

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/07/2025**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sean A Daubert

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Extn :

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$163159239
Ending Unassigned Fund Balance	\$13052739
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

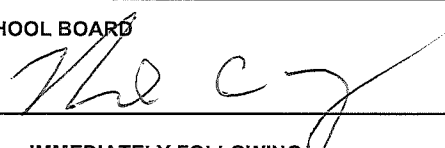
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pennridge SD	County : Bucks	AUN Number : 122098103
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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 5/12/25
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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.	District budgets a reserve in order to guard against unknown expenditures that may occur.
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 for unanticipated expenditures.
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 is for increases in PSERS expenditures.

<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		
0830 Committed Fund Balance	3,250,952	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	12,502,744	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,753,696</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	120,086,944	
7000 Revenue from State Sources	41,005,859	
8000 Revenue from Federal Sources	2,066,436	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$163,159,239</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$178,912,935</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	87,440,447
6112 Interim Real Estate Taxes	649,999
6113 Public Utility Realty Taxes	102,000
6114 Payments in Lieu of Current Taxes - State / Local	170,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,000
6150 Current Act 511 Taxes - Proportional Assessments	25,279,909
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	3,300,000
6700 Revenues from LEA Activities	220,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,319,589
6910 Rentals	225,000
6940 Tuition from Patrons	169,000
6980 Revenue from Community Services Activities	16,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$120,086,944
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,698,261
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	4,310,422
7311 Pupil Transportation Subsidy	1,439,530
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	880,569
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	4,102,570
7360 Safe Schools	163,192
7531 Ready to Learn-Foundation	625,645
7532 Ready to Learn-Adequacy Supplement	179,374
7810 State Share of Social Security and Medicare Taxes	3,003,279
7820 State Share of Retirement Contributions	12,423,017
REVENUE FROM STATE SOURCES	\$41,005,859
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	700,166
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	133,397
8516 Title III - Language Instruction for English Learners and Immigrant Students	41,607

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	55,266
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,000
REVENUE FROM FEDERAL SOURCES	\$2,066,436
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	163,159,239

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$87,440,447	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,102,570</u>	
Total Approx. Tax Revenue:	\$91,543,017	
Approx. Tax Levy for Tax Rate Calculation:	\$94,106,750	
	Bucks	Total
2024-25 Data		
a. Assessed Value	\$668,947,760	\$668,947,760
b. Real Estate Mills	135.2555	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$6,150,773,252	\$6,150,773,252
d. Assessed Value	\$671,283,880	\$671,283,880
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$90,478,864	\$90,478,864
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$90,478,864	\$90,478,864
(f Total * g)		
i. Base Mills Subject to Index	135.2555	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.15154%	97.15154%
k. Tax Levy Needed	\$94,106,750	\$94,106,750
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	140.1892	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$94,106,750	\$94,106,750
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$90,004,180
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$87,440,447
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$87,440,447	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,102,570</u>	
Total Approx. Tax Revenue:	\$91,543,017	
Approx. Tax Levy for Tax Rate Calculation:	\$94,106,750	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	140.6657	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$94,426,617	\$94,426,617
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	\$2,427.00	
Number of Homestead/Farmstead Properties	12048	12048
Median Assessed Value of Homestead Properties		\$31,760

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$87,440,447
Amount of Tax Relief for Homestead Exclusions	<u>\$4,102,570</u>
Total Approx. Tax Revenue:	\$91,543,017
Approx. Tax Levy for Tax Rate Calculation:	\$94,106,750
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,102,570	Lowering RE Tax Rate	\$0	\$4,102,570
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,102,570

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>		
Bucks	671,283,880	140.1892	94,106,750				97.15154%		
Totals:				671,283,880	94,106,750	-	4,102,570	=	90,004,180 X
							97.15154%	=	87,440,447
				</					

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	135.2555	140.1892	3.65%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,764,026
1200 Special Programs - Elementary / Secondary	30,543,065
1300 Vocational Education	4,067,342
1400 Other Instructional Programs - Elementary / Secondary	73,600
Total Instruction	\$101,448,033
2000 Support Services	
2100 Support Services - Students	7,046,272
2200 Support Services - Instructional Staff	4,636,303
2300 Support Services - Administration	9,957,217
2400 Support Services - Pupil Health	2,015,367
2500 Support Services - Business	983,521
2600 Operation and Maintenance of Plant Services	11,582,755
2700 Student Transportation Services	8,034,759
2800 Support Services - Central	2,788,555
2900 Other Support Services	301,980
Total Support Services	\$47,346,729
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,490,458
3300 Community Services	62,781
Total Operation of Non-Instructional Services	\$1,553,239
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,328,800
5200 Interfund Transfers - Out	6,144,784
5900 Budgetary Reserve	337,654
Total Other Expenditures and Financing Uses	\$12,811,238
Total Estimated Expenditures and Other Financing Uses	\$163,159,239

