



# Pottsville Area School District

## 2025-2026 Budget

May 21, 2025





# Impacting Revenue in 2025-26

## **Local Sources – Updated from April 16, 2025 meeting**

- Local Real Estate Tax Levy decreased by **\$145,548** to \$10,855,011 due to increase in State Property Tax Relief subsidy.
- Interest Income was decreased by **\$79,446** to maintain total budgeted revenue at \$51,842,309.

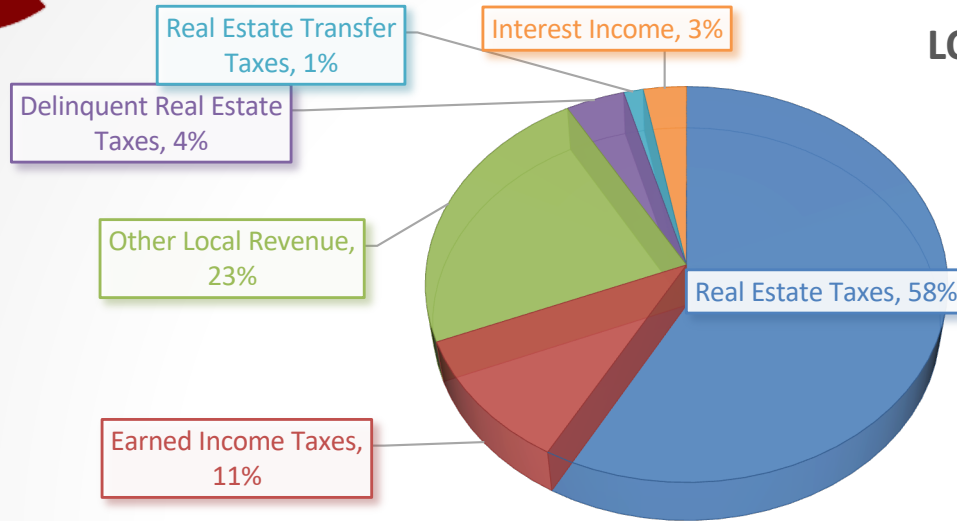
## **State Sources – Updated from April 16, 2025 meeting**

- State Property Tax Relief subsidy increased by **\$224,994** to \$1,224,994 from \$1,000,000. This decreases local real estate tax revenue, as we use these funds for the homestead exemption for our taxpayers.

## **Federal Sources-No changes from April 16, 2025 meeting**



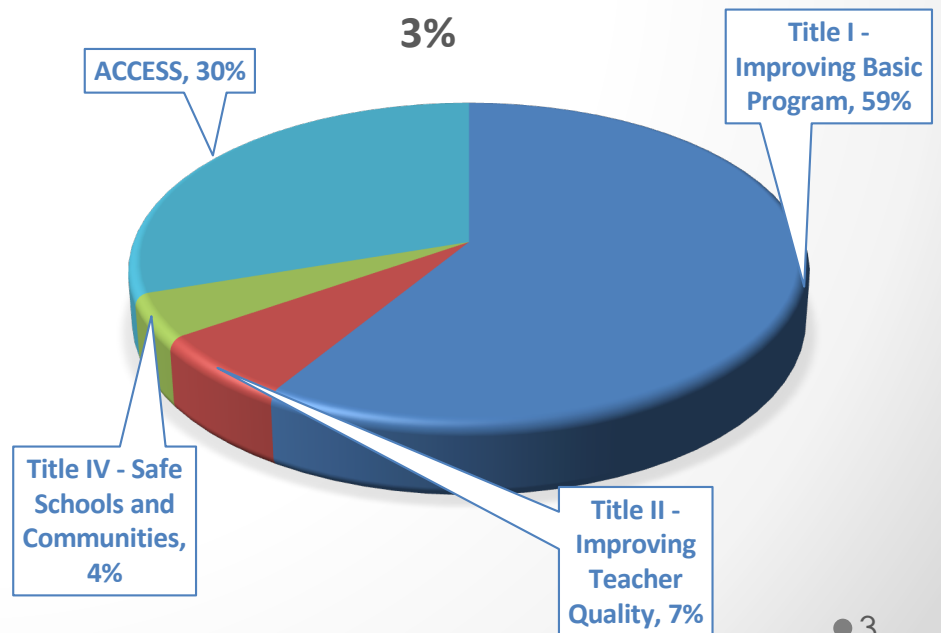
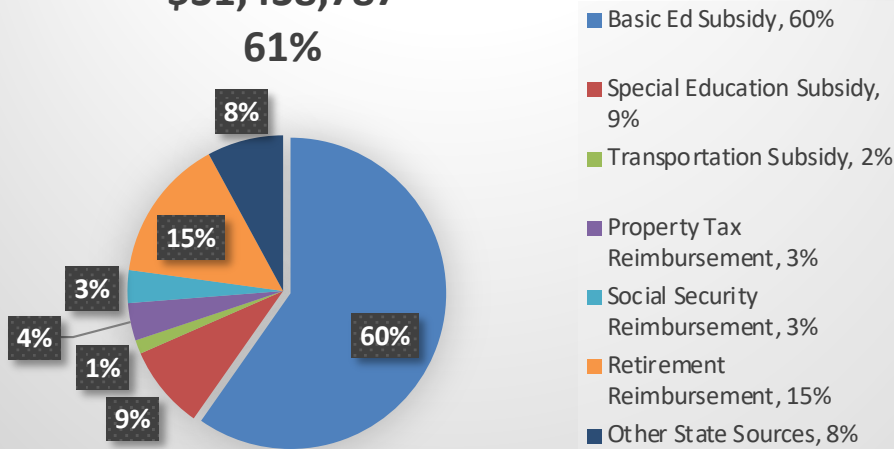
# Revenue Sources



