



Pottsville Area School District

2025-2026 Budget

April 16, 2025





Impacting Revenue in 2025-26

Local Sources –

- Local Real Estate Assessed Value decreased by **\$813,770 to \$295,279,815**. The net decrease of \$813,770 is the result of increases in assessed values in Norwegian Township, Palo Alto Borough and Port Carbon Borough totaling \$712,045 and a decrease in assessed values in the City of Pottsville of \$1,525,815.
- Collection rate of taxes is estimated at 90% same as prior year.
- Act 511 OPT taxes are projected to be stable.

State Sources –

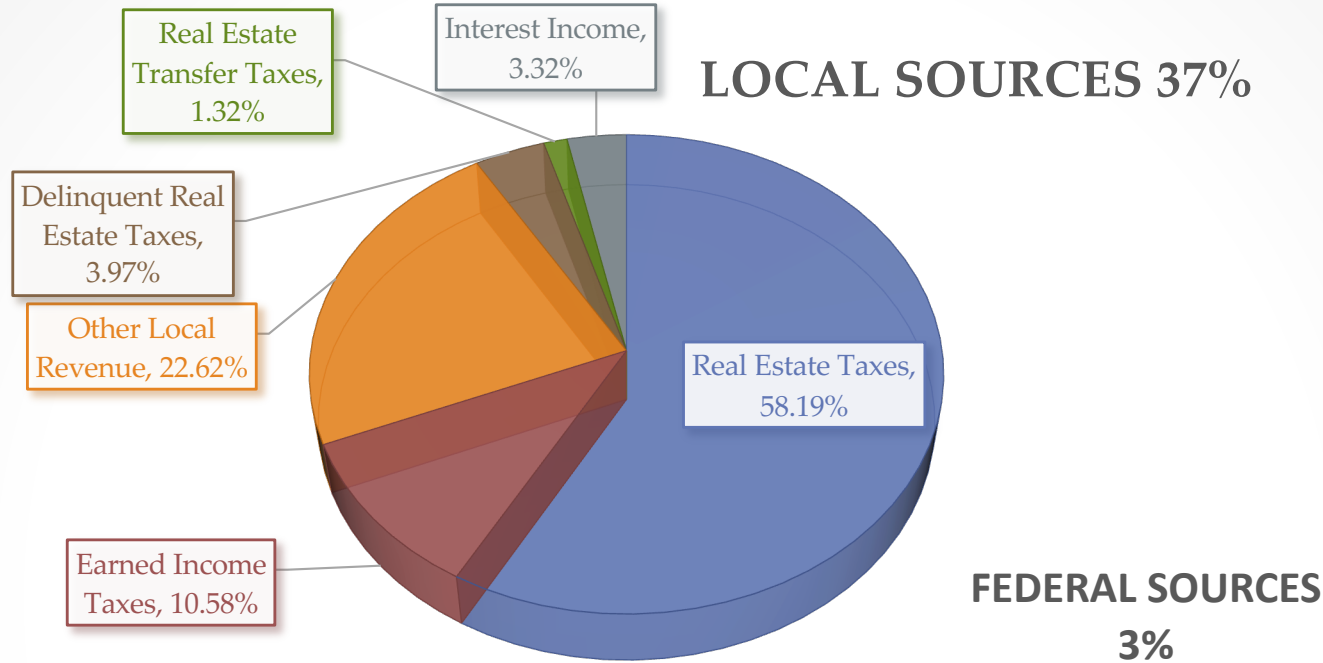
- Anticipated increase in Basic Education Subsidy and Special Ed Subsidy
- Other State Revenue –
 - A \$1,000,000 Redevelopment Assistance Capital Program (RACP)- All projects have been completed. We received a request for payroll documentation and will be scheduling a meeting in the next few weeks. Reimbursement will be received once payroll documents are reviewed.
 - Social Security and Retirement Subsidies are calculated at 70% of budgeted expense.

Federal Sources-

- All ESSER Funds (ESSER I, ESSER II and ARP ESSER) have been expended. Final expenditure reports have been completed and approved.
- Decrease in federal revenues is due to the conclusion of ESSER funding.

