



Pottsville Area School District

2023-2024 Budget

April 19, 2023





Impacting Revenue in 2023-24

Local Sources –

- Local Real Estate Assessed Value increased by **\$1,932,780 to \$295,530,550**.
- Collection rate of taxes is estimated at 90% same as prior year.
- Act 511 OPT taxes are projected to be stable.
- Slight increase in receipts from other LEA's due to proportional ESSER funds from St. Clair Area School District for high school counselor.

State Sources –

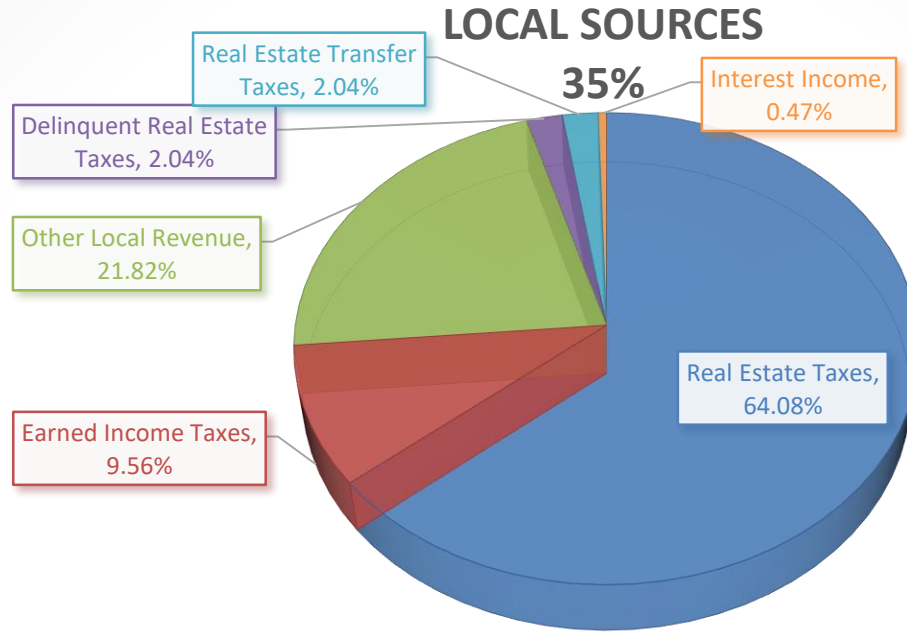
- Anticipated increase in Basic Education Subsidy and Special Ed Subsidy
- Other State Revenue –
 - A \$1,000,000 Redevelopment Assistance Capital Program (RACP)-Grant for Martz Hall roof repairs (completed), parking lot repairs (in process) and replacement of concrete stairs (completed). Reimbursement will be received after all projects have been completed.
 - Consideration for mental health through PCCD funds may be available.

Federal Sources-

- ESSER I - All funds expended. Final expenditure report was completed.
- ESSER II is being used for updates to curriculum, after school tutoring, virtual learning and planetarium upgrade. Must be fully expended by September 30, 2023.
- ARP ESSER—application submitted and partial funds are being received. The funding being received does include the HVAC component (\$2.4 million). Must be fully expended by September 30, 2024.

