

2025-2026 Pottstown School District Third Look Budget



Maureen K. Oakley, Business Administrator

2025 - 2026 BUDGET TIMELINE

9/30/2024	ACT 1 Base Index 4% & Pottstown Adjusted Index 5.8% Released by PDE
11/14/2024	Finance Committee Meeting- Opt out Resolution discussion
11/21/2024	Board Action- Opt out Resolution
02/13/2025	Finance Committee First Look Budget Presentation
3/13/2025	Finance Committee Preliminary Budget Review
5/22/2025	Preliminary Budget Adoption* Special Meeting 6:30 PM Zoom
6/26/2025	Final Budget Adoption- including HF Resolution & 2024-2025 READY-TO-LEARN BLOCK GRANT TAX EQUITY SUPPLEMENT * June Board Action Meeting 6:30 PM Administration Building
6/30/2025	School District Deadline to Adopt 2024/2025 Budget
7/15/2025	Deadline to File PDE 2028 (or 15 days within Final Budget Adoption)

Historical ACT 1 Index & Millage

<u>Year</u>	<u>BASE</u>	<u>ADJUSTED</u>	<u>Millage</u>
2025-2026	4.0%	5.8%	44.39* recommended
2024-2025	5.3%	7.9%	41.96
2023-2024	4.1%	6.0%	41.96
2022-2023	3.4%	5.0%	41.96
2021-2022	3%	4.4%	41.96

***PSD raised taxes to half (50%) of the allowable rate as indicated by the index for the 2012-13 school year while there was no tax increase in the 2015-16, 2016-17 and 2017-18 school years. The district raised taxes to the adjusted index 3.5% for a millage rate of 40.62 in 2018-2019 and raised taxes to the adjusted index 3.3% for a millage rate of 41.96 in 2019-2020. The District did not raise taxes in 2020-21, 2021-22, 2022-23, 2023-24, or 2024-25 the millage rate remains at 41.96.

In the Past 10 years the school district raised taxes **2 times** (18/19 & 19/20) the year the Hospital came off the tax role and the following year.

Tax Base

*2015 Certified Tax Duplicate \$810,196,679

2020 Certified Tax Duplicate \$761,992,039

2021 Certified Tax Duplicate \$761,470,629

2022 Certified Tax Duplicate \$762,090,941

2023 Certified Tax Duplicate \$ 761,331,952

2024 Certified Tax Duplicate \$ 758,342,862

2025 Certified Tax Duplicate \$ 760,445,232

Tax Revenue

Year	Assessed Value	Actual R6111 Current Tax Collections
2015	\$810,196,679	\$28,416,527
2016	\$804,630,169	\$28,764,958
2017	\$803,638,619	\$28,573,686
2018	\$772,937,259	\$28,236,935
2019	\$764,248,589	\$28,188,038*
2020	\$761,992,039	\$28,955,555*
2021	\$761,470,629	\$29,021,452
2022	\$762,090,941	\$29,076,270
2023	\$761,331,952	\$28,730,859

Act 1

<u>Index</u>	<u>Millage+ / -</u>	<u>New Millage</u>	<u>Addl Revenue</u>
0.5	0.21	42.17	\$ 132,413
1	0.42	42.38	\$ 285,247
1.75	0.73	42.69	\$ 514,499
2	0.84	42.80	\$ 590,916
2.5	1.05	43.01	\$ 743,750
3	1.26	43.22	\$ 896,584
3.5	1.47	43.43	\$ 1,049,419
4	1.68	43.64	\$ 1,202,253
4.5	1.89	43.85	\$ 1,355,087
4.75	1.99	43.95	\$ 1,431,504
5	2.10	44.06	\$ 1,507,922
5.25	2.20	44.16	\$ 1,584,339
5.8	2.43	44.39	\$ 1,752,456

Homestead Farmstead Rebate

	<u>2023-2024</u>	<u>2024-2025</u>
Allocation	\$2,047,500	\$2,456,885
Homesteads	3,645	3,664
HF Reduction	\$561	\$670.55
Reduction in Assessed Value	\$13,388	\$15,980.70

8,425 Total Parcels
7,601 Residential
830 (Commercial, Industrial, Apartment)
343 (Utility & Exempt)
Median 2024 Value 78,995

2025-2026 Budget 1st Look

Assumptions

- **State Revenues @ 50% of Governor's Proposal**
- **PA Property Tax Rebate Program \$0**
- **Healthcare & Insurance 4% Increases**
- **Charter & Special Ed Tuition Increases based on actuals**
- **Federal Funding Flat**
- **No Change to Staffing / Programming**

2025-2026 Budget

HOW DID WE GET \$9M

Deficit??