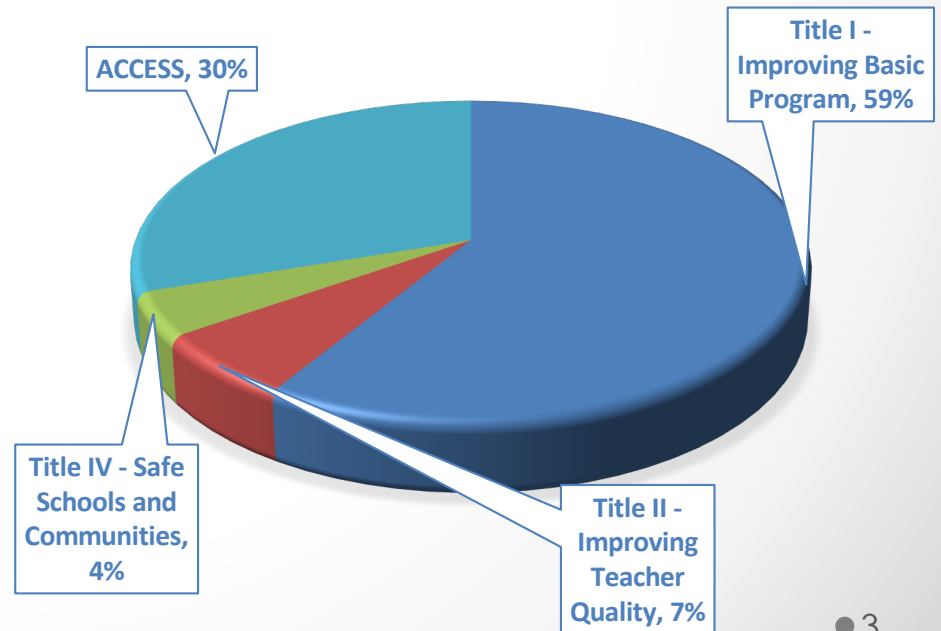
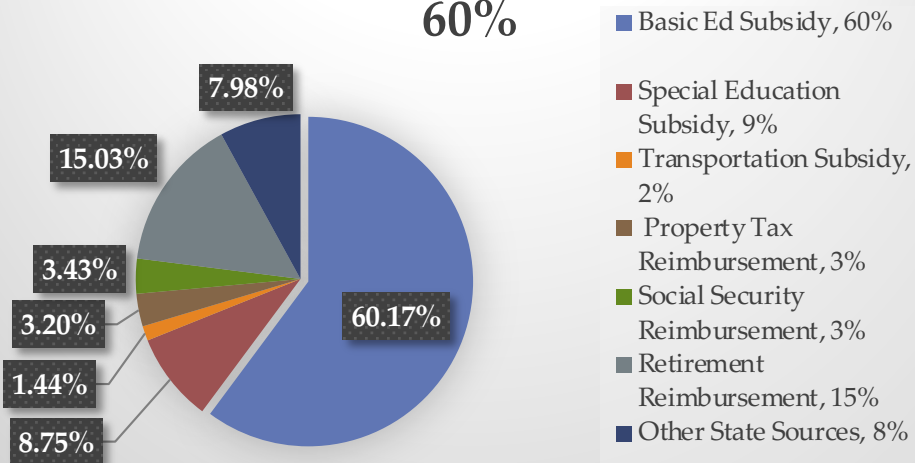


