

# 2025-2026 Proposed Final Budget

Brentwood Borough School District

May 12, 2025



# 2024-2025 Budget Reminders

- Assessed Value Increased 16,622,055 from 2023-2024
- Millage Rate set at 37.7277
- Increase of 0.75 mils
- One Time Prior Years Real Estate Tax Payment \$550,000 (1.3947 mils)

# Fund Balance at 6/30/24

Unassigned	2,876,047.54
Assignments:	
Capital Emergencies	550,000.00
Capital Improvements	350,000.00
2025-26 Salary, Health Insurance & PSERS increases	880,321.00
2026-27 Salary, Health Insurance & PSERS increases	930,083.00
2027-28 Salary, Health Insurance & PSERS increases	985,701.00
Commitments:	
Transfer to Capital Reserve Fund	700,000.00
Technology Needs	600,000.00
<b>TOTAL FUND BALANCE AT 6/30/2024</b>	<b>\$ 7,872,152.54</b>

# Fund Balance Usage During 6/30/24

		At 7/1/2024	Usage	Ending 6/30/25
Unassigned		2,876,047.54		2,876,047.54
Assignments:				
Capital Emergencies		550,000.00		550,000.00
Capital Improvements		350,000.00		350,000.00
2025-26 Salary, Health Insur & PSERS increases		880,321.00		880,321.00
2026-27 Salary, Health Insur & PSERS increases		930,083.00		930,083.00
2027-28 Salary, Health Insur & PSERS increases		985,701.00		985,701.00
Commitments:				
Transfer to Capital Reserve Fund		700,000.00	-700,000.00	0.00
Technology Needs		600,000.00	-118,098.00	481,902.00
<b>TOTAL FUND BALANCE AT 6/30/2024</b>		<b>\$ 7,872,152.54</b>	<b>\$ (818,098.00)</b>	<b>\$ 7,054,054.54</b>

# Additions to Fund Balance 2024-25

• ARP ESSER III Revenue	\$1,072,525.77
• ARP ESSER 7% Learning Loss	\$ 87,457.60
• ARP ESSER 7% Summer Programs	\$ 17,491.16
• ARP ESSER 7% Afte School Programs	<u>\$ 17,491.12</u>
• TOTAL ESSER Received 2024-25	\$1,194,965.65
• TOTAL ESSER Expensed 2024-25	<u>(\$28,061.14)</u>
• Estimated Addition to Fund Balance	<u><u>\$1,166,904.46*</u></u>

\*Consider other factors such as unexpected expenditures

# 2025-2026 Budget Impacts

- State and Federal Budgets
- Real Estate Assessed Values
- Technology Refresh
- Debt Service Increases
- Health and Safety Grant for 2025-26
- REMINDER – No ESSER funding
- Increases to AIU Special Ed Services



# Deeper Dive into 2025-2026

- Real Estate History
- Loss of assessed values
- Technology needs
- Debt Service
- Mental Health grants
- AIU costs





# Real Estate Collection Rate History

School Year	Assessed Value Per PDE 2028	Mills	Tax Levy	Collection Rate	% Incr/(Decr) Collected Over Prior Yr	Real Property Tax Revenue (Acct #6111)	*Property Tax Reduction (Acct #7340)	Total Real Estate Received
2014-15	395,914,000	26.8259	\$ 10,620,749	90.990%	2.940%	\$ 9,095,453	\$ 624,973	\$ 9,720,426
2015-16	393,726,050	28.1907	\$ 11,099,413	92.950%	1.960%	\$ 9,736,241	\$ 624,750	\$ 10,360,991
2016-17	393,180,450	29.5332	\$ 11,611,877	91.690%	-1.260%	\$ 10,073,989	\$ 624,796	\$ 10,698,785
2017-18	392,969,450	29.5332	\$ 11,605,645	91.510%	-0.180%	\$ 10,048,316	\$ 624,756	\$ 10,673,072
2018-19	393,696,010	30.5373	\$ 12,022,413	91.480%	-0.030%	\$ 10,426,620	\$ 624,760	\$ 11,051,380
2019-20	395,288,410	31.5450	\$ 12,469,373	91.530%	0.050%	\$ 10,841,431	\$ 624,738	\$ 11,466,169
2020-21	403,762,710	32.7121	\$ 13,207,926	92.190%	0.660%	\$ 11,599,871	\$ 624,738	\$ 12,224,609
2021-22	403,617,810	34.1187	\$ 13,770,915	93.100%	0.910%	\$ 12,239,013	\$ 624,813	\$ 12,863,826
2022-23	409,719,010	35.7905	\$ 14,664,048	92.230%	-0.870%	\$ 12,797,470	\$ 788,979	\$ 13,586,449
2023-24	414,137,855	36.9777	\$ 15,313,895	94.490%	2.260%	\$ 13,726,812	\$ 787,213	\$ 14,514,025
2024-25	430,759,910	37.7277	\$ 16,251,281	91.470%	-3.020%	\$ 13,998,387	\$ 946,677	\$ 14,945,064
	Six Year Average Collection Rate			92.502%				
	Three Year Average Collection Rate			92.730%				
	Two Year Average Collection Rate			92.980%				



