



Pottsville Area School District

2026-2027 Budget

May 13, 2026



Impacting Revenue in 2026-27

Local Sources –

- This is the first year of for the countywide reassessment for real estate tax revenues.
- The calculated equivalent millage for the Pottsville Area School District is 9.0441.
- The 26-27 preliminary budget includes a 1% tax increase, which equals .09044 mills, which will generate additional gross real restate tax revenue of \$132,863.
- Collection rate of taxes is estimated at 90% same as prior year.
- Act 511 OPT taxes are projected to be stable.

State Sources –

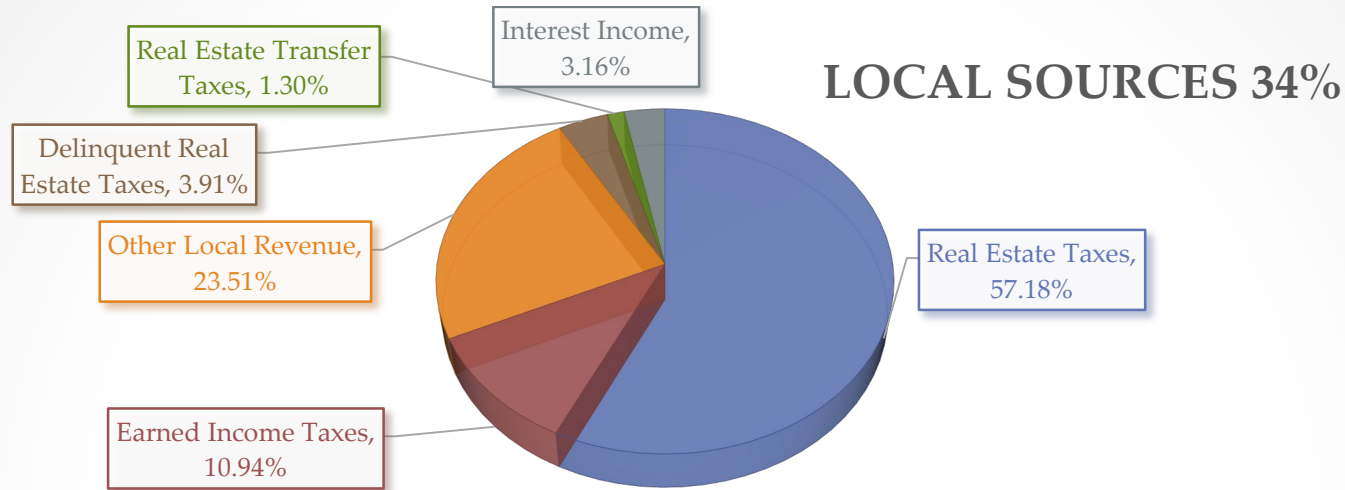
- Anticipated increase in Basic Education Subsidy and Special Ed Subsidy
- Other State Revenue –
 - The RACP funds are not included in this year's budget.
 - Social Security and Retirement Subsidies are calculated at 70% of budgeted expense.

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.



