



# Pottsville Area School District

## 2022-2023 Budget

April 13, 2022



# Impacting Revenue in 2022-23

## Local Sources –

- Local Real Estate Assessed Value is decreased by **\$1,022,370 to \$293,597,770.**
- Collection rate of taxes is estimated at 90% a slight increase from the 89% in previous years based on trends of collecting more tax revenues than anticipated.
- Act 511 OPT taxes are projected to be stable. BPT taxes are trending downward.
- 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 –

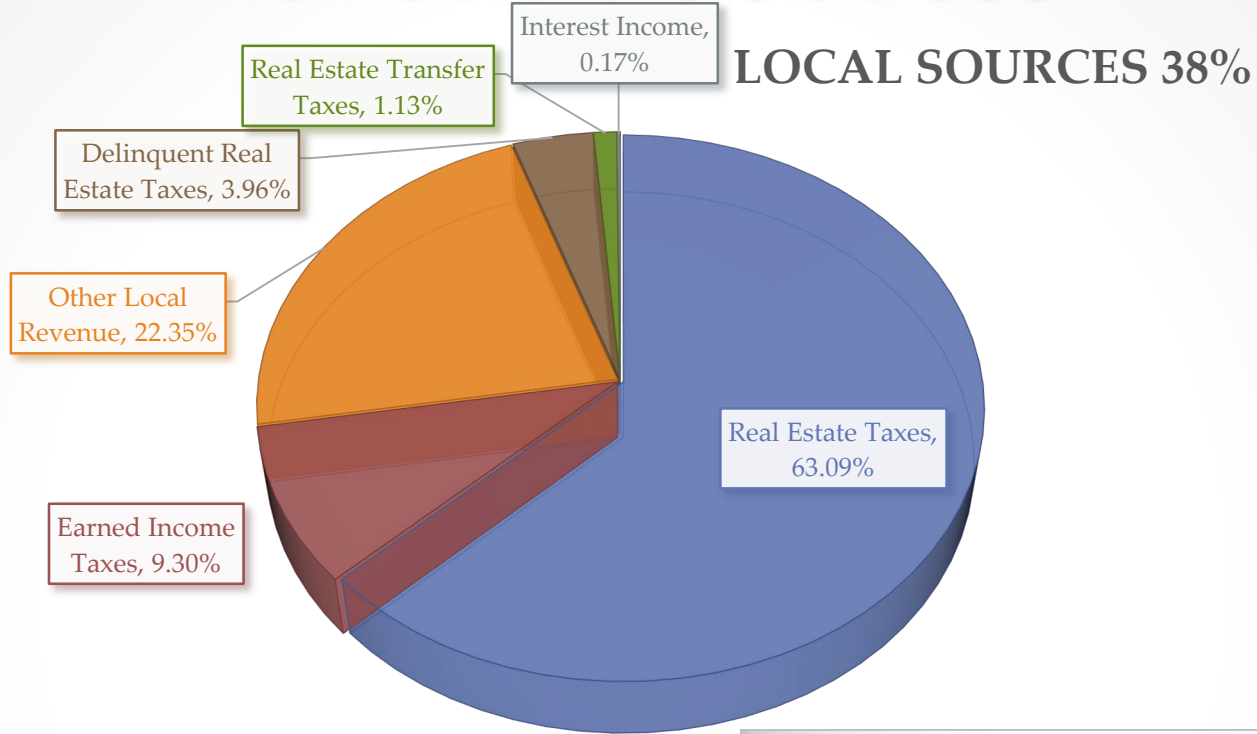
- Anticipated increase in Basic Education Subsidy and Special Ed Subsidy
- Other State Revenue –
  - A \$1,000,000 Redevelopment Assistance Capital Program (RACP)-Grant for Martz Hall roof repairs, parking lot repairs and replacement of concrete stairs. Reimbursement after all projects have been completed
  - PCCD Grant for School Police Officers - \$118,000

## Federal Sources-

- ESSER I will be fully expended by the federal grant deadline of September 30, 2022.
- ESSER II is being used for updates to curriculum for all buildings. Must be fully expended by September 30, 2023.
- ARP ESSER—Must be fully expended by September 30, 2024.