Revenue Sources



State Sources

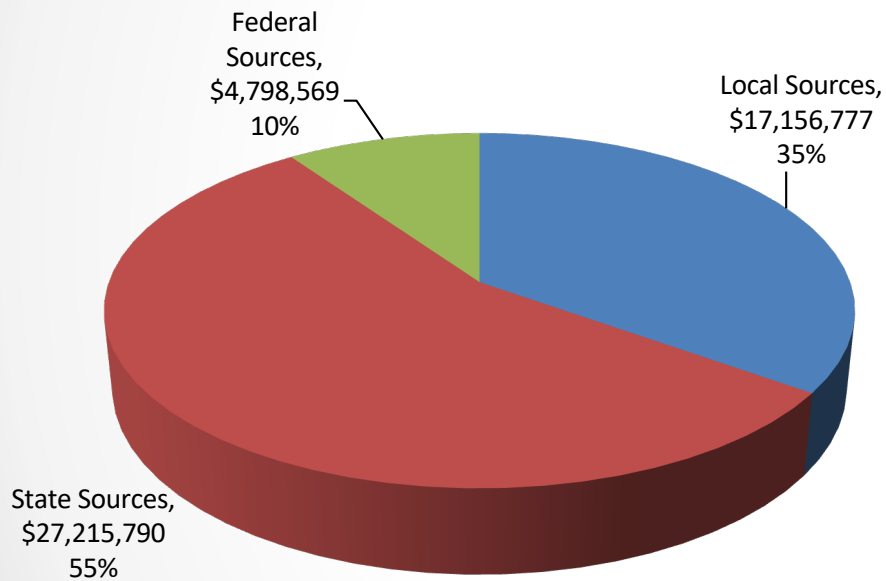
60%



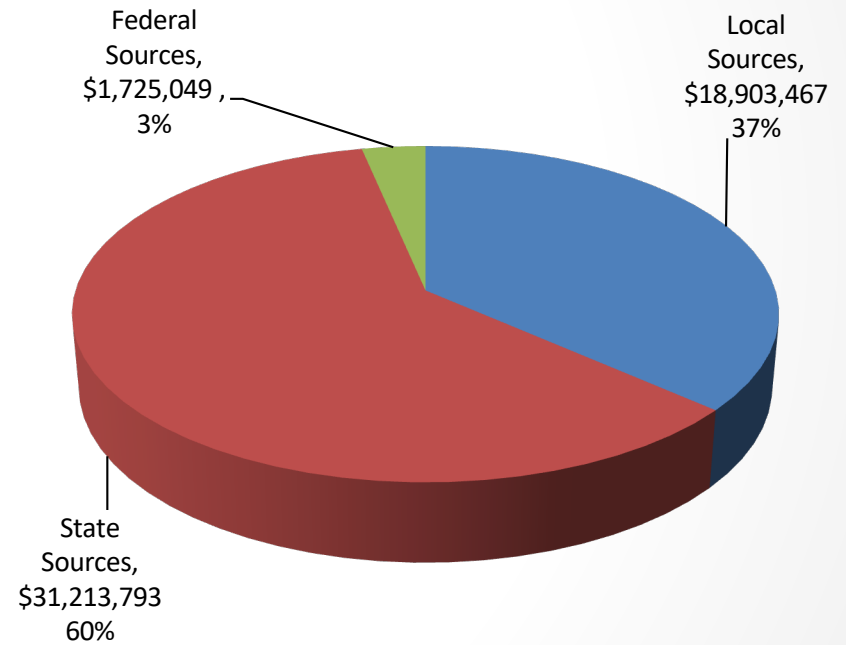


Revenue Comparison

**2024-2025
Current Budget**

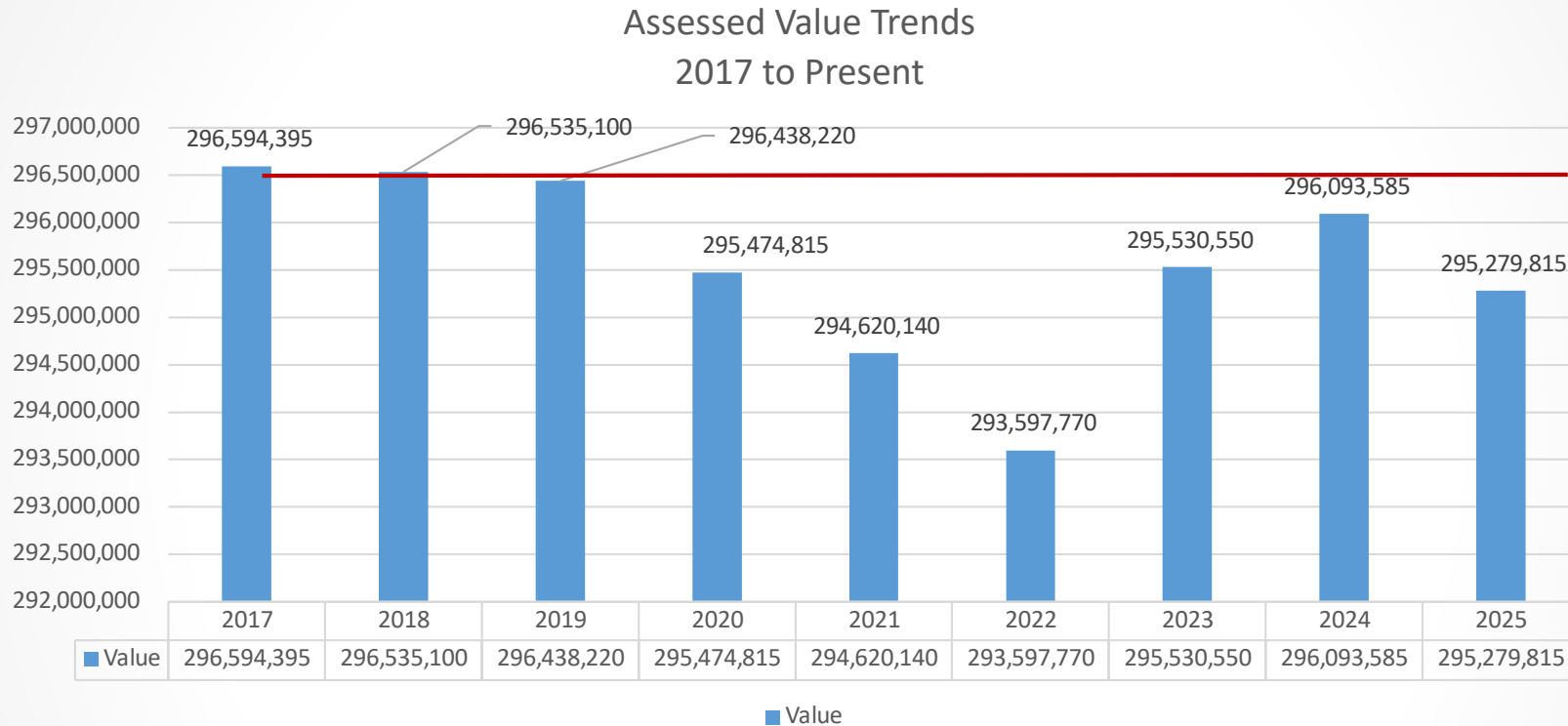


**2025-2026
Proposed Budget**





Revenue Sources

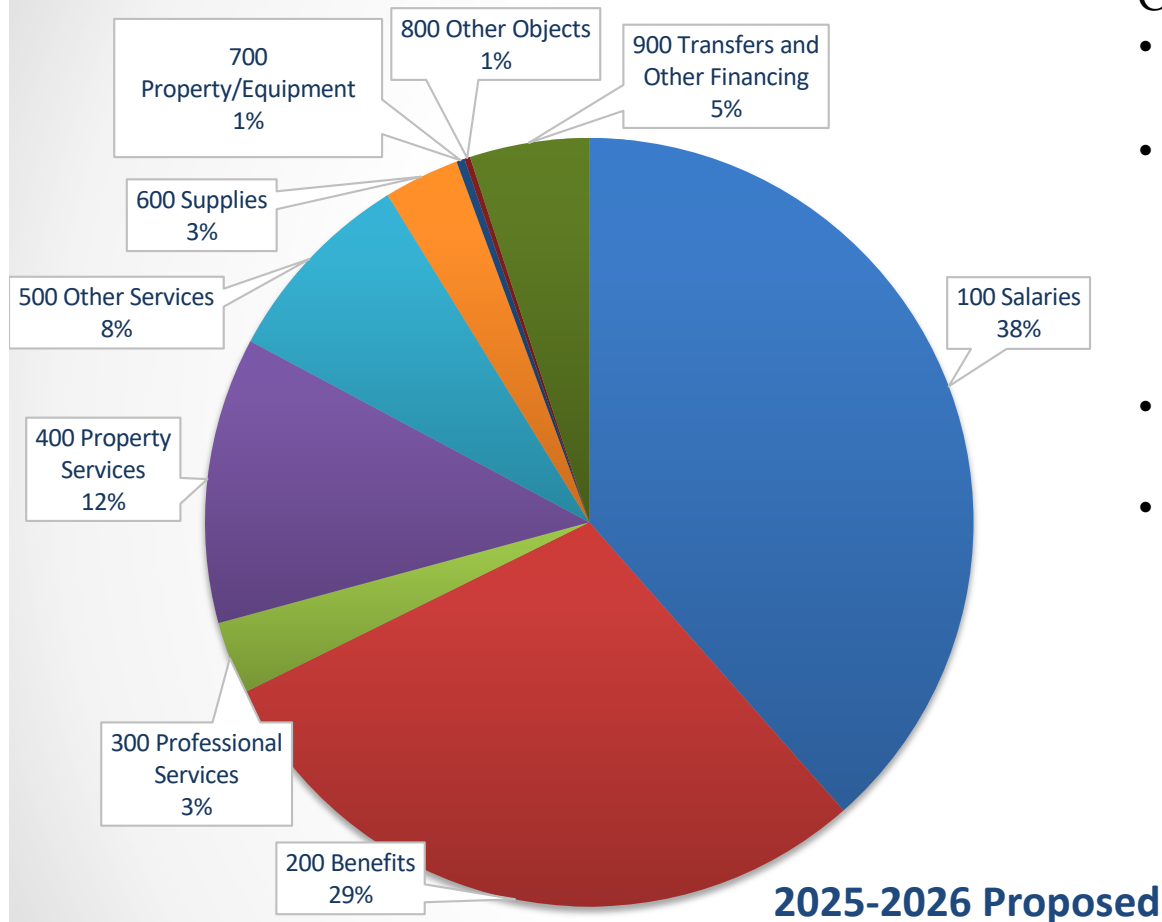


The Pottsville Area School District Local Real Estate Assessed Value decreased to \$295,279,815, showing a decline of \$1,314,580 from the 2017 Assessed Value of \$296,594,395.