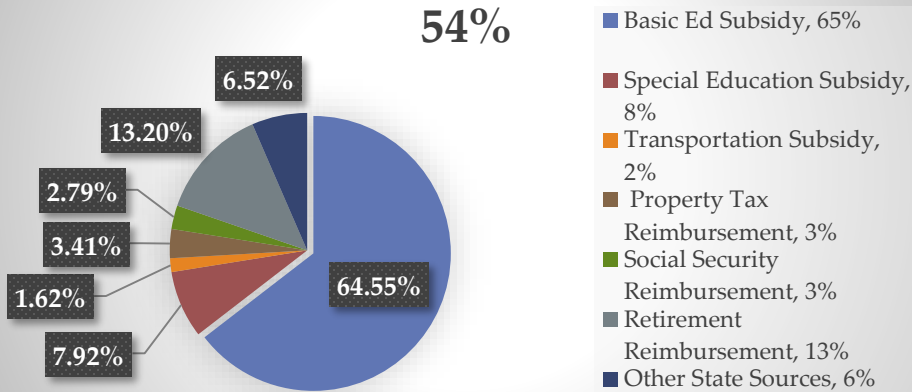


Revenue Sources



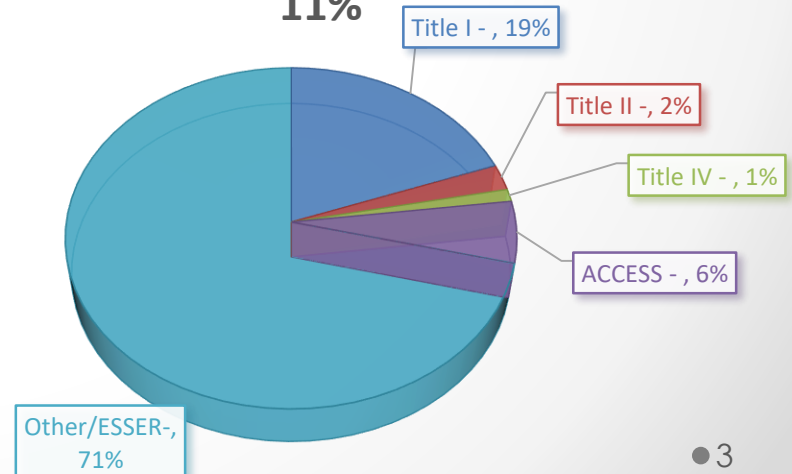
State Sources

54%



FEDERAL SOURCES

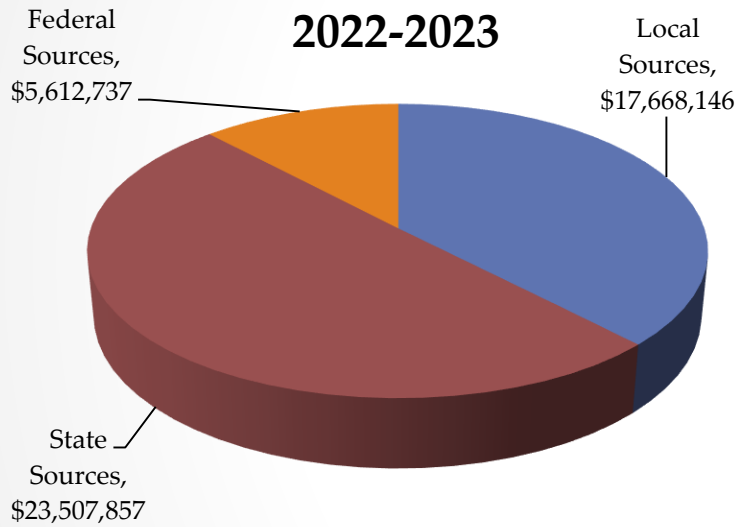
11%



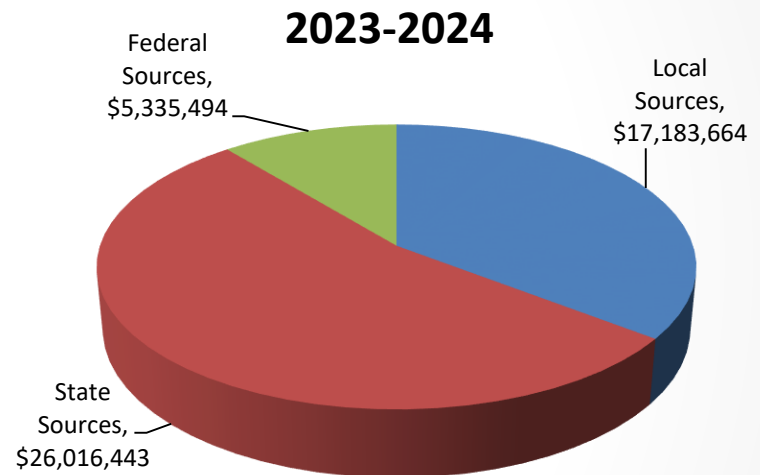


Revenue Comparison

Current Budget



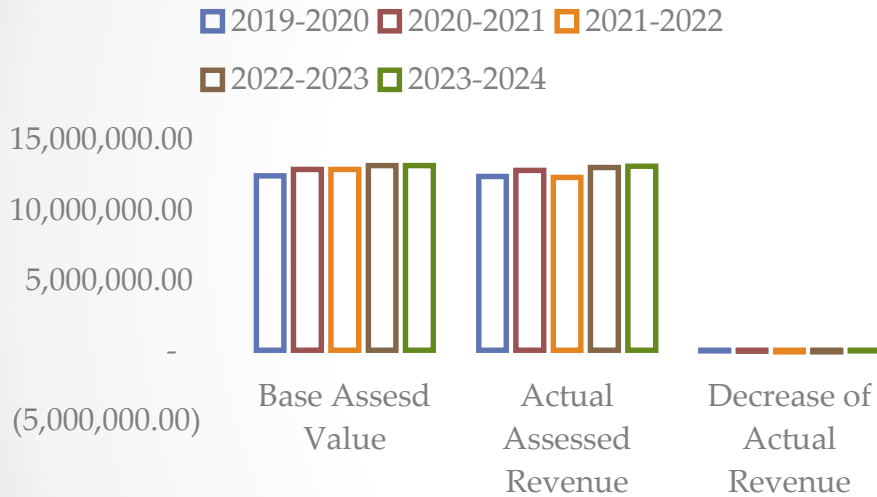
Proposed Budget



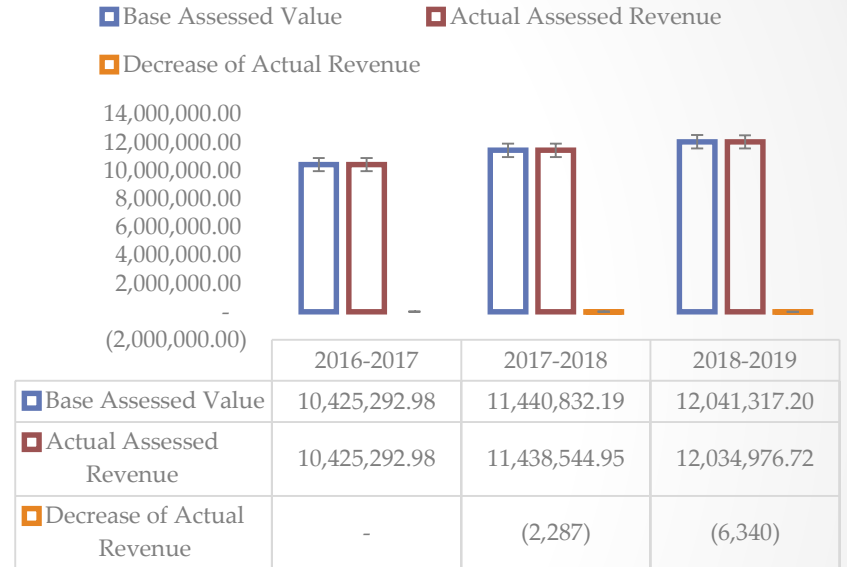


Revenue Sources

Tax Revenue Based on Assessed Value 2020-2024

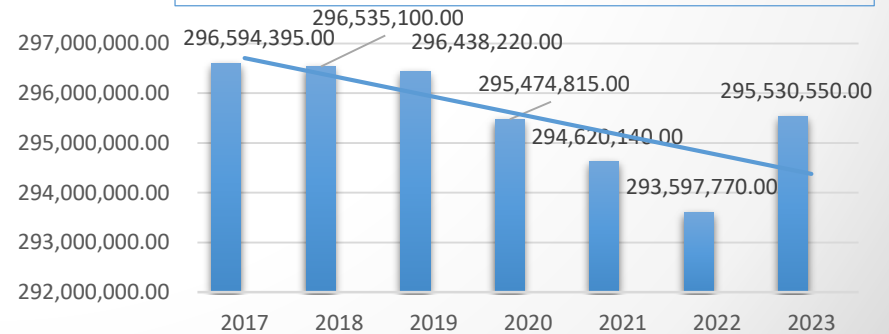


Tax Revenue Based on Assessed Value 2017-2019



The Pottsville Area School District Local Real Estate Assessed Value increased to \$295,530,550. This increase results in a less of a decrease in the cumulative amount of revenues.

