



# 2025-26 Budget Presentation

April 8, 2025

BOYERTOWN AREA SCHOOL DISTRICT



# Agenda

- District Overview
  - Student Enrollment and Personnel
  - Millage and Act 1 Adjusted Index History
  - Real Estate Tax Assessment and Collection History
  - Real Estate Tax Increase Impact after HS/FS Relief
  - Berks IU School District Projected RE Tax Rates
  - Key Cost Drivers of District Budget
- Key Mandated Costs
  - PSERS
  - Charter Schools
- 2025-26 Budget
  - Revenues
  - Property Tax and Rent Rebate Proposal
  - Expenditures
  - Recommended next steps



# District Demographics

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Enrollment: 6,293 students

- Elementary: 2,704 students
- Secondary: 3,640 students
- Pre-K Counts: 54 students
- BASD Virtual Academy: 75 students
- Employees: 716 employees
  - Administrators: 30
  - Teachers: 474
  - Long Term Substitutes: 9
  - Support Staff (Full Time): 95
  - Support Staff (Part Time): 102
  - Support Supervisory: 6
- Contracted Services
  - Kelly Services: 46 teacher substitutes
  - CCRES: 156 paraprofessionals
  - Social workers and mental health supports





# Real Estate Tax History

# Real Estate Tax Millage & Act 1 Index History

Year	Millage Rate	Millage Increase	% Tax Increase	Adjusted Act 1 Index
2017-18	25.020	0.750	3.09%	3.10%
2018-19	26.370	1.350	5.40%	2.90%
2019-20	27.330	0.960	3.64%	2.80%
2020-21	28.200	0.870	3.18%	3.20%
2021-22	29.046	0.846	3.00%	3.70%
2022-23	29.917	0.871	3.00%	4.20%
2023-24	30.814	0.897	3.00%	5.00%
2024-25	31.738	0.924	3.00%	6.40%



# Real Estate Tax Collection History

Year	Assessed Value	Millage Rate	Adjusted	Collections	Collection %
			Tax Levy		
2017-18	2,654,638,534	25.020	64,694,040	62,464,177	97%
2018-19	2,672,262,234	26.370	68,727,988	66,381,714	97%
2019-20	2,699,951,954	27.330	72,028,710	69,635,209	97%
2020-21	2,721,761,074	28.200	74,984,638	73,504,695	98%
2021-22	2,755,787,829	29.046	78,321,492	76,614,471	98%
2022-23	2,789,833,099	29.917	81,311,659	79,159,626	97%
2023-24	2,802,208,529	30.814	84,192,926	81,919,504	97%
2024-25	2,813,845,989	31.738	86,729,493	84,631,564	98%

\* Adjusted Tax Levy, is adjusted for Homestead/Farmstead Relief



# Real Estate Tax Impact after HS/FS Relief History

Based on a property assessed at \$150,000

Year	Millage Rate	% Real Estate Tax	Real Estate Taxes	RE Tax After HS/FS	Annual Increase over
		Increase		Relief	Prior Year
2017-18	25.020	3.09%	3,753.00	3,613.42	46.42
2018-19	26.370	5.40%	3,955.50	3,814.01	200.59
2019-20	27.330	3.64%	4,099.50	3,956.26	142.25
2020-21	28.200	3.18%	4,230.00	4,085.67	129.41
2021-22	29.046	3.00%	4,356.90	4,216.58	130.91
2022-23	29.917	3.00%	4,487.55	4,310.85	94.27
2023-24	30.814	3.00%	4,622.10	4,445.14	134.29
2024-25	31.738	3.00%	4,760.70	4,583.74	138.60

