

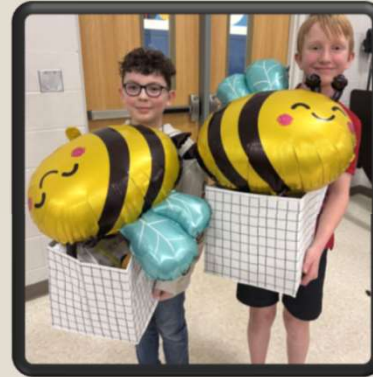
PINE VALLEY CENTRAL SCHOOL DISTRICT 2025-26 PROPOSED BUDGET



Investing in Kids – Some Highlights from this year

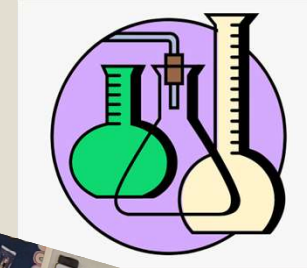


- Full-Time SRO
- Student Field Trips
- Summer Programming
- Sports
- 3PK Programming



2025-26 Budget Highlights

- Re-opening pool for community use
- One large diesel bus, one small gas bus, one diesel wheelchair bus
- Signage in Elementary building
- Softball field maintenance
- New Tractor
- District-wide equipment replacement cycle
 - Classroom furniture
 - Fitness Center equipment
 - AEDs for both buildings



Challenges



Increase Student Needs

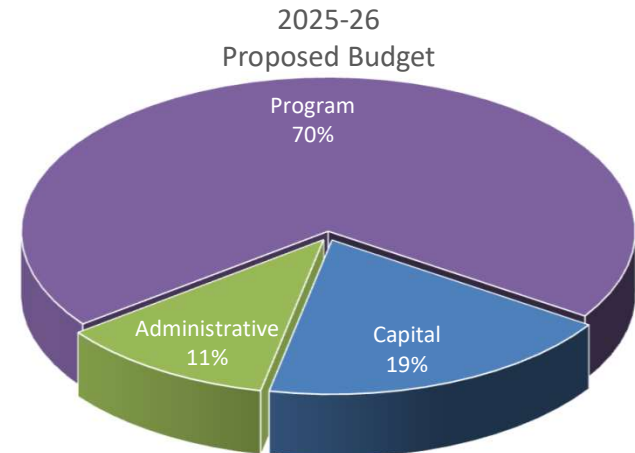
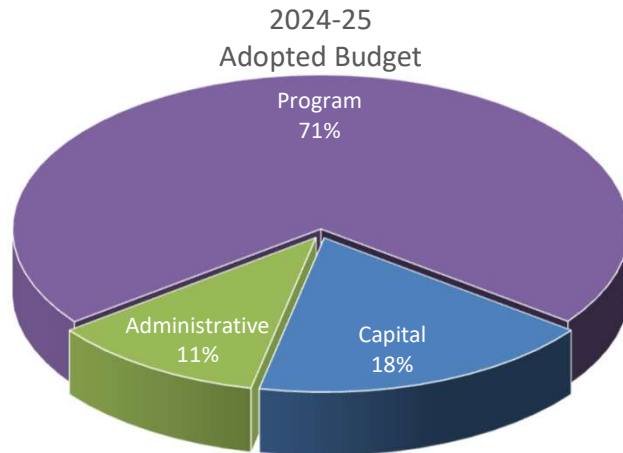
Uncertainty surrounding State/Federal Aid

Rising costs

State Mandates

Budget Overview

	<u>2024-25</u> <u>Adopted Budget</u>	<u>2025-26</u> <u>Proposed Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Program	\$13,808,907.00	\$13,649,629.00	-\$159,278.00	-1.15%
Capital	\$3,554,072.00	\$3,731,433.00	\$177,361.00	4.99%
Administrative	\$2,222,758.00	\$2,246,285.00	\$23,527.00	1.06%
Grand Total	\$19,585,737.00	\$19,627,347.00	\$41,610.00	0.21%



Program

Provides funding for instruction and educational support services for the district's students, including athletics, co-curricular, and student transportation.



