

<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	1,231,132	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,821,889	
0840 Assigned Fund Balance	13,632,476	
0850 Unassigned Fund Balance	9,901,760	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,356,125</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	94,502,338	
7000 Revenue from State Sources	25,119,561	
8000 Revenue from Federal Sources	1,027,794	
9000 Other Financing Sources	60,000	
Total Estimated Revenues And Other Financing Sources		<u>\$120,709,693</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$151,065,818</u>

LEA : 103023912 Fox Chapel Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,044,137
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	97,600
6150 Current Act 511 Taxes - Proportional Assessments	12,280,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,350,000
6500 Earnings on Investments	2,400,000
6700 Revenues from LEA Activities	237,861
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	50,000
6960 Services Provided Other Local Governmental Units / LEAs	125,000
6990 Refunds and Other Miscellaneous Revenue	90,740
REVENUE FROM LOCAL SOURCES	\$94,502,338
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,152,883
7271 Special Education funds for School-Aged Pupils	2,676,328
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	170,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	978,773
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,552,187
7350 Sewage Treatment Operations / Environmental Subsidies	483,200
7360 Safe Schools	14,000
7531 Ready to Learn-Foundation	205,030
7810 State Share of Social Security and Medicare Taxes	1,999,890
7820 State Share of Retirement Contributions	8,709,270
REVENUE FROM STATE SOURCES	\$25,119,561
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	535,794
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,500

LEA : 103023912 Fox Chapel Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
REVENUE FROM FEDERAL SOURCES	\$1,027,794
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	60,000
OTHER FINANCING SOURCES	\$60,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,709,693

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,044,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,552,187</u>	
Total Approx. Tax Revenue:	\$78,596,324	
Approx. Tax Levy for Tax Rate Calculation:	\$81,764,830	
	Allegheny	Total

2024-25 Data		
a. Assessed Value	\$3,728,947,058	\$3,728,947,058
b. Real Estate Mills	21.5128	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,869,106,650	\$3,869,106,650
d. Assessed Value	\$3,715,299,696	\$3,715,299,696
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$80,220,092	\$80,220,092
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$80,220,092	\$80,220,092
(f Total * g)		
i. Base Mills Subject to Index	21.5128	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$81,764,830	\$81,764,830
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	22.0076	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$81,764,830	\$81,764,830
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,212,643
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,044,137
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,044,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,552,187</u>	
Total Approx. Tax Revenue:	\$78,596,324	
Approx. Tax Levy for Tax Rate Calculation:	\$81,764,830	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.3733	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$83,123,515	\$83,123,515
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	\$14,820.80	
Number of Homestead/Farmstead Properties	7843	7843
Median Assessed Value of Homestead Properties		\$231,600

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,044,137
Amount of Tax Relief for Homestead Exclusions	<u>\$2,552,187</u>
Total Approx. Tax Revenue:	\$78,596,324
Approx. Tax Levy for Tax Rate Calculation:	\$81,764,830
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,552,187	Lowering RE Tax Rate	\$0	\$2,552,187
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,552,187

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103023912 Fox Chapel Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/2/2025 10:22:23 AM				Page - 1 of 1			
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>Percent Collected</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>				
Allegheny	3,715,299,696	22.0076	81,764,830			96.00000%	
Totals:	3,715,299,696		81,764,830	-	2,552,187 =	79,212,643 X	96.00000% = 76,044,137
				<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>	<u>Estimated Revenue</u>
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			\$5.00	\$0.00	97,600	97,600
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						97,600	97,600
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%	11,180,000	11,180,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,100,000	1,100,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						12,280,000	12,280,000
Total Act 511, Current Taxes							12,377,600
				Act 511 Tax Limit -->	3,869,106,650 X	12	46,429,280
					Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Allegheny	21.5128	22.0076	2.31%	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	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%				

LEA : 103023912 Fox Chapel Area SD

Printed 5/2/2025 10:22:25 AM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		54,678,422
1200 Special Programs - Elementary / Secondary		16,299,322
1300 Vocational Education		700,000
1400 Other Instructional Programs - Elementary / Secondary		867,315
1500 Nonpublic School Programs		9,000
1800 Pre-Kindergarten		266,891
Total Instruction		\$72,820,950
2000 Support Services		
2100 Support Services - Students		4,856,370
2200 Support Services - Instructional Staff		4,847,817
2300 Support Services - Administration		6,954,877
2400 Support Services - Pupil Health		797,282
2500 Support Services - Business		1,145,153
2600 Operation and Maintenance of Plant Services		9,961,364
2700 Student Transportation Services		5,879,704
2800 Support Services - Central		1,203,970
2900 Other Support Services		108,000
Total Support Services		\$35,754,537
3000 Operation of Non-Instructional Services		
3200 Student Activities		3,259,003
3300 Community Services		73,000
Total Operation of Non-Instructional Services		\$3,332,003
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		1,962,029
Total Facilities Acquisition, Construction and Improvement Services		\$1,962,029
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,792,902
5200 Interfund Transfers - Out		2,025,000
5900 Budgetary Reserve		1,500,000
Total Other Expenditures and Financing Uses		\$9,317,902
Total Estimated Expenditures and Other Financing Uses		\$123,187,421