100's	Salaries	\$3.5M
200's	Benefits	\$2.1M
300's	Services	\$2M
510's	Transportation	\$1.1M
560's	Tuition	\$2.7M

2025-2026 Budget

Tuition (560's)

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u> <u>YTD</u>	<u>25/26.</u> <u>Budget</u>
1100 Reg Ed	\$1,825,099	\$2,171,176	\$2,469,782	\$2,650,776	\$3,100,000	\$3,410,000
1200 Spl Ed	\$3,746,140	\$3,625,042	\$4,824,864	\$5,572,541	\$6,500,000	\$7,150,000
1400 Alt Ed	\$139,714	\$128,456	\$199,330	\$345,804	\$375,000	\$412,500
TOTAL	\$5,710,954	\$5,924,675	\$7,493,977	\$8,569,122	\$9,975,000	\$10,972,500

*****2023-2024 Actual to 2025-2026 Budget \$2,403,000 increase in 2 years**

2025-2026 Budget

Charter School Costs & Enrollment

	2024-2025	2023-2024	2022-2023	2021 - 2022	2020 - 2021	2019-2020
July	224	176	182	22	74	169
August	299	287	175	96	77	171
September	300	295	274	210	193	170
October	302	299	276	222	222	192
November	307	303	277	220	207	191
December	316	302	270	227	202	193
January	313	310	273	232	220	189
February	320	308	274	238	214	178
March	321	313	279	238	227	190
April		314	282	251	218	188
May		314	288	252	214	168
June		299	288	244	140	167
AVERAGE	310	304	269	221	194	182
Total \$\$ annual		\$5,818,299	\$5,138,868	\$4,142,645	\$3,778,298	\$3,321,850
Avg Tuition per student		\$19,139.14	\$19,122.99	\$18,752.71	\$19,475.76	\$18,298
Inc from PY		0.08%	24.05%	9.64%	13.74%	

Special Education

Function 1200 Costs

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u> <u>YTD</u>	<u>25/26.</u> <u>Budget</u>
100	4,104,468	4,517,245	4,977,892	5,668,956	5,665,298	6,444,192
200	3,164,559	3,134,299	3,294,181	3,666,246	3,675,818	4,216,063
300	2,008,599	1,740,215	2,629,860	3,518,640	4,089,261	4,410,000
500	3,753,899	3,635,471	4,892,166	5,606,181	6,786,133	7,202,500
600	451,350	898,150	571,675	388,043	402,937	440,000
TOTAL	13,482,874	13,925,462	16,367,184	18,850,780	20,619,967	22,712,755

Transportation Costs

MCIU School Age

Pottstown School Age Special Ed 2024-2025 School year					
SchoolName	Student Type	VehicleDays	AverageDailyCost	OneToOneAideCost	TotalCost
Perkiomen Valley High School	School Age	178	\$ 256.99	0	\$ 45,744.22
Arcola Intermediate School	School Age	178	\$ 620.75	\$ 14,065.92	\$ 110,493.50
Woods Services	School Age	188	\$ 760.32	0	\$ 142,940.16
MCIU Transition @ The Discovery Center	School Age	181	\$ 216.00	0	\$ 39,096.00
Lindamood-Bell	School Age	147	\$ 345.60	0	\$ 50,803.20
MCIU Transition @ The Discovery Center	School Age	181	\$ 216.00	0	\$ 39,096.00
Pa. School for the Deaf	School Age	178	\$ 399.72	0	\$ 71,150.40
Perkiomen Valley High School	School Age	178	\$ 256.99	0	\$ 45,744.22
				Total (Estimate)	\$545,067.70

Transportation

Historical & Projected

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 Budget
Total	1,419,861	2,252,580	2,677,842	3,628,062	3,914,972	4,092,500
MCIU	476,848	257,899	156,124	801,854	963,962	1,007,340
CMD	924,662	1,968,456	2,405,582	2,610,848	2,784,156	2,909,443
Other (misc)	18,351	26,225	116,135	215,361	166,854	174,362

