

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

6/17/25

Date



Secretary of the Board - Original Signature Required

6/17/25

Date



Chief School Administrator - Original Signature Required

6/17/25

Date

Kara Waite

Contact Person

(814)447-5529

Extn :2603

Telephone

Extension

kwaite@shcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$20617817
Ending Unassigned Fund Balance	\$770000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

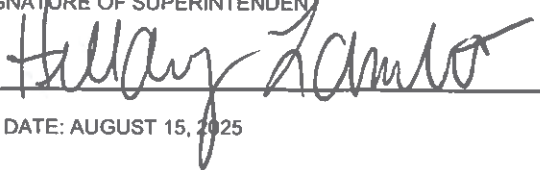
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/17/25
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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 : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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 5/14/2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$166,325.00 Function 2500, Object 200: \$182,277.00	Healthcare & retirement costs increases
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,500.00 Function 2800, Object 200: \$12,870.00	Object 240 is tuition reimbursement for School District Administration.
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future healthcare insurance increases, retirement contributions, technology and instructional materials, and capital improvements.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	240,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,800,000	
0850 Unassigned Fund Balance	770,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,570,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,767,738	
7000 Revenue from State Sources	13,489,815	
8000 Revenue from Federal Sources	360,264	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,617,817</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,187,817</u>

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,598,786
6113 Public Utility Realty Taxes	5,300
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	985,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	403,500
6500 Earnings on Investments	297,622
6700 Revenues from LEA Activities	54,050
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,425
6910 Rentals	2,775
6940 Tuition from Patrons	79,000
6990 Refunds and Other Miscellaneous Revenue	14,280
REVENUE FROM LOCAL SOURCES	\$6,767,738
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,000,000
7160 Tuition for Orphans Subsidy	65,600
7220 Vocational Education	75,000
7271 Special Education funds for School-Aged Pupils	950,000
7311 Pupil Transportation Subsidy	1,235,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,800
7340 State Property Tax Reduction Allocation	470,894
7360 Safe Schools	10,620
7509 Supplemental Equipment Grants	6,000
7531 Ready to Learn-Foundation	628,701
7532 Ready to Learn-Adequacy Supplement	200,000
7810 State Share of Social Security and Medicare Taxes	320,000
7820 State Share of Retirement Contributions	1,510,000
REVENUE FROM STATE SOURCES	\$13,489,815
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	304,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,562

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	24,702
REVENUE FROM FEDERAL SOURCES	\$360,264
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,617,817

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,598,786	
Amount of Tax Relief for Homestead Exclusions	<u>\$470,894</u>	
Total Approx. Tax Revenue:	\$5,069,680	
Approx. Tax Levy for Tax Rate Calculation:	\$5,580,656	
	Huntingdon	Total

2024-25 Data		
a. Assessed Value	\$115,395,440	\$115,395,440
b. Real Estate Mills	45.7038	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$579,689,384	\$579,689,384
d. Assessed Value	\$118,224,720	\$118,224,720
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$5,274,010	\$5,274,010
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$5,274,010	\$5,274,010
(f Total * g)		
i. Base Mills Subject to Index	45.7038	
(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	\$5,580,656	\$5,580,656
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	47.2038	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,580,656	\$5,580,656
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,109,762
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,598,786
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,598,786	
Amount of Tax Relief for Homestead Exclusions	<u>\$470,894</u>	
Total Approx. Tax Revenue:	\$5,069,680	
Approx. Tax Levy for Tax Rate Calculation:	\$5,580,656	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	48.2175	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,700,500	\$5,700,500
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	\$4,428.00	
Number of Homestead/Farmstead Properties	2260	2260
Median Assessed Value of Homestead Properties		\$25,680

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,598,786
Amount of Tax Relief for Homestead Exclusions	<u>\$470,894</u>
Total Approx. Tax Revenue:	\$5,069,680
Approx. Tax Levy for Tax Rate Calculation:	\$5,580,656

Huntingdon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$470,894	Lowering RE Tax Rate	\$0	\$470,894
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$470,894

CODE									
6111 <u>Current Real Estate Taxes</u>									
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>		
Huntingdon	118,224,720	47.2038	5,580,656			90.00000%			
Totals:	118,224,720		5,580,656	-	470,894 =	5,109,762 X	90.00000% =	4,598,786	
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			13,500		
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	13,500	13,500		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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						13,500	13,500		
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%	875,000	875,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	110,000	110,000		
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						985,000	985,000		
Total Act 511, Current Taxes							998,500		
Act 511 Tax Limit -->				579,689,384 X	12	6,956,273			
				Market Value	Mills	(511 Limit)			