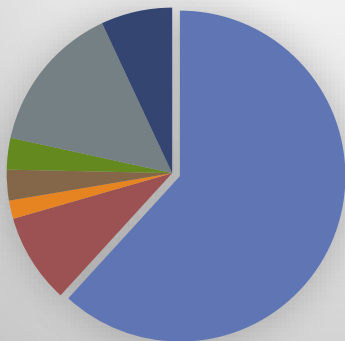


# Revenue Sources



## State Sources

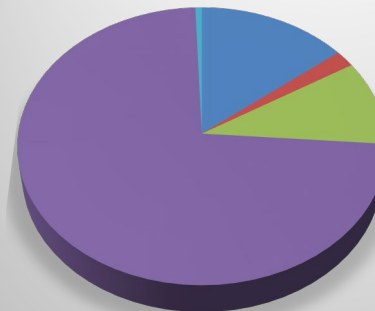
**50%**



- Basic Ed Subsidy, 62%
- Special Education Subsidy, 9%
- Transportation Subsidy, 2%
- Property Tax Reimbursement, 3%
- Social Security Reimbursement, 3%
- Retirement Reimbursement, 15%
- Other State Sources, 6%

## Federal Sources

**12%**

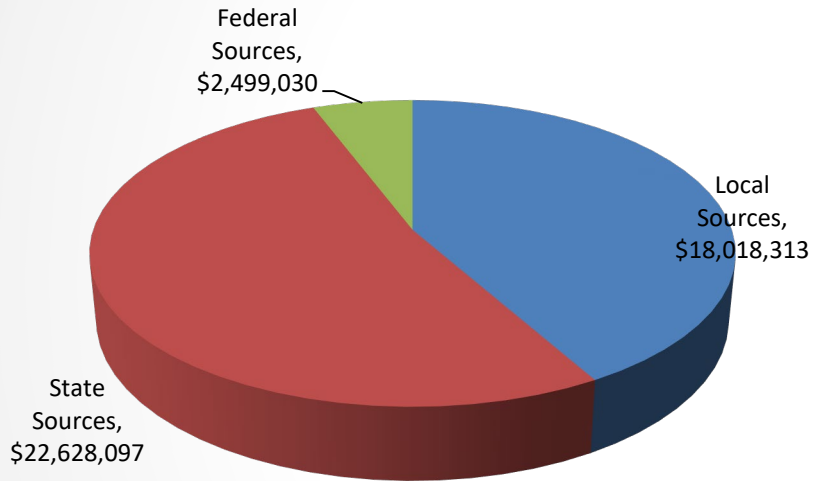


- Title I - Improving Basic Program, 14%
- Title II - Improving Teacher Quality, 2%
- Title IV - Safe Schools and Communities, 10%
- ESSER Funding, 73.2%
- ACCESS, .62%