****2024-2025 Budget for (510) Transportation = \$2,940,000**

Transportation Costs

MCIU Early Intervention- School Year

Pottstown Early Intervention 2024-2025 School year					
SchoolName	Student Type	VehicleDays	AverageDailyCost	OneToOneAideCost	TotalCost
MCIU Early Intervention @ ELA	Early Intervention	67	\$ 118.60	\$ -	\$ 7,945.92
Easter Seals School - Kulpsville	Early Intervention	174	\$ 237.64	\$ -	\$ 41,349.74
West Pottsgrove Elementary School	Early Intervention	117	\$ 72.65	\$ -	\$ 8,500.44
West Pottsgrove Elementary School	Early Intervention	90	\$ 143.10	\$ -	\$ 12,879.00
MCIU Early Intervention @ ELA	Early Intervention	77	\$ 107.83	\$ -	\$ 8,303.04
MCIU Early Intervention @ ELA	Early Intervention	90	\$ 302.40	\$ -	\$ 27,216.00
MCIU Early Intervention @ The Discovery Center	Early Intervention	104	\$ 157.47	\$ -	\$ 16,376.44
West Pottsgrove Elementary School	Early Intervention	121	\$ 73.47	\$ -	\$ 8,890.20
West Pottsgrove Elementary School	Early Intervention	120	\$ 85.87	\$ -	\$ 10,304.50
West Pottsgrove Elementary School	Early Intervention	113	\$ 71.85	\$ -	\$ 8,118.86
West Pottsgrove Elementary School	Early Intervention	4	\$ 133.30	\$ -	\$ 533.21
MCIU Early Intervention @ ELA	Early Intervention	86	\$ 214.96	\$ -	\$ 18,486.56
Souderton Mennonite Church	Early Intervention	110	\$ 118.69	\$ -	\$ 13,055.85
West Pottsgrove Elementary School	Early Intervention	121	\$ 86.20	\$ -	\$ 10,429.93
MCIU Early Intervention @ The Discovery Center	Early Intervention	121	\$ 167.06	\$ -	\$ 20,213.96
MCIU Early Intervention @ ELA	Early Intervention	22	\$ 89.28	\$ -	\$ 1,964.16
Davidson Elwyn	Early Intervention	174	\$ 489.05	\$ 31,570.56	\$ 85,095.36
West Pottsgrove Elementary School	Early Intervention	4	\$ 297.22	\$ -	\$ 1,188.86
West Pottsgrove Elementary School	Early Intervention	100	\$ 77.22	\$ -	\$ 7,722.35
West Pottsgrove Elementary School	Early Intervention	37	\$ 216.58	\$ -	\$ 8,013.60
West Pottsgrove Elementary School	Early Intervention	72	\$ 143.10	\$ -	\$ 10,303.20
Vantage Academy - Upper Merion	Early Intervention	20	\$ 345.60	\$ -	\$ 6,912.00
Souderton Mennonite Church	Early Intervention	122	\$ 119.85	\$ -	\$ 14,622.14
MCIU Early Intervention @ ELA	Early Intervention	116	\$ 91.07	\$ -	\$ 10,564.11
MCIU Early Intervention @ ELA	Early Intervention	121	\$ 117.32	\$ -	\$ 14,195.52
West Pottsgrove Elementary School	Early Intervention	100	\$ 68.99	\$ -	\$ 6,899.14
West Pottsgrove Elementary School	Early Intervention	84	\$ 209.35	\$ 3,324.24	\$ 17,585.18
Souderton Mennonite Church	Early Intervention	12	\$ 509.04	\$ 2,177.28	\$ 6,108.48
West Pottsgrove Elementary School	Early Intervention	90	\$ 72.95	\$ -	\$ 6,565.46
MCIU Early Intervention @ ELA	Early Intervention	118	\$ 96.35	\$ -	\$ 11,368.99
				Total (Estimate)	\$ 421,712.19