	<u>2024-25</u> <u>Adopted Budget</u>	<u>2025-26</u> <u>Proposed Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Instructional Media	\$693,385.00	\$671,965.00	-\$21,420.00	-3.09%
Pupil Personnel Services	\$799,998.00	\$787,719.00	-\$12,279.00	-1.53%
Teaching	\$7,837,496.00	\$7,491,514.00	-\$345,982.00	-4.41%
Training	\$105,897.00	\$137,308.00	\$31,411.00	29.66%
Transfer to School Lunch	\$25,000.00	\$25,000.00	\$0.00	0.00%
Transfer to Special Aid	\$17,000.00	\$35,469.00	\$18,469.00	108.64%
Transportation	\$1,267,129.00	\$1,365,056.00	\$97,927.00	7.73%
Employee Benefits	\$3,063,002.00	\$3,135,598.00	\$72,596.00	2.37%
Total Program Budget	\$13,808,907.00	\$13,649,629.00	-\$159,278.00	-1.15%

- Shift from iReady assessment to NWEA assessment
- Reduction of eAcademy
- Staffing changes
- Right-sized Special Education projections
- Classroom Furniture
- Increased PD
- Special Education Extended School Year
- Transportation Staffing

Capital

This includes debt service for all facilities financed by bonds and notes of the district as well as all expenses associated with building custodial and maintenance, utilities, school bus purchases, and the school resource officer.



- Diesel bus
- Wheelchair diesel bus
- Small gas bus
- Tractor
- Softball field maintenance
- Utility cost increases
- Elementary signage
- Project 2023



	<u>2024-25</u> <u>Adopted Budget</u>	<u>2025-26</u> <u>Proposed Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Bus Purchases	\$404,677.00	\$458,000.00	\$53,323.00	13.18%
Central Services	\$1,197,228.00	\$1,271,195.00	\$73,967.00	6.18%
Debt Services	\$1,455,244.00	\$1,457,950.00	\$2,706.00	0.19%
Transfer to Capital	\$225,000.00	\$265,000.00	\$40,000.00	17.78%
Employee Benefits	\$271,923.00	\$279,288.00	\$7,365.00	2.71%
Total Capital Budget	\$3,554,072.00	\$3,731,433.00	\$177,361.00	4.99%

Administrative

Provides funding for overall general support and management activities, including business office operations, payroll, purchasing, general administration, personnel, legal and auditing services.



	<u>2024-25</u> <u>Adopted Budget</u>	<u>2025-26</u> <u>Proposed Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Board of Education	\$34,095.00	\$25,135.00	-\$8,960.00	-26.28%
Central Administration	\$235,857.00	\$246,596.00	\$10,739.00	4.55%
Central Services	\$441,043.00	\$419,580.00	-\$21,463.00	-4.87%
Curriculum Development	\$46,443.00	\$47,619.00	\$1,176.00	2.53%
Finance	\$331,908.00	\$349,926.00	\$18,018.00	5.43%
Special Items	\$205,041.00	\$268,168.00	\$63,127.00	30.79%
Staff	\$175,415.00	\$105,122.00	-\$70,293.00	-40.07%
Supervision	\$400,427.00	\$408,669.00	\$8,242.00	2.06%
Employee Benefits	\$352,529.00	\$375,470.00	\$22,941.00	6.51%
Total Administrative Budget	\$2,222,758.00	\$2,246,285.00	\$23,527.00	1.06%

- Dues moved from BOE to Special Items
- Removed Servers (1x purchase last year)
- Professional development
- Audit cost increases
- Insurance increases
- Public Relations transition
- GASB 75, Policy/Admin Audit