Impacting Expenses in 2025-26

(by Major Object)



Salary and Benefits = 67%

Overall Expenses increased 5.43%

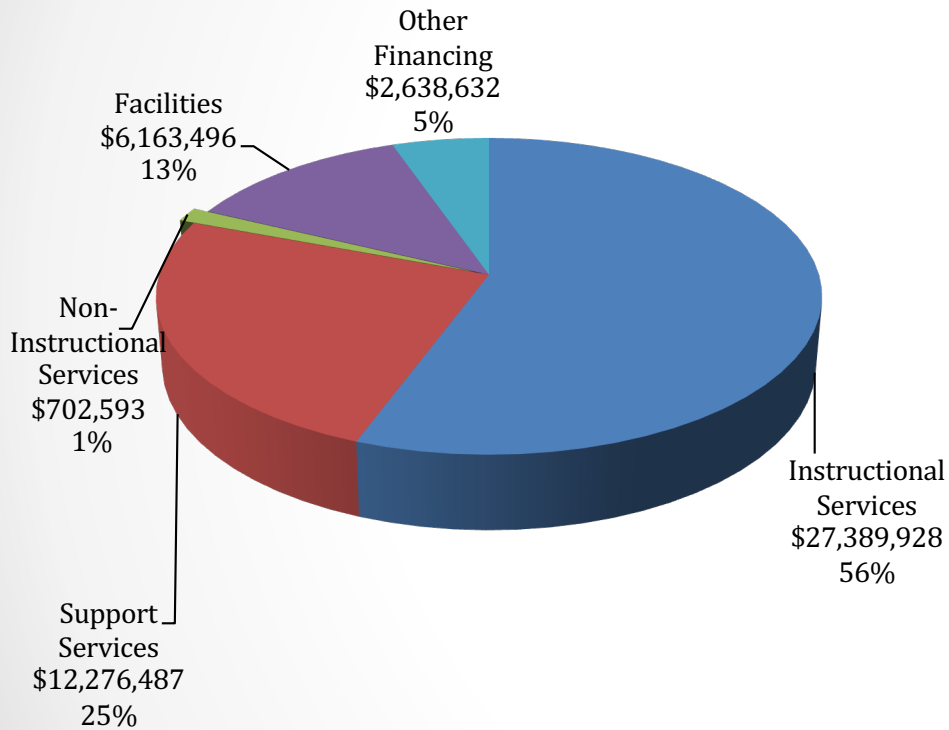
- Object 200 – Medical Insurance increased by 11.47%
- Object 300 – Purchased Service increased by 36.48%-Analysis indicated we were over budget for the last three years for ESS services; we budgeted less conservatively for 25/26.
- Object 400-HVAC and other facilities projects totaling \$5M budgeted here
- Object 500 – Other Purchased Services
 - Tuition Charter Schools
 - Regular Ed \$1,200,000
 - Special Ed \$1,500,000
 - The District continues to successfully mitigate the cyber charter and Gillingham Charter school costs.
 - If additional funds are needed, we will utilize unrestricted General Fund reserves from the current or previous year.



