

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

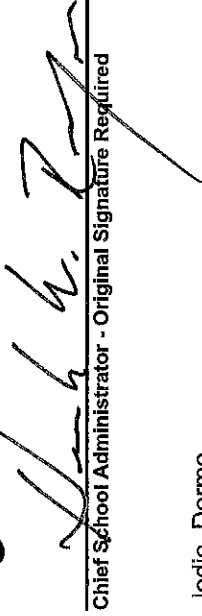
Date of Adoption of the General Fund Budget: 05/16/2024



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Jodie Dermo

\_\_\_\_\_  
Contact Person

jdermo@pgasd.com

\_\_\_\_\_  
Email Address

5-16-24

\_\_\_\_\_  
Date

5/16/24

\_\_\_\_\_  
Date

05/16/24

\_\_\_\_\_  
Date

(570)345-2731

\_\_\_\_\_  
Telephone

Extn :350

\_\_\_\_\_  
Extension

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )?

Yes

☒

No

☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$29402685
Ending Unassigned Fund Balance	\$2313643
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.86%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

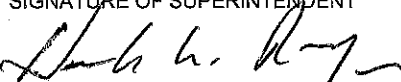
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5/16/24
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DUE DATE: AUGUST 15, 2024

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/18/2024
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This is our projected Ending Unassigned Fund Balance as of 6/30/2025.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is our projected Ending Committed Fund Balance as of 6/30/2025.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is our projected Ending Assigned Fund Balance as of 6/30/2025.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,445
0830 Committed Fund Balance	2,935,716
0840 Assigned Fund Balance	1,766,783
0850 Unassigned Fund Balance	2,254,705
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,957,204</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,873,635
7000 Revenue from State Sources	13,568,465
8000 Revenue from Federal Sources	613,685
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$29,055,785</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$36,012,989</u></b>

LEA : 129546003     Pine Grove Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,479,610
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	19,775
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	2,390,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	410,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	52,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	11,500
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	65,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,873,635</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,490,419
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,079,821
7292 Pre-K Counts	135,000
7311 Pupil Transportation Subsidy	860,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	882,546
7505 Ready to Learn Block Grant	304,380
7810 State Share of Social Security and Medicare Taxes	583,225
7820 State Share of Retirement Contributions	2,139,274
7900 Revenue for Technology	50,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,568,465</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	154,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	72,190
8514 Title I - Improving the Academic Achievement of the Disadvantaged	315,190
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,730
8517 Title IV - 21st Century Schools	24,875

LEA : 129546003     Pine Grove Area SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	3,700
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$613,685</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,055,785</b>

Act 1 Index (current): 7.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,479,610	
Amount of Tax Relief for Homestead Exclusions	<del>\$882,546</del>	
Total Approx. Tax Revenue:	\$12,362,156	
Approx. Tax Levy for Tax Rate Calculation:	\$12,742,680	
	Schuylkill	Total

2023-24 Data		
a. Assessed Value	\$274,936,055	\$274,936,055
b. Real Estate Mills	41.7500	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$853,118,720	\$853,118,720
d. Assessed Value	\$284,714,445	\$284,714,445
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$11,478,580	\$11,478,580
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$11,478,580	\$11,478,580
(f Total * g)		
i. Base Mills Subject to Index	41.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.79157%	96.79157%
k. Tax Levy Needed	\$12,742,680	\$12,742,680
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	44.7560	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,742,680	\$12,742,680
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,860,134
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,479,610
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,479,610	
Amount of Tax Relief for Homestead Exclusions	<u>\$882,546</u>	
Total Approx. Tax Revenue:	\$12,362,156	
Approx. Tax Levy for Tax Rate Calculation:	\$12,742,680	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.7560	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,742,680	\$12,742,680
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,228.00	
Number of Homestead/Farmstead Properties	3209	3209
Median Assessed Value of Homestead Properties		\$38,595

Act 1 Index (current): 7.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,479,610
Amount of Tax Relief for Homestead Exclusions	<u>\$882,546</u>
Total Approx. Tax Revenue:	\$12,362,156
Approx. Tax Levy for Tax Rate Calculation:	\$12,742,680
	Schuylkill
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$882,546	Lowering RE Tax Rate	\$0	\$882,546
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$882,546

