

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2025



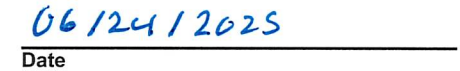
President of the Board - Original Signature Required

Michael E. Sheehan


Date

Secretary of the Board - Original Signature Required

Matthew A. Kearney


Date

Chief School Administrator - Original Signature Required

Jaime J. Hartline


Date

Jill M Francisco

Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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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	\$30710474
Ending Unassigned Fund Balance	\$1113382
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.62%

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 6-25-25
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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 : Penn Cambria SD	County : Cambria	AUN Number : 108116003
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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  Michael E. Sheehan	DATE 05/20/2025
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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 unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance was established by the board of directors for the following purposes: PSERS set aside, debt service, compensated absences, capital improvements/renovations, technology, retirement payouts and related unanticipated expenses.
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 assigned fund balance reflects balances retained for specific purposes at the discretion of district administration.

<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	98,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,129,039	
0840 Assigned Fund Balance	8,000	
0850 Unassigned Fund Balance	1,397,215	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,534,254</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,198,257	
7000 Revenue from State Sources	20,126,788	
8000 Revenue from Federal Sources	511,207	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,836,252</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$38,370,506</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,185,007
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	36,800
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	71,500
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	328,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	36,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,750
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	76,700
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$9,198,257
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,550,000
7271 Special Education funds for School-Aged Pupils	1,500,000
7292 Pre-K Counts	178,500
7311 Pupil Transportation Subsidy	1,383,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,750
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	162,290
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	787,628
7350 Sewage Treatment Operations / Environmental Subsidies	1,837,501
7360 Safe Schools	128,208
7531 Ready to Learn-Foundation	664,911
7810 State Share of Social Security and Medicare Taxes	500,000
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$20,126,788
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	371,986

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,847
8517 Title IV - 21st Century Schools	28,374
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$511,207
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,836,252

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$6,186,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$788,229</u>		
Total Approx. Tax Revenue:	\$6,974,229		
Approx. Tax Levy for Tax Rate Calculation:	\$7,459,854		

	Blair	Cambria	Total
2024-25 Data			
a. Assessed Value	\$5,918,500	\$107,266,240	\$113,184,740
b. Real Estate Mills	9.0800	64.9000	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$4,565,789	\$597,778,544	\$602,344,333
d. Assessed Value	\$5,918,500	\$107,904,680	\$113,823,180
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$53,740	\$6,961,579	\$7,015,319
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	0.75800%	99.24200%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$53,176	\$6,962,143	\$7,015,319
(f Total * g)			
i. Base Mills Subject to Index	9.0800	64.9052	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.93000%	92.75000%	92.72104%
k. Tax Levy Needed	\$56,546	\$7,403,308	\$7,459,854
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	9.5500	68.6000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$56,522	\$7,402,261	\$7,458,783
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,670,554
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,185,007
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$6,186,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$788,229</u>		
Total Approx. Tax Revenue:	\$6,974,229		
Approx. Tax Levy for Tax Rate Calculation:	\$7,459,854		

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	9.5975	68.6047	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,803	\$7,402,768	\$7,459,571
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$24,243.00	\$3,375.00	
Number of Homestead/Farmstead Properties	35	3389	3424
Median Assessed Value of Homestead Properties			\$120,365

Act 1 Index (current): 5.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,186,000

Amount of Tax Relief for Homestead Exclusions

\$788,229

Total Approx. Tax Revenue:

\$6,974,229

Approx. Tax Levy for Tax Rate Calculation:

\$7,459,854

Blair

Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$787,628	Lowering RE Tax Rate	\$0	\$787,628
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$601			\$601
Amount of Tax Relief from State/Local Sources				\$788,229