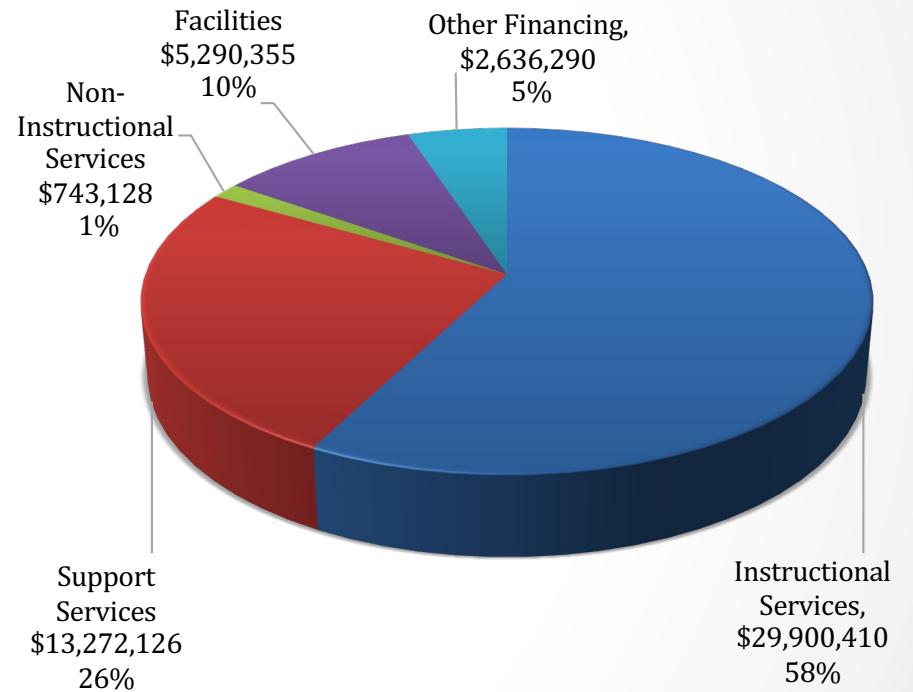
Expenditure Comparison

(by Major Function)