LEA : 103023912 Fox Chapel Area SD

Printed 5/2/2025 10:22:26 AM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		30,482,878
200 Personnel Services - Employee Benefits		19,971,392
300 Purchased Professional and Technical Services		1,196,500
400 Purchased Property Services		65,536
500 Other Purchased Services		996,581
600 Supplies		1,716,938
700 Property		224,398
800 Other Objects		24,199
Total Regular Programs - Elementary / Secondary		\$54,678,422
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,031,365
200 Personnel Services - Employee Benefits		4,770,713
300 Purchased Professional and Technical Services		1,786,300
400 Purchased Property Services		27,000
500 Other Purchased Services		2,587,756
600 Supplies		85,298
800 Other Objects		10,890
Total Special Programs - Elementary / Secondary		\$16,299,322
1300 <u>Vocational Education</u>		
500 Other Purchased Services		700,000
Total Vocational Education		\$700,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		355,933
200 Personnel Services - Employee Benefits		184,497
300 Purchased Professional and Technical Services		192,650
500 Other Purchased Services		74,485
600 Supplies		59,750
Total Other Instructional Programs - Elementary / Secondary		\$867,315
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		8,000
600 Supplies		1,000
Total Nonpublic School Programs		\$9,000
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		163,283
200 Personnel Services - Employee Benefits		102,887
600 Supplies		721
Total Pre-Kindergarten		\$266,891
Total Instruction		\$72,820,950
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,455,906

LEA : 103023912 Fox Chapel Area SD

Printed 5/2/2025 10:22:26 AM

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,537,714
300	Purchased Professional and Technical Services	301,902
400	Purchased Property Services	35,220
500	Other Purchased Services	3,916
600	Supplies	284,637
700	Property	169,500
800	Other Objects	67,575
Total Support Services - Students		\$4,856,370
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,055,396
200	Personnel Services - Employee Benefits	1,378,062
300	Purchased Professional and Technical Services	110,405
400	Purchased Property Services	24,060
500	Other Purchased Services	48,530
600	Supplies	308,301
700	Property	914,533
800	Other Objects	8,530
Total Support Services - Instructional Staff		\$4,847,817
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,536,218
200	Personnel Services - Employee Benefits	1,917,046
300	Purchased Professional and Technical Services	1,026,150
400	Purchased Property Services	8,580
500	Other Purchased Services	108,065
600	Supplies	115,398
700	Property	33,000
800	Other Objects	210,420
Total Support Services - Administration		\$6,954,877
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	431,915
200	Personnel Services - Employee Benefits	286,705
300	Purchased Professional and Technical Services	60,000
400	Purchased Property Services	2,692
500	Other Purchased Services	150
600	Supplies	15,144
800	Other Objects	676
Total Support Services - Pupil Health		\$797,282
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	342,880
200	Personnel Services - Employee Benefits	213,965
300	Purchased Professional and Technical Services	258,772
400	Purchased Property Services	28,867
500	Other Purchased Services	550
600	Supplies	297,469
800	Other Objects	2,650

LEA : 103023912 Fox Chapel Area SD

Printed 5/2/2025 10:22:26 AM

Description	Amount
Total Support Services - Business	\$1,145,153
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,558,076
200 Personnel Services - Employee Benefits	2,533,086
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	1,108,871
500 Other Purchased Services	453,904
600 Supplies	1,940,577
700 Property	116,000
800 Other Objects	10,850
Total Operation and Maintenance of Plant Services	\$9,961,364
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	120,047
200 Personnel Services - Employee Benefits	70,634
500 Other Purchased Services	5,657,528
700 Property	31,270
800 Other Objects	225
Total Student Transportation Services	\$5,879,704
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	378,562
200 Personnel Services - Employee Benefits	283,603
300 Purchased Professional and Technical Services	168,255
400 Purchased Property Services	46,500
500 Other Purchased Services	125,050
600 Supplies	201,250
800 Other Objects	750
Total Support Services - Central	\$1,203,970
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
600 Supplies	8,000
Total Other Support Services	\$108,000
Total Support Services	\$35,754,537
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,357,270
200 Personnel Services - Employee Benefits	633,992
300 Purchased Professional and Technical Services	141,371
400 Purchased Property Services	146,385
500 Other Purchased Services	402,108
600 Supplies	185,914
700 Property	321,600
800 Other Objects	70,363
Total Student Activities	\$3,259,003
3300 <u>Community Services</u>	

LEA : 103023912 Fox Chapel Area SD

Printed 5/2/2025 10:22:26 AM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	54,000
600 Supplies	6,000
800 Other Objects	13,000
Total Community Services	\$73,000
Total Operation of Non-Instructional Services	\$3,332,003
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,894,299
600 Supplies	34,450
700 Property	33,280
Total Facilities Acquisition, Construction and Improvement Services	\$1,962,029
Total Facilities Acquisition, Construction and Improvement Services	\$1,962,029
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,419,702
900 Other Uses of Funds	2,373,200
Total Debt Service / Other Expenditures and Financing Uses	\$5,792,902
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,025,000
Total Interfund Transfers - Out	\$2,025,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$9,317,902
TOTAL EXPENDITURES	\$123,187,421

LEA : 103023912 Fox Chapel Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	31,427,453	29,165,017
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	4,418,432	4,783,017
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$37,245,885	\$35,248,034

<u>Long-Term Investments</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		

LEA : 103023912 Fox Chapel Area SD

Printed 5/2/2025 10:22:28 AM

<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	\$37,245,885	\$35,248,034

LEA : 103023912 Fox Chapel Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	53,700,000	51,640,000
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	\$53,700,000	\$51,640,000
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		

<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	\$53,700,000	\$51,640,000

LEA : 103023912 Fox Chapel Area 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	\$53,700,000	\$51,640,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,231,132
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,421,889
0840 Assigned Fund Balance	12,632,476
0850 Unassigned Fund Balance	8,824,032
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,878,397
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,609,529