

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Justin Matys

(484)266-1021

Extn :

Contact Person

Telephone

Extension

jmatys@wcasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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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	\$334091704
Ending Unassigned Fund Balance	\$21172292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.33%

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 : West Chester Area SD	County : Chester	AUN Number : 124159002
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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.

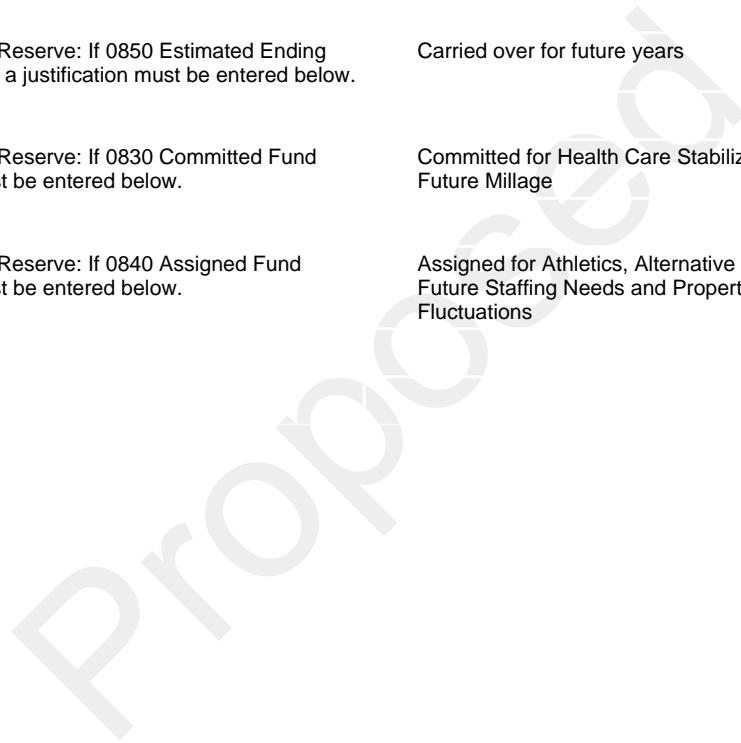
I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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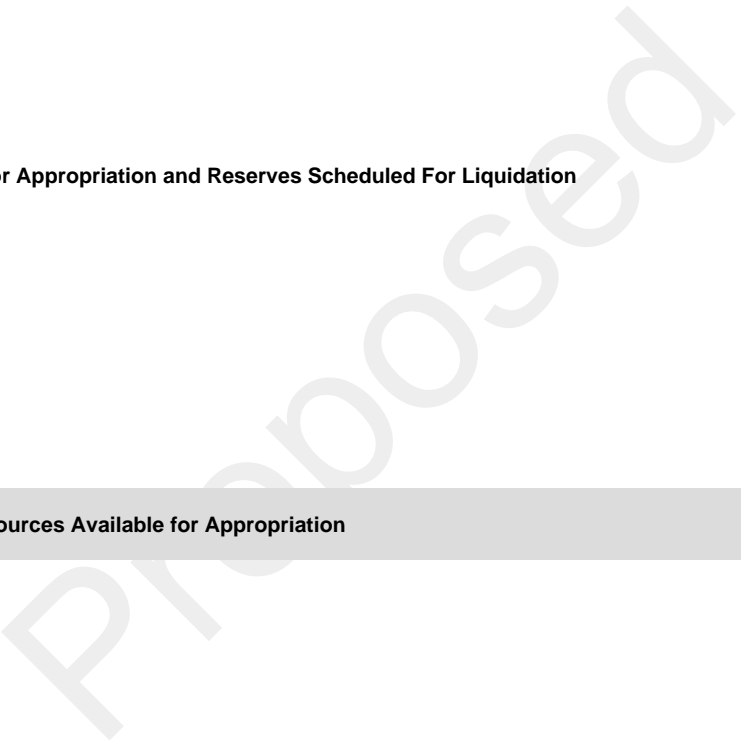
**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Proposed