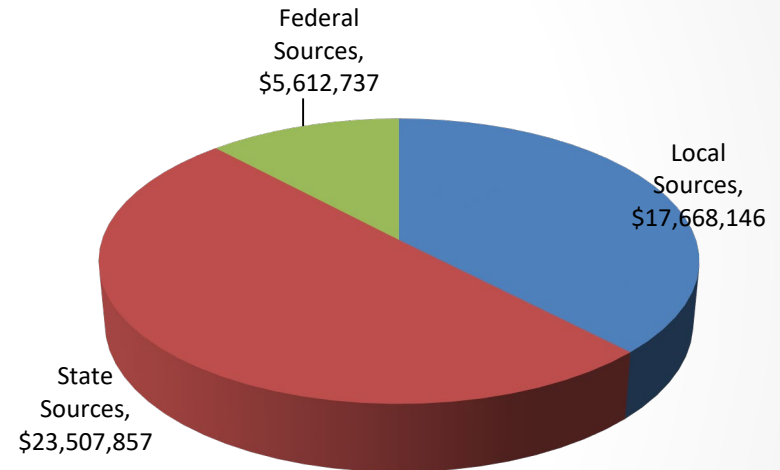


# Revenue Comparison

## 2021-2022 Budget



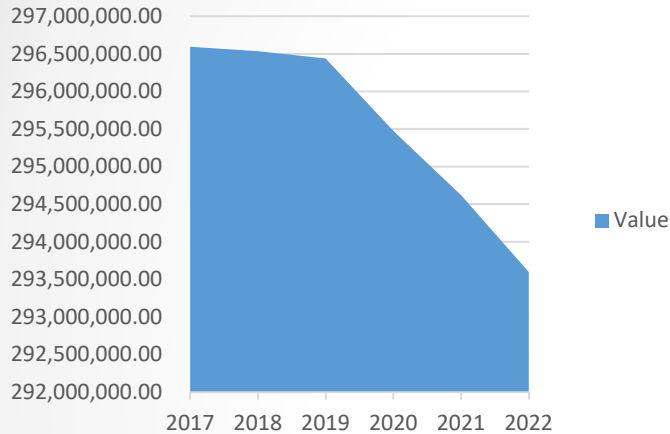
## 2022-2023 Proposed Budget





# Revenue Sources

Assessed Value Trends  
2017 to Present



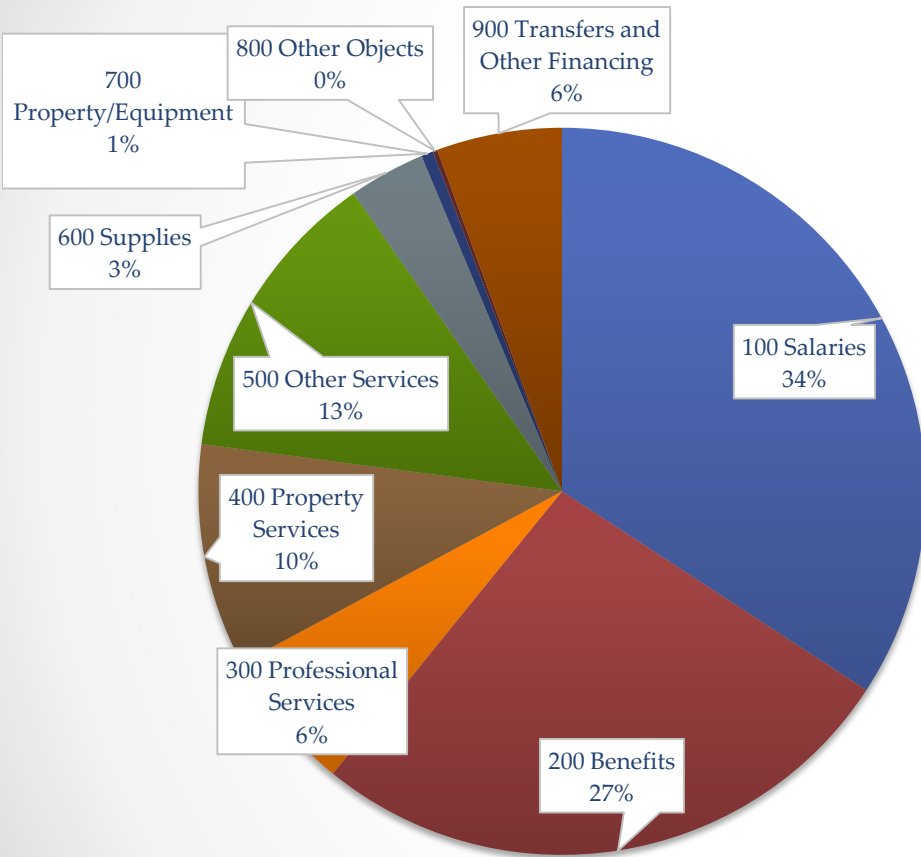
Year	2017 Assessed Value Revenue	Actual Assessed Value Revenue	Decrease in Revenue
2017	10,425,293	10,425,293	0
2018	11,440,832	11,438,545	-2,287
2019	12,041,317	12,034,977	-6,340
2020	12,438,665	12,391,711	-46,954
2021	12,911,318	12,825,374	-85,944
2022	12,911,318	12,780,869	-130,449
<b>Total Cumulative Decrease in Revenue</b>			<b>-271,974</b>

The Pottsville Area School District has had a significant cumulative reduction (\$2,996,625.00) for the past 5 years in the assessed property values. The total decrease has reduced the amount of revenue (\$271,974, cumulative) PASD would have received from property taxes over the past 5 years.



