



Pine Grove Area School District



2025-2026 Preliminary Budget

April 3, 2025

**Proposed Preliminary Budget
As of 4/3/25**

- Includes raising taxes to index, which generates an additional \$627,435 in tax revenue (budgeted at average collection rate)
- Budgeted Big Lots parcel revenue at 50% - needs additional discussion
- Added Special Ed Supervisor Position @ \$70,000
- Added Health Room Tech Position @ \$26,320
- Added 3 Special Ed Positions, 1 @ \$49,590 and 2 @ \$52,715 (paid by ACCESS funds)
- Added Maintenance HVAC Position @ \$56,888 (addl \$28,808 over p/y budget after removing unfilled utility position)
- Added Assistant Superintendent Position @ \$115,000
- Added Computer (Maintenance) Position @ \$37,648
- Medical Insurance Rates adjusted to not-to-exceed preliminary increase of 10% (approx. \$374,800 increase over py)
- \$100 per professional staff currently built into budget
- Added \$100,000 for Athletic Trainer (LVHN did not renew contract)

PINE GROVE AREA SCHOOL DISTRICT

2025-2026 FINAL BUDGET

As of 4/3/25

	2025-2026 Preliminary Proposed Budget As of 4/3/25	2024-2025 Final Budget
ELEMENTARY SCHOOL	51,550.00	46,710.00
MIDDLE SCHOOL	74,620.00	80,900.00
HIGH SCHOOL	165,000.00	160,000.00
SPECIAL EDUCATION	71,325.00	74,900.00
CURRICULUM	162,500.00	162,500.00
GROUND	49,830.00	43,620.00
MAINTENANCE	792,470.00	784,870.00
TECHNOLOGY	502,250.00	575,750.00
SCHOOL SAFETY	100,000.00	100,000.00
MISC	5,285,635.00	4,839,982.00
CONTINGENCY FOR ATHLETIC TRAINER	100,000.00	20,000.00
ESSER EXPENDITURES (UNBUDGETED)	-	-
ATHLETICS	219,365.00	211,553.00
PAYROLL	21,653,820.00	20,247,785.00
TRANSFER TO CAPITAL PROJECTS	2,031,465.00	2,031,465.00
CONTINGENCY		
DEBT SERVICE	-	-
TOTAL EXPENDITURES	\$ 31,259,830.00	\$ 29,380,035.00
LOCAL	15,464,940.00	14,873,635.00
STATE	13,793,745.00	13,564,630.00
FEDERAL	655,730.00	613,685.00
TOTAL REVENUES	29,914,415.00	29,051,950.00
CURRENT EXCESS (DEFICIT)	\$ (1,345,415.00)	\$ (328,085.00)

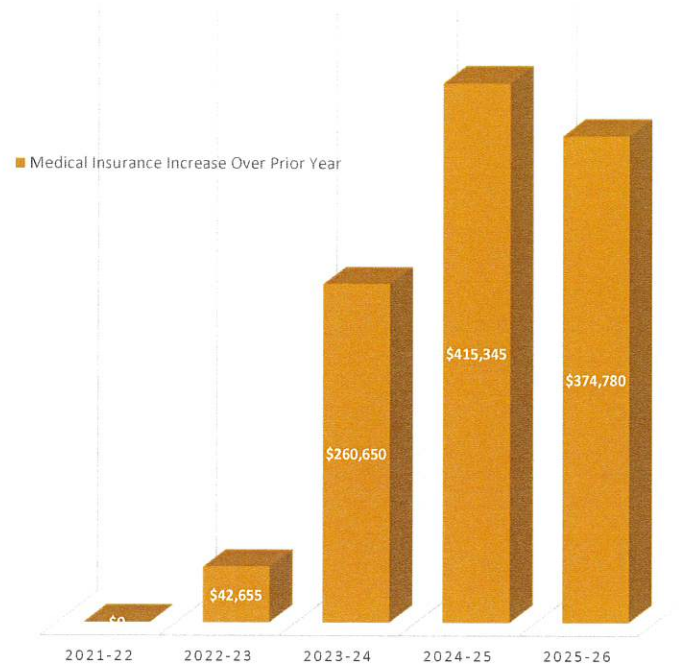
PINE GROVE AREA SCHOOL DISTRICT
PROPOSED PRELIMINARY REVENUES
2025-2026

6111	CUR REAL ESTATE TAX	11,734,600.00	7110	BASIC EDUCATION SUBSIDY	7,690,260.00
6113	PUBIC UTIL REALTY TAX	26,270.00	7160	TUITION-SEC 1306	15,000.00
6114	PMTS IN LIEU OF TAXES	37,410.00	7271	SPEC ED FUNDING	1,079,820.00
6143	CUR LOCAL SVCS TAX 511	21,000.00	7292	PRE-K PASSTHROUGH FUNDING	210,000.00
6151	CUR EARNED INC TAX 511	1,610,000.00	7310	TRANSPORTATION -REG & ADDL	725,000.00
6152	CUR OCCUP TAX 511	868,000.00	7320	RENT/SINKING FUND PYMTS	-
6153	CUR REALTY XFER TX	130,000.00	7330	HEALTH SERVICES	27,000.00
6411	DELINQ REAL ESTATE TAX	210,000.00	7340	PROP TX REDUCTION ALLOC	740,000.00
6452	DELINQ OCCUP TAX 511	200,000.00	7505	READ TO LEARN	304,380.00
6510	INTEREST - INVESTMTS CHKG	225,000.00	7810	STATE SHARE SOC SEC	617,265.00
6710	ADMISSIONS	57,000.00	7820	STATE SHARE RETIREMENT	2,385,020.00
6740	FEES - WOODSHOP PROJECTS	4,500.00	7999	PCCD - Mental H&S Grant	-
6821	STATE REV-OTHR PA PUB SC (ACCESS)	-			
6831	FED REV-OTR PA SCHL/IU (ACHIEVE)	21,000.00			13,793,745.00
6832	FED IDEA-VIA IU 29	269,660.00			
6910	RENTALS	10,000.00			
6920	CONTRIBUTIONS/DONATIONS	500.00	8110	PYMTS FED IMPACTED AREA	-
6944	TUITION - OTR PA LEA	-	8390	RETRICTED FED GRANTS - JROTC	78,390.00
6991	REFUND PRIOR YR EXPEND	-	8514	TITLE I	265,815.00
6999	OTHER MISC REVENUES	40,000.00	8515	TITLE II	39,275.00
6999	ANNUAL SPONSORSHIP FROM LVHN	-	8517	TITLE IV	23,550.00
			8810	ACCESS-MEDICAID REIMB	248,700.00
			8999	ESSER III/Mental Hlth & Security	-
		15,464,940.00			
					655,730.00