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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> Huntingdon	45.7038	47.2038	3.29%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		8,184,920
1200 Special Programs - Elementary / Secondary		3,149,988
1300 Vocational Education		952,631
1400 Other Instructional Programs - Elementary / Secondary		66,900
Total Instruction		\$12,354,439
2000 Support Services		
2100 Support Services - Students		1,127,175
2200 Support Services - Instructional Staff		1,020,235
2300 Support Services - Administration		1,333,517
2400 Support Services - Pupil Health		144,929
2500 Support Services - Business		377,302
2600 Operation and Maintenance of Plant Services		2,019,074
2700 Student Transportation Services		1,637,984
2800 Support Services - Central		14,370
Total Support Services		\$7,674,586
3000 Operation of Non-Instructional Services		
3200 Student Activities		588,792
Total Operation of Non-Instructional Services		\$588,792
Total Estimated Expenditures and Other Financing Uses		\$20,617,817

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,163,096
200 Personnel Services - Employee Benefits	2,987,310
300 Purchased Professional and Technical Services	76,000
400 Purchased Property Services	46,752
500 Other Purchased Services	649,227
600 Supplies	257,385
800 Other Objects	5,150
Total Regular Programs - Elementary / Secondary	\$8,184,920
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,138,805
200 Personnel Services - Employee Benefits	788,755
300 Purchased Professional and Technical Services	127,700
500 Other Purchased Services	1,073,103
600 Supplies	21,625
Total Special Programs - Elementary / Secondary	\$3,149,988
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	227,954
200 Personnel Services - Employee Benefits	139,962
500 Other Purchased Services	568,225
600 Supplies	12,500
800 Other Objects	3,990
Total Vocational Education	\$952,631
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	66,900
Total Other Instructional Programs - Elementary / Secondary	\$66,900
Total Instruction	\$12,354,439
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	467,162
200 Personnel Services - Employee Benefits	371,683
300 Purchased Professional and Technical Services	274,330
600 Supplies	13,500
800 Other Objects	500
Total Support Services - Students	\$1,127,175
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	362,863
200 Personnel Services - Employee Benefits	326,079
300 Purchased Professional and Technical Services	154,790
400 Purchased Property Services	5,000
500 Other Purchased Services	25,248
600 Supplies	145,980
800 Other Objects	275

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,020,235
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	622,856
200 Personnel Services - Employee Benefits	511,397
300 Purchased Professional and Technical Services	97,050
500 Other Purchased Services	34,284
600 Supplies	35,150
800 Other Objects	32,780
Total Support Services - Administration	\$1,333,517
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	66,571
200 Personnel Services - Employee Benefits	61,898
300 Purchased Professional and Technical Services	4,700
500 Other Purchased Services	250
600 Supplies	8,575
800 Other Objects	2,935
Total Support Services - Pupil Health	\$144,929
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	166,325
200 Personnel Services - Employee Benefits	182,277
500 Other Purchased Services	1,550
600 Supplies	25,875
800 Other Objects	1,275
Total Support Services - Business	\$377,302
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	369,993
200 Personnel Services - Employee Benefits	261,144
300 Purchased Professional and Technical Services	150,139
400 Purchased Property Services	426,905
500 Other Purchased Services	204,970
600 Supplies	540,398
700 Property	60,000
800 Other Objects	5,525
Total Operation and Maintenance of Plant Services	\$2,019,074
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	900
200 Personnel Services - Employee Benefits	375
500 Other Purchased Services	1,625,209
600 Supplies	11,500
Total Student Transportation Services	\$1,637,984
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	12,870
Total Support Services - Central	\$14,370

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<u>Description</u>	<u>Amount</u>
Total Support Services	\$7,674,586
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	238,524
200 Personnel Services - Employee Benefits	103,168
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	19,000
500 Other Purchased Services	58,700
600 Supplies	78,400
700 Property	68,000
800 Other Objects	10,000
Total Student Activities	\$588,792
Total Operation of Non-Instructional Services	\$588,792
TOTAL EXPENDITURES	\$20,617,817

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	6,900,000	6,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,300,000	2,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,470,000	\$9,470,000

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	\$9,470,000	\$9,470,000

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	295,000	310,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$295,000	\$310,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<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	\$295,000	\$310,000

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<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	\$295,000	\$310,000

Account Description	Amounts
0810 Nonspendable Fund Balance	240,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,800,000
0850 Unassigned Fund Balance	770,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,570,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,810,000