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</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>				<u>Percent Collected</u>		
Blair	5,918,500	9.5500	56,522				88.93000%		
Cambria	107,904,680	68.6000	7,402,261				92.75000%		
Totals:	113,823,180		7,458,783	-	788,229	=	6,670,554	X	92.72104% = 6,185,007
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				32,500	
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			\$5.00		\$0.00		32,500	32,500
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00		\$0.00		21,000	21,000
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		18,000	18,000
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								71,500	71,500
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%		1,600,000	1,600,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		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								1,700,000	1,700,000
Total Act 511, Current Taxes									1,771,500
Act 511 Tax Limit -->				602,344,333		X		12	7,228,132
				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>									
	Blair	9.0800	9.5500	5.18%	Yes	5.7%				
	Cambria	64.9052	68.6000	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

LEA : 108116003 Penn Cambria SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,472,821
1200 Special Programs - Elementary / Secondary	4,534,760
1300 Vocational Education	1,015,235
1400 Other Instructional Programs - Elementary / Secondary	233,670
1500 Nonpublic School Programs	59,410
1800 Pre-Kindergarten	206,943
Total Instruction	\$16,522,839
2000 Support Services	
2100 Support Services - Students	855,443
2200 Support Services - Instructional Staff	818,805
2300 Support Services - Administration	1,763,851
2400 Support Services - Pupil Health	464,519
2500 Support Services - Business	401,480
2600 Operation and Maintenance of Plant Services	2,594,730
2700 Student Transportation Services	2,086,611
2800 Support Services - Central	468,433
2900 Other Support Services	4,925
Total Support Services	\$9,458,797
3000 Operation of Non-Instructional Services	
3200 Student Activities	689,423
3300 Community Services	7,250
3400 Scholarships and Awards	1,000
Total Operation of Non-Instructional Services	\$697,673
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,837,501
Total Facilities Acquisition, Construction and Improvement Services	\$1,837,501
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	42,186
5200 Interfund Transfers - Out	1,701,478
5900 Budgetary Reserve	450,000
Total Other Expenditures and Financing Uses	\$2,193,664
Total Estimated Expenditures and Other Financing Uses	\$30,710,474

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,660,806
200 Personnel Services - Employee Benefits	3,964,147
300 Purchased Professional and Technical Services	137,250
400 Purchased Property Services	5,225
500 Other Purchased Services	259,460
600 Supplies	444,452
800 Other Objects	1,481
Total Regular Programs - Elementary / Secondary	\$10,472,821
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,984,670
200 Personnel Services - Employee Benefits	1,411,062
300 Purchased Professional and Technical Services	316,480
400 Purchased Property Services	2,000
500 Other Purchased Services	794,094
600 Supplies	25,954
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$4,534,760
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,015,235
Total Vocational Education	\$1,015,235
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,840
200 Personnel Services - Employee Benefits	9,275
300 Purchased Professional and Technical Services	117,000
500 Other Purchased Services	80,425
600 Supplies	5,130
Total Other Instructional Programs - Elementary / Secondary	\$233,670
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	31,997
200 Personnel Services - Employee Benefits	17,763
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	150
600 Supplies	2,000
Total Nonpublic School Programs	\$59,410
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	118,652
200 Personnel Services - Employee Benefits	75,576
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	500
500 Other Purchased Services	800
600 Supplies	11,115

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<u>Description</u>		<u>Amount</u>
Total Pre-Kindergarten		\$206,943
Total Instruction		\$16,522,839
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		443,651
200 Personnel Services - Employee Benefits		325,003
300 Purchased Professional and Technical Services		56,400
500 Other Purchased Services		3,470
600 Supplies		25,903
800 Other Objects		1,016
Total Support Services - Students		\$855,443
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		458,428
200 Personnel Services - Employee Benefits		317,008
300 Purchased Professional and Technical Services		7,735
500 Other Purchased Services		5,220
600 Supplies		28,484
800 Other Objects		1,930
Total Support Services - Instructional Staff		\$818,805
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		886,958
200 Personnel Services - Employee Benefits		701,346
300 Purchased Professional and Technical Services		69,960
400 Purchased Property Services		2,000
500 Other Purchased Services		38,745
600 Supplies		43,402
800 Other Objects		21,440
Total Support Services - Administration		\$1,763,851
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		206,035
200 Personnel Services - Employee Benefits		151,120
300 Purchased Professional and Technical Services		94,050
400 Purchased Property Services		550
500 Other Purchased Services		225
600 Supplies		12,279
800 Other Objects		260
Total Support Services - Pupil Health		\$464,519
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		200,721
200 Personnel Services - Employee Benefits		141,739
300 Purchased Professional and Technical Services		8,340
400 Purchased Property Services		1,520
500 Other Purchased Services		14,305