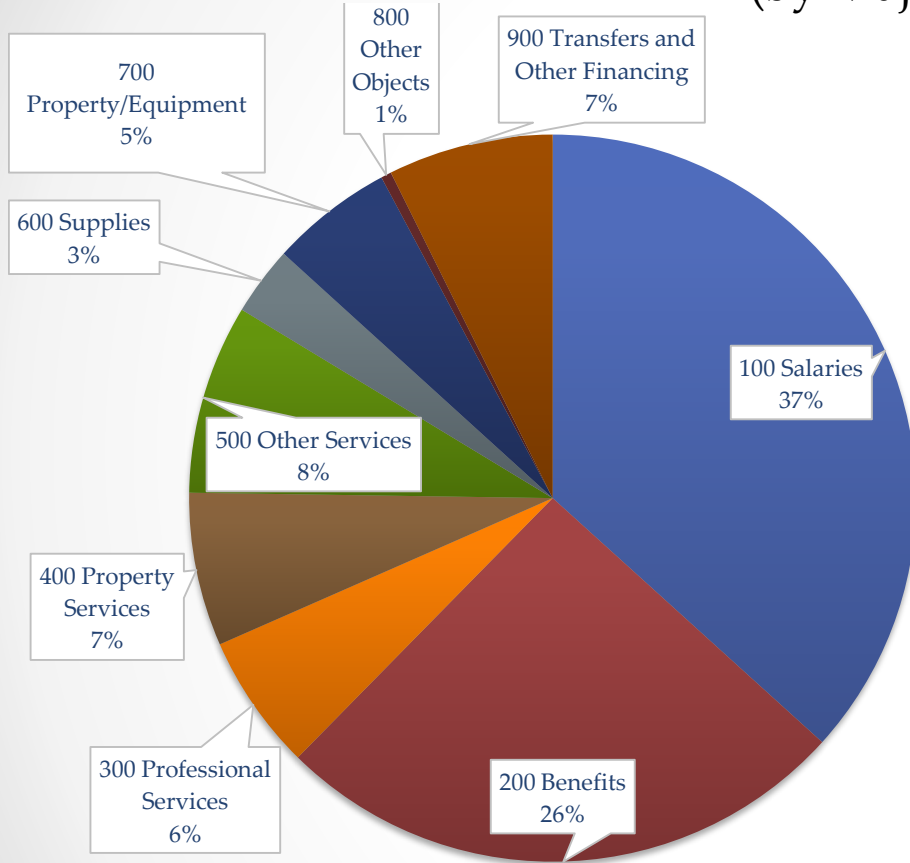
Assessed Value Trends 2017 to Present





Impacting Expenses in 2023-24

(by Major Object)



Salary and Benefits = 63%

Overall Expenses increased 3.76%

- Object 300 Purchased Service decreased 6.41%
- Object 400 Property Services increased 4.96%
- Object 500 Other Purchased Services — slight increase — due to general insurance increases
 - Tuition Public Schools
 - Tuition Charter Schools
 - Regular Ed \$1,200,000
 - Special Ed \$1,500,000
 - District continues to successfully mitigate the cyber charter and Gillingham Charter school costs
- Additional funding in Budgetary Reserve due to the volatility of charter (brick & mortar-Gillingham and cyber) enrollment

