

**Proposed Preliminary Budget
Highlights - As of 5/8/25**

- Includes no tax increase (budgeted at average collection rate)
- Budgeted Big Lots parcel revenue at 100%
- Added \$277,776 of positions to be covered by the General Fund. After benefits and insurance, the total addition is \$458,330:
 - 1 Special Ed Supervisor Position @ \$70,000
 - 1 Health Room Tech Position @ \$26,320
 - 3 Special Ed Positions, 1 @ \$49,590 and 2 @ \$52,715 (paid by ACCESS funds)
 - 1 Maintenance HVAC Position @ \$56,888 (addl \$28,808 over p/y budget after removing unfilled utility position)
 - 1 Assistant Superintendent Position @ \$115,000
 - 1 Computer (Maintenance) Position @ \$37,648
- Medical Insurance Rates adjusted to final increase of 9.99% (approx. \$374,800 increase over py)
- \$100 per professional staff currently built into budget
- Revised Athletic Trainer from \$100,000 to \$80,000 for Athletic Trainer (LVHN did not renew contract)

Open Items

- Increase millage to index?
- Keep all positions in the 25-26 budget?
- How to close the deficit

Changes to Be Made to Preliminary Budget for 5/15/25 Regular Board Meeting

- Reduce Capital Project Transfer to 1M
- Increase to millage
- Remaining shortfall of \$278,950 to come from fund balance
- Continue exploring ways to close deficit prior to final budget approval

PINE GROVE AREA SCHOOL DISTRICT

2025-2026 PRELIMINARY BUDGET

As of 5/8/25

	2025-2026 Preliminary Proposed Budget As of 5/8/25	2025-2026 Preliminary Proposed Budget As of 4/3/25	2024-2025 Final Budget
ELEMENTARY SCHOOL	51,550.00	51,550.00	46,710.00
MIDDLE SCHOOL	74,620.00	74,620.00	80,900.00
HIGH SCHOOL	150,000.00	165,000.00	160,000.00
SPECIAL EDUCATION	71,325.00	71,325.00	74,900.00
CURRICULUM	162,500.00	162,500.00	162,500.00
GROUND	49,830.00	49,830.00	43,620.00
MAINTENANCE	792,470.00	792,470.00	784,870.00
TECHNOLOGY	502,250.00	502,250.00	575,750.00
SCHOOL SAFETY	100,000.00	100,000.00	100,000.00
MISC	5,285,635.00	5,285,635.00	4,839,982.00
CONTINGENCY FOR ATHLETIC TRAINER	80,000.00	100,000.00	20,000.00
ESSER EXPENDITURES (UNBUDGETED)	-	-	-
ATHLETICS	219,365.00	219,365.00	211,553.00
PAYROLL	21,653,820.00	21,653,820.00	20,247,785.00
TRANSFER TO CAPITAL PROJECTS	2,031,465.00	2,031,465.00	2,031,465.00
CONTINGENCY			
DEBT SERVICE	-	-	-
TOTAL EXPENDITURES	\$ 31,224,830.00	\$ 31,259,830.00	\$ 29,380,035.00
LOCAL	14,837,505.00	15,464,940.00	14,873,635.00
STATE	13,793,745.00	13,793,745.00	13,564,630.00
FEDERAL	655,730.00	655,730.00	613,685.00
TOTAL REVENUES	29,286,980.00	29,914,415.00	29,051,950.00
CURRENT EXCESS (DEFICIT)	\$ (1,937,850.00)	\$ (1,345,415.00)	\$ (328,085.00)

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

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

	<u>New Millage Rate</u>	<u>Addl Reveue Generated</u>	
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
Fralley 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