

# *Pine Grove Area School District*



## **FINANCE COMMITTEE MEETING April 3, 2025 – 6:00PM District Office**

**Mr. Dave Lukasewicz**  
**Board President**

**Mr. Dave Frew**  
**Finance Chairperson**

**Mr. Heath Renninger**  
**Superintendent**

1. **Call to Order** – The Meeting was called to order at 6:00 PM by Dave Frew.

In Attendance: Dave Frew, Dave Lukasewicz, Donald Brown, Jr., Amanda Daubert, Randy Stump, Jodie Dermo, Ed Ebling, Kyler Burke. Sascha Primeau arrived at 6:05 PM. Kyler Burke left the meeting at 6:25 PM and did not return.

2. **Presentation of the 2023-2024 Single Audit Report by Ed Ebling of Jones & Co., P.C.** – Ed Ebling reviewed the 2023-2024 Single Audit Report in Detail. The District ended the year with an excess of \$522,277. This excess was mainly attributed to the Big Lots tax revenue that was conservatively budgeted at 50% but ultimately ended up being collected at the full 100%.

Ed noted how well managed the District is by both the Board of Education and the Administration. The District has developed a solid financial plan and has seen that plan through, even during difficult times. The District is in good financial position; however, Ed noted how quickly Districts have become financially challenged due to rising healthcare and cyber costs. Ed also reviewed the Cafeteria Fund balance and noted that Metz does a great job in ending with an excess year after year.

3. **Presentation of Revenue & Expenditures** – Jodie Dermo reviewed the Preliminary Budget for 2025-26. She noted that this current version of the budget included the positions added during the last Personnel Committee Meeting. She also noted that healthcare and cyber costs are rising at an alarming and unsustainable rate. Over the past 5 years, the District's portion of healthcare costs has rise 32.75%, or \$1,093,420.

It was noted that the 2025-26 Preliminary Budget has a deficit of \$1,345,415. The Committee discussed whether the Big Lots tax revenue should be used for this budget to cover the deficit. However, the Committee also noted that our deficit will continue to grow year after year and that the Big Lots tax revenue can only be used one time – if it's used to cover the deficit for 25-26 we will have an even larger deficit next year and every year in the future. Those present agreed that the District will need to diligently review staffing and healthcare costs, which are by far the District's biggest costs and the only way to close significant deficits.

4. **Adjournment** – The meeting adjourned at 8:09 PM.

Dave Frew, Finance Chairperson