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<u>Description</u>	<u>Amount</u>
600 Supplies	29,870
800 Other Objects	4,985
Total Support Services - Business	\$401,480
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	652,759
200 Personnel Services - Employee Benefits	490,284
300 Purchased Professional and Technical Services	81,520
400 Purchased Property Services	510,740
500 Other Purchased Services	142,020
600 Supplies	616,932
700 Property	90,630
800 Other Objects	9,845
Total Operation and Maintenance of Plant Services	\$2,594,730
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	3,055
500 Other Purchased Services	2,064,671
600 Supplies	18,885
Total Student Transportation Services	\$2,086,611
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	142,020
200 Personnel Services - Employee Benefits	95,974
300 Purchased Professional and Technical Services	26,509
400 Purchased Property Services	3,800
500 Other Purchased Services	64,687
600 Supplies	65,383
700 Property	69,960
800 Other Objects	100
Total Support Services - Central	\$468,433
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,925
Total Other Support Services	\$4,925
Total Support Services	\$9,458,797
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	275,011
200 Personnel Services - Employee Benefits	120,243
300 Purchased Professional and Technical Services	67,515
400 Purchased Property Services	6,169
500 Other Purchased Services	136,245
600 Supplies	70,730
800 Other Objects	13,510
Total Student Activities	\$689,423
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	50
600 Supplies	7,000
Total Community Services	\$7,250
3400 <u>Scholarships and Awards</u>	
800 Other Objects	1,000
Total Scholarships and Awards	\$1,000
Total Operation of Non-Instructional Services	\$697,673
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,550,153
700 Property	287,348
Total Facilities Acquisition, Construction and Improvement Services	\$1,837,501
Total Facilities Acquisition, Construction and Improvement Services	\$1,837,501
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,500
900 Other Uses of Funds	37,686
Total Debt Service / Other Expenditures and Financing Uses	\$42,186
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,701,478
Total Interfund Transfers - Out	\$1,701,478
5900 <u>Budgetary Reserve</u>	
800 Other Objects	450,000
Total Budgetary Reserve	\$450,000
Total Other Expenditures and Financing Uses	\$2,193,664
TOTAL EXPENDITURES	\$30,710,474

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	11,000,000	10,125,000
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	1,750	1,850
Other Capital Projects Fund	11,000,000	22,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,081,750	\$33,101,850

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,000	3,150
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	71,700	74,000
Other Agency Fund		

LEA : 108116003 Penn Cambria SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$74,700	\$77,150
TOTAL CASH AND INVESTMENTS	\$23,156,450	\$33,179,000

LEA : 108116003 Penn Cambria SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	19,090,000	18,605,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	168,742	126,556
0540 Accumulated Compensated Absences	490,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,500,000
0599 Other Noncurrent Liabilities	30,500,000	31,000,000
Total General Fund	\$54,648,742	\$54,731,556
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)	38,000	39,000
0599 Other Noncurrent Liabilities	940,000	950,000
Total Food Service / Cafeteria Operations Fund	\$978,000	\$989,000
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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<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	\$55,626,742	\$55,720,556

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	4,500,000	4,250,000
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	250,000	300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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	\$4,755,000	\$4,555,000
TOTAL INDEBTEDNESS	\$60,381,742	\$60,275,556

Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,538,650
0840 Assigned Fund Balance	8,000
0850 Unassigned Fund Balance	1,113,382
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,660,032
5900 Budgetary Reserve	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,208,032