#### PINE GROVE AREA SCHOOL DISTRICT 2024-2025 PRELIMINARY PROPOSED BUDGET As of 4/11/24 2024-2025 **Preliminary Proposed Budget** 2023-2024 As of 4/11/24 **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 **GROUNDS** 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)\$

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Val Number **Description**  <u>Justification</u>

Validations Page - 1 of 1 LEA: 129546003 Pine Grove Area SD

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<u>ITEM</u>	<u>AMOUNTS</u>	
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	100,445	
0830 Committed Fund Balance	2,935,716	
0840 Assigned Fund Balance	1,440,125	
0850 Unassigned Fund Balance	2,490,918	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,866,759</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,873,635	
7000 Revenue from State Sources	13,557,610	
8000 Revenue from Federal Sources	613,685	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		\$29,044,930
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<b>\$35,911.689</b>

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# LEA: 129546003 Pine Grove Area SD

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<u>Amount</u>

		- 1110-2111
REVENUE	FROM LOCAL SOURCES	
	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
REVENUE	FROM LOCAL SOURCES	\$14,873,635
REVENUE	FROM STATE SOURCES	n tha deal an teagraph and a teagraph and a suite and a second with the second and a second and a second with the second and a second a second and a
7111	Basic Education Funding-Formula	7,490,419
<b>716</b> 0	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	777,200
7505	Ready to Learn Block Grant	304,380
7810	State Share of Social Security and Medicare Taxes	580,995
7820	State Share of Retirement Contributions	2,235,995
7900	Revenue for Technology	50,000
REVENUE	FROM STATE SOURCES	\$13,557,610
REVENUE	FROM FEDERAL SOURCES	
	Other Unrestricted Federal Grants-in-Aid Direct from the Federal mment	154,000
8390	Other Restricted Federal Grants-in-Ald Directly from the Federal	72,190
	rnment Title I - Improving the Academic Achievement of the Disadvantaged	315,190
8515 Princi	Title II - Preparing, Training, and Recruiting High Quality Teachers an pals	d 43,730
8517	Title IV - 21st Century Schools	24,875

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Estimated Revenues and Other Financing Sources: Detail

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Α	L	n	1	a	11	n	t

# **REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES

3,700

\$613,685

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

29,044,930

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AUN: 129546003 Pine Grove Area SD

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Act 1 Index (current): 7.2%

Calculation Method: Rate

Calcu	lation Method:	Kale	
Appro	x. Tax Revenue from RE Taxes:	\$11,479,610	
Amou	nt of Tax Relief for Homestead Exclusions	<u>\$777,200</u>	
Total .	Approx. Tax Revenue:	\$12,256,810	
Appro	x. Tax Levy for Tax Rate Calculation:	\$12,742,680	
		Schuylkill	Total
2	023-24 Data	e e stadie – od tovo e sta i klada navida naka naka na memada ke kindi – e a a aka i – e konesta e k	Control of the second s
	a. Assessed Value	\$274,936,055	\$274,936,055
	b. Real Estate Mills	41.7500	
l. 2	024-25 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
2	023-24 Calculations	ka kandidan sa manant titutut ka makan satu satu sana ni dia sa satungan sa sasa sa sana sa satu sa sana sa sa Sana sana	e a commentario de la commentario de l La commentario de la
	f. 2023-24 Tax Levy	\$11,478,580	\$11,478,580
	(a * b)		
2	024-25 Calculations		
11.	g. Percent of Total Market Value	100.00000%	100.00000%
11.	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		
C	alculation of Tax Rates and Levies Generated	make a self a militar for the control of the contro	de martin (1967) et 1967 e - San St. Montania (1967) establisador está contrabate (1967).
	j. Weighted Avg. Collection Percentage	95.93940%	95,93940%
	k. Tax Levy Needed	\$12,742,680	\$12,742,680
	(Approx. Tax Levy * g)		
	I. 2024-25 Real Estate Tax Rate	44.7560	
III.	(k / d * 1000)		
111.	m. Tax Levy Generated by Mills	\$12,742,680	\$12,742,680
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,965,480
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$11,479,610
	(n * Est. Pct. Collection)	_	200 8

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# Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Total

AUN: 129546003 Pine Grove Area SD

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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>\$777,200</u>
Total Approx. Tax Revenue:	\$12,256,810

Approx. Tax Levy for Tax Rate Calculation: \$12,742,680
Schuylkill

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

		_	
Information	Related to	o Property	Tax Relief

	Assessed Value Exclusion per Homestead	\$0.00	
V.	Number of Homestead/Farmstead Properties	3209	3209
	Median Assessed Value of Homestead Properties		\$38,595

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 129546003 Pine Grove Area SD

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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** 