**LOCAL SOURCES**  
**\$18,678,473**  
**36%**

**FEDERAL SOURCES**  
**\$1,725,049**  
**3%**

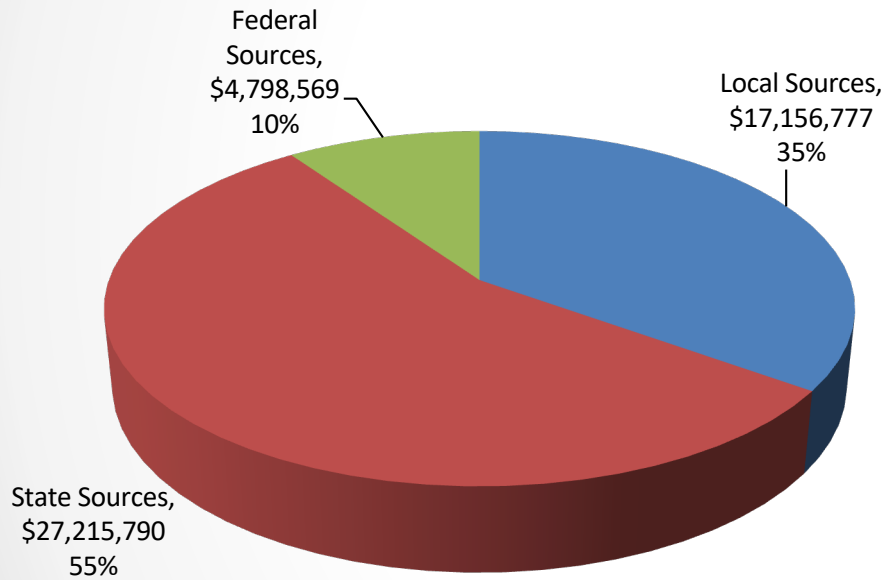
**State Sources**  
**\$31,438,787**  
**61%**