# Assessed Values – Loss of 0.3673 mils

Certified Value 2024-25	Certified Value 2025-26	Certified Value 2025-26
430,759,910	429,676,610	(1,083,300) or (0.1036) mils or (\$40,871)
Commercial Property Appeal 2024-25	Commercial Property Appeal 2025-26	Commercial Property Appeal 2025-26
20,157,970	17,401,540	(2,756,430) or (0.2637) mils or (\$103,994)

# 2025-2026 Technology Refresh



Assigned Fund Balance for Technology at 6/30/24	\$600,000
April 2025 Purchase for technology refresh	<u>(\$118,098)</u>
Assigned Fund Balance Available 6/30/25	\$481,902
Spring 2026 Technology Refresh	<u>(\$126,000)</u>
Assigned Fund Balance at 6/30/26	\$355,902

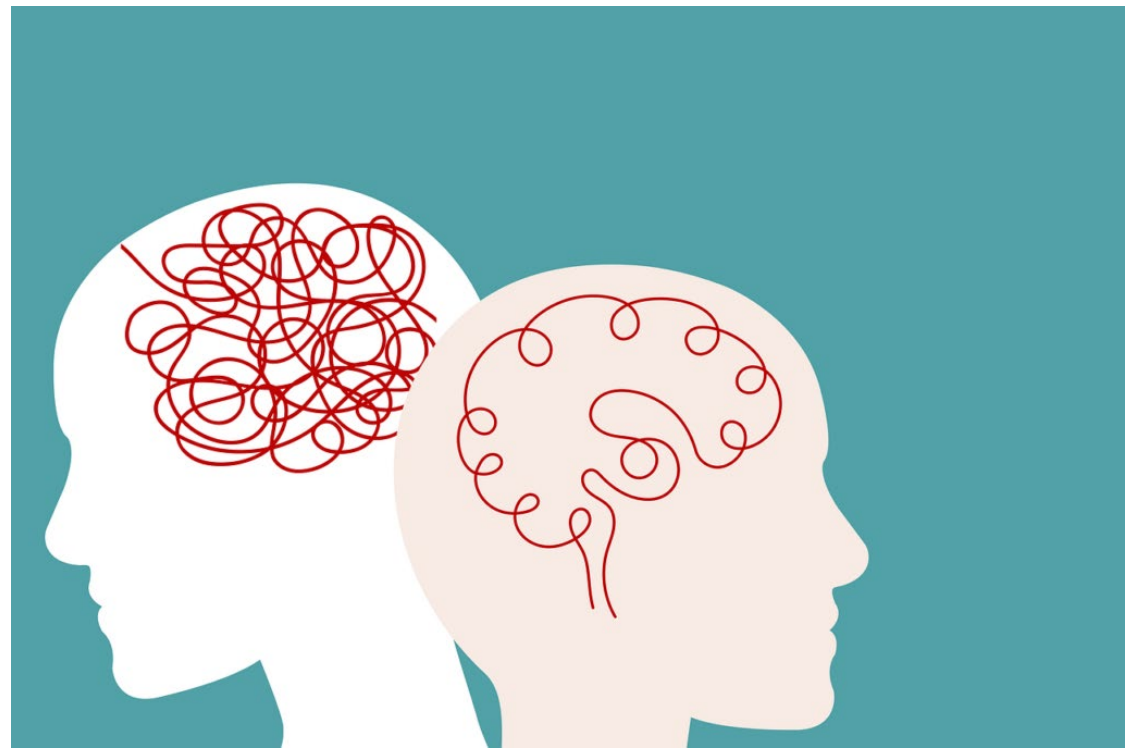
# Debt Service 2025-26

## General Bond Series 2025



- Final Bond Financing for the New Elementary Building
- Non-Bank Qualified
- Able to Refinance in 7-10 Years
- Proposed Local Effort for 2025-26 \$475,564
- Proposed Additional Local Effort for 2026-27 \$271,299
- In Addition, Using Capital Reserve Funds \$5,615,529 for remainder of New Elementary Building Project

# Mental Health & Safety Grant



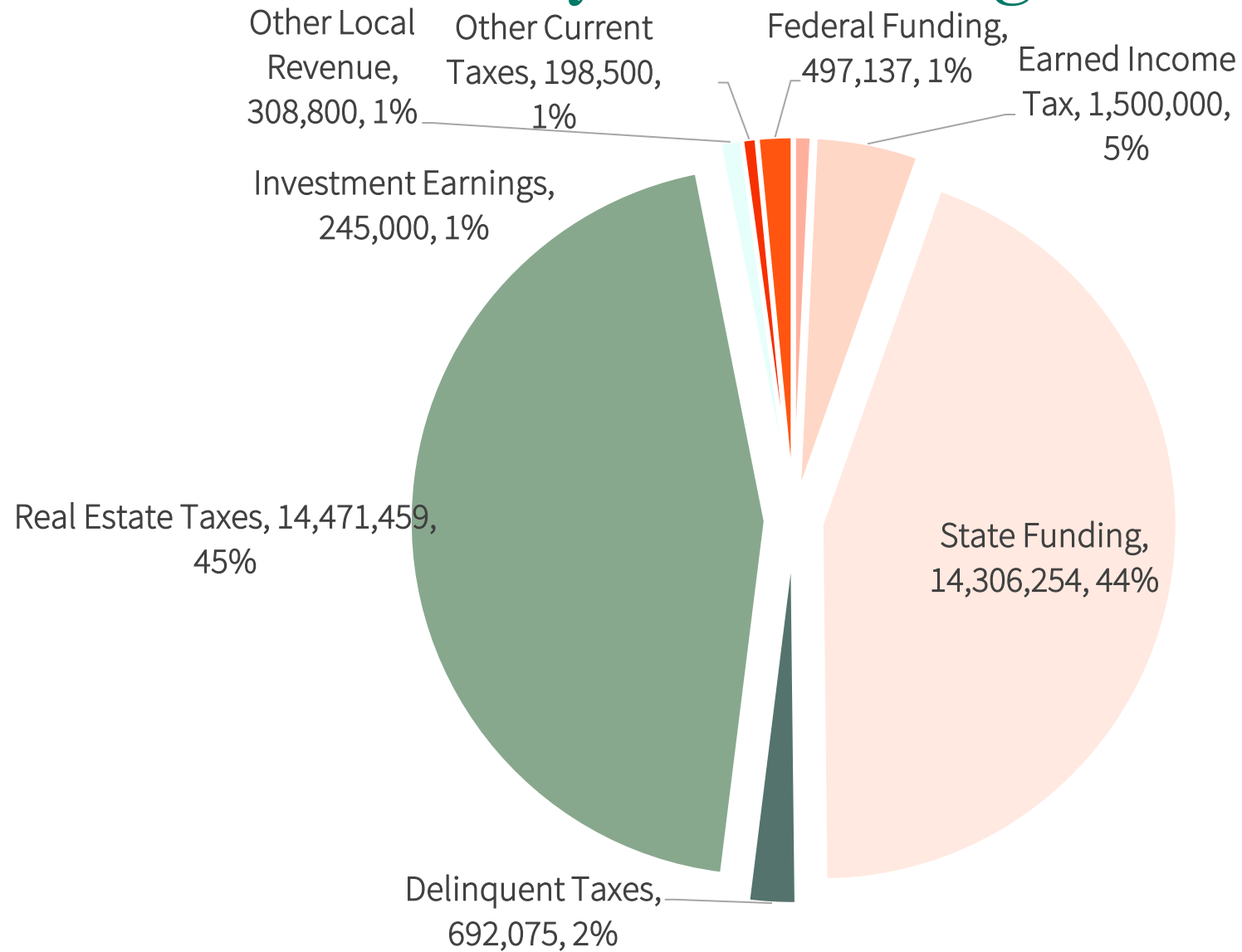
- No funding for State Mental Health & Safety Grant is in budget
- No expense for State Mental Health & Safety Grant is in budget
- District will decide usage of grant if State passes one

