

Pine Grove Area School District



2023-2024 Budget Update & Discussion April 18, 2023

PINE GROVE AREA SCHOOL DISTRICT

2023-2024 PRELIMINARY PROPOSED BUDGET

AS OF 4/18/2023

	2023-2024 Preliminary Proposed Budget 4/18/2023	2022-2023 Final Budget
ELEMENTARY SCHOOL	51,510.00	49,355.00
MIDDLE SCHOOL	73,335.00	63,535.00
HIGH SCHOOL	198,935.00	170,000.00
SPECIAL EDUCATION	75,000.00	70,350.00
CURRICULUM	151,500.00	150,000.00
GROUNDS	31,630.00	28,180.00
MAINTENANCE	743,340.00	717,068.00
TECHNOLOGY	509,450.00	508,450.00
SCHOOL SAFETY	47,500.00	47,500.00
MISC	4,514,570.00	4,370,218.00
CONTINGENCY FOR LVHN/CARES	20,000.00	20,000.00
ESSER EXPENDITURES (UNBUDGETED)	81,631.00	117,012.00
ATHLETICS	218,804.00	221,827.00
PAYROLL	19,420,950.00	18,592,547.00
BAND UNIFORMS	-	12,500.00
TRANSFER TO CAPITAL PROJECTS	2,031,465.00	-
CONTINGENCY		563,075.00
DEBT SERVICE	-	2,031,465.00
TOTAL EXPENDITURES	\$ 28,169,620.00	\$ 27,733,082.00
LOCAL	13,409,880.00	13,117,190.00
STATE	12,716,810.00	12,969,680.00
FEDERAL	1,478,745.00	1,646,212.00
TOTAL REVENUES	27,605,435.00	27,733,082.00
CURRENT EXCESS (DEFICIT)	\$ (564,185.00)	\$ -

PINE GROVE AREA SCHOOL DISTRICT PROPOSED FINAL REVENUES 2023-2024

6111	CUR REAL ESTATE TAX	9,799,110.00	71	110	BASIC EDUCATION SUBSIDY	7 107 955 00	
6113	PUBIC UTIL REALTY TAX	12,000.00		160	TUITION-SEC 1306	7,197,855.00 19,000.00	
6114	PMTS IN LIEU OF TAXES	21,500.00		271	SPEC ED FUNDING	982,585.00	
6143	CUR LOCAL SVCS TAX 511	17,500.00		292	PRE-K PASSTHROUGH FUNDING	189,500.00	
6151	CUR EARNED INC TAX 511	1,390,000.00		310	TRANSPORTATION -REG & ADDL	667,000.00	
6152	CUR OCCUP TAX 511	870,000.00		320	RENT/SINKING FUND PYMTS	-	
6153	CUR REALTY XFER TX	70,000.00		330	HEALTH SERVICES	28,800.00	
6411	DELINQ REAL ESTATE TAX	325,000.00		340	PROP TX REDUCTION ALLOC	584,860.00	
6452	DELINQ OCCUP TAX 511	375,000.00		361	SAFETY GRANT	-	
6510	INTEREST - INVESTMTS CHKG	37,500.00		505	READ TO LEARN	304,380.00	
6710	ADMISSIONS	45,000.00		810	STATE SHARE SOC SEC	565,080.00	
6740	FEES - WOODSHOP PROJECTS	8,000.00		820	STATE SHARE RETIREMENT	2,177,750.00	
6821	STATE REV-OTHR PA PUB SC (ACCESS					,	
6831	FED REV-OTR PA SCHL/IU (ACHIEVE)	140,000.00					
6832	FED IDEA-VIA IU 29	221,270.00				12,716,810.00	
6910	RENTALS	12,500.00					
6920	CONTRIBUTIONS/DONATIONS	500.00					
6944	TUITION - OTR PA LEA	_	81	110	PYMTS FED IMPACTED AREA	-	
6991	REFUND PRIOR YR EXPEND	=:	83	390	RETRICTED FED GRANTS - JROTC	66,500.00	
6999	OTHER MISC REVENUES	40,000.00	85	514	TITLE I	325,000.00	
6999	ANNUAL SPONSORSHIP FROM LVHN	20,000.00	85	515	TITLE II	45,000.00	
6999	ANNUAL SUPPLIES LVHN	5,000.00	85	517	TITLE IV	24,000.00	
			88	310	ACCESS-MEDICAID REIMB	2,500.00	
		13,409,880.00	89	999	ESSER III/Mental Hlth & Security	1,015,745.00	
							1
						4 470 747 05	
						1,478,745.00	