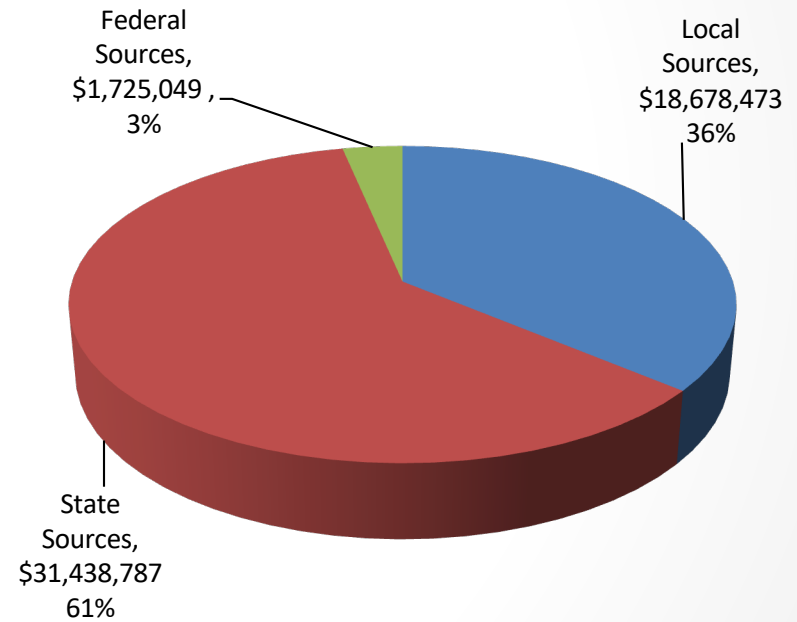


# Revenue Comparison

**2024-2025  
Current Budget  
\$49,171,136**



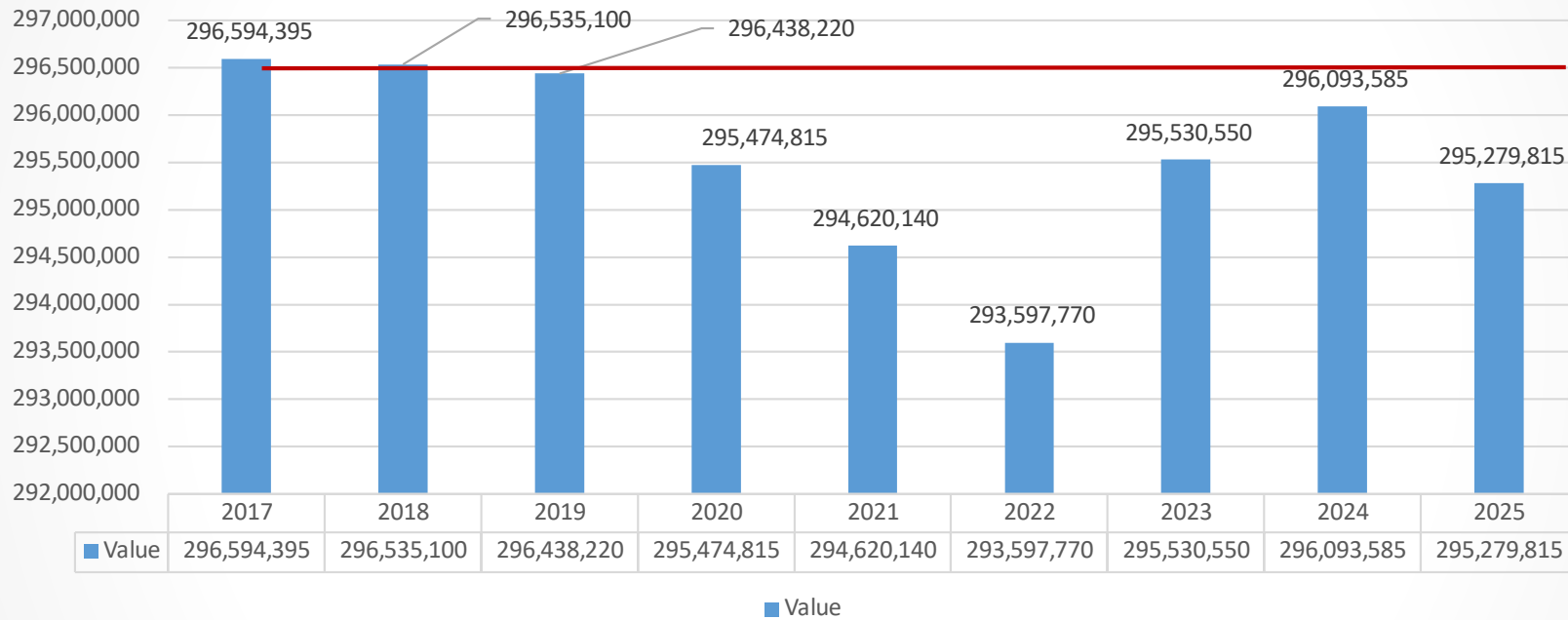
**2025-2026  
Proposed Budget  
\$51,842,309**





