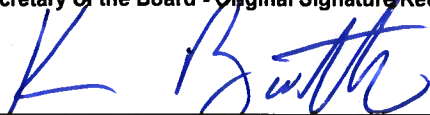


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/29/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required06/29/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/29/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/29/2023  
\_\_\_\_\_  
DateThomas J Melone  
\_\_\_\_\_  
Contact Person(570)654-2415      Extn :2123  
\_\_\_\_\_  
Telephone      Extensionsherri.petrokonis@pittstonarea.com  
\_\_\_\_\_  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittston Area SD	COUNTY : Luzerne	AUN : 118406602
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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 2023-2024 (compared to 2022-2023) ?

Yes ☐

No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

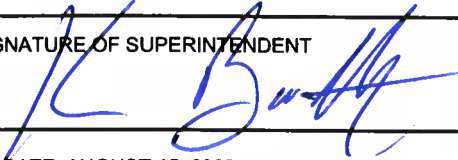
Total Budgeted Expenditures	\$61665260
Ending Unassigned Fund Balance	\$4868302
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

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 7/11/23
--	-----------------

DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pittston Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118406602
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/30/2023
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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.	The amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs and non-realization of anticipated revenue.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The amount is assigned for health care increases and potential capital improvements.

<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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,689,984	
0850 Unassigned Fund Balance	5,160,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,849,984</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	33,429,298	
7000 Revenue from State Sources	23,992,987	
8000 Revenue from Federal Sources	3,005,753	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$60,428,038</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$67,278,022</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	26,467,251
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	4,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	385,047
6910 Rentals	2,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	135,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$33,429,298</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,018,363
7112 Basic Education Funding-Social Security	1,076,838
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,998,373
7311 Pupil Transportation Subsidy	1,790,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	804,524
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,066,954
7505 Ready to Learn Block Grant	495,591
7820 State Share of Retirement Contributions	4,672,344
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,992,987</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,185,091
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	156,837
8517 Title IV - 21st Century Schools	82,824
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	161,001
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,220,000
8751 ARP ESSER Learning Loss	80,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,005,753</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>60,428,038</b>

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,467,251	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,066,954</u>	
Total Approx. Tax Revenue:	\$27,534,205	
Approx. Tax Levy for Tax Rate Calculation:	\$30,475,011	
	Luzerne	Total

2022-23 Data		
a. Assessed Value	\$1,834,393,100	\$1,834,393,100
b. Real Estate Mills	16.5413	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,657,261,762	\$1,657,261,762
d. Assessed Value	\$1,842,358,900	\$1,842,358,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$30,343,247	\$30,343,247
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$30,343,247	\$30,343,247
(f Total * g)		
i. Base Mills Subject to Index	16.5413	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$30,475,011	\$30,475,011
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.5413	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$30,475,011	\$30,475,011
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,408,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,467,251
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,467,251	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,066,954</u>	
Total Approx. Tax Revenue:	\$27,534,205	
Approx. Tax Levy for Tax Rate Calculation:	\$30,475,011	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4345	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,120,606	\$32,120,606
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	\$9,243.53	
Number of Homestead/Farmstead Properties	6978	6978
Median Assessed Value of Homestead Properties		\$92,000

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,467,251
Amount of Tax Relief for Homestead Exclusions	<u>\$1,066,954</u>
Total Approx. Tax Revenue:	\$27,534,205
Approx. Tax Levy for Tax Rate Calculation:	\$30,475,011
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,066,954	Lowering RE Tax Rate	\$0	\$1,066,954
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,066,954

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Luzerne	1,842,358,900	16.5413	30,475,011				90.00000%	
<b>Totals:</b>	<b>1,842,358,900</b>		<b>30,475,011</b>	-	1,066,954	=	29,408,057 X	90.00000% = 26,467,251
				<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			\$5.00	\$0.00	90,000	90,000	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>90,000</b>	<b>90,000</b>	
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%	3,700,000	3,700,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>4,100,000</b>	<b>4,100,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>4,190,000</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>1,657,261,762 X</b>	<b>12</b>	<b>19,887,141</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