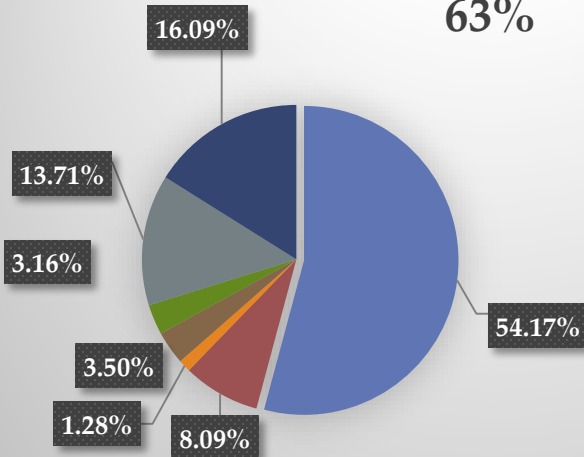
Revenue Sources



State Sources

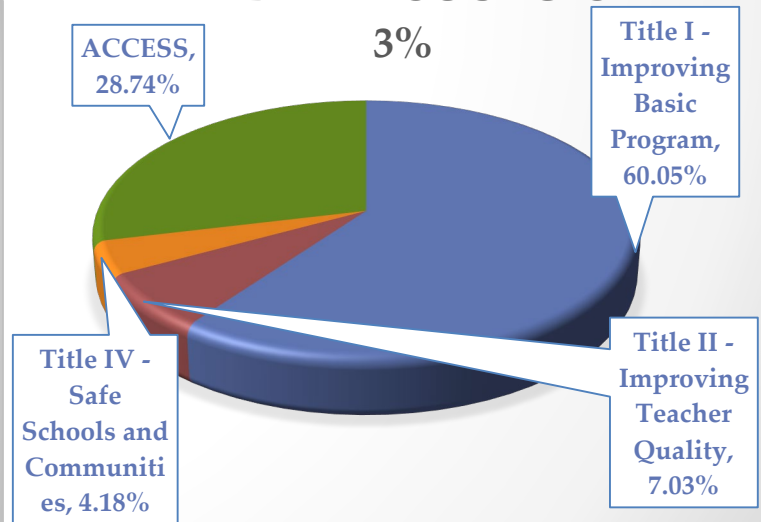
63%

- Basic Ed Subsidy, 54%
- Special Education Subsidy, 8%
- Transportation Subsidy, 1%
- Property Tax Reimbursement, 4%
- Social Security Reimbursement, 3%
- Retirement Reimbursement, 14%
- Other State Sources, 16%