Current & Projected Transportation Costs MCIU Early Intervention ESY

Early Intervention 2024 Summer					
SchoolName	Student Type	VehicleDays	AverageDailyCost	OneToOneAideCost	TotalCost
Audubon YMCA	Early Intervention	18	\$ 66.96	\$ -	\$ 1,205.28
Easter Seals School - Kulpville	Early Intervention	22	\$ 201.69	\$ -	\$ 4,437.18
Ringing Rocks Elementary School	Early Intervention	1	\$ 216.00	\$ -	\$ 216.00
Ringing Rocks Elementary School	Early Intervention	18	\$ 420.00	\$ -	\$ 7,560.00
MCIU Early Intervention @ ELA	Early Intervention	1	\$ 95.40	\$ -	\$ 95.40
Audubon YMCA	Early Intervention	22	\$ 79.90	\$ -	\$ 1,757.90
Ringing Rocks Elementary School	Early Intervention	18	\$ 100.80	\$ -	\$ 1,814.40
Ringing Rocks Elementary School	Early Intervention	18	\$ 104.09	\$ -	\$ 1,873.69
Ringing Rocks Elementary School	Early Intervention	18	\$ 100.80	\$ -	\$ 1,814.40
Ringing Rocks Elementary School	Early Intervention	18	\$ 78.07	\$ -	\$ 1,405.27
Audubon YMCA	Early Intervention	18	\$ 88.04	\$ -	\$ 1,584.72
Ringing Rocks Elementary School	Early Intervention	18	\$ 78.07	\$ -	\$ 1,405.27
Audubon YMCA	Early Intervention	1	\$ 66.96	\$ -	\$ 66.96
Ringing Rocks Elementary School	Early Intervention	18	\$ 78.07	\$ -	\$ 1,405.27
Dock Mennonite Academy EC-8	Early Intervention	9	\$ 302.40	\$ -	\$ 2,721.60
Audubon YMCA	Early Intervention	18	\$ 66.96	\$ -	\$ 1,205.28
Ringing Rocks Elementary School	Early Intervention	18	\$ 104.09	\$ -	\$ 1,873.69
Audubon YMCA	Early Intervention	18	\$ 66.96	\$ -	\$ 1,205.28
Audubon YMCA	Early Intervention	3	\$ 79.54	\$ -	\$ 238.63
Ringing Rocks Elementary School	Early Intervention	18	\$ 100.80	\$ -	\$ 1,814.40
Audubon YMCA	Early Intervention	18	\$ 66.96	\$ -	\$ 1,205.28
MCIU Early Intervention @ ELA	Early Intervention	18	\$ 275.60	\$ -	\$ 4,960.80
Ringing Rocks Elementary School	Early Intervention	18	\$ 104.09	\$ -	\$ 1,873.69
Audubon YMCA	Early Intervention	4	\$ 122.76	\$ -	\$ 491.04
Audubon YMCA	Early Intervention	4	\$ 198.72	\$ -	\$ 794.88
Ringing Rocks Elementary School	Early Intervention	18	\$ 78.07	\$ -	\$ 1,405.27
Audubon YMCA	Early Intervention	22	\$ 79.90	\$ -	\$ 1,757.90
MCIU Early Intervention @ ELA	Early Intervention	1	\$ 95.40	\$ -	\$ 95.40
				Total (Estimate)	\$ 48,284.87

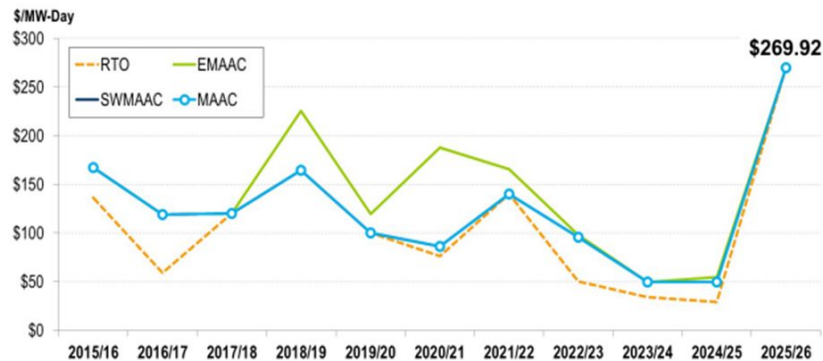
Post Covid Programming & Expenses \$4,188,771

\$167,762.00	MS Asst. Princ	
\$155,782.00	MS Asst. Princ	
\$170,867.00	Spl Ed Superv.	
\$167,291.00	Spl Ed Superv.	
\$150,360.00	Spl Ed Compliance	
\$46,371.00	Spl. Ed Admin Asst contracted	
\$54,330.00	BSLS 2 Staff	
\$83,000.00	BSLS 2 Contracted	
\$75,301.00	Elem Counsler	
\$74,199.00	Elem Counsler	
\$89,039.00	Elem Counsler	
\$117,224.00	Elem Counsler	
\$76,545.00	Elem Counsler	
\$93,379.00	MS Counsler	
\$80,000.00	Title 1 funded MTSS	
\$80,000.00	Title 1 funded MTSS	
\$87,000.00	Spl Ed Social Worker	
\$86,918.00	Spl Ed Social Worker	
\$149,760.00	MS Security Contracted	
\$149,760.00	HS Security Contracted	
\$97,362.00	Edgewood Social Worker	
\$100,000.00	Edgewood Creative Art	

\$3,160.00	Dept Chair Nurse	
\$3,160.00	Dept Chair Guidance	
\$109,617.00	HS Guidance	
\$33,144.00	Spl Ed RBT	
\$33,732.00	Spl Ed RBT	
\$31,351.50	PT to FT Co Curricular Admin	
\$125,598.00	ELA HS Teach	
\$136,028.00	Title 1 funded Math Support	
\$97,953.00	HS Visitor	
\$110,807.00	Residency Coord	
\$166,803.00	MTSS Superv	
\$137,745.00	MTSS Coach	
\$107,567.00	MTSS Coach	
\$98,049.00	MTSS Coach	
\$87,687.00	MTSS Coach	
\$136,008.00	MTSS Coach	
\$101,180.00	MTSS Coach	
\$129,289.00	MTSS Coach	
\$139,956.00	MTSS Coach	
\$13,879.00	Volleyball	
\$22,696.00	Girls Wrestling	
\$11,112.00	Bowling	

