

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

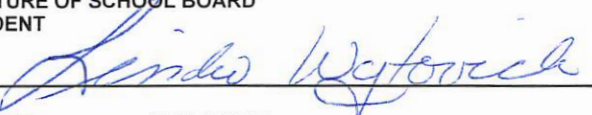
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-17-24
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsville Area SD	COUNTY : Schuylkill	AUN : 129546103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)?

Yes



No



If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$49153309
Ending Unassigned Fund Balance	\$3905154
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes



No



I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$885,000.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserves in place for the volatility of cyber and brick/mortar charter school tuitions, volatility of energy market for operational costs such as transportation fuel, heating fuel and volatility healthcare insurance unexpected maintenance
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserves in place for the volatility of cyber and brick/mortar charter school tuitions, volatility of energy market for operational costs such as transportation fuel, heating fuel and volatility healthcare insurance unexpected maintenance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserves in place for the volatility of cyber and brick/mortar charter school tuitions, volatility of energy market for operational costs such as transportation fuel, heating fuel and volatility healthcare insurance unexpected maintenance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserves in place for the volatility of cyber and brick/mortar charter school tuitions, volatility of energy market for operational costs such as transportation fuel, heating fuel and volatility healthcare insurance unexpected maintenance

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance		
1820 Restricted Fund Balance	2,706,829	
1830 Committed Fund Balance	11,845,256	
1840 Assigned Fund Balance	1,626,193	
1850 Unassigned Fund Balance	3,905,154	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$17,376,603
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,317,224	
7000 Revenue from State Sources	27,037,516	
8000 Revenue from Federal Sources	4,798,569	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$49,153,309
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$66,529,912

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,328,274
6113 Public Utility Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	32,500
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	68,000
6150 Current Act 511 Taxes - Proportional Assessments	2,633,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	641,700
6500 Earnings on Investments	185,500
6700 Revenues from LEA Activities	94,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	459,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	42,500
6940 Tuition from Patrons	1,600,000
6960 Services Provided Other Local Governmental Units / LEAs	90,000
6990 Refunds and Other Miscellaneous Revenue	73,250

REVENUE FROM LOCAL SOURCES	\$17,317,224
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REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,284,996
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,521,250
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	885,000
7360 Safe Schools	104,741
7505 Ready to Learn Block Grant	488,569
7810 State Share of Social Security and Medicare Taxes	725,000
7820 State Share of Retirement Contributions	3,432,960

REVENUE FROM STATE SOURCES	\$27,037,516
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REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,036,048
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,091
8517 Title IV - 21st Century Schools	62,430
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,000,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	550,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$4,798,569
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,153,309

AUN: 129546103 Pottsville Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$11,328,274

Amount of Tax Relief for Homestead Exclusions

\$885,000

Total Approx. Tax Revenue:

\$12,213,274

Approx. Tax Levy for Tax Rate Calculation:

\$13,471,971

Schuylkill

Total

2023-24 Data

a. Assessed Value

\$295,530,550

\$295,530,550

b. Real Estate Mills

44.4025

I. 2024-25 Data

c. 2022 STEB Market Value

\$720,170,026

\$720,170,026

d. Assessed Value

\$296,719,853

\$296,719,853

e. Assessed Value of New Constr/ Renov

\$0

\$0

2023-24 Calculations

f. 2023-24 Tax Levy

\$13,122,295

\$13,122,295

(a * b)

2024-25 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II.

h. Rebalanced 2023-24 Tax Levy

\$13,122,295

\$13,122,295

(f Total * g)

i. Base Mills Subject to Index

44.4025

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.00000%

90.00000%

k. Tax Levy Needed

\$13,471,971

\$13,471,971

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate

45.4030

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$13,471,971

\$13,471,971

(I / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$12,586,971

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$11,328,274

(n * Est. Pct. Collection)

AUN: 129546103 Pottsville Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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act 1 Index (current): 7.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,328,274
Amount of Tax Relief for Homestead Exclusions	\$885,000
Total Approx. Tax Revenue:	\$12,213,274
Approx. Tax Levy for Tax Rate Calculation:	\$13,471,971