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care Stabilization and Future Millage
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 Athletics, Alternative Education, Future Staffing Needs and Property Assessment Fluctuations



<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	50,199,002
0840 Assigned Fund Balance	4,559,696
0850 Unassigned Fund Balance	20,172,292
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$74,930,990</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	246,216,515
7000 Revenue from State Sources	52,504,185
8000 Revenue from Federal Sources	2,331,911
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$301,052,611</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$375,983,601</u>



Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	203,425,444
6112 Interim Real Estate Taxes	1,199,611
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	34,890,656
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	636,994
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,683,820
6910 Rentals	660,200
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	380,490

REVENUE FROM LOCAL SOURCES \$246,216,515

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,685,851
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	6,069,438
7311 Pupil Transportation Subsidy	2,105,695
7312 Nonpublic and Charter School Pupil Transportation Subsidy	844,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	996,473
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7505 Ready to Learn Block Grant	399,095
7810 State Share of Social Security and Medicare Taxes	5,077,397
7820 State Share of Retirement Contributions	22,972,000

REVENUE FROM STATE SOURCES \$52,504,185

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,116,779
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	212,608
8516 Title III - Language Instruction for English Learners and Immigrant Students	103,580
8517 Title IV - 21st Century Schools	98,944
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	770,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

Amount

REVENUE FROM FEDERAL SOURCES	\$2,331,911
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	301,052,611

Proposed

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$203,426,118		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$203,426,118		
Approx. Tax Levy for Tax Rate Calculation:	\$210,804,267		

	Chester	Delaware	Total
2024-25 Data			
a. Assessed Value	\$8,327,125,032	\$1,157,898,502	\$9,485,023,534
b. Real Estate Mills	22.7319	11.0434	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$15,734,016,570	\$1,056,619,948	\$16,790,636,518
d. Assessed Value	\$8,400,184,259	\$1,160,398,502	\$9,560,582,761
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$189,291,374	\$12,787,136	\$202,078,510
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	93.70709%	6.29291%	100.00000%
II.			
h. Rebalanced 2024-25 Tax Levy	\$189,361,891	\$12,716,619	\$202,078,510
(f Total * g)			
i. Base Mills Subject to Index	22.7403	11.0434	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$197,538,544	\$13,265,723	\$210,804,267
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	23.5159	11.4320	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$197,537,893	\$13,265,676	\$210,803,569
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$210,803,569
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$203,425,444
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$203,426,118

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$203,426,118

Approx. Tax Levy for Tax Rate Calculation:

\$210,804,267

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.6499	11.4851	
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)	\$198,663,518	\$13,327,293	\$211,990,811
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$1

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$203,426,118

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$203,426,118

Approx. Tax Levy for Tax Rate Calculation:

\$210,804,267

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

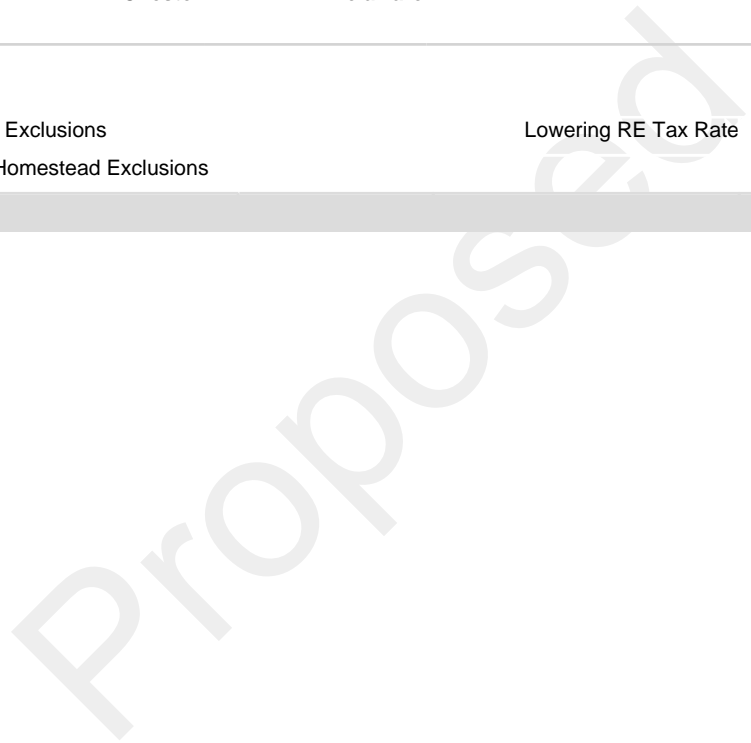
Lowering RE Tax Rate

\$0

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

Amount of Tax Relief from State/Local Sources

\$0



CODE

6111 Current Real Estate Taxes

<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>
Chester	8,400,184,259	23.5159	197,537,893			96.50000%	
Delaware	1,160,398,502	11.4320	13,265,676			96.50000%	
Totals:	9,560,582,761		210,803,569	-	0 =	210,803,569 X	96.50000% = 203,425,444

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	29,707,220
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,183,436
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			34,890,656
Total Act 511, Current Taxes			34,890,656
Act 511 Tax Limit -->		16,790,636,518 X	12
		Market Value	Mills
			201,487,638
			(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>									
	Chester	22.7403	23.5159	3.42%	Yes	4.0%				
	Delaware	11.0434	11.4320	3.52%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

Proposed

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	126,103,466
1200 Special Programs - Elementary / Secondary	54,450,628
1300 Vocational Education	7,915,149
1400 Other Instructional Programs - Elementary / Secondary	1,682,786
1500 Nonpublic School Programs	101,424
Total Instruction	\$190,253,453
2000 Support Services	
2100 Support Services - Students	13,684,618
2200 Support Services - Instructional Staff	8,713,538
2300 Support Services - Administration	16,788,306
2400 Support Services - Pupil Health	3,655,645
2500 Support Services - Business	2,181,204
2600 Operation and Maintenance of Plant Services	25,786,391
2700 Student Transportation Services	16,542,800
2800 Support Services - Central	6,445,707
2900 Other Support Services	230,344
Total Support Services	\$94,028,553
3000 Operation of Non-Instructional Services	
3200 Student Activities	6,526,118
Total Operation of Non-Instructional Services	\$6,526,118
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	29,491,772
5200 Interfund Transfers - Out	9,243,356
5900 Budgetary Reserve	4,548,452
Total Other Expenditures and Financing Uses	\$43,283,580
Total Estimated Expenditures and Other Financing Uses	\$334,091,704

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	68,205,110
200 Personnel Services - Employee Benefits	41,612,842
300 Purchased Professional and Technical Services	4,709,800
400 Purchased Property Services	358,805
500 Other Purchased Services	4,997,926
600 Supplies	5,940,208
700 Property	238,913
800 Other Objects	39,862
Total Regular Programs - Elementary / Secondary	\$126,103,466
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,377,899
200 Personnel Services - Employee Benefits	11,300,424
300 Purchased Professional and Technical Services	14,567,979
400 Purchased Property Services	5,717
500 Other Purchased Services	9,838,681
600 Supplies	302,328
700 Property	10,000
800 Other Objects	47,600
Total Special Programs - Elementary / Secondary	\$54,450,628
1300 Vocational Education	
100 Personnel Services - Salaries	2,947,284
200 Personnel Services - Employee Benefits	1,831,206
300 Purchased Professional and Technical Services	28,300
400 Purchased Property Services	550
500 Other Purchased Services	2,959,294
600 Supplies	145,915
800 Other Objects	2,600
Total Vocational Education	\$7,915,149
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	814,073
200 Personnel Services - Employee Benefits	431,383
300 Purchased Professional and Technical Services	175,052
500 Other Purchased Services	80,000
600 Supplies	182,278
Total Other Instructional Programs - Elementary / Secondary	\$1,682,786
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	101,424
Total Nonpublic School Programs	\$101,424
Total Instruction	\$190,253,453
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	8,192,983