Pottstown Footprint & Building Utilities

	Electric		Natural Gas		TOTAL	
School Year	kWh	Total \$	DTH	Total \$		
2020-21 SY	3,561,723	\$355,671	23,985	\$175,085	\$530,756	
2021-22 SY	4,462,505	\$406,272	28,980	\$212,669	\$618,941	16.61%
2022-23 SY	4,466,591	\$413,862	18,006	\$181,373	\$595,235	-3.83%
2023-24 SY	4,566,542	\$506,062	10,452	\$108,036	\$614,098	3.17%
2024-25 SY	4,485,985	\$562,014	12,949	\$137,516	\$699,530	13.91%
20245-26 SY	4,485,985	\$710,215	12,949	\$136,514	\$846,729	21.04%



The increase for SY25-26 is driven largely by increased PJM Grid capacity costs related to reliability. These unavoidable costs are a result of the annual PJM reliability auction which spiked for the 2025-26 year (See below graph). The auction seeks to incentivize electric generators to help maintain the Grid's ability to meet the most extreme times of system stress.

The [PJM Capacity](#) costs are passed through, along with Transmission, and are not contracted in your agreement. As these auction results are considered a "Change in Law" the impact is passed on to all agreements even those "Fully-fixed" agreements where Capacity and Transmission costs are included. ***There is no way to avoid these charges. These increased Capacity costs will even show up in the utility company's "Price to Compare" for those who choose not to utilize a supplier.***

Source = Provident Energy 3.7.25

Revenue Decline Due to Inflation

Inflation Adjustment & Diminished resources:

When taxes are held flat, the purchasing power of the tax revenue decreases over time. The amount of money the district receives won't stretch as far as it did in previous years because the cost of goods and services, including services, supplies, and utilities, is increasing The district might not be able to afford the same level of services or programs it once did

	2024	2023	2022	2021
Tax Increase	0%	0%	0%	0%
Median House	\$235,000	\$215,000	\$189,500	\$167,000
Energy	14%	3%	-3%	16%
Inflation	2.9%	3.4%	6.5%	7%

**2% Increase
Each Year**

Year	Old Millage	2% increase	New Millage	2% Increase
2020-2021	41.96	0.83920	42.80	\$ 639,463.72
2021-2022	42.79920	0.85598	43.66	\$ 651,806.67
2022-2023	43.65518	0.87310	44.53	\$ 665,384.41
2023-2024	44.52829	0.89057	45.42	\$ 678,016.16
2024-2025	45.41885	0.90838	46.33	\$ 688,861.27
				\$ 3,323,532.23
Starting Millage = .04196				

**ACT 1 BASE
Increase
Each Year**

Year	Old Millage	Act 1 Base	New Millage	Act Base Increase
2020-2021	41.96	1.09096	43.05	\$ 831,302.83
2021-2022	43.05096	1.29153	44.34	\$ 983,461.25
2022-2023	44.34249	1.50764	45.85	\$ 1,148,962.31
2023-2024	45.85013	1.87986	47.73	\$ 1,431,194.03
2024-2025	47.72999	2.52969	50.26	\$ 1,918,371.91
				\$ 6,313,292.33
Starting Millage = .04196				

**ACT 1 Adjusted
Increase Each
Year**

Year	Old Millage	Act 1 Adjusted	New Millage	Act 1 Adj. Increase
2020-2021	41.96	1.59448	43.55	\$ 1,214,981.07
2021-2022	43.55448	1.91640	45.47	\$ 1,459,280.12
2022-2023	45.47088	2.27354	47.74	\$ 1,732,647.18
2023-2024	47.74442	2.86467	50.61	\$ 2,180,961.19
2024-2025	50.60909	3.99812	54.61	\$ 3,031,944.10
				\$ 9,619,813.66
Starting Millage = .04196				