FEDERAL SOURCES

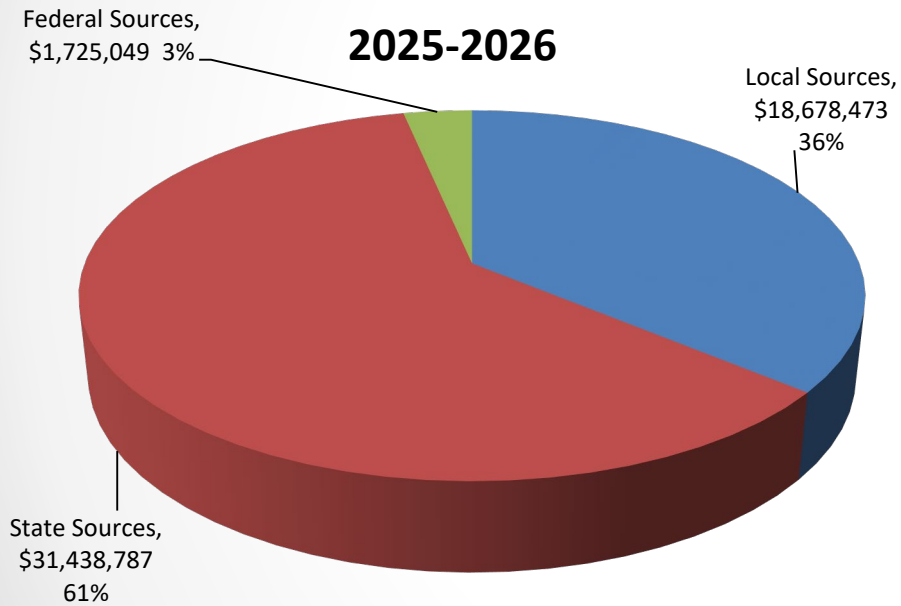
3%



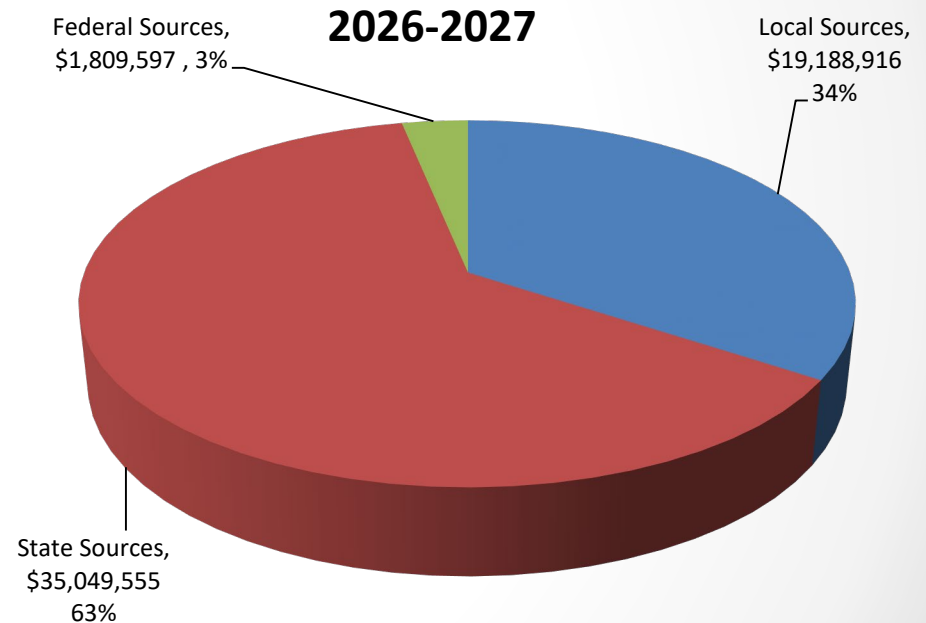


Revenue Comparison

**2025-2026
Current Budget**



**2026-2027
Proposed Budget**

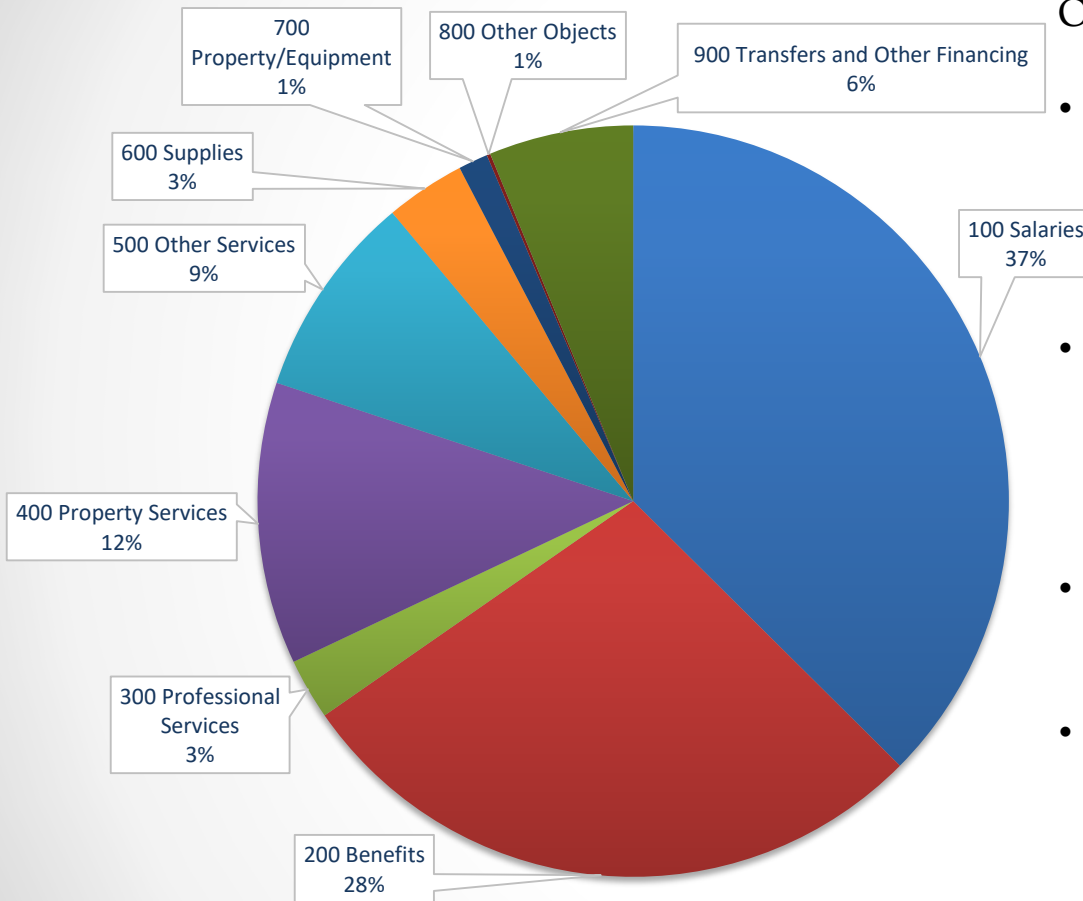




Impacting Expenses in 2026-27

(by Major Object)

Overall Expenses increased 8.11%



- Object 100-Salaries & Wages increased by 3.08%. Estimated increases were used for certain job classes until a new agreement is approved.
- Object 200 – Medical Insurance premium costs increased by 9.06% per month. Some savings will be realized due to the changes to spousal coverage.
- Object 400-We continue to plan for upgrades and investments in all facilities.
- Object 500-Includes payments to charter schools and can be difficult to accurately budget for each year.