# Revenue Sources

Assessed Value Trends  
2017 to Present

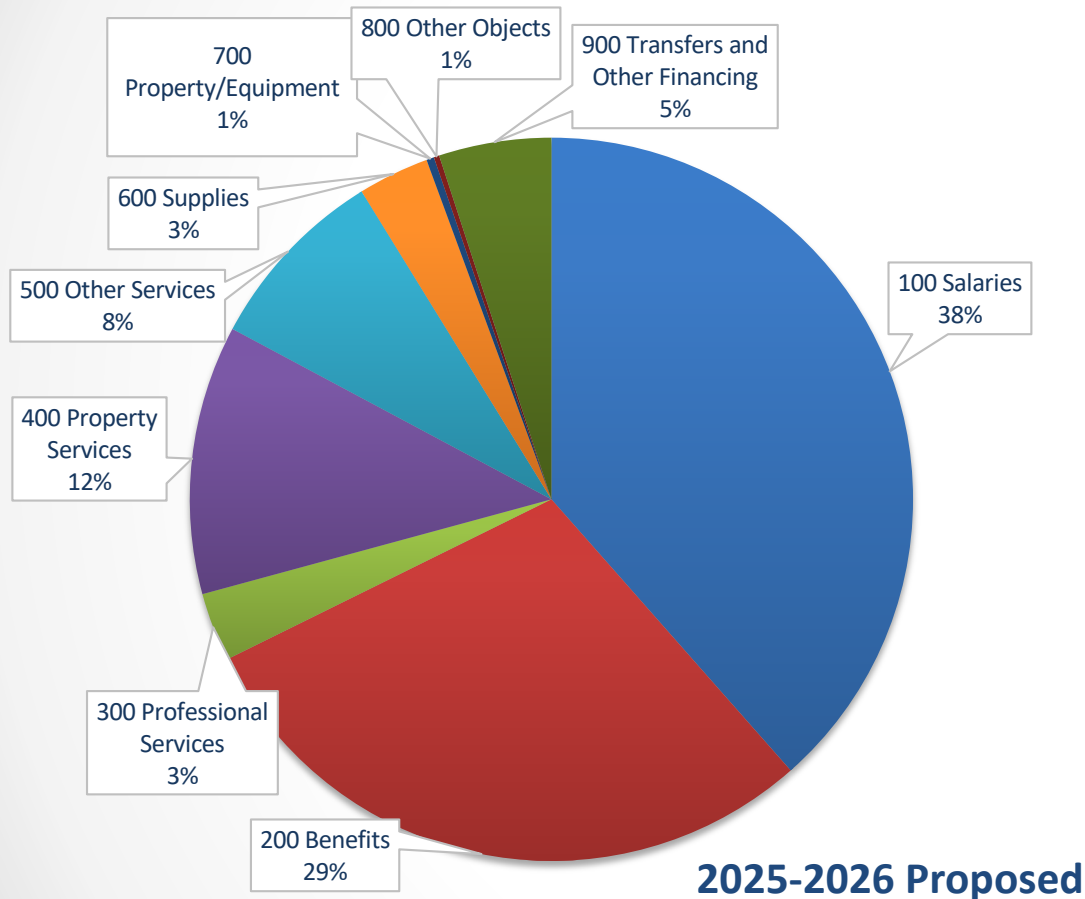


The Pottsville Area School District Local Real Estate Assessed Value decreased to \$295,279,815, showing a decline of \$1,314,580 from the 2017 Assessed Value of \$296,594,395.



# Impacting Expenses in 2025-26

(by Major Object)



Overall Expenses increased 5.43%

No expenses were changed since the April 16, 2025 meeting.