# AIU Special Ed Services

		2024-25	2025-26	\$ Increase	% Increase
	Hearing Impaired Support	160,000.00	165,000.00	5,000.00	3.03%
	Vision Impaired Support	160,000.00	165,000.00	5,000.00	3.03%
	Mon Valley Tuition:				
	Autistic Support	50,500.00	56,000.00	5,500.00	9.82%
	Emotional Support	50,500.00	56,000.00	5,500.00	9.82%
	Life Skills Support	48,500.00	54,000.00	5,500.00	10.19%
	Vocational Program (Part Time)	8,000.00	9,000.00	1,000.00	11.11%
	Vocational Program (Full Time)	2,500.00	2,800.00	300.00	10.71%
	Pathfinder Tuition:				
	Multi Disabilities Support	65,500.00	59,062.00	-6,438.00	-10.90%
	Autistic Support	65,500.00	59,062.00	-6,438.00	-10.90%

For 2025-26:  
Based on our  
current student  
needs this is an  
increase of  
\$57,776 or 10%

# Where the Money is Coming From



# State Funding

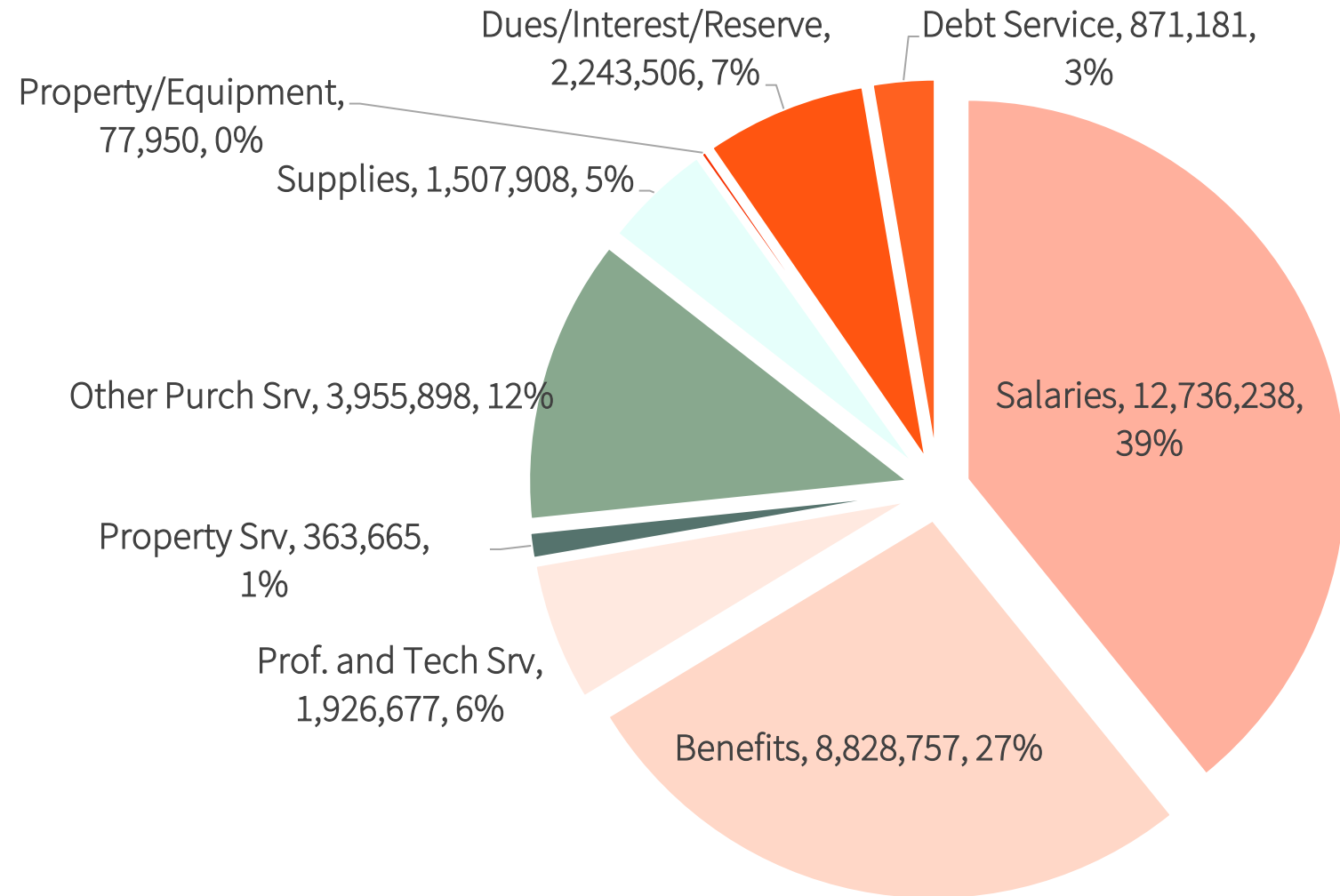
- Basic Education Funding – Increase of \$214,201 or 3%
- Special Education Funding – Increase of \$36,325 or 3.08%
- Property Tax Reduction – Increase of \$142,791 or 15%
- Ready to Learn Foundation - \$938,637
  - Made up of Old Foundation Plus 2024/25 Adequacy
  - Now covering all kindergarten teachers' total salaries and benefits
  - 2 Additional Paraprofessionals (if received)
- Ready to Learn Adequacy Supplement - \$244,389
  - Have not ear-marked this for anything in 2025-26
- Ready to Learn Tax Equity Supplement - \$475,486
  - Using against prior years general obligation bond payments