\* 2025-26 HS/FS Allocations released to districts May 1, 2025





# Berks IU School District's Projected RE Tax Rates

District	Projected % Increase	Projected 2025/26 Millage Rate	2024-25 Millage Rate
Twin Valley	6.15%	30.3106	28.5547
Muhlenberg Township	5.70%	38.7450	36.6560
Governor Mifflin	5.20%	33.1906	31.5500
Conrad Weiser Area	5.08%	36.5479	34.7824
Kutztown Area	4.00%	32.2428	31.0027
Wilson	3.88%	31.8300	30.6400
Exeter Township	3.75%	37.1817	35.8378
Antietam	3.49%	50.4600	48.7600
Boyertown Area	3.00%	32.6900	31.7380
Fleetwood Area	2.89%	35.6100	34.6100
Wyomissing Area	2.50%	35.4520	34.5871
Brandywine Heights Area	1.75%	36.8887	36.2543
Daniel Boone Area	1.50%	34.2720	33.7660
Hamburg Area	0.00%	26.9600	26.9600
Oley Valley	0.00%	31.1348	31.1348
Reading	0.00%	17.9300	17.9300
Schuylkill Valley	0.00%	27.8200	27.8200
Tulpehocken Area	-0.19%	25.7000	25.7500





# Key Mandated Costs of District Budget

# PSERS Contribution Rate & Cost History\*

\* Net of State Reimbursement

Year	PSERS %	Net PSERS Cost
2015-16	4.78%	6,483,205
2016-17	5.64%	7,728,621
2017-18	8.65%	8,499,550
2018-19	12.36%	8,941,954
2019-20	16.93%	8,548,886
2020-21	21.40%	8,623,473
2021-22	25.84%	8,737,941
2022-23	30.03%	8,775,885
2023-24	34.00%	8,453,874
2024-25	33.90%	tbd

\* 2025-26 PSERS Employer Contribution Rate: 34.00%



# Charter School Tuition

School Year	Tuition Costs	# Students	% Enrollment Change
2019-20	2,536,702	187	
2020-21	5,783,466	363	94.1%
2021-22	5,031,282	310	-14.6%
2022-23	5,561,170	288	-7.1%
2023-24	5,789,876	282	-2.1%
2024-25	tbd	286	1.4%

- 128% increase in costs since 2019-20
- State reimbursement of \$425,833 is expected in 2024-25
  - No state reimbursement in 2025-26 state budget





# 2025-26 Proposed Revenue

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	2025-26
Local Revenue	104,250,999
State Revenue	43,633,378
Federal Revenue	<u>867,154</u>
Total Budgeted Revenue	<u>148,751,531</u>



- Educational Subsidies: \$28,339,658
- Cost Reimbursements: \$14,165,206
- State Grants: \$1,128,514

- Local revenue includes a 3% tax increase
- State revenue includes Governor Shapiro's proposed Ready To Learn increase of \$1,449,817





# Proposed Property Tax and Rent Rebate

# 2025-26 Proposed Property Tax and Rent Rebate

- State Rebate Guidelines (must meet requirements in each category)
  - Category 1 – Type of Filer
    - 65 and older as of December 31 of the year claimed
    - Under 65 but spouse was 65 or older
    - Widows and widowers, 50 and older
    - People with permanent disabilities, 18 and older
  - Category 2 – Eligibility Income
    - Property Owners – total household income \$46,250 or less
    - Renters – total household income \$46,250 or less
  - Category 3 – Owner, Renter, Owner/Renter
    - Owner – owned and occupied home as primary residence and paid property taxes on home
    - Renter – rented and occupied home, apartment, nursing home, boarding home or similar residence, paid rent, and landlord paid real estate taxes on property
    - Owner/Renter – owned and occupied as primary residence





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Income	State Rebate Amount	Proposed BASD Rebate Amount
\$0 - \$8,270	\$1,000	\$250
\$8,271 - \$15,510	\$770	\$200
\$15,511 - \$18,610	\$460	\$150
\$18,611 - \$31,010	\$380	\$100



# Property Tax Rebates provided by State to BASD Residents

Income	# State Property Tax Rebates Awarded	\$ State Property Tax Rebates Awarded
\$0 - \$8,270	38	\$24,700
\$8,271 - \$15,510	173	\$86,031
\$15,511 - \$18,610	116	\$34,800
\$18,611 - \$31,010	576	\$143,642
<b>TOTAL</b>	<b>903</b>	<b>\$289,172</b>



Source: (2022 data) [www.pa.gov/content/dam/copapwp-pagov/en/revenue/...](http://www.pa.gov/content/dam/copapwp-pagov/en/revenue/...)