County Wide Historical Tax Increases

School District	20-21	21-22	22-23	23-24	24-25
ABINGTON	0%	3%	3%	4%	5%
CHELTENHAM	3%	3%	2%	1%	1%
COLONIAL	3%	3%	2%	3%	3%
HATBORO-HORSHAM	2%	2%	3%	4%	4%
JENKINTOWN	3%	3%	3%	4%	6%
LOWER MERION	3%	2%	1%	4%	5%
LOWER MORELAND	2%	2%	3%	4%	4%
METHACTON	2%	1%	1%	3%	5%
NORRISTOWN	3%	0%	0%	0%	0%
NORTH PENN	3%	3%	3%	4%	4%
PERKIOMEN VALLEY	2%	1%	2%	3%	3%
POTTSGROVE	0%	1%	1%	3%	2%
POTTSTOWN	0%	0%	0%	0%	0%
SOUDERTON	1%	1%	3%	4%	5%
SPRING-FORD	3%	2%	3%	4%	5%
SPRINGFIELD	2%	2%	3%	3%	4%
UPPER DUBLIN	2%	2%	2%	2%	2%
UPPER MERION	2%	0%	3%	3%	3%
UPPER MORELAND	3%	3%	3%	4%	5%
UPPER PERKIOMEN	0%	0%	3%	4%	3%
WISSAHICKON	3%	3%	3%	3%	5%
Average	2%	2%	2%	3%	4%
ACT 1	2.6	3	3.4	4.1	5.3

Millage / Assessment

ADDRESS	SOLD	ASSESSMENT	MARKET VALUE	UNDER ASSESSED	UNDER ASSESSED AV	TAX REVENUE
355 W CHESTNUT	\$255,000	\$74,230	\$225,659	\$29,340	\$9,651	\$405
513 N CHARLOTTE	\$285,000	\$75,640	\$229,945	\$55,055	\$18,110	\$759
273 INDUSTRIAL HWY	\$290,850	\$84,000	\$255,360	\$35,490	\$11,674	\$489

7,620 residential properties @ underassessed \$300 = \$2,286,000
3,810 residential properties @ underassessed \$300 = \$1,143,000

*Montgomery County CLR 3.04

Millage / Assessment

Montgomery County, PA, doesn't currently have a county-wide reassessment, and assessments are based on a 1996 base year value, with all properties assessed at 100% of that value.

No County-Wide Reassessment:

Montgomery County does not conduct periodic county-wide reassessments to reflect current market values.

Base Year Assessment:

Currently, all properties in Montgomery County are assessed at 100% of their 1996 base year value.

Proposed State Revenue from Governor's Proposal BEF (Basic Ed. Subsidy)

Budget = \$20,549,721

<i>25/26 Base</i>	<i>\$20,018,806</i>
<i>25/26 Proposed BEF (Feb 2025)</i>	<i>\$21,081,638</i>
<i>25/26 Budgeted BEF</i>	<i>\$20,549,721</i>
<i>23/24 Actual</i>	<i>\$19,577,500</i>
<i>24/25 Projected</i>	<i>\$20,810,644</i>

Proposed State Revenue from Governor's Proposal SEF (Special Ed. Subsidy)

Budget \$3,632,1080

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
SEF Subsidy	2,178,878	2,232,034	2,437,714	2,437,564	2,663,200	3,024,777	3,210,321
Spl. Ed Expend	12,677,319	13,729,409	13,850,055	13,482,875	13,925,463	16,367,184	18,850,781

Proposed State Revenue from Governor's Proposal R2L (Ready To Learn)

Budget = \$5,969,990

<i>25/26 R2L Foundation</i>	\$4,999,655
<i>25/26 Proposed Adequacy</i>	\$892,056
<i>25/26 Proposed Tax Equity</i>	\$1,048,614
<i>25/26 TOTAL R2L Proposed</i>	\$6,940,327
<i>24/25 R2L Foundation</i>	\$3,059,007
<i>24/25 Proposed Adequacy</i>	\$891,826
<i>24/25 Proposed Tax Equity</i>	\$1,048,614
<i>24/25 TOTAL R2L</i>	\$4,999,448

1st Look

February 13, 2025

REVENUES	\$87,247,889
EXPENDITURES	\$96,435,736
BUDGET SHORTFALL	(\$9,187,847)
USE OF FUND BALANCE	?

2nd Look

March 13, 2025

REVENUES	\$87,345,783
EXPENDITURES	\$93,470,035
BUDGET SHORTFALL	(\$6,124,252)
USE OF FUND BALANCE	?

2nd Look

Assumptions

- **PKC Pass through Amounts Updated**
- **Transportation Subsidy Updated**
- **Workers Comp Contribution Updated**
- **Administrative Recommendations aiming to reduce impact on programs**
 - **45% reduction of MTSS program**
 - **Elimination of HSV program**
 - **Elimination of VAL Supervisor & VAL HS Position**
 - **Staff Resignations / "Do Not Fill"**

3rd Look

April 10, 2025

REVENUES	\$86,798,021
EXPENDITURES	\$91,948,117
BUDGET SHORTFALL	(\$5,150,096)
+ Tax Revenue at Adjusted Index	\$1,752,456
BUDGET SHORTFALL	(\$3,397,639)
USE OF FUND BALANCE	?

