



Pine Grove Area School District



2024-2025 Preliminary Budget

April 11, 2024

**Proposed Preliminary Budget
As of 4/11/24**

- Includes raising taxes to index, which generates an additional \$776,000 in tax revenue
 - Added Girls Wrestling Head Coach and Asst Coach, \$5,000 & \$3,000
 - Added Transportation Coordinator Position @ \$55,000
 - Medical Insurance Rates adjusted to final approved increase of 12.50% (approx. \$415k increase over py)
 - Removed Achieve revenue and expenditures
 - Pre-K realignment built into 24-25 budget
 - Updated all professional staff salaries to actual for next school year; most positions filled
 - Budgeted Big Lots revenue at 50%
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PINE GROVE AREA SCHOOL DISTRICT

2024-2025 PRELIMINARY PROPOSED BUDGET

As of 4/11/24

	2024-2025 Preliminary Proposed Budget As of 4/11/24	2023-2024 Final Budget
ELEMENTARY SCHOOL	46,710.00	51,510.00
MIDDLE SCHOOL	80,900.00	73,335.00
HIGH SCHOOL	160,000.00	160,000.00
SPECIAL EDUCATION	74,900.00	75,000.00
CURRICULUM	162,500.00	151,500.00
GROUND	43,620.00	31,630.00
MAINTENANCE	784,870.00	743,340.00
TECHNOLOGY	575,750.00	509,450.00
SCHOOL SAFETY	100,000.00	47,500.00
MISC	4,839,982.00	4,514,570.00
CONTINGENCY FOR LVHN/CARES	20,000.00	20,000.00
ESSER EXPENDITURES (UNBUDGETED)	-	171,637.00
ATHLETICS	211,553.00	218,804.00
PAYROLL	20,222,855.00	19,547,818.00
TRANSFER TO CAPITAL PROJECTS	2,031,465.00	1,960,476.00
CONTINGENCY		
DEBT SERVICE	-	-
TOTAL EXPENDITURES	\$ 29,355,105.00	\$ 28,276,570.00
LOCAL	14,873,635.00	13,472,383.00
STATE	13,557,610.00	12,883,802.00
FEDERAL	613,685.00	1,920,385.00
TOTAL REVENUES	29,044,930.00	28,276,570.00
CURRENT EXCESS (DEFICIT)	\$ (310,175.00)	\$ -

PINE GROVE AREA SCHOOL DISTRICT
 PROPOSED FINAL REVENUES
 2024-2025

6111	CUR REAL ESTATE TAX	11,479,610.00		7110	BASIC EDUCATION SUBSIDY	7,490,419.00
6113	PUBIC UTIL REALTY TAX	14,000.00		7160	TUITION-SEC 1306	15,000.00
6114	PMTS IN LIEU OF TAXES	19,775.00		7271	SPEC ED FUNDING	1,079,821.00
6143	CUR LOCAL SVCS TAX 511	21,000.00		7292	PRE-K PASSTHROUGH FUNDING	135,000.00
6151	CUR EARNED INC TAX 511	1,420,000.00		7310	TRANSPORTATION -REG & ADDL	860,000.00
6152	CUR OCCUP TAX 511	870,000.00		7320	RENT/SINKING FUND PYMTS	-
6153	CUR REALTY XFER TX	100,000.00		7330	HEALTH SERVICES	28,800.00
6411	DELINQ REAL ESTATE TAX	210,000.00		7340	PROP TX REDUCTION ALLOC	777,200.00
6452	DELINQ OCCUP TAX 511	200,000.00		7505	READ TO LEARN	304,380.00
6510	INTEREST - INVESTMTS CHKG	150,000.00		7810	STATE SHARE SOC SEC	580,995.00
6710	ADMISSIONS	45,000.00		7820	STATE SHARE RETIREMENT	2,235,995.00
6740	FEES - WOODSHOP PROJECTS	7,250.00		7999	PCCD - Mental H&S Grant	50,000.00
6821	STATE REV-OTHR PA PUB SC (ACCESS)	-				
6831	FED REV-OTR PA SCHL/IU (ACHIEVE)	-				13,557,610.00
6832	FED IDEA-VIA IU 29	260,000.00				
6910	RENTALS	11,500.00				
6920	CONTRIBUTIONS/DONATIONS	500.00		8110	PYMTS FED IMPACTED AREA	-
6944	TUITION - OTR PA LEA	-		8390	RETRICTED FED GRANTS - JROTC	72,190.00
6991	REFUND PRIOR YR EXPEND	-		8514	TITLE I	315,190.00
6999	OTHER MISC REVENUES	40,000.00		8515	TITLE II	43,730.00
6999	ANNUAL SPONSORSHIP FROM LVHN	20,000.00		8517	TITLE IV	24,875.00
6999	ANNUAL SUPPLIES LVHN	5,000.00		8810	ACCESS-MEDICAID REIMB	3,700.00
				8999	ESSER III/Mental Hlth & Security	154,000.00
		14,873,635.00				
						613,685.00

4/11/2024

**Pine Grove Area School District
Revenue Generated by Increasing Millage to Index
For Budget Year 2024 - 2025**

2024-25 adjusted index for PGASD is 7.2%		
Assessed Values - 2024		284,714,445
Current millage rate		41.75000
Revenue at 100% collection		11,886,828
Assessed values for 2024		284,714,445
Millage adding 7.2% for index		44.756
	41.7500	3.006
	7.200%	
Revenue at 100% collection		12,742,680
Revenue generated from increasing millage by 7.2% index		\$ 855,852

**PINE GROVE AREA SCHOOL DISTRICT
CAPITAL FUND BALANCE
6/30/2023**

PSDLAF Construction Balance	\$	49,868.52
PSDLAF Capital Project Fund		2,807,586.46
Less: Interfund Amt Due from GF as of 6/30/23		422,639.00
		<u>422,639.00</u>
Cash Available in Capital Projects Fund as of 3/31/2024		<u><u>\$ 3,280,093.98</u></u>

**PINE GROVE AREA SCHOOL DISTRICT
FUND BALANCE CLASSIFICATIONS
AS OF 6/30/23**

FUND BALANCES		
Restricted	\$	100,445.00
Committed for:		
Curriculum Development		350,000.00
Technology		500,000.00
Capital Projects		2,085,716.00
Unassigned		2,490,918.00
Assigned		1,440,125.00
		<u>1,440,125.00</u>
TOTAL FUND BALANCE AS OF 6/30/23		<u><u>\$ 6,967,204.00</u></u>

Note: For 2022-23, the District passed a balanced budget. However, \$860,648.60 was built in for contingency and Capital Projects. We ended the year with an excess of \$69,755.

Note: Debt was paid off in full during the 2022-23 school year.