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	47.8214	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,189,559	\$14,189,559
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,686.74	
Number of Homestead/Farmstead Properties	4159	4159
Median Assessed Value of Homestead Properties		\$26,755

act 1 Index (current): 7.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,328,274
Amount of Tax Relief for Homestead Exclusions	<u>\$885,000</u>
Total Approx. Tax Revenue:	\$12,213,274
Approx. Tax Levy for Tax Rate Calculation:	\$13,471,971
	Schuykill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$885,000	Lowering RE Tax Rate	\$0	\$885,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$885,000

CODE3111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
chuykill	296,719,853	45.4030	13,471,971			90.00000%	
totals:	296,719,853		13,471,971	885,000	12,586,971	90.00000%	11,328,274

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	33,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			68,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,643,000
6152 Current Act 511 Occupation Taxes	339.44930	12.42680	440,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.00000	4.50000	350,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.00000	0.00000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0.00000	0
Total Current Act 511 Taxes – Proportional Assessments			2,633,000
Total Act 511, Current Taxes			2,701,000
Act 511 Tax Limit -->	720,170,026	X	12
	Market Value		Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Schuylkill	44.4025	45.4030	2.26%	Yes	7.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
6144	Current Act 511 Trailer Taxes					7.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					7.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6152	Current Act 511 Occupation Taxes	339.4493	339.44930	0.00%	Yes	7.7%	12.4268	12.42680	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6154	Current Act 511 Amusement Taxes					7.7%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.00000	0.00%	Yes	7.7%	4.5000	4.50000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.7%				
6157	Current Act 511 Mercantile Taxes					7.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,183,430
1200 Special Programs - Elementary / Secondary	7,384,259
1300 Vocational Education	1,189,111
1400 Other Instructional Programs - Elementary / Secondary	431,560
Total Instruction	\$26,188,360
1000 Support Services	
2100 Support Services - Students	1,528,916
2200 Support Services - Instructional Staff	918,226
2300 Support Services - Administration	2,230,414
2400 Support Services - Pupil Health	503,624
2500 Support Services - Business	850,282
2600 Operation and Maintenance of Plant Services	3,142,064
2700 Student Transportation Services	1,071,284
2800 Support Services - Central	1,487,204
Total Support Services	\$11,732,014
1000 Operation of Non-Instructional Services	
3200 Student Activities	670,986
Total Operation of Non-Instructional Services	\$670,986
1000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,875,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,875,000
1000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,015,124
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	2,171,825
Total Other Expenditures and Financing Uses	\$4,686,949
Total Estimated Expenditures and Other Financing Uses	\$49,153,309

EA : 129546103 Pottsville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,520,069
200 Personnel Services - Employee Benefits	6,843,360
300 Purchased Professional and Technical Services	280,000
400 Purchased Property Services	4,350
500 Other Purchased Services	1,201,325
600 Supplies	312,201
700 Property	15,450
800 Other Objects	6,675
Total Regular Programs - Elementary / Secondary	\$17,183,430
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,125,421
200 Personnel Services - Employee Benefits	2,404,428
300 Purchased Professional and Technical Services	250,521
400 Purchased Property Services	500
500 Other Purchased Services	1,550,200
600 Supplies	51,589
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$7,384,259
1300 Vocational Education	
100 Personnel Services - Salaries	170,255
200 Personnel Services - Employee Benefits	122,828
500 Other Purchased Services	891,622
600 Supplies	4,406
Total Vocational Education	\$1,189,111
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	131,684
200 Personnel Services - Employee Benefits	124,876
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	25,000
Total Other Instructional Programs - Elementary / Secondary	\$431,560
Total Instruction	\$26,188,360
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	881,984
200 Personnel Services - Employee Benefits	622,241
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	6,835
500 Other Purchased Services	1,250
600 Supplies	14,956
800 Other Objects	1,150
Total Support Services - Students	\$1,528,916
2200 Support Services - Instructional Staff	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	547,221
200 Personnel Services - Employee Benefits	334,051
400 Purchased Property Services	500
500 Other Purchased Services	2,300
600 Supplies	32,404
800 Other Objects	1,750
Total Support Services - Instructional Staff	\$918,226
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,030,731
200 Personnel Services - Employee Benefits	824,519
300 Purchased Professional and Technical Services	271,800
400 Purchased Property Services	1,180
500 Other Purchased Services	18,950
600 Supplies	39,969
800 Other Objects	43,265
Total Support Services - Administration	\$2,230,414
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	262,729
200 Personnel Services - Employee Benefits	233,514
400 Purchased Property Services	4,642
500 Other Purchased Services	540
600 Supplies	2,199
Total Support Services - Pupil Health	\$503,624
2500 Support Services - Business	
100 Personnel Services - Salaries	389,561
200 Personnel Services - Employee Benefits	316,121
300 Purchased Professional and Technical Services	46,200
400 Purchased Property Services	63,400
500 Other Purchased Services	20,000
600 Supplies	11,500
800 Other Objects	3,500
Total Support Services - Business	\$850,282
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	953,034
200 Personnel Services - Employee Benefits	870,630
300 Purchased Professional and Technical Services	10,400
400 Purchased Property Services	488,500
500 Other Purchased Services	194,000
600 Supplies	609,000
700 Property	15,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,142,064
2700 Student Transportation Services	
100 Personnel Services - Salaries	575,071
200 Personnel Services - Employee Benefits	300,213