2024-2025 Budget
Total \$49,171,136

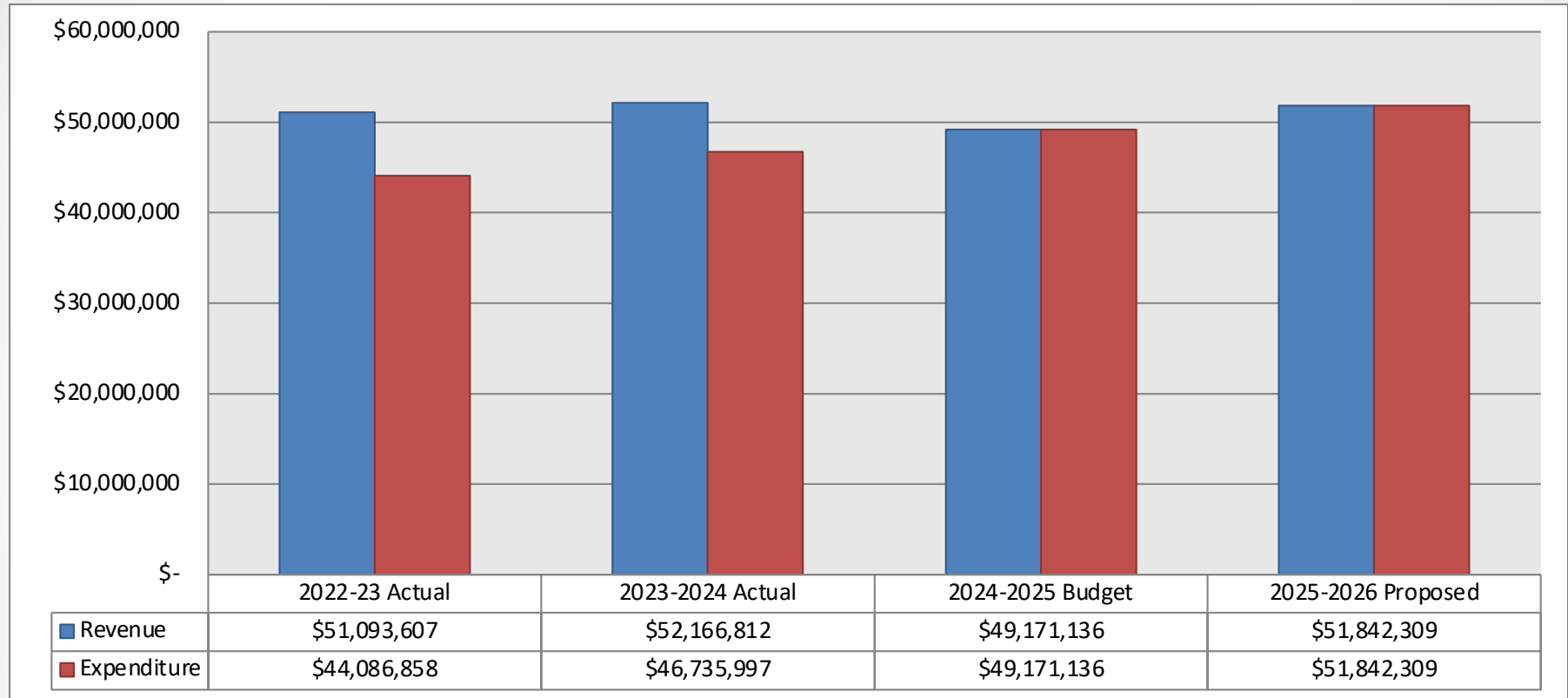


2025-2026 Proposed
Total \$51,842,309





Revenue to Expense Comparison



Fiscal Years 2022-2023 & 2023-2024

Revenue and Expenditures include \$2,400,000 in Federal ESSER Funds for the HVAC project. Additional funds allocated to capital reserves and to committed fund balance.

Fiscal Year 2023-2024

Increases in Revenue & Expenditures in the amount of \$1,747,351 are from local & federal sources.

Fiscal Year 2024-2025

Increases in Revenue and Expenditures in the amount of \$338,887 are from local & state sources.

Fiscal Year 2025-2026

Increases in Revenues and Expenditures in the amount of \$2,672,173 are from local & state sources only due to the 64% decrease in 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
2023-2024	No
2024-2025	Yes
2025-2026	Not recommending

Based upon the current Act 1 Index, the District has the authority to raise taxes a maximum of 2.633 mils for the 25/26 fiscal year, calculated as follows:

Current Millage	45.4025 (a)
Act 1 Index	5.8% (b)
Allowable Increase	2.633 (a x b)

The value of a mil is \$292,630

We are not recommending a tax increase for the 2025-2026 fiscal year due to County reassessment.

There have been 0% tax increases in 11 of the last 18 years.
If approved, there will have been 0% tax increases in 12 of the last 19 years.

(The budget information for this presentation is based upon a 0 mil increase)