\$777,200

Total Approx. Tax Revenue:

\$12,256,810

Approx. Tax Levy for Tax Rate Calculation:

\$12,742,680

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$777,200

Lowering RE Tax Rate

\$0

\$777,200

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$777,200

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# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

CODE

6111 <u>Curre</u>	nt Real Estate Taxes			Amount of Tax Relief for	or Tax Levy Minus F	-lomestead	Net Tax Revenue
County Nam	e Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusion			Congreted By Mills
Schuylkill	284,714,445	44.7560	12,742,680			95.9	3940%
Totals:	284,714,445	i i i kara ka kata ka	12,742,680 -	777,20	00 = 30	11,965,480 X 95.9	3940% = 11,479,610
				<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, S	Section 679		\$0.00			0
6140	Current Act 511 Taxes - Fla	at Rate Assessments	:	<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita	Taxes		\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation	n Taxes ~ Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Serv	ices Taxes		\$10.00	\$0.00	21,000	21,000
6144	Current Act 511 Trailer Tax	es		\$0.00	\$0.00	0	0
6145	Current Act 511 Business F	Privilege Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanica	I Device Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Oth	er Flat Rate Assessi	nents	\$0.00	\$0,00	0	0
	Total Current Act 511 Tax	es – Flat Rate Asso	ssments			21,000	21,000
6150	Current Act 511 Taxes - Pro	oportional Assessme	<u>nts</u>	<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
615 <b>1</b>	Current Act 511 Earned Inc	ome Taxes		0.500%	0.000%	1,420,000	1,420,000
6152	Current Act 511 Occupation	n Taxes		0.57100	0.000	870,000	870,000
6153	Current Act 511 Real Estate	e Transfer Taxes		0.500%	0.000%	100,000	100,000
6154	Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business P	rivilege Taxes		0.000	0,000	0	0
6156	Current Act 511 Mechanica	l Device Taxes – Pe	rcentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile	Taxes		0.000	0,000	0	0
6159	Current Act 511 Taxes, Oth	er Proportional Asse	ssments	0	0	0	0
	Total Current Act 511 Tax Total Act 511, Current 7					2,390,000	2,390,000 2,411,000
			Act 511 T	ax Limit>	853,118,720 Market Value	X 12 Mills	10,237,425 (511 Limit)

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Tax		Tax Rate Cha	arged in:	Percent	Less than		Additional <sup>-</sup> Charge		Percent	Less than
Functio n	Description	2023-24 (Rebalanced)	2024-25	Change In Rate	or equal to Index	Index	2023-24 (Rebalanced)	2024-25	Change in Rate	or equal to
6111	Current Real Estate Taxes								·	·
	Schuylkill	41.7500	44.7560	7.20%	Yes	7.2%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.2%				
Curr	ent Act 511 Taxes – Proportional Assessments									
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%				

\$414,425

2,031,465

\$2,031,465

\$29,365,105

#### 2024-2025 Final General Fund Budget

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses 5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

LEA: 129546003 Pine Grove Area SD Printed 4/19/2024 2:22:17 PM Page - 1 of 1 **Description** <u>Amount</u> 1000 Instruction 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 **Total Instruction** \$18,395,638 2000 Support Services 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 **Total Support Services** \$8,523,577 3000 Operation of Non-Instructional Services 3200 Student Activities 414,425

2024-2025 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 129546003 Pine Grove Area SD	
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<u>Description</u>	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary  100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects	8,552,564 4,324,943 360,000 41,600 1,032,500 338,882 230,674
Total Regular Programs - Elementary / Secondary	19,008 - 19,449 (19,14,900,171) - 19,449 (19,14,900,171)
1200 Special Programs - Elementary / Secondary  100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 800 Other Objects	1,065,800 943,140 15,000 800,500 30,600 800
Total Special Programs - Elementary / Secondary	
1300 <u>Vocational Education</u> 300 Purchased Professional and Technical Services	618,677
Total Vocational Education	VPRI VPRI SE
1400 Other Instructional Programs - Elementary / Secondary 500 Other Purchased Services 600 Supplies	20,650 300
Total Other Instructional Programs - Elementary / Secondary	No. 1 (1) 1
Total Other Instructional Programs - Elementary / Secondary  Total Instruction 2000 Support Services	\$18,395,638
2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 800 Other Objects	411,250 195,960 1,750 7,150 15,428 23,023
Total Support Services - Students	\$654,561
2200 Support Services - Instructional Staff  100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services	509,636 222,430 107,500 22,700 63,400
600 Supplies 700 Property Page 14	195,600 11,800
· <del></del>	11/400

