	2026-27	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
BASD Adjusted index	**4.2%**	**4.8%**	**6.4%**	**5.0%**	**4.2%**	**3.7%**	**3.2%**	**2.8%**	**2.9%**	**3.1%**	**2.9%**
Real Estate Tax Increase %	1.9%	3.00%	3.00%	3.00%	3.00%	3.00%	3.18%	3.64%	5.40%	3.09%	1.29%
Millage Rate	33.31	32.69	31.738	30.814	29.917	29.046	28.200	27.330	26.370	25.020	24.270

Homestead Farmstead Exclusion

	2025-2026	2026-2027
PA Gaming Allocation for Tax Relief	$3,023,674.58	$3,040,867.52
Eligible Homestead/Farmstead	12,286	12,229
Relief per Eligible Homestead/Farmstead	$246.38	$248.66
Median Assessment	130,830	130,830
Millage	32.69	33.10
Median Tax Bill	$4,276.83	$4,330.47
Less Homestead Farmstead	-$246.38	-$248.66
	$4,030.45	$4,081.81
Median Value Property Tax Increase		$51.36

2026-2027 Budget Highlights

- 1.9% Tax Increase
- Alignment of Revenues & Expenditures to Actuals
- Market Adjustment for Support Staff
  - 3% Rate Increase
  - $250,000 Market Adjustment – 50% to Current Berks County Average
- Increases for Kelly & CCRES – 3%

2026-2027 Budget Highlights

- New positions
  - Maintenance of Full Day Kindergarten Positions in 2025-2026 Budget (2.0)
  - Full Day Kindergarten Professional Positions (5.0)
  - Full Day Kindergarten Para-Professional Positions (5.0)
  - High School ELL Position (1.0)
  - Elementary Intervention (2.0) & Middle School Intervention (1.0)
  - 6 coaching positions based on student participation

Revenue Comparison

	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
Local Revenue					
Current Real Estate Taxes	$84,688,377	$86,940,341	$90,258,088	3.82%	$3,317,747
Current Act 511 Earned Income Taxes	$10,195,128	$8,500,000	$8,824,370	3.82%	$324,370
Current Act 511 Real Estate Transfer Taxes	$1,694,701	$1,095,000	$1,136,787	3.82%	$41,787
Delinquent Real Estate Taxes	$1,276,157	$600,000	$1,100,000	83.33%	$500,000
All Other Local Revenue	$7,106,821	$4,177,958	$4,944,055	18.34%	$766,097
Total Local Revenue	$104,961,184	$101,313,299	$106,263,299	4.89%	$4,950,000
State Revenue					
Basic Education Funding - Formula	$19,259,523	$19,414,967	$19,414,967	0.00%	$0
Special Education Funding	$5,315,308	$5,248,260	$5,429,289	3.45%	$181,029
Transportation	$2,619,241	$1,575,000	$1,875,000	19.05%	$300,000
State Share of Social Security and Medicare Taxes	$1,942,142	$2,190,722	$2,771,610	26.52%	$580,888
State Share of Retirement Contributions	$8,891,388	$9,469,484	$11,980,395	26.52%	$2,510,911
All Other State Revenue	$7,318,275	$8,758,620	$10,667,591	21.80%	$1,908,971
Total State Revenue	$45,345,876	$46,657,053	$52,138,852	11.75%	$5,481,799
Federal Revenue	$1,270,894	$867,154	$867,154	0.00%	$0
Other Financing Sources	$3,132	$0	$0	0.00%	$0
Total Revenue	$151,581,086	$148,837,506	$159,269,305	7.01%	$10,431,799

Expenditure Comparison

	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries	$52,085,098	$59,575,808	$58,075,808	-2.52%	$-1,500,000
Employee Benefits	$35,022,201	$41,582,350	$46,504,448	11.84%	$4,922,098
Total Salaries and Benefits	$87,107,298	$101,158,158	$104,580,256	3.38%	$3,422,098
Purchased Services					
Purchased Professional and Technical Services	$15,686,390	$15,187,143	$16,423,419	8.14%	$1,236,276
Purchased Property Services	$1,074,419	$1,111,422	$1,144,765	3.00%	$33,343
Other Purchased Services	$17,559,613	$17,113,088	$18,139,873	6.00%	$1,026,785
Total Purchased Services	$34,320,422	$33,411,653	$35,708,056	6.87%	$2,296,403
Supplies and Equipment					
Supplies	$5,074,990	$6,166,046	$6,351,027	3.00%	$184,981
Property	$625,103	$2,372,478	$2,443,652	3.00%	$71,174
Total Supplies and Equipment	$5,700,093	$8,538,524	$8,794,680	3.00%	$256,156
Debt Service and Transfers					
Other Objects	$2,950,530	$3,208,682	$3,208,682	0.00%	$0
Other Uses of Funds	$3,779,000	$4,287,000	$6,977,631	62.76%	$2,690,631
Total Debt Service and Transfers	$6,729,530	$7,495,682	$10,186,313	35.90%	$2,690,631
Total Expenses	$133,857,343	$150,604,017	$159,269,305	5.75%	$8,665,288

Upcoming Budget Milestones

- Approve the Proposed Final Budget May 26, 2026
  - Public Display of 2026-2027 Budget (PDE 2028)
- Approve the Final Budget June 23, 2026