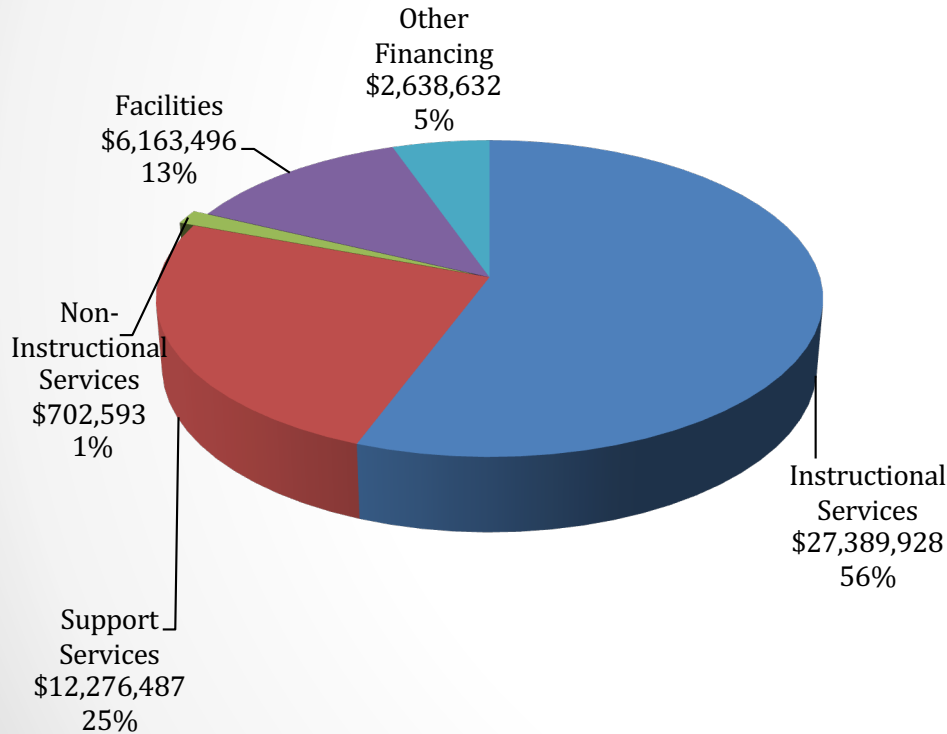
Salary and Benefits = 67%



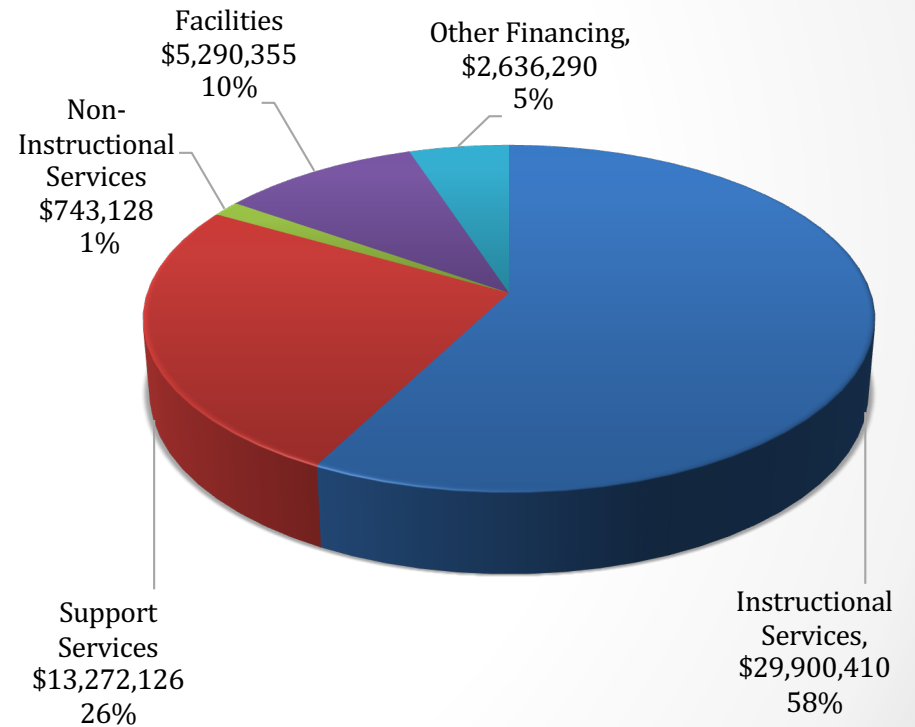
# Expenditure Comparison

(by Major Function)

