

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/19/2025



President of the Board - Original Signature Required

Date

6/19/2025



Secretary of the Board - Original Signature Required

Date

6/19/2025



Chief School Administrator - Original Signature Required

Date

6/19/2025

Jodie I Dermo

(570)345-2731

Extn :350

Contact Person

Telephone

Extension

jdermo@pgasd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes ☒

No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

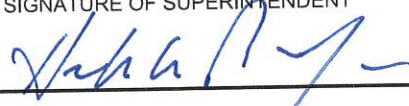
Total Budgeted Expenditures	\$31215700
Ending Unassigned Fund Balance	\$1330986
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.26%

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 6/19/25
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 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 5/15/2025
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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 the Estimated Ending Unassigned Fund Balance as of 6/30/2026.
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 the Estimated Committed Fund Balance as of 6/30/2026.
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 the Estimated Assigned Fund Balance as of 6/30/2026.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	103,204	
0830 Committed Fund Balance	2,935,716	
0840 Assigned Fund Balance	1,440,125	
0850 Unassigned Fund Balance	2,653,536	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,029,377</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,881,425	
7000 Revenue from State Sources	14,145,595	
8000 Revenue from Federal Sources	688,680	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,715,700</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$36,745,077</u>

LEA : 129546003 Pine Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,151,085
6113 Public Utility Realty Taxes	26,270
6114 Payments in Lieu of Current Taxes - State / Local	37,410
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	2,608,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	410,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	61,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,660
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$14,881,425
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,690,260
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,079,820
7292 Pre-K Counts	210,000
7311 Pupil Transportation Subsidy	825,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	1,017,241
7505 Ready to Learn Block Grant	304,380
7810 State Share of Social Security and Medicare Taxes	612,044
7820 State Share of Retirement Contributions	2,364,850
REVENUE FROM STATE SOURCES	\$14,145,595
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	78,390
8514 Title I - Improving the Academic Achievement of the Disadvantaged	269,911
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,443
8517 Title IV - 21st Century Schools	19,747
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	276,189
REVENUE FROM FEDERAL SOURCES	\$688,680
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,715,700

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,151,085	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,017,241</u>	
Total Approx. Tax Revenue:	\$12,168,326	
Approx. Tax Levy for Tax Rate Calculation:	\$13,025,728	
	Schuylkill	Total

2024-25 Data		
a. Assessed Value	\$284,714,445	\$284,714,445
b. Real Estate Mills	44.7560	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$858,530,570	\$858,530,570
d. Assessed Value	\$276,161,890	\$276,161,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$12,742,680	\$12,742,680
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$12,742,680	\$12,742,680
(f Total * g)		
i. Base Mills Subject to Index	44.7560	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.86003%	92.86003%
k. Tax Levy Needed	\$13,025,728	\$13,025,728
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	47.1670	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,025,728	\$13,025,728
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,008,487
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,151,085
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,151,085	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,017,241</u>	
Total Approx. Tax Revenue:	\$12,168,326	
Approx. Tax Levy for Tax Rate Calculation:	\$13,025,728	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.1728	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,027,330	\$13,027,330
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	\$6,788.00	
Number of Homestead/Farmstead Properties	3205	3205
Median Assessed Value of Homestead Properties		\$39,085

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,151,085
Amount of Tax Relief for Homestead Exclusions	<u>\$1,017,241</u>
Total Approx. Tax Revenue:	\$12,168,326
Approx. Tax Levy for Tax Rate Calculation:	\$13,025,728
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,017,241	Lowering RE Tax Rate	\$0	\$1,017,241
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,017,241

2025-2026 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 9/4/2025 8:29:33 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<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	276,161,890	47.1670	13,025,728			92.86003%	
Totals:	276,161,890		13,025,728	- 1,017,241	= 12,008,487	X 92.86003%	= 11,151,085
				<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%	1,610,000	1,610,000
6152	Current Act 511 Occupation Taxes			0.57100	0.000	868,000	868,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	130,000	130,000
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						2,608,000	2,608,000
Total Act 511, Current Taxes							2,629,000
Act 511 Tax Limit -->				858,530,570	X	12	10,302,367
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	44.7560	47.1670	5.39%	Yes	5.4%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6152	Current Act 511 Occupation Taxes	0.57100	0.57100	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,341,468
1200 Special Programs - Elementary / Secondary	3,355,340
1300 Vocational Education	587,280
1400 Other Instructional Programs - Elementary / Secondary	20,950
Total Instruction	\$19,305,038
2000 Support Services	
2100 Support Services - Students	854,561
2200 Support Services - Instructional Staff	1,339,016
2300 Support Services - Administration	1,807,397
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	1,491,800
2800 Support Services - Central	397,450
2900 Other Support Services	403,375
Total Support Services	\$9,231,852
3000 Operation of Non-Instructional Services	
3200 Student Activities	452,005
Total Operation of Non-Instructional Services	\$452,005
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,226,805
Total Other Expenditures and Financing Uses	\$2,226,805
Total Estimated Expenditures and Other Financing Uses	\$31,215,700

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,793,861
200 Personnel Services - Employee Benefits	4,524,943
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
Total Regular Programs - Elementary / Secondary	\$15,341,468
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,365,800
200 Personnel Services - Employee Benefits	943,140
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000,000
600 Supplies	30,600
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$3,355,340
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	587,280
Total Vocational Education	\$587,280
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	20,650
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$20,950
Total Instruction	\$19,305,038
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	511,250
200 Personnel Services - Employee Benefits	295,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	7,150
600 Supplies	15,428
800 Other Objects	23,023
Total Support Services - Students	\$854,561
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	609,636
200 Personnel Services - Employee Benefits	322,430
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
Total Support Services - Instructional Staff	\$1,339,016
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	914,930
200 Personnel Services - Employee Benefits	610,241
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
Total Support Services - Administration	\$1,807,397
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$80,274
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$353,382
2600 <u>Operation and Maintenance of Plant Services</u>	
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
Total Operation and Maintenance of Plant Services	\$2,504,597
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,491,500
600 Supplies	300
Total Student Transportation Services	\$1,491,800
2800 <u>Support Services - Central</u>	

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
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
Total Support Services - Central	\$397,450
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	3,375
Total Other Support Services	\$403,375
Total Support Services	\$9,231,852
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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
Total Student Activities	\$452,005
Total Operation of Non-Instructional Services	\$452,005
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,226,805
Total Interfund Transfers - Out	\$2,226,805
Total Other Expenditures and Financing Uses	\$2,226,805
TOTAL EXPENDITURES	\$31,215,700

LEA : 129546003 Pine Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	7,500,000	7,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,250,000	3,250,000
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 Cash and Short-Term Investments	\$10,750,000	\$10,750,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,750,000	\$10,750,000

LEA : 129546003 Pine Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
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		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
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		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
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		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
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		
Total Other Capital Projects Fund		
Debt Service Fund		
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		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
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		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
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		
Total Child Care Operations Fund		
Other Enterprise Funds		
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		
Total Other Enterprise Funds		
Internal Service Fund		
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		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
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		
Total Private Purpose Trust Fund		
Investment Trust Fund		
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		
Total Investment Trust Fund		
Pension Trust Fund		
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		
Total Pension Trust Fund		
Activity Fund		
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		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
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		
Total Other Agency Fund		
Permanent Fund		
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		
Total Permanent Fund		
Total Long-Term Indebtedness		

LEA : 129546003 Pine Grove Area SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	103,204
0830 Committed Fund Balance	2,935,716
0840 Assigned Fund Balance	1,461,390
0850 Unassigned Fund Balance	1,132,271
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,529,377
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,632,581