Salary and Benefits represent 65% of the total budgeted expenditures

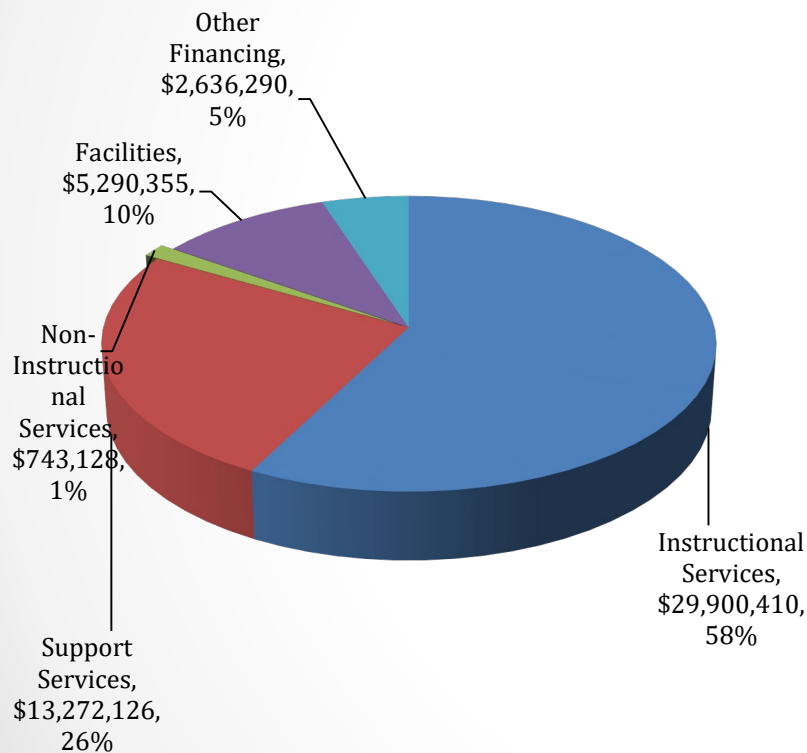


Expenditure Comparison

(by Major Function)