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	14,250
500 Other Purchased Services	35,500
600 Supplies	142,500
Total Student Transportation Services	\$1,071,284
2800 Support Services - Central	
100 Personnel Services - Salaries	325,393
200 Personnel Services - Employee Benefits	173,411
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	555,000
500 Other Purchased Services	95,800
600 Supplies	255,100
700 Property	52,500
Total Support Services - Central	\$1,487,204
Total Support Services	\$11,732,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	204,903
200 Personnel Services - Employee Benefits	117,833
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	36,100
500 Other Purchased Services	18,100
600 Supplies	122,950
700 Property	93,000
800 Other Objects	8,100
Total Student Activities	\$670,986
Total Operation of Non-Instructional Services	\$670,986
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	225,000
700 Property	5,650,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,875,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,875,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	189,124
900 Other Uses of Funds	1,826,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,015,124
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 Budgetary Reserve	
800 Other Objects	

Description	Amount
Total Budgetary Reserve	\$2,171,825
Total Other Expenditures and Financing Uses	\$4,686,949
TOTAL EXPENDITURES	\$49,153,309

Cash and Short-Term Investments**06/30/2024 Estimate****06/30/2025 Projection**

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,800,000	2,550,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	485,000	530,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,285,000	\$5,080,000

Long-Term Investments**06/30/2024 Estimate****06/30/2025 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$4,285,000

\$5,080,000

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**General Fund**

0510 Bonds Payable	2,700,000	2,075,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,110,793	3,006,793
0540 Accumulated Compensated Absences	687,491	611,991
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund**\$5,498,284****\$5,693,784****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**Other Agency Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund**Total Long-Term Indebtedness****\$5,498,284****\$5,693,784**

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$5,498,284	\$5,693,784

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	98,425	69,783
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$98,425	\$69,783
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$98,425	\$69,783

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries	47,163	31,442
200 Personnel Services - Employee Benefits	38,762	25,841
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	12,500	12,500
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$98,425	\$69,783
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$98,425	\$69,783
TOTAL EXPENDITURES	\$98,425	\$69,783

	<u>Nonspecial Education</u>	<u>Special Education</u>
0000 Revenue from Local Sources		
Total Revenue from Local Sources	\$98,425	\$69,783
TOTAL REVENUES	\$98,425	\$69,783

	<u>Nonspecial Education</u>	<u>Special Education</u>
0000 Revenue from Local Sources		
6940 Tuition from Patrons	98,425	69,783
Total Revenue from Local Sources	\$98,425	\$69,783
TOTAL REVENUES	\$98,425	\$69,783

Account Description	Amounts
0810 Nondisposable Fund Balance	
0820 Restricted Fund Balance	2,706,829
0830 Committed Fund Balance	11,845,256
0840 Assigned Fund Balance	1,626,193
0850 Unassigned Fund Balance	3,905,154
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,376,603

5900 Budgetary Reserve	2,171,825
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,255,257
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