

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Corinne D Mason

(570)621-2905

Extn :

Contact Person

Telephone

Extension

cmason@pottsville.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 2021-2022 (compared to 2020-2021)? Yes
No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$42783777
Ending Unassigned Fund Balance	\$1289618
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.01%

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, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$109,838.00 Function 1400, Object 200: \$119,520.00	Cost of benefits for the In-School Suspension employees are greater than the cost of wages.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$326,339.00 Function 2200, Object 200: \$331,911.00	Cost of benefits for the support employees are greater than the cost of wages.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$877,991.00 Function 2600, Object 200: \$933,605.00	Cost of benefits for the support employees are greater than the cost of wages.
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.	The District is working toward a goal of having at least five (5) to seven and one-half (7.5) percent of it's annual expenses available in Fund Balance for those one time unexpected occurrences.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,041,452
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,041,452</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,609,337
7000 Revenue from State Sources	21,923,576
8000 Revenue from Federal Sources	2,499,030
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,031,943</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,073,395</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,414,583
6113 Public Utility Realty Taxes	14,733
6114 Payments in Lieu of Current Taxes - State / Local	33,025
6120 Current Per Capita Taxes, Section 679	39,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	3,027,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,291,500
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	88,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	461,596
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	1,800,000
6960 Services Provided Other Local Governmental Units / LEAs	125,000
6970 Services Provided Other Funds	1,500
6990 Refunds and Other Miscellaneous Revenue	106,000
REVENUE FROM LOCAL SOURCES	\$18,609,337
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,751,247
7112 Basic Education Funding-Social Security	727,026
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,953,774
7311 Pupil Transportation Subsidy	421,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7505 Ready to Learn Block Grant	488,569
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000,000
7820 State Share of Retirement Contributions	3,432,960
REVENUE FROM STATE SOURCES	\$21,923,576
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	738,963
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,795
8517 NCLB, Title IV - 21st Century Schools	56,827
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	334,348

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,232,097
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

REVENUE FROM FEDERAL SOURCES	\$2,499,030
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,031,943
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Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,414,583	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$11,414,583	
Approx. Tax Levy for Tax Rate Calculation:	\$12,825,374	
	Schuylkill	Total

2020-21 Data		
a. Assessed Value	\$295,474,815	\$295,474,815
b. Real Estate Mills	43.5319	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$686,055,270	\$686,055,270
d. Assessed Value	\$294,620,140	\$294,620,140
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$12,862,580	\$12,862,580
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$12,862,580	\$12,862,580
(f Total * g)		
i. Base Mills Subject to Index	43.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$12,825,374	\$12,825,374
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	43.5319	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,825,374	\$12,825,374
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,825,374
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,414,583
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,414,583	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$11,414,583	
Approx. Tax Levy for Tax Rate Calculation:	\$12,825,374	

Schuylkill

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.4037	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,376,844	\$13,376,844
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$23,515

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,414,583
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$11,414,583
Approx. Tax Levy for Tax Rate Calculation:	\$12,825,374
	Schuylkill

Total

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

CODE

6111 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>
Schuylkill	294,620,140	43.5319	12,825,374			89.00000%	
Totals:	294,620,140		12,825,374	0 =	12,825,374 X	89.00000%	= 11,414,583

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		39,000
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	57,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	41,000
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 98,000 80,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,462,000	1,462,000
6152 Current Act 511 Occupation Taxes	339.4493	12.4268	535,000	535,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.0000	4.5000	855,000	855,000
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments 3,027,000 3,027,000

Total Act 511, Current Taxes 3,107,000

Act 511 Tax Limit -->	686,055,270 X	12	8,232,663
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Schuylkill	43.5319	43.5319	0.00%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	339.4493	339.4493	0.00%	Yes	4.3%	12.4268	12.4268	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.3%	4.5000	4.5000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,455,842
1200 Special Programs - Elementary / Secondary	9,177,367
1300 Vocational Education	1,124,581
1400 Other Instructional Programs - Elementary / Secondary	530,758
Total Instruction	\$27,288,548
2000 Support Services	
2100 Support Services - Students	1,216,666
2200 Support Services - Instructional Staff	745,412
2300 Support Services - Administration	2,480,228
2400 Support Services - Pupil Health	536,160
2500 Support Services - Business	833,193
2600 Operation and Maintenance of Plant Services	3,477,236
2700 Student Transportation Services	975,333
2800 Support Services - Central	1,000,946
Total Support Services	\$11,265,174
3000 Operation of Non-Instructional Services	
3200 Student Activities	830,425
3300 Community Services	26,954
Total Operation of Non-Instructional Services	\$857,379
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,200,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,972,676
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$2,172,676
Total Estimated Expenditures and Other Financing Uses	\$42,783,777