Proposed Changes, Efficiencies, and Eliminations: 25-26

- **The following slides will outline changes based on transfers, not filling positions, or in a very few cases, “lay-offs.”**
- **Most savings gained from not filling open positions and transferring current employees into those spots.**
- **The lens used to determine changes was on the least impact to student programs and experience, understanding that all of these change have impact.**

Proposed Changes, Efficiencies, and Eliminations: 25-26

**Security Guards at PMS & PHS:
Eliminate:**

**2 guards per school for
reduction of total force by
50%**

Proposed Changes, Efficiencies, and Eliminations: 25-26

PHS Math Dept:

"Do Not Fill"

2 Teachers

Proposed Changes, Efficiencies, and Eliminations: 25-26

PHS English Dept:

"Do Not Fill"

1 Teacher

Proposed Changes, Efficiencies, and Eliminations: 25-26

PHS Guidance:

"Do Not Fill"

1 PT Career/Counselor

Proposed Changes, Efficiencies, and Eliminations: 25-26

PHS Co-Curricular:

Eliminate:

1 Secretary / Administrative

Proposed Changes, Efficiencies, and Eliminations: 25-26

PMS Administration:

"Do Not Fill"

1 House Principal position

Proposed Changes, Efficiencies, and Eliminations: 25-26

PMS Related Arts:

"Do Not Fill"

**1 Computer Application
Teacher**

Proposed Changes, Efficiencies, and Eliminations: 25-26

PSD Building Substitutes:

**Eliminate 7 Building Substitute
Positions, for reduction of
force: 50%**

Proposed Changes, Efficiencies, and Eliminations: 25-26

PSD Home & School Visitors:

Eliminate:

2 Full Time Positions

Proposed Changes, Efficiencies, and Eliminations: 25-26

Superintendent's Office:

Eliminate:

Social Media &

Communications Specialist

Proposed Changes, Efficiencies, and Eliminations: 25-26

IT Dept:

"Do Not Fill"

1 Technology Innovation

Manager (Formerly Assistant Director)

Proposed Changes, Efficiencies, and Eliminations: 25-26

Special Education:

Eliminate:

**Contracted Secretarial Support
Service Position**

Proposed Changes, Efficiencies, and Eliminations: 25-26

Special Education:

"Do Not Fill"

**1 Full Time Occupational
Therapist**

Proposed Changes, Efficiencies, and Eliminations: 25-26

Special Education:

"Do Not Fill"

1 Full Time Speech Therapist

Proposed Changes, Efficiencies, and Eliminations: 25-26

Special Education: Edgewood

"Do Not Fill"

1 Counselor Position

(Social Worker remains)

Proposed Changes, Efficiencies, and Eliminations: 25-26

Special Education: Edgewood

Eliminate:

**Contracted Art Therapist
(split PMS Art Teacher)**

Proposed Changes, Efficiencies, and Eliminations: 25-26

MTSS Coach Positions:

Eliminate:

4 out of 9 positions

Elementary: Reduce from 4 to 2

MS: Reduce from 2 to 1 (Grant Funded)

HS: Reduce from 2 to 1

**Coordinator: Re- Assigned to PMS
(Grant funded)**

Proposed Changes, Efficiencies, and Eliminations: 25-26

PSD Music:

"Do Not Fill"

1 Music Teacher

(Keep Elementary Band & Lessons)

Proposed Changes, Efficiencies, and Eliminations: 25-26

PSD Library:

Eliminate:

2 Elementary

1 MS

1 HS

100% professional staff

(Keep Library Aids)

Proposed Changes, Efficiencies, and Eliminations: 25-26

**PSD Virtual Alternative
Learning Program:**

Eliminate:

VAL Coordinator/Supervisor

Proposed Changes, Efficiencies, and Eliminations: 25-26

**PSD Virtual Alternative
Learning Program:**

Eliminate:

VAL PHS Virtual Coach

Proposed Changes, Efficiencies, and Eliminations: 25-26

PSD Virtual Alternative Learning Program:

Eliminate:

**Contracted Non-certificated
Mental Health Professional**

Proposed Changes, Efficiencies, and Eliminations: 25-26

Elementary:

"Do Not Fill"

1 Counselor Position

Proposed Changes, Efficiencies, and Eliminations: 25-26 Non Personnel

- **Powerschool reduction of Supporting Programs/services**
- **CPI Training reduced to 50%**
- **Edgewood MCIU Rental (Headstart / EI Programs)***
- **Zoom Licenses Reduction***
- **HS Smartboard replacement 2026-2027***
- **Cultural Professional Development Paused**
- **Support Staff Calendar 193 to 187**