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<u>Description</u>	Amount
800 Other Objects  and desired and a second of sections and second of the second of th	5,950 to the control of the control
Total Support Services - Instructional Staff	Fig. 1. (1) 1. (
2300 Support Services - Administration	
100 Personnel Services - Salaries	814,930
200 Personnel Services - Employee Benefits	510,241
300 Purchased Professional and Technical Services 400 Purchased Property Services	224,350
500 Other Purchased Services	2,100 32,700
600 Supplies	15,616
800 Other Objects	7,460
Total Support Services - Administration	[18] [2] [2] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4
2400 Support Services - Pupil Health	
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 500 Other Purchased Services	850
600 Supplies	300 5,300
700 Property	3,900
800 Other Objects	250
Total Support Services - Pupil Health	\$18.525 BEEN WELD SEED OF BEEN SEED OF THE SECOND SEED OF THE SECOND SECOND SEED OF THE SECOND SECON
2500 Support Services - Business	et dit en distinction de la company de manda de la company de la company de la company de manda de la company d
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 600 Supplies	2,000
800 Other Objects	<b>4,15</b> 0 300
Total Support Services - Business	18 N. S. L. L. S. D. L. C. C. S. S. C. L. S. C. L. C.
2600 Operation and Maintenance of Plant Services	
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 700 Property	349,025
Total Operation and Maintenance of Plant Services	22,100 <b>\$2,504,597</b> (전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전
2700 Student Transportation Services	10 1 1 2 1 1 1 2 1 2 1 2 1 2 2 2 2 2 3 2 3
100 Personnel Services - Salaries	
500 Other Purchased Services	5,725 1,377,500
	1,377,300

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
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  1-07/4/ John of Objects - Control of	5,450
Total Support Services - Central	\$397,450
2900 Other Support Services	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	3,375
Total Other Support Services	\$403,375
Total Support Services	\$8,523,577
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salarles	162,000
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 700 Property	72,030
800 Other Objects	17,000 16,870
Total Student Activities	\$414,425
Total Operation of Non-Instructional Services	\$414,425 \$414,425
5000 Other Expenditures and Financing Uses	and the second of the second o
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,031,465
Total Interfund Transfers - Out	\$2,031,465
Total Other Expenditures and Financing Uses	
를 조물해 있었습니다. 그는 이 나는 아이들이 아시는 아래 하는 아니아는 사람들이 하는 사람들이 되는 것으로 그 모든 그녀의 그리고 하는 것이 된 살이 되어 그는 것이다. 그는 것이다. 그는 것이다.	\$2,031,465
TOTAL EXPENDITURES SEED TO BE A SEED OF THE SEED OF TH	\$29,365,105

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Cash and Short-Term Investments	06/30/2024 Estimate	06/30/2025 Projection	
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			

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÷	I OTAL	casn an	a anon-i	erm inves	iments

\$8,750,000

\$8,750,000

06/30/2024 Estimate

06/30/2025 Projection

General Fund

**Long-Term Investments** 

**Activity Fund** Other Agency Fund Permanent 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

2024-2025 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA: 129546003 Pine Grove Area SD		
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Long-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
Permanent Fund		
Total Long-Term Investments		

TOTAL CASH AND INVESTMENTS

\$8,750,000

\$8,750,000

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<u>Long-Te</u>	rm Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
Genera	l 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 G	eneral Fund		
Public I	Purpose (Expendable) Trust Fund	· · · · · · · · · · · · · · · · · · ·	Mariana (A. 1997). Ta Maria Mari
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 P	ublic Purpose (Expendable) Trust Fund		
Other C	omptroller-Approved Special Revenue Funds	The second section of the second section of the second section of the second section of the second section section sections and the second section sections are sections as the second section	e de como de como trade mano mano de cida tradese como en como
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 O	ther Comptroller-Approved Special Revenue Funds	까지 중화하여(요청) - 동1이의 호화는	
Athletic	c / School-Sponsored Extra Curricular Activities Fund	The second secon	
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		
Same Same and the	<u>na farita da la la casa de la cas</u>	医甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	化铁铁矿 医水色性 医水流性 化二氯羟基酚 医二甲二氏虫虫

# LEA: 129546003 Pine Grove Area SD

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**Total Debt Service Fund** 

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
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	was many and a superior and a superi	enter en la companya de la companya
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		[유토리 등급 환경]
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		

06/30/2025 Projection

06/30/2024 Estimate

#### 2024-2025 Final General Fund Budget

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#### 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**

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
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# **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**

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Total Permanent Fund
Total Long-Term Indebtedness

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
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	The second secon	
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		

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Short-Term Payables	06/30/2024 Estimate	06/30/2025 Projection
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

\$200,000

Fund Balance Summary (FBS)

\$6,647,029

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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,445
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,546,584
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,546,584
5900 Budgetary Reserve	