**MEDICAL INSURANCE INCREASES
FOR SCHOOL YEARS 21-22 THROUGH 25-26**

	<u>% Increase Over Prior Year</u>	<u>Financial Increase Over Prior Year</u>
2021-22	0.00%	\$ -
2022-23	1.50%	\$ 42,653.65
2023-24	8.75%	\$ 260,646.42
2024-25	12.50%	\$ 415,343.81
2025-26	10.00%	\$ 374,776.67

**MEDICAL INSURANCE COST INCREASES - DISTRICT'S
PORTION
5 YEAR HISTORY**



Note: The District's portion of medical insurance expenditures has increased 32.75% or a total of \$1,093,420 over 5 years.

**PROJECTED DISTRICT COST OF MEDICAL INSURANCE PREMIUMS
FOR 2025-26 SCHOOL YEAR**

	SINGLE PLAN	2-PARTY PLAN	FAMILY PLAN
TOTAL PROJECTED 25-26 ANNUAL PREMIUM	\$ 11,862	\$ 25,265	\$ 34,399
LESS: 13% TEACHER/ADMIN CO-PREMIUM	(1,542)	(3,285)	(4,472)
TOTAL DISTRICT COST FOR 1 PLAN	\$ 10,320	\$ 21,981	\$ 29,928
CURRENT PROJECTED # OF PLANS	34	26	72
TOTAL DISTRICT COST - TEACHERS & ADMIN	\$ 350,871	\$ 571,505	\$ 2,154,782
		\$ 3,077,158	
	SINGLE PLAN	2-PARTY PLAN	FAMILY PLAN
TOTAL PROJECTED 25-26 ANNUAL PREMIUM	\$ 11,862	\$ 25,265	\$ 34,399
LESS: 9% SUPPORT STAFF CO-PREMIUM	(1,068)	(2,274)	(3,096)
TOTAL DISTRICT COST FOR PLAN	\$ 10,794	\$ 22,992	\$ 31,304
CURRENT PROJECTED # OF PLANS	5	7	10
TOTAL DISTRICT COST - SUPPORT STAFF	\$ 53,971	\$ 160,941	\$ 313,035
		\$ 527,947	
NOTE: Amounts above are projected current employees only and do not include costs for retirees/incentive agreements			

Pine Grove Area School District
Millage Options for Budget Year 2025-2026

			New Millage Rate	Addl Reveue Generated				
		Current Millage	44.750					
		Full Index (2.417 Mills)	47.167	667,483	* 94% = \$627,435			
		1.00 mill	45.750	276,162	* 94% = \$259,590			
		.85 mill	45.600	234,738	* 94% = \$220,655			
		.75 mill	45.500	207,121	* 94% = \$194,695			
		.50 mill	45.250	138,081	* 94% = \$129,795			
		.25 mill	45.000	69,040	* 94% = \$ 64,900			
	2025 Median Home Values	Current Millage 44.75 Mills	Full Index (2.417 Mill)	1.0 Mill	.85 Mill	.75 Mill	.50 Mill	.25 Mill
Frailey Township	\$ 11,008	492.61	26.61	11.01	9.36	8.26	5.50	2.75
Pine Grove Township	\$ 43,675	1,954.46	105.56	43.68	37.12	32.76	21.84	10.92
Tremont Township	\$ 24,178	1,081.97	58.44	24.18	20.55	18.13	12.09	6.04
Washington Township	\$ 50,125	2,243.09	121.15	50.13	42.61	37.59	25.06	12.53
Pine Grove Borough	\$ 26,205	1,172.67	63.34	26.21	22.27	19.65	13.10	6.55
Tremont Borough	\$ 15,720	703.47	38.00	15.72	13.36	11.79	7.86	3.93

Pine Grove Area School District
Revenue Generated by Increasing Millage to Index
For Budget Year 2025 - 2026

2025-26 adjusted index for PGASD is 5.4%		
Assessed Values - 2025		276,161,890
Current millage rate		44.75000
Revenue at 100% collection		12,358,245
Assessed values for 2025		276,161,890
Millage adding 5.4% for index		47.167
	44.7500	2.417
	5.400%	
Revenue at 100% collection		13,025,728
Revenue generated from increasing millage by 5.4% index	\$	667,483

ITEMS FOR DISCUSSION

- * Closing the deficit
- * Are the positions discussed at the Personnel Committee Meeting on March 13th confirmed?
- * Millage increase?
- * Adjustments to the Budget Calendar - next Finance Committee at COW on April 24th
- * Are there any other areas of special consideration/concern?