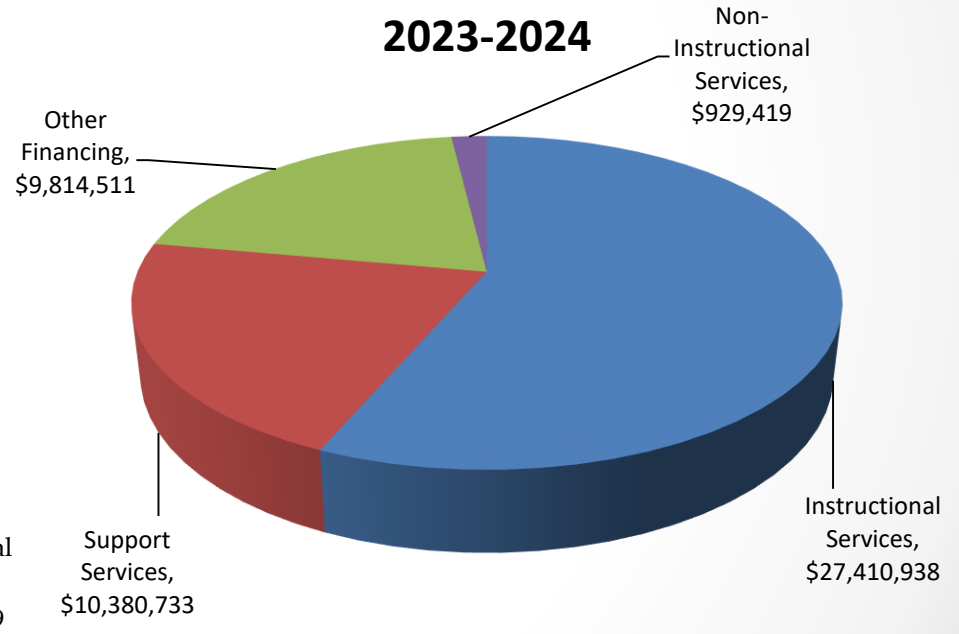
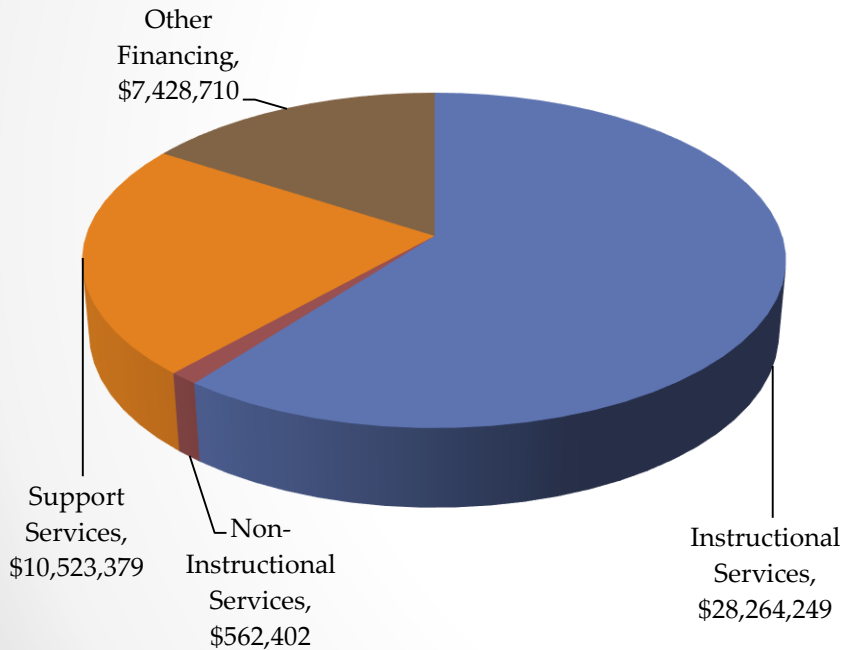


Expenditure Comparison

(by Major Function)