Preliminary Budget

Additional Considerations:

Athletics

	100-Salary	200- Benefits	300-Services	400-Propert	500-Transportation	600-Supplies	800-Dues & Fees	
Director	\$116,392.00	\$72,252.54	\$67,762	\$2,000.00	\$120,139.00	\$230,000.00	\$35,000.00	
Admin.	\$46,980.00	\$26,499.70						
Trainer	\$74,071.00	\$37,336.10						
Fall	\$144,983.50	\$57,993.40						
Winter	\$128,471.00	\$51,388.40						
Spring	\$89,955.00	\$35,982.00						
	\$600,852.50	\$281,452.14	\$67,762.00	\$2,000.00	\$120,139.00	\$230,000.00	\$35,000.00	\$1,337,206
Non- Athletic	\$139,944.00	\$55,977.60						\$195,922
								\$1,533,127

Preliminary Budget

Additional Considerations:

Athletics (by Program Area)

\$ 61,019	HS Football
\$ 34,060	Music/Band Front
\$ 23,265	HS Wrestling
\$ 22,410	HS Basketball
\$ 17,779	HS Girls Basketball
\$ 14,648	MS Basketball
\$ 14,404	HS Girls Wrestling
\$ 12,513	MS Football
\$ 11,307	HS Softball
\$ 10,750	HS Field Hockey
\$ 10,750	HS Baseball
\$ 10,161	HS Track
\$ 10,020	HS Girls Volleyball
\$ 10,020	HS Lacrosse
\$ 10,020	HS Girls Track

\$ 9,457	MS Wrestling
\$ 8,671	MS Girls Basketball
\$ 8,205	HS Girls Tennis
\$ 7,713	HS Boys Tennis
\$ 7,712	HS Bowling
\$ 6,522	MS Field Hockey
\$ 6,522	MS Lacrosse
\$ 6,497	MS Girls Soccer
\$ 6,497	MS Baseball
\$ 6,221	MS Track
\$ 5,453	MS Soccer
\$ 4,912	MS Softball
\$ 4,528	HS Cheerleading
\$ 4,174	HS Cheerleading
\$ 3,994	HS Golf
\$ 3,858	MS Girls Wrestling
\$ 2,946	HS Unified Track & Field
\$ 2,504	MS Cheerleading
\$ 2,398	HS Track
\$ 2,324	MS Cheerleading

Preliminary Budget

Additional Considerations: MUSIC

Building	100-Salary	200- Benefits	
Barth/Lincoln	\$95,524.00	\$38,322.00	
Franklin/Rupe	\$61,049.00	\$19,167.00	
MS	\$88,067.00	\$16,784.00	
MS	\$67,653.00	\$20,465.00	
HS	\$52,243.00	\$17,701.00	
HS	\$51,611.00	\$17,611.00	
	\$416,147.00	\$130,050.00	\$546,197.00

Preliminary Budget

Additional Considerations:

ART

Building	100-Salary	200- Benefits		
Barth/Lincoln	\$54,600.00	\$17,211.00		
Franklin/Rupert	\$65,468.00	\$27,780.00		
MS	\$52,243.00	\$17,914.00		
MS	\$53,911.00	\$17,033.00		
HS	\$98,834.00	\$21,842.00		
HS	\$98,834.00	\$38,945.00		
	\$423,890.00	\$140,725.00	\$564,615.00	

PA Property Tax / Rent Rebate Program

2024-2025 Budget

<u>Number of Applicants</u>	<u>Total \$\$ Rebated</u>	<u>Homeowners</u>	<u>Renters</u>
208	\$97,415	144	64

- 2024 Program increased maximum from \$650 to \$1,000
- Pottstown Rebate Amount \$285-\$750
- 2024 Income Requirement Raised from \$35k to \$45k
- Claimant Data based off \$35k income threshold
- Pottstown median Household Income (2022) \$57,647

https://www.revenue.pa.gov/News%20and%20Statistics/ReportsStats/PTRR/Stats/Documents/2021_ptrr_stats.pdf

Fund Balance

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Unassigned	5,280,749	5,957,395	6,394,253	6,785,182
Committed PSERS	3,799,409	3,799,409	3,799,409	3,119,774
Assigned Capital	7,535,435	7,535,435	9,535,435	9,535,435
Assigned Next Year Budget	1,425,451	740,132	679,635	37,636
Assigned Tuition & Transp.	2,102,329	5,029,873	5,029,873	5,105,130
Capital Projects	2,192,117	2,194,488	2,274,297	2,427,149
TOTAL (excludes Non Spend, Restricted & Non Major)	22,335,490	25,256,732	27,712,902	27,800,719

End Presentation