# Federal Funding

- Grants are flat funded for 2025-26:
  - Title I - \$340,000
  - Title II - \$63,500
  - Title IV - \$25,900
  - IDEA passed through AIU \$236.014
  - IDEA 619 passed through AIU \$1,000
  - Title III passed through AIU \$4,000

# Where the Money is Going



# What is New or Different in the Budget?

- Two Additional Paraprofessionals – Potential additional Ready to Learn Grant Funding
- Kindergarten Teachers – full salary & benefits – additional Ready to Learn Grant funding
- Digital Curriculum

# Summary of 2025-26 Budget

Revenue \$32,219,225

Expense \$32,511,780

Millage Rage 39.1977

Usage of Committed Technology Fund Balance \$126,000

Usage of Assigned Salaries Fund Balance \$166,555



# Estimated Millage Rates

- Millage Rate 2024-2025 37.7277
- Millage Rate 2025-2026 39.1977
- Needed Mills for 2026-2027 0.69
- Estimated Millage Rate 2026-2027 39.8877

# Millage Rate Options

	Millage Rate	Increase to Revenue	Increase on Median Home of \$86,400
Current millage rate	37.7277		
+1.47	39.1977	\$615,863	\$123/year
+1.60	39.3277	\$667,201	\$142/year
+1.73	39.4577	\$718,538	\$153/year
+1.9402	39.6679	\$804,546	\$172/year
+2.1505 (index)	39.8782	\$884,594	\$190/year

# Next Steps

Continue to monitor state and federal level  
Continue to review and revise budget as needed

**May 12, 2025**

Vote to put  
on display

**May 23, May 30 & June 6,  
2025**

Advertise

**June 16, 2025**

Final Vote



# Questions & Discussion