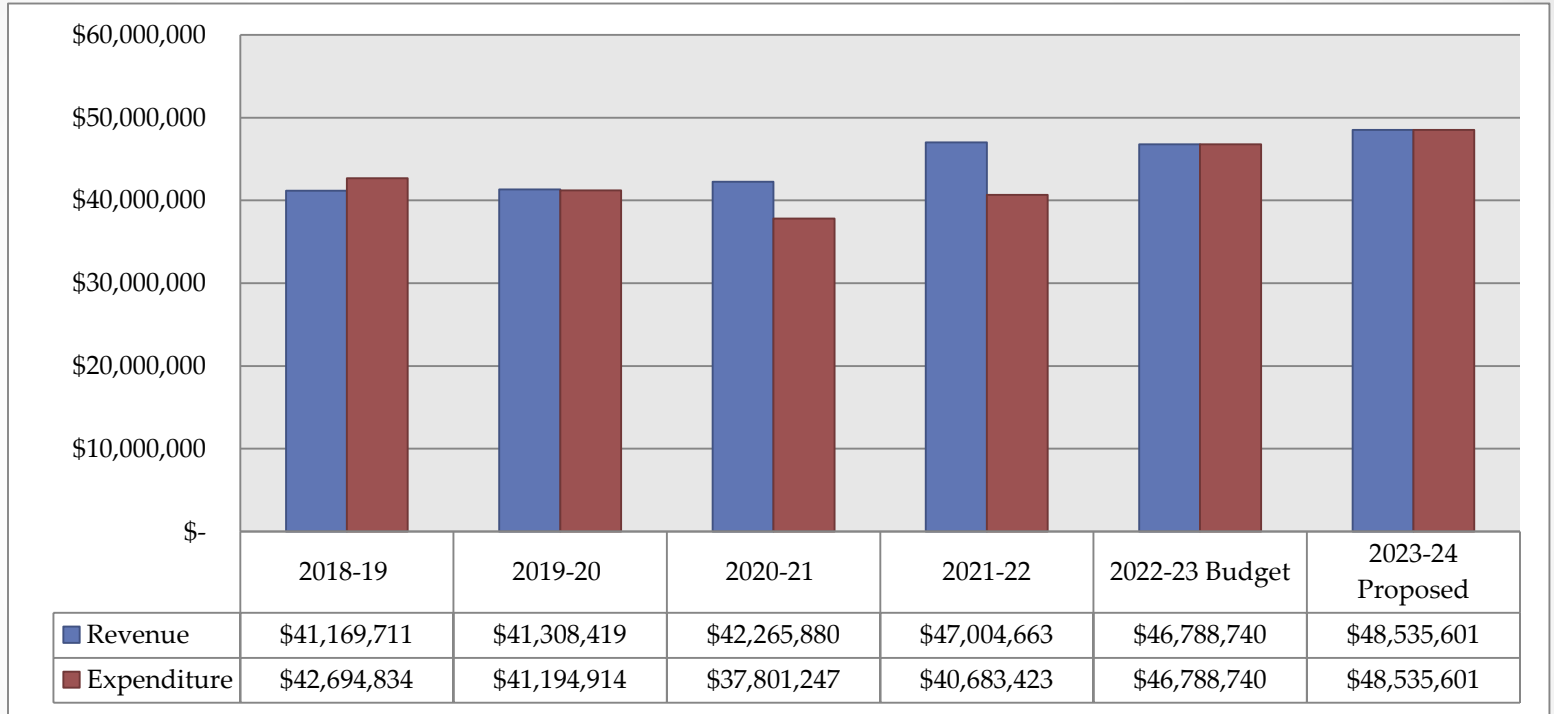
2022-2023 Budget
Total \$46,788,740

2023-2024 Proposed
Total \$48,535,601





Revenue to Expense Comparison



Fiscal Year 2019-2020

Beginning of the Pandemic

Fiscal Year 2020-2021

Decrease expenditures attributed to Hybrid Schedule for 2/3 of school year and the reductions in staff due to resignations, retirements and furloughs.

Comparison of normal school operations between Fiscal Year 2018-2019 and 2021-2022.

Fiscal Years 2022-2023 & 2023-2024

Revenue and Expenditures include \$2,400,000 in Federal ESSER Funds for the HVAC project.

Fiscal Year 2023-2024

Increase Revenue & Expenditures of \$1,747,351 from local & federal sources.



Recommendations

Year	Yes/No
2007-2008	No
2008-2009	No
2009-2010	No
2010-2011	No
2011-2012	No
2012-2013	No
2013-2014	No
2014-2015	No
2015-2016	No
2016-2017	Yes
2017-2018	Yes
2018-2019	Yes
2019-2020	Yes
2020-2021	Yes
2021-2022	No
2022-2023	Yes

There has been a 0% tax increase in 10 of the last 16 years.
The recommendation of no tax increase for the 2023-2024 fiscal year will be 11 years with no tax increase out of the last 17 years.

Recommendation: No tax increase this year