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,502,717
200 Personnel Services - Employee Benefits	5,958,343
300 Purchased Professional and Technical Services	925,000
400 Purchased Property Services	51,054
500 Other Purchased Services	1,826,364
600 Supplies	179,064
700 Property	11,300
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$16,455,842
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,936,802
200 Personnel Services - Employee Benefits	2,325,007
300 Purchased Professional and Technical Services	1,401,602
500 Other Purchased Services	2,404,761
600 Supplies	108,573
800 Other Objects	622
Total Special Programs - Elementary / Secondary	\$9,177,367
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	186,913
200 Personnel Services - Employee Benefits	145,336
500 Other Purchased Services	786,800
600 Supplies	5,532
Total Vocational Education	\$1,124,581
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,838
200 Personnel Services - Employee Benefits	119,520
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	400
500 Other Purchased Services	181,000
Total Other Instructional Programs - Elementary / Secondary	\$530,758
Total Instruction	\$27,288,548
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	554,582
200 Personnel Services - Employee Benefits	467,771
300 Purchased Professional and Technical Services	83,400
400 Purchased Property Services	7,735
500 Other Purchased Services	96,184
600 Supplies	6,494
800 Other Objects	500
Total Support Services - Students	\$1,216,666
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	326,339
200 Personnel Services - Employee Benefits	331,911
300 Purchased Professional and Technical Services	55,417
400 Purchased Property Services	1,725
500 Other Purchased Services	3,000
600 Supplies	27,020
Total Support Services - Instructional Staff	\$745,412
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,041,526
200 Personnel Services - Employee Benefits	941,859
300 Purchased Professional and Technical Services	405,400
400 Purchased Property Services	34,357
500 Other Purchased Services	13,600
600 Supplies	25,640
800 Other Objects	17,846
Total Support Services - Administration	\$2,480,228
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	284,573
200 Personnel Services - Employee Benefits	226,216
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	5,305
500 Other Purchased Services	853
600 Supplies	4,213
Total Support Services - Pupil Health	\$536,160
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	393,404
200 Personnel Services - Employee Benefits	315,349
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	50,740
500 Other Purchased Services	18,500
600 Supplies	15,600
800 Other Objects	1,100
Total Support Services - Business	\$833,193
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	877,991
200 Personnel Services - Employee Benefits	933,605
300 Purchased Professional and Technical Services	81,400
400 Purchased Property Services	624,600
500 Other Purchased Services	210,040
600 Supplies	705,100
700 Property	40,000
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$3,477,236
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	502,125

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	317,383
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	11,250
500 Other Purchased Services	55,750
600 Supplies	84,575
Total Student Transportation Services	\$975,333
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	236,840
200 Personnel Services - Employee Benefits	161,443
300 Purchased Professional and Technical Services	25,420
400 Purchased Property Services	139,116
500 Other Purchased Services	64,310
600 Supplies	115,508
700 Property	258,309
Total Support Services - Central	\$1,000,946
Total Support Services	\$11,265,174
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	455,000
200 Personnel Services - Employee Benefits	206,105
300 Purchased Professional and Technical Services	72,370
400 Purchased Property Services	28,600
500 Other Purchased Services	9,500
600 Supplies	54,000
800 Other Objects	4,850
Total Student Activities	\$830,425
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	24,000
200 Personnel Services - Employee Benefits	2,554
400 Purchased Property Services	250
500 Other Purchased Services	150
Total Community Services	\$26,954
Total Operation of Non-Instructional Services	\$857,379
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	1,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,200,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,200,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	140,833
900 Other Uses of Funds	1,831,843

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,972,676
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$2,172,676
TOTAL EXPENDITURES	\$42,783,777

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,000,000	1,000,000
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	620,000	825,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	65,000	70,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	532,000	532,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,217,000	\$2,427,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$2,217,000** **\$2,427,000**

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Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection**General Fund**

0510 Bonds Payable	5,375,000	4,160,000
0520 Extended-Term Financing Agreements Payable	1,555,634	1,059,047
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	588,000	588,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund**\$7,518,634****\$5,807,047****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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	\$7,518,634	\$5,807,047

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$7,518,634	\$5,807,047
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	64,771	64,771
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$64,771	\$64,771
2000 Support Services		
2100 Support Services - Students	6,301	6,301
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	\$6,301	\$6,301
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	\$71,072	\$71,072

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	35,504	35,504
200 Personnel Services - Employee Benefits	28,542	28,542
300 Purchased Professional and Technical Services		
400 Purchased Property Services	250	250
500 Other Purchased Services	125	125
600 Supplies	250	250
700 Property	100	100
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$64,771	\$64,771
1200 <u>Special Programs - Elementary / Secondary</u>		
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 <u>Vocational Education</u>		
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 <u>Other Instructional Programs - Elementary / Secondary</u>		
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 Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
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 <u>Adult Education Programs</u>		
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 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
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	\$64,771	\$64,771
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	3,513	3,513
200 Personnel Services - Employee Benefits	2,788	2,788
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$6,301	\$6,301
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
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 Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
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 Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
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 Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
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 Student Transportation Services		
2800 <u>Support Services - Central</u>		
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 Support Services - Central		
2900 <u>Other Support Services</u>		
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 Other Support Services		
Total Support Services	\$6,301	\$6,301
TOTAL EXPENDITURES	\$71,072	\$71,072

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$8,308	\$8,308
TOTAL REVENUES	\$8,308	\$8,308

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,492	1,492
7820 State Share of Retirement Contributions	6,816	6,816
Total Revenue from State Sources	\$8,308	\$8,308
TOTAL REVENUES	\$8,308	\$8,308

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,289,618
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,289,618

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,289,618
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