Revenues

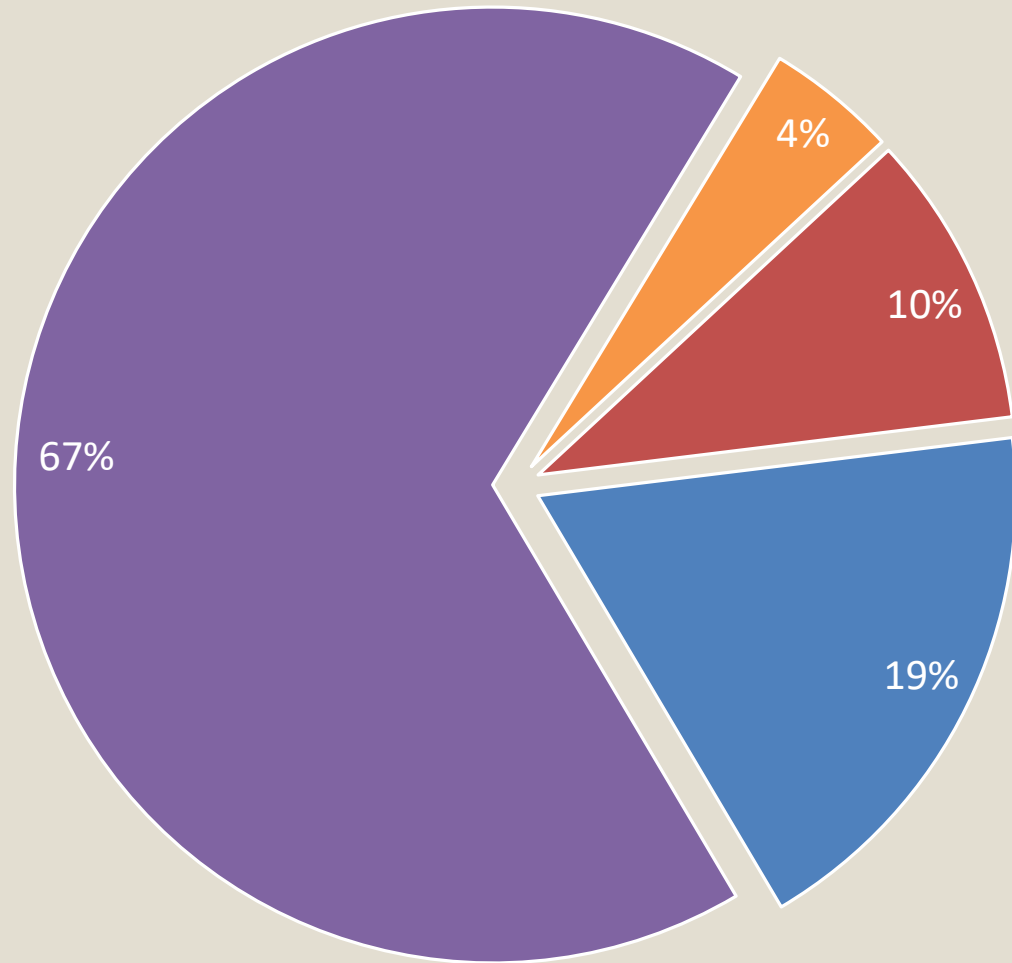
2025-26 Projected Revenue

■ Tax Levy \$3,618,033

■ State/Federal Aid \$13,190,249

■ Other Revenue \$866,110

■ Fund Balance \$1,952,955



Estimated Property Tax Impact

Tax rate per thousand (tax levy ÷ total of all taxable assessments in jurisdiction) x 1,000			
	2024-25 Levy	2025-26 Proposed Levy	Change
Levy	\$ 3,582,211	\$ 3,618,033	\$ 35,822
Full Value Tax rate	\$ 12.61	\$ 12.28	\$ 0.12

Full Value Assessment	Taxable Value After After Basic Star Exemption	2024-25 Actual	2025-26 Proposed	Estimated Change to Tax Bill
\$ 60,000	\$ 30,000	\$ 364.67	\$ 368.31	\$ 3.65
\$ 80,000	\$ 50,000	\$ 607.78	\$ 613.86	\$ 6.08
\$ 100,000	\$ 70,000	\$ 850.89	\$ 859.40	\$ 8.51
\$ 200,000	\$ 170,000	\$ 2,066.45	\$ 2087.12	\$ 20.66

*if assessments change at a uniform rate, then the tax rate will have a uniform impact on individual bills

Important Dates

- May 08, 2025 – Public Budget Hearing
- May 20, 2025 – Annual Budget Vote



A photograph of a graduation ceremony. In the foreground, a group of graduates in purple gowns are seen from behind, with their arms raised in celebration. Above them, numerous purple graduation caps are flying through the air. The background shows a school building with large windows and a sign that partially reads "SCHOOL". The sky is blue with scattered white clouds. The entire image is framed by a thin white border.

QUESTIONS?