# Impacting Expenses in 2022-23

(by Major Object)



Salary and Benefits = 61%

Overall Expenses increased 6.57%

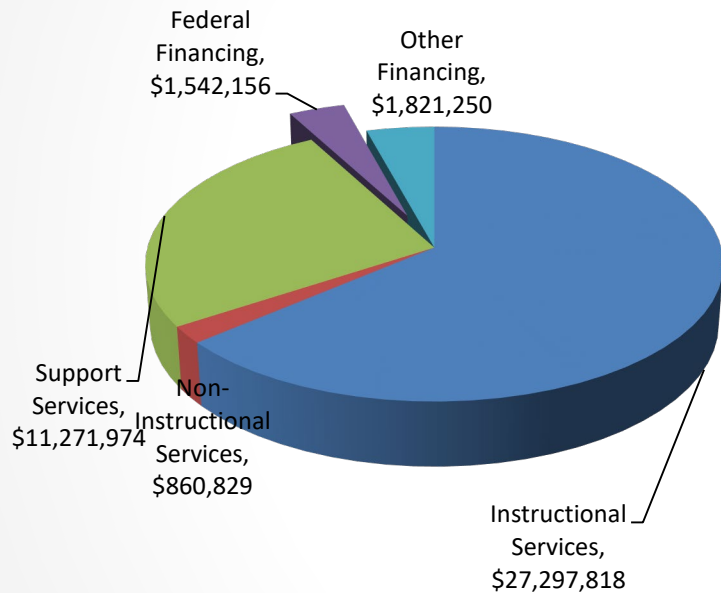
- Object 300 Purchased Service decreased 1.73%
- Object 400 Property Services increased 5.4%
  - Technology Maintenance and Upgrades delayed from 2021-2022 Fiscal Year to the 2022-2023 Fiscal Year.
- Object 500 Other Purchased Services—slight decrease
  - Tuition to STC \$747,913 decreased \$38,887 based on reduced PAHS enrollment
  - Tuition Public Schools
  - Tuition Charter Schools
    - Regular Ed \$2,000,000
    - Special Ed \$2,300,000
- Additional funding in Budgetary Reserve due to the volatility of charter and cyber enrollment



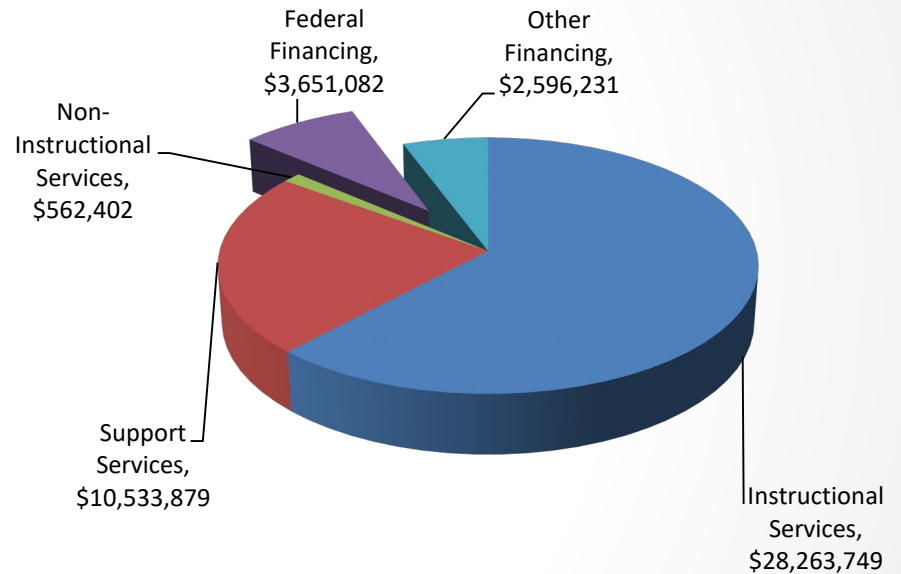
# Expenditure Comparison

(by Major Function)