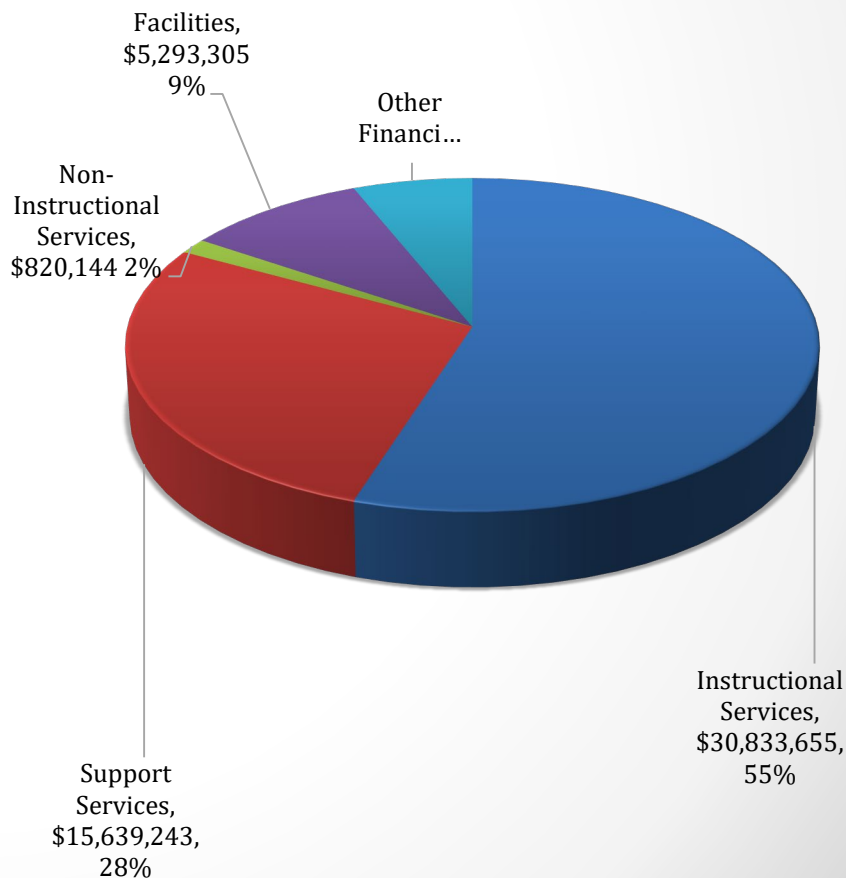
2025-2026 Budget

Total \$51,842,309



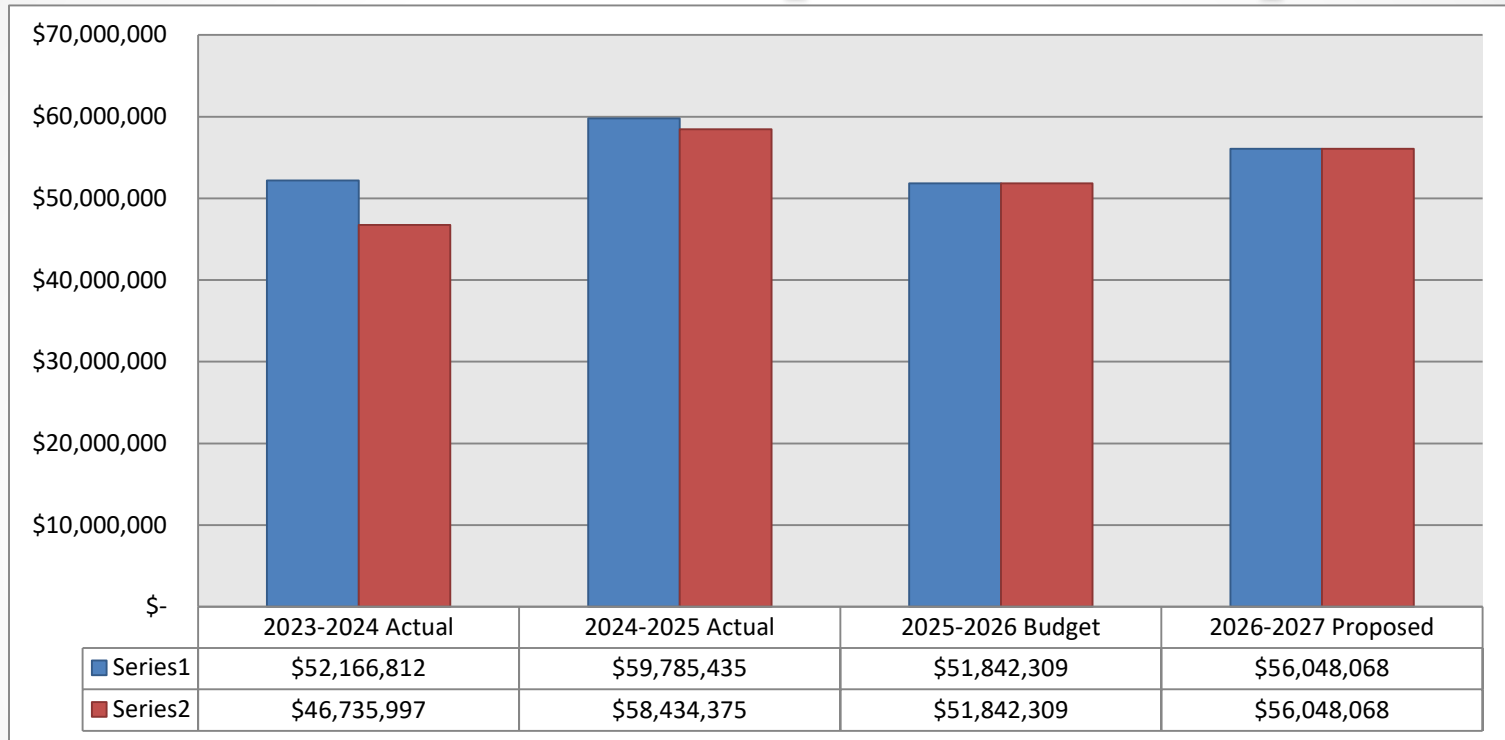
2026-2027 Proposed

Total \$56,048,068





Revenue to Expense Comparison



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

Fiscal Year 2026-2027

Increases in Revenues and Expenditures is due primarily to the increase in the Ready to Learn Block Grant for the 2026-2027 fiscal year.



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	No
2026-2027	Recommending

There have been 0% tax increases in 12 of the last 19 years.

The District's Act 1 Index for the 2026-2027 fiscal year is 5.8%, which represents the maximum amount the District can raise the real estate millage rate.

We are recommending a 1% tax increase for the 2026-2027 fiscal year, which is .09044 mils.

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