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 — Contact Person

(484)266-1021 Extn : — Telephone — Extension

jmatys@wcasd.net — Email Address

Proposed

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
West Chester Area SD	Chester	124159002

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 [x]

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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2025

Proposed

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

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.

Proposed

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
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

Proposed

ITEM	AMOUNTS	
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		**$74,930,990**
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		**$301,052,611**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$375,983,601**

Proposed

		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

Proposed

	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 (a * b)	$189,291,374	$12,787,136	$202,078,510
	2025-26 Calculations			
	g. Percent of Total Market Value	93.70709%	6.29291%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$189,361,891	$12,716,619	$202,078,510
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.7403	11.0434	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$197,538,544	$13,265,723	$210,804,267
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**23.5159**	**11.4320**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$197,537,893	$13,265,676	$210,803,569
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$210,803,569
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$203,425,444

Proposed

Act 1 Index (current): 4.0%

Calculation Method:	**Revenue**
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**

Section 672.1 Method Choice: (a)(1)

		Chester	Delaware	Total
IV.	**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
	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

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$0.00	$0.00	
	Number of Homestead/Farmstead Properties			
	Median Assessed Value of Homestead Properties			$1

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**
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**

Proposed

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
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

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$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			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	29,707,220	29,707,220
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,183,436	5,183,436
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			**34,890,656**	**34,890,656**
	Total Act 511, Current Taxes				**34,890,656**
		Act 511 Tax Limit -->	**16,790,636,518 X**	**12**	**201,487,638**
			Market Value	**Mills**	**(511 Limit)**

Proposed

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Chester	22.7403	23.5159	3.42%	Yes	4.0%				
	Delaware	11.0434	11.4320	3.52%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
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

Description	Amount
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**

Proposed

Description	Amount
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

proposed

Description	Amount
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 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	10,364,462

Proposed

Description	Amount
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	

Proposed

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	9,243,356
Total Interfund Transfers - Out	**$9,243,356**
5900 Budgetary Reserve	
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**

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		

Proposed

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$104,606,512**	**$71,360,744**

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**
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		

Proposed

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		

Proposed

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		

Proposed

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
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		

Proposed

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**

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