2021-2022 Budgeted  
Total \$42,794,027

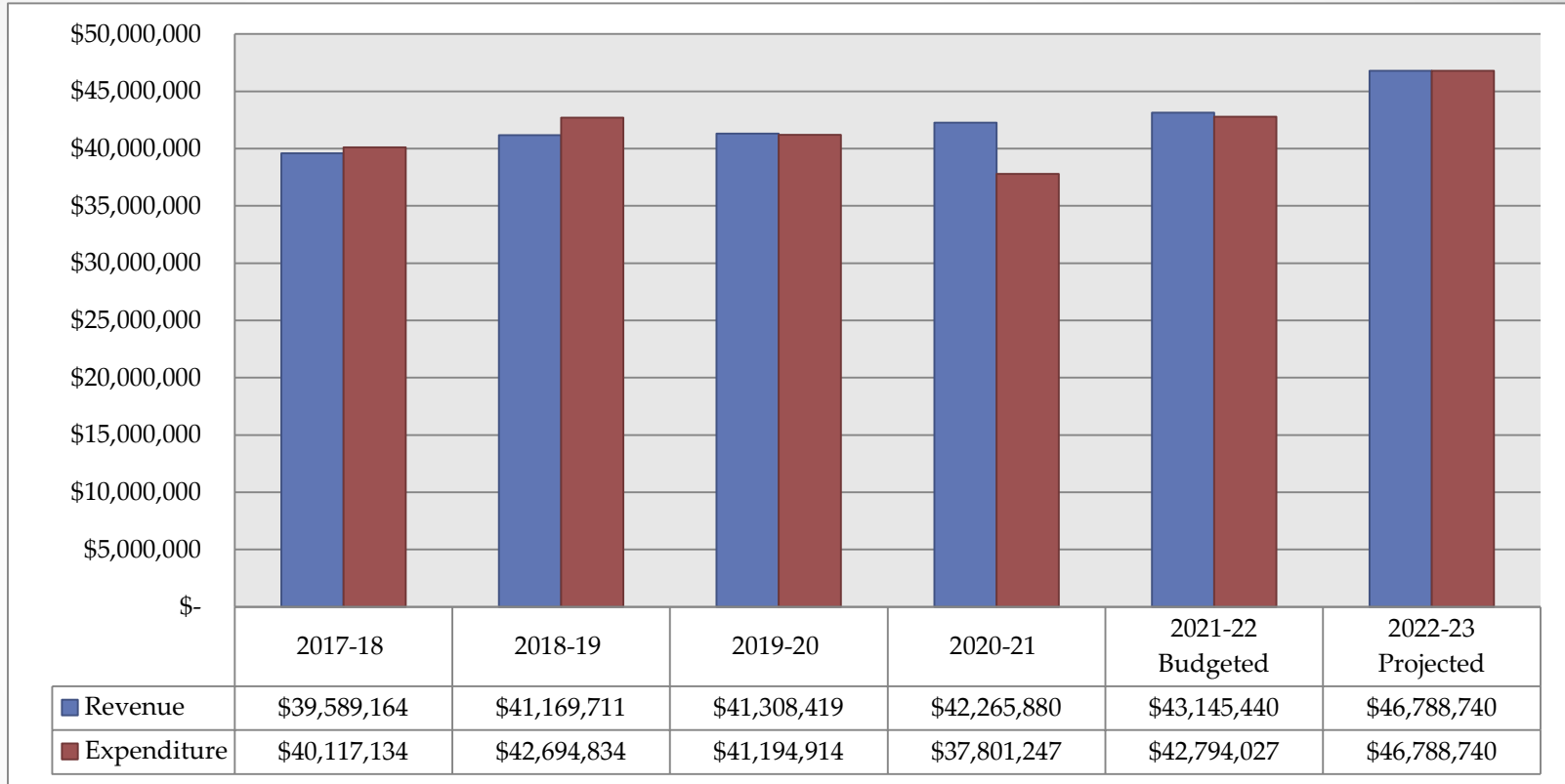


2022-2023 Proposed  
Total \$46,788,740





# Revenue to Expense Comparison

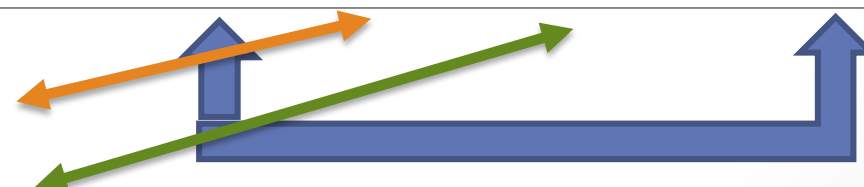


### Fiscal Year 2019-2020

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. Increase of \$99,193.

### Fiscal Year 2022-2023

Revenue and Expenditures include \$3,651,082 in Federal ESSER money for the HVAC project still pending official approval.





# 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

The PASD has had a zero percent (0%) increase in taxes for the 10 out of the last 15 years, which includes 2021-2022.

Recommendation #1 Full Index increase of 4.9%

Cost to the average taxpayer based on median assessed value is \$50.65 per year; \$0.97 per week

Recommendation #2 2% increase

Cost to the average taxpayer based on median assessed value is \$21 per year; \$0.40 per week (The budget information for this presentation is using a 2% increase)