		PINE GROVE AR PROJECTION - E			ZDID ATION	
	FIVE YEAR	PROJECTION - F	EFFECTS OF ESS	ER FUNDING EA	APIKATION	
DESCRIPTION	2022-23 Budgeted	2023-24 Budgeted	2024-25 Projected	2025-26 Projected	2026-27 Projected	Notes
SALARIES & BENEFITS	18,592,547	19,420,950	20,197,788	21,005,700	21,845,928	assumes 4% increase annually
ELEMENTARY SCHOOL	49,355	51,510	52,540	53,591	54,663	assumes 2% increase annually
MIDDLE SCHOOL	63,535	73,335	74,802	76,298	77,824	assumes 2% increase annually
HIGH SCHOOL	170,000	198,935	202,914	206,972	211,111	assumes 2% increase annually
SPECIAL EDUCATION	70,350	75,000	78,000	81,120	84,365	assumes 4% increase annually
CURRICULUM	150,000	151,500	157,560	163,862	170,417	assumes 4% increase annually
GROUNDS	28,180	31,630	32,263	32,908	33,566	assumes 2% increase annually
MAINTENANCE	717,068	743,340	773,074	803,997	836,156	assumes 4% increase annually
TECHNOLOGY	508,450	509,450	519,639	530,032	540,632	assumes 2% increase annually
SCHOOL SAFETY	47,500	47,500	48,450	49,419	50,407	assumes 2% increase annually
ATHLETICS	221,827	218,804	223,180	227,644	232,197	assumes 2% increase annually
MISC	4,390,218	4,534,570	4,670,607	4,810,725	4,955,047	assumes 3% increase annually
CONTINGENCY	563,075	-,554,570	4,070,007	4,610,723	4,933,047	assumes 376 increase annually
ESSERS EXPENDITURES (NOT BUDGETE		81,631				
TRANSFER TO CAPITAL PROJECTS	- 117,012	2,031,465	2,031,465	2,031,465		
ONE-TIME FUND BALANCE OUTFLOW	12,500	2,031,403	2,031,403	2,031,403	2,031,465	
DEBT SERVICE	2,031,465	_				
TOTAL EXPENSES	\$ 27,733,082	\$ 28,169,620	\$ 29,062,281	\$ 30,073,732	\$ 31,123,778	
REVENUES						
LOCAL	13,117,190	13,409,880	13,812,176	14,226,542	14,653,338	assumes 3% increase annually
STATE	12,969,680	12,716,810	13,098,314	13,491,264	13,896,002	assumes 3% increase annually
FEDERAL	1,646,212	1,478,745	467,630	472,306	477,029	assumes 1% increase annually
TOTAL REVENUES	\$ 27,733,082	\$ 27,605,435	\$ 27,378,121	\$ 28,190,112	\$ 29,026,369	assumes 176 increase annually
INCREASE OR (DEFICIT)	S -	\$ (564,185)	\$ (1.694.160)	\$ (1,883,620)	£ (2.807.480)	
in catalog on (perion)	9	9 (304,103)	3 (1,004,100)	(1,003,020)	3 (2,097,409)	
FUND BALANCE	6,887,449	6,887,449	6,323,264	4,639,104	2,755,484	
ENDING FUND BALANCE	\$ 6,887,449	\$ 6,323,264	\$ 4,639,104	\$ 2,755,484	\$ 658,075	
Total Amt Removed From Fund Bala	A G ECCEI		15 (15	189.38)		

Pine Grove Area School District Revenue Generated by Increasing Millage to Index For Budget Year 2023 - 2024

2023-24 adjusted index for PGASD is 5.7%		
Assessed Values - 2023		274,936,060
Current millage rate		41.75000
Revenue at 100% collection		11,478,581
Assessed values for 2023		274,936,060
Millage adding 5.7% for index		44.130
41.7500 5.700%	2.380	
Revenue at 100% collection		12,132,928
Revenue generated from increasing millage by 5.7% index	\$	654,348

		Р	ine Grove Arc	ea School Dis	trict			
		Millage	Options for l	Budget Year 2	2023-2024		-	
			New Millage Rate	Addl Reveue Generated				
		Current Millage	41.750					
		Full Index (2,380 Mills)	시민 교회 때 경험하여 한 50 명이 있었다.	艾斯 网络克克特 医原性性神经病	* 94% = \$615,087	- The Theory of the Control of the C		
		1.00 mill .85 mill	42.750 42.600	233,696	* 94% = \$258,440 * 94% = \$219,674			
		.75 mill .50 mill	42.500 42.250		* 94% = \$193,830 * 94% = \$129,220		··· · · · · · · · · · · · · · · · ·	
		.25 mil	42,000	68,734	* 94% = \$ 64,610			
	 022 Median ome Values	Current Millage 41.75 Mills	Full Index (2.380 Mill)	1.0 Mill	.85 Mill	.75 Mill	.50 Mill	.25 Mill
Frailey Township	\$ 10,940	456.75	26.04	10.94	9.30	8.21	5.47	2.74
Pine Grove Township	\$ 42,978	1,794.33	102.29	42.98	36.53	32.23	21.49	10.74
Tremont Township	\$ 23,440	978.62	55.79	23.44	19.92	17.58	11.72	5.86
Washington Township	 48,865		116.30	48.87	41.54	36.65	24.43	12.22
Pine Grove Borough	\$ 25,573		60.86	25.57	21.74	19.18	12.79	6.39
Tremont Borough	\$ 15,600	651.30	37.13	15.60	13.26	11.70	7.80	3.90

PINE GROVE AREA SCHOOL DISTRICT FUND AND CASH BALANCE HISTORY SCHOOL YEARS 2015-16 THROUGH 2021-22

GENERAL FUND BALANCE A	S OF:	
-	Ending Fund Balance	Excess (Deficit) for the Year
6/30/2016	8,508,726	694,768
6/30/2017	6,738,987	(1,769,739)
6/30/2018	6,511,024	(227,963)
6/30/2019	5,038,624	(1,472,400)
6/30/2020	5,895,360	856,736
6/30/2021	6,559,792	664,432
6/30/2022	6,887,449	327,657
Total Excess (De	ficit) Over 7 Years	\$ (926,509.00)

CAPITAL PROJECTS CASH BA	ALANCE AS OF:
	Ending Cash Balance
6/30/2019	764,599.00
6/30/2020	773,782.00
6/30/2021	758,859.00
6/30/2022	2,749,666.00

Open Items for 2023-2024 Budget As of 4/18/2023

- Teachers' contract salaries currently budgeted at our last proposal
- Keith Lehman retirement
- AD currently left as-is
- Medical Insurance Rates currently budgeted at not-to-exceed increase of 9.5%, or incrase of \$282,875 over prior year

Informational:

- Payroll is up \$830k
- New positions 1 Special Ed Prof Staff, 1 In-School Monitor, Addl Pre-K Teacher