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546003    Pine Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/20/2024 5:53:37 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Schuylkill	284,714,445	44.7560	12,742,680			96.79157%	
Totals:	284,714,445		12,742,680	- 882,546	= 11,860,134	X 96.79157%	= 11,479,610
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	21,000	21,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total    Current Act 511 Taxes – Flat Rate Assessments						21,000	21,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,420,000	1,420,000
6152	Current Act 511 Occupation Taxes			0.57100	0.000	870,000	870,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total    Current Act 511 Taxes – Proportional Assessments						2,390,000	2,390,000
Total Act 511, Current Taxes							2,411,000
Act 511 Tax Limit    -->				853,118,720	X	12	10,237,425
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>  Schuylkill  <u>Current Act 511 Taxes – Flat Rate Assessments</u>	41.7500	44.7560	7.20%	Yes	7.2%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6152	Current Act 511 Occupation Taxes	0.5710	0.57100	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		14,900,171
1200 Special Programs - Elementary / Secondary		2,855,840
1300 Vocational Education		618,677
1400 Other Instructional Programs - Elementary / Secondary		20,950
<b>Total Instruction</b>		<b>\$18,395,638</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		654,561
2200 Support Services - Instructional Staff		1,139,016
2300 Support Services - Administration		1,607,397
2400 Support Services - Pupil Health		80,274
2500 Support Services - Business		353,382
2600 Operation and Maintenance of Plant Services		2,504,597
2700 Student Transportation Services		1,383,525
2800 Support Services - Central		397,450
2900 Other Support Services		403,375
<b>Total Support Services</b>		<b>\$8,523,577</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		452,005
<b>Total Operation of Non-Instructional Services</b>		<b>\$452,005</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5200 Interfund Transfers - Out		2,031,465
<b>Total Other Expenditures and Financing Uses</b>		<b>\$2,031,465</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$29,402,685</b>

LEA : 129546003     Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,552,564
200 Personnel Services - Employee Benefits	4,324,943
300 Purchased Professional and Technical Services	360,000
400 Purchased Property Services	41,600
500 Other Purchased Services	1,032,500
600 Supplies	338,882
700 Property	230,674
800 Other Objects	19,008
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,900,171</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,065,800
200 Personnel Services - Employee Benefits	943,140
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	800,500
600 Supplies	30,600
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,855,840</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	618,677
<b>Total Vocational Education</b>	<b>\$618,677</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	20,650
600 Supplies	300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,950</b>
<b>Total Instruction</b>	<b>\$18,395,638</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	411,250
200 Personnel Services - Employee Benefits	195,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	7,150
600 Supplies	15,428
800 Other Objects	23,023
<b>Total Support Services - Students</b>	<b>\$654,561</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	509,636
200 Personnel Services - Employee Benefits	222,430
300 Purchased Professional and Technical Services	107,500
400 Purchased Property Services	22,700
500 Other Purchased Services	63,400
600 Supplies	195,600
700 Property	11,800

LEA : 129546003     Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	5,950
<b>Total Support Services - Instructional Staff</b>	<b>\$1,139,016</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	814,930
200 Personnel Services - Employee Benefits	510,241
300 Purchased Professional and Technical Services	224,350
400 Purchased Property Services	2,100
500 Other Purchased Services	32,700
600 Supplies	15,616
800 Other Objects	7,460
<b>Total Support Services - Administration</b>	<b>\$1,607,397</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	52,230
200 Personnel Services - Employee Benefits	12,134
300 Purchased Professional and Technical Services	5,310
400 Purchased Property Services	850
500 Other Purchased Services	300
600 Supplies	5,300
700 Property	3,900
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$80,274</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	232,200
200 Personnel Services - Employee Benefits	110,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	650
500 Other Purchased Services	2,000
600 Supplies	4,150
800 Other Objects	300
<b>Total Support Services - Business</b>	<b>\$353,382</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,158,400
200 Personnel Services - Employee Benefits	414,002
300 Purchased Professional and Technical Services	117,500
400 Purchased Property Services	330,470
500 Other Purchased Services	113,100
600 Supplies	349,025
700 Property	22,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,504,597</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,125
200 Personnel Services - Employee Benefits	600
500 Other Purchased Services	1,377,500
600 Supplies	300
<b>Total Student Transportation Services</b>	<b>\$1,383,525</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	102,250
400 Purchased Property Services	22,700
500 Other Purchased Services	61,150
600 Supplies	194,100
700 Property	11,800
800 Other Objects	5,450
<b>Total Support Services - Central</b>	<b>\$397,450</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	3,375
<b>Total Other Support Services</b>	<b>\$403,375</b>
<b>Total Support Services</b>	<b>\$8,523,577</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	199,580
200 Personnel Services - Employee Benefits	64,495
300 Purchased Professional and Technical Services	64,130
400 Purchased Property Services	14,400
500 Other Purchased Services	3,500
600 Supplies	72,030
700 Property	17,000
800 Other Objects	16,870
<b>Total Student Activities</b>	<b>\$452,005</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$452,005</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,031,465
<b>Total Interfund Transfers - Out</b>	<b>\$2,031,465</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,031,465</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,402,685</b>



LEA : 129546003     Pine Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	5,500,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,250,000	3,250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,750,000</b>	<b>\$8,750,000</b>

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,750,000	\$8,750,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>		
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

LEA : 129546003     Pine Grove Area SD

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	200,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$200,000	\$200,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,445
0830 Committed Fund Balance	2,935,716
0840 Assigned Fund Balance	1,360,945
0850 Unassigned Fund Balance	2,313,643
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,610,304
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,710,749