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,613,972
200 Personnel Services - Employee Benefits	21,981,831
300 Purchased Professional and Technical Services	3,120,765
400 Purchased Property Services	1,173,622
500 Other Purchased Services	1,858,686
600 Supplies	1,922,422
700 Property	72,443
800 Other Objects	20,285
Total Regular Programs - Elementary / Secondary	\$66,764,026
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,061,261
200 Personnel Services - Employee Benefits	8,051,396
300 Purchased Professional and Technical Services	6,054,388
400 Purchased Property Services	60,200
500 Other Purchased Services	2,610,719
600 Supplies	46,115
800 Other Objects	658,986
Total Special Programs - Elementary / Secondary	\$30,543,065
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,056,573
600 Supplies	10,634
800 Other Objects	135
Total Vocational Education	\$4,067,342
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	58,100
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$73,600
Total Instruction	\$101,448,033
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,419,396
200 Personnel Services - Employee Benefits	2,502,001
300 Purchased Professional and Technical Services	31,625
500 Other Purchased Services	10,871
600 Supplies	79,274
800 Other Objects	3,105
Total Support Services - Students	\$7,046,272
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,408,987
200 Personnel Services - Employee Benefits	1,509,295
300 Purchased Professional and Technical Services	182,499

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Description	Amount
500 Other Purchased Services	20,581
600 Supplies	481,116
800 Other Objects	33,825
Total Support Services - Instructional Staff	\$4,636,303
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,541,841
200 Personnel Services - Employee Benefits	3,147,139
300 Purchased Professional and Technical Services	862,338
400 Purchased Property Services	61,663
500 Other Purchased Services	155,273
600 Supplies	163,662
800 Other Objects	25,301
Total Support Services - Administration	\$9,957,217
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	786,520
200 Personnel Services - Employee Benefits	466,758
300 Purchased Professional and Technical Services	695,000
600 Supplies	67,089
Total Support Services - Pupil Health	\$2,015,367
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	575,703
200 Personnel Services - Employee Benefits	371,968
300 Purchased Professional and Technical Services	12,550
500 Other Purchased Services	9,400
600 Supplies	8,500
800 Other Objects	5,400
Total Support Services - Business	\$983,521
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,487,111
200 Personnel Services - Employee Benefits	2,906,713
300 Purchased Professional and Technical Services	546,400
400 Purchased Property Services	548,000
500 Other Purchased Services	649,100
600 Supplies	2,189,121
700 Property	235,000
800 Other Objects	21,310
Total Operation and Maintenance of Plant Services	\$11,582,755
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,532,318
200 Personnel Services - Employee Benefits	1,632,708
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	56,000
500 Other Purchased Services	1,543,082
600 Supplies	1,069,670
700 Property	180,000

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Description	Amount
800 Other Objects	2,481
Total Student Transportation Services	\$8,034,759
2800 Support Services - Central	
100 Personnel Services - Salaries	1,011,154
200 Personnel Services - Employee Benefits	621,259
300 Purchased Professional and Technical Services	125,792
400 Purchased Property Services	385,250
500 Other Purchased Services	163,246
600 Supplies	481,754
800 Other Objects	100
Total Support Services - Central	\$2,788,555
2900 Other Support Services	
400 Purchased Property Services	230,000
500 Other Purchased Services	71,980
Total Other Support Services	\$301,980
Total Support Services	\$47,346,729
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	815,739
200 Personnel Services - Employee Benefits	200,017
300 Purchased Professional and Technical Services	110,400
400 Purchased Property Services	35,500
500 Other Purchased Services	117,750
600 Supplies	168,397
800 Other Objects	42,655
Total Student Activities	\$1,490,458
3300 Community Services	
100 Personnel Services - Salaries	38,379
200 Personnel Services - Employee Benefits	24,402
Total Community Services	\$62,781
Total Operation of Non-Instructional Services	\$1,553,239
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	833,800
900 Other Uses of Funds	5,495,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,328,800
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,144,784
Total Interfund Transfers - Out	\$6,144,784
5900 Budgetary Reserve	
800 Other Objects	337,654

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$337,654
Total Other Expenditures and Financing Uses	\$12,811,238
TOTAL EXPENDITURES	\$163,159,239

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	38,893,718	38,893,718
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	8,210,507	12,355,291
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,096,803	3,096,803
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,317,920	11,317,920
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	239,685	239,685
Other Agency Fund	19,304	19,304
Permanent Fund		
Total Cash and Short-Term Investments	\$61,777,937	\$65,922,721

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
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	\$61,777,937	\$65,922,721

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	21,797,265	15,553,465
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,861,323	2,861,323
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,672,423	14,672,423
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,331,011	\$33,087,211
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	2,622	2,622
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	238,537	238,537
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$241,159	\$241,159
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	\$39,572,170	\$33,328,370

LEA : 122098103 Pennridge SD

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$39,572,170	\$33,328,370

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,700,957
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	13,052,739
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,753,696
5900 Budgetary Reserve	337,654
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,091,350