# Rent Rebates provided by State to BASD Residents

Income	# State Property Tax Rebates Awarded	\$ State Property Tax Rebates Awarded
\$0 - \$8,000	66	\$40,687
\$8,001 - \$15,000	87	\$43,500
<b>TOTAL</b>	<b>153</b>	<b>\$84,187</b>



Source: (2022 data) [www.pa.gov/content/dam/copapwp-pagov/en/revenue/...](http://www.pa.gov/content/dam/copapwp-pagov/en/revenue/...)

# Proposed Property Tax/Rent Rebates provided by BASD – Estimated Cost

Income	Estimated BASD #Rebates Awarded	\$ Estimated BASD Rebates Awarded
\$0 - \$8,270	104	\$26,000
\$8,271 - \$15,510	260	\$52,000
\$15,511 - \$18,610	116	\$29,000
\$18,611 - \$31,010	576	\$144,000
Estimated Growth	27	\$6,750
<b>TOTAL</b>	<b>930</b>	<b>\$257,750</b>



Source: (2022 data) [www.pa.gov/content/dam/copapwp-pagov/en/revenue/...](http://www.pa.gov/content/dam/copapwp-pagov/en/revenue/...)



# 2025-26 Proposed Expenditures

# 2025-26 Proposed Budget – New Educational/Student Centered Positions

- Teachers:
  - 1 Elementary Life Skills
  - 1 Elementary Autistic Support
  - 1 Elementary Emotional Support
  - 1 High School Autistic Support
  - 2.5 Learning Support
  - 0.5 ELD
  - 1 Speech
  - 2.5 Elementary Counselors
  - 1 Financial Literacy
  - 2 Full Day Kindergarten
- Support Staff Retention
  - Increase hourly rates by \$1/hour