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

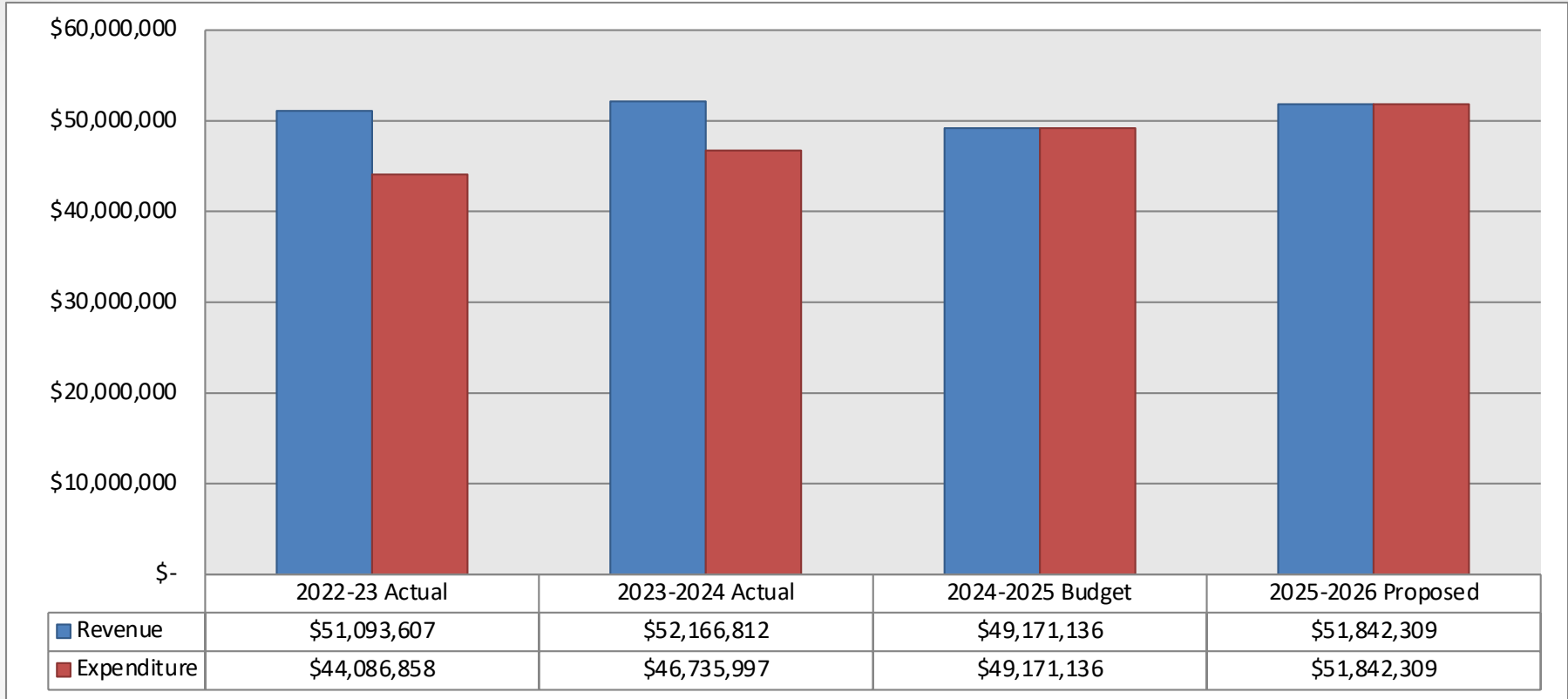


**2025-2026**  
**Proposed Total**  
**\$51,842,309**





# 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
<b>2025-2026</b>	<b>Not recommending</b>

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 the 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)