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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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Luzerne	16.5413	16.5413	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,611,751
1200 Special Programs - Elementary / Secondary	8,850,895
1300 Vocational Education	1,990,039
1400 Other Instructional Programs - Elementary / Secondary	1,927,763
<b>Total Instruction</b>	<b>\$39,380,448</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,173,855
2200 Support Services - Instructional Staff	1,707,879
2300 Support Services - Administration	3,341,554
2400 Support Services - Pupil Health	609,288
2500 Support Services - Business	902,497
2600 Operation and Maintenance of Plant Services	5,770,415
2700 Student Transportation Services	3,551,046
2800 Support Services - Central	500
2900 Other Support Services	68,000
<b>Total Support Services</b>	<b>\$17,125,034</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,006,054
3300 Community Services	26,280
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,032,334</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,057,444
5200 Interfund Transfers - Out	70,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,127,444</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$61,665,260</b>

LEA : 118406602     Pittston 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	12,914,399
200 Personnel Services - Employee Benefits	9,896,828
400 Purchased Property Services	43,000
500 Other Purchased Services	3,014,700
600 Supplies	732,824
700 Property	8,500
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,611,751</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,267,264
200 Personnel Services - Employee Benefits	2,685,206
300 Purchased Professional and Technical Services	1,200,000
500 Other Purchased Services	1,608,150
600 Supplies	90,175
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,850,895</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	421,948
200 Personnel Services - Employee Benefits	319,500
500 Other Purchased Services	1,225,341
600 Supplies	23,250
<b>Total Vocational Education</b>	<b>\$1,990,039</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	967,893
200 Personnel Services - Employee Benefits	780,574
300 Purchased Professional and Technical Services	54,700
500 Other Purchased Services	6,000
600 Supplies	118,596
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,927,763</b>
<b>Total Instruction</b>	<b>\$39,380,448</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	626,864
200 Personnel Services - Employee Benefits	429,316
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	6,300
500 Other Purchased Services	500
600 Supplies	5,675
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$1,173,855</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	626,487

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	430,622
300 Purchased Professional and Technical Services	156,000
400 Purchased Property Services	281,100
500 Other Purchased Services	18,483
600 Supplies	195,187
<b>Total Support Services - Instructional Staff</b>	<b>\$1,707,879</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,449,040
200 Personnel Services - Employee Benefits	945,164
300 Purchased Professional and Technical Services	746,750
400 Purchased Property Services	74,000
500 Other Purchased Services	41,575
600 Supplies	67,050
800 Other Objects	17,975
<b>Total Support Services - Administration</b>	<b>\$3,341,554</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	311,300
200 Personnel Services - Employee Benefits	272,488
300 Purchased Professional and Technical Services	18,000
600 Supplies	7,000
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$609,288</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	395,623
200 Personnel Services - Employee Benefits	343,574
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	6,500
500 Other Purchased Services	7,500
600 Supplies	7,000
700 Property	3,500
800 Other Objects	1,800
<b>Total Support Services - Business</b>	<b>\$902,497</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,190,445
200 Personnel Services - Employee Benefits	1,601,443
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	511,600
500 Other Purchased Services	441,641
600 Supplies	911,100
700 Property	106,486
800 Other Objects	2,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,770,415</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,550,946
800 Other Objects	100

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<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$3,551,046</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	500
<b>Total Support Services - Central</b>	<b>\$500</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	60,000
<b>Total Other Support Services</b>	<b>\$68,000</b>
<b>Total   Support Services</b>	<b>\$17,125,034</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	425,000
200 Personnel Services - Employee Benefits	183,813
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	17,700
500 Other Purchased Services	169,500
600 Supplies	156,041
700 Property	7,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$1,006,054</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	11,280
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$26,280</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$1,032,334</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	499,944
900 Other Uses of Funds	3,557,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,057,444</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>Total   Other Expenditures and Financing Uses</b>	<b>\$4,127,444</b>
<b>TOTAL EXPENDITURES</b>	<b>\$61,665,260</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	12,000,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	7,000	6,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,000,000	500,000
Debt Service Fund	150,000	160,000
Food Service / Cafeteria Operations Fund	60,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,500	1,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	150,000	140,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,368,500</b>	<b>\$9,857,500</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

LEA : 118406602     Pittston Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,368,500	\$9,857,500

LEA : 118406602     Pittston Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>		

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	900,000	950,000
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	\$900,000	\$950,000
TOTAL INDEBTEDNESS	\$900,000	\$950,000



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	744,460
0850 Unassigned Fund Balance	4,868,302
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,612,762
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,612,762