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	5,054,926
300 Purchased Professional and Technical Services	270,172
500 Other Purchased Services	54,093
600 Supplies	91,766
800 Other Objects	20,678
Total Support Services - Students	\$13,684,618
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,482,163
200 Personnel Services - Employee Benefits	3,363,433
300 Purchased Professional and Technical Services	417,847
400 Purchased Property Services	250
500 Other Purchased Services	114,749
600 Supplies	323,996
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$8,713,538
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,831,281
200 Personnel Services - Employee Benefits	5,481,300
300 Purchased Professional and Technical Services	1,603,175
400 Purchased Property Services	19,939
500 Other Purchased Services	443,618
600 Supplies	221,229
700 Property	3,050
800 Other Objects	184,714
Total Support Services - Administration	\$16,788,306
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,194,229
200 Personnel Services - Employee Benefits	1,358,778
300 Purchased Professional and Technical Services	54,890
400 Purchased Property Services	3,525
500 Other Purchased Services	4,600
600 Supplies	39,493
800 Other Objects	130
Total Support Services - Pupil Health	\$3,655,645
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,266,729
200 Personnel Services - Employee Benefits	787,385
300 Purchased Professional and Technical Services	44,900
400 Purchased Property Services	6,540
500 Other Purchased Services	23,450
600 Supplies	16,950
800 Other Objects	35,250
Total Support Services - Business	\$2,181,204
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	10,364,462

2025-2026 Final General Fund Budget

LEA : 124159002 West Chester Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	6,401,625
300 Purchased Professional and Technical Services	594,500
400 Purchased Property Services	4,520,212
500 Other Purchased Services	891,150
600 Supplies	2,565,742
700 Property	437,500
800 Other Objects	11,200
Total Operation and Maintenance of Plant Services	\$25,786,391
2700 Student Transportation Services	
100 Personnel Services - Salaries	249,071
200 Personnel Services - Employee Benefits	154,529
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	4,000
500 Other Purchased Services	16,077,500
600 Supplies	51,000
800 Other Objects	1,700
Total Student Transportation Services	\$16,542,800
2800 Support Services - Central	
100 Personnel Services - Salaries	2,850,910
200 Personnel Services - Employee Benefits	1,761,478
300 Purchased Professional and Technical Services	294,000
400 Purchased Property Services	66,256
500 Other Purchased Services	45,901
600 Supplies	1,381,262
800 Other Objects	45,900
Total Support Services - Central	\$6,445,707
2900 Other Support Services	
500 Other Purchased Services	130,344
800 Other Objects	100,000
Total Other Support Services	\$230,344
Total Support Services	\$94,028,553
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	3,496,097
200 Personnel Services - Employee Benefits	1,709,461
300 Purchased Professional and Technical Services	232,556
400 Purchased Property Services	162,600
500 Other Purchased Services	482,141
600 Supplies	293,799
700 Property	81,560
800 Other Objects	67,904
Total Student Activities	\$6,526,118
Total Operation of Non-Instructional Services	\$6,526,118
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,726,772
900 Other Uses of Funds	19,765,000
Total Debt Service / Other Expenditures and Financing Uses	\$29,491,772
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,243,356
Total Interfund Transfers - Out	\$9,243,356
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,548,452
Total Budgetary Reserve	\$4,548,452
Total Other Expenditures and Financing Uses	\$43,283,580
TOTAL EXPENDITURES	\$334,091,704

Proposed

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	74,930,990	41,891,897
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	29,675,522	29,468,847
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 Cash and Short-Term Investments	\$104,606,512	\$71,360,744
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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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$104,606,512	\$71,360,744
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Proposed

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	245,025,000	255,255,000
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 General Fund	\$245,025,000	\$255,255,000
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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		
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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		
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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		
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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



Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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>
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Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund



Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 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

\$245,025,000

\$255,255,000

Proposed

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$245,025,000	\$255,255,000
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Proposed

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,159,909
0840 Assigned Fund Balance	4,559,696
0850 Unassigned Fund Balance	21,172,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$41,891,897
5900 Budgetary Reserve	4,548,452
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$46,440,349

Proposed