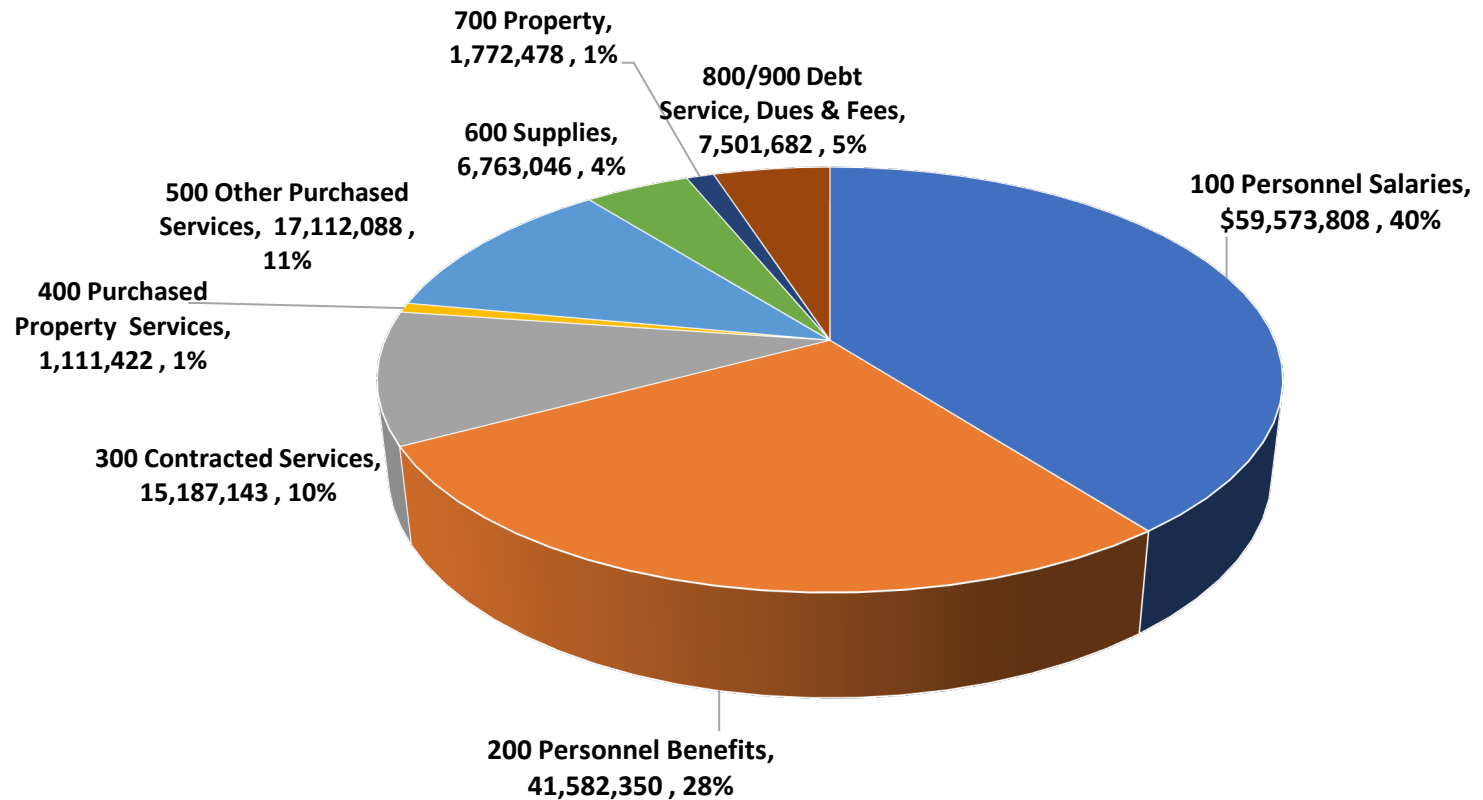
# 2025-26 Proposed Expenditures

	2025-26	2024-25
1100 Regular Education	69,232,927	67,545,399
1200 Special Education	25,992,220	24,884,459
1300 Vocational Education	2,120,269	2,027,280
1400 Other Instructional	233,073	190,156
1800 Pre-Kindergarten	576,316	541,773
2000 Support Services	42,781,844	40,472,253
3000 CoCurricular Services	2,289,716	1,960,623
5000 Debt and Other Expenditures	<u>7,377,652</u>	<u>7,187,426</u>
	150,604,017	144,809,369

\*Includes new student-centered positions and \$1/hour increase for support staff



# 2025-26 Proposed Expenditures by Object Type





# General Fund Budget – Fund Balance

- Fund Balance June 30, 2024:
  - Nonspendable: \$ 141,776
  - Committed: 4,100,000
  - Assigned: 14,000,000
  - Unassigned: 10,908,814
  - \$29,150,590
- Projected Fund Balance June 30, 2025:
  - Nonspendable: \$ 141,776
  - Committed: 4,100,000
  - Assigned: 12,724,234
  - Unassigned: 10,908,814
  - \$27,874,824
- Projected Fund Balance June 30, 2026:
  - Nonspendable: \$ 141,776
  - Committed: 4,100,000
  - Assigned: 10,871,748
  - Unassigned: 10,908,814
  - \$26,022,338





# 2025-26 General Fund Budget: Proposed Next Steps

# 2025-26 General Fund Budget Proposed Next Steps

- April 22, 2025: Adopt 2025-26 Proposed General Fund Budget
- May 27, 2025: Adopt 2025-26 Final General Fund Budget

