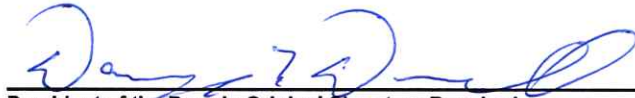


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/28/2026



President of the Board - Original Signature Required

5-28-26
Date

Secretary of the Board - Original Signature Required

5-28-26
Date

Chief School Administrator - Original Signature Required

5-28-26
Date

Justin Matys

Contact Person

(484)266-1021

Extn :

Telephone

Extension

jmatys@wcasd.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2026-2027 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 2026-2027 (compared to 2025-2026) ?

Yes ☒

No ☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$344989797
Ending Unassigned Fund Balance	\$22172323
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.42%

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 5/28/26
---	-----------------

DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 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 4-27-26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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	43,968,739
0840 Assigned Fund Balance	4,517,248
0850 Unassigned Fund Balance	21,172,323
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$69,658,310</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	250,520,739
7000 Revenue from State Sources	59,421,990
8000 Revenue from Federal Sources	2,238,238
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$312,180,967</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$381,839,277</u>

LEA : 124159002 West Chester Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	205,803,122
6112 Interim Real Estate Taxes	986,709
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	35,709,933
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	1,999,549
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,641,436
6910 Rentals	660,200
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	380,490
REVENUE FROM LOCAL SOURCES	\$250,520,739
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,950,230
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	6,126,101
7311 Pupil Transportation Subsidy	2,472,398
7312 Nonpublic and Charter School Pupil Transportation Subsidy	673,365
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	595,513
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7340 State Property Tax Reduction Allocation	6,069,963
7360 Safe Schools	331,993
7531 Ready to Learn-Foundation	399,095
7532 Ready to Learn-Adequacy Supplement	50,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	400,000
7810 State Share of Social Security and Medicare Taxes	5,220,254
7820 State Share of Retirement Contributions	22,779,147
REVENUE FROM STATE SOURCES	\$59,421,990
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	806,873
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	218,483
8516 Title III - Language Instruction for English Learners and Immigrant Students	99,525
8517 Title IV - 21st Century Schools	83,357

LEA : 124159002 West Chester Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$2,238,238
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	312,180,967

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$205,803,343		
Amount of Tax Relief for Homestead Exclusions	<u>\$6,069,963</u>		
Total Approx. Tax Revenue:	\$211,873,306		
Approx. Tax Levy for Tax Rate Calculation:	\$219,337,676		

	Chester	Delaware	Total
2025-26 Data			
a. Assessed Value	\$8,400,184,259	\$1,160,398,502	\$9,560,582,761
b. Real Estate Mills	23.3845	11.3681	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$17,027,945,135	\$1,193,229,839	\$18,221,174,974
d. Assessed Value	\$8,484,968,374	\$1,175,314,653	\$9,660,283,027
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$196,434,109	\$13,191,526	\$209,625,635
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	93.45141%	6.54859%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$195,898,112	\$13,727,523	\$209,625,635
(f Total * g)			
i. Base Mills Subject to Index	23.3845	11.8300	
(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	\$204,974,151	\$14,363,525	\$219,337,676
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	24.1573	12.2210	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$204,973,927	\$14,363,520	\$219,337,447
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$213,267,484
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$205,803,122
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$205,803,343

Amount of Tax Relief for Homestead Exclusions: \$6,069,963

Total Approx. Tax Revenue: \$211,873,306

Approx. Tax Levy for Tax Rate Calculation: \$219,337,676

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	24.2029	12.2440	
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)	\$205,360,841	\$14,390,553	\$219,751,394
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	\$10,279.00	\$20,318.00	
Number of Homestead/Farmstead Properties	22563	1883	24446
Median Assessed Value of Homestead Properties			\$192,790

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$205,803,343

Amount of Tax Relief for Homestead Exclusions

\$6,069,963

Total Approx. Tax Revenue:

\$211,873,306

Approx. Tax Levy for Tax Rate Calculation:

\$219,337,676

Chester

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,069,963	Lowering RE Tax Rate	\$0	\$6,069,963
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,069,963

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Chester	8,484,968,374	24.1573	204,973,927				96.50000%		
Delaware	1,175,314,653	12.2210	14,363,520				96.50000%		
Totals:	9,660,283,027		219,337,447	-	6,069,963	=	213,267,484	X	96.50000% = 205,803,122
				<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			\$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	<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%		30,422,828	30,422,828
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		5,287,105	5,287,105
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								35,709,933	35,709,933
Total Act 511, Current Taxes									35,709,933
Act 511 Tax Limit -->				18,221,174,974		X		12	218,654,100
				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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Chester	23.3845	24.1573	3.31%	Yes	3.5%				
	Delaware	11.8300	12.2210	3.31%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

LEA : 124159002 West Chester Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		130,253,808
1200 Special Programs - Elementary / Secondary		55,322,335
1300 Vocational Education		8,296,295
1400 Other Instructional Programs - Elementary / Secondary		3,056,675
1500 Nonpublic School Programs		99,402
Total Instruction		\$197,028,515
2000 Support Services		
2100 Support Services - Students		14,072,039
2200 Support Services - Instructional Staff		8,924,049
2300 Support Services - Administration		17,236,003
2400 Support Services - Pupil Health		3,773,191
2500 Support Services - Business		2,205,349
2600 Operation and Maintenance of Plant Services		26,110,831
2700 Student Transportation Services		16,282,250
2800 Support Services - Central		6,819,145
2900 Other Support Services		230,726
Total Support Services		\$95,653,583
3000 Operation of Non-Instructional Services		
3200 Student Activities		7,057,127
3300 Community Services		10,616
Total Operation of Non-Instructional Services		\$7,067,743
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		30,008,676
5200 Interfund Transfers - Out		9,871,432
5900 Budgetary Reserve		5,359,848
Total Other Expenditures and Financing Uses		\$45,239,956
Total Estimated Expenditures and Other Financing Uses		\$344,989,797

LEA : 124159002 West Chester Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	69,911,726
200 Personnel Services - Employee Benefits	41,679,882
300 Purchased Professional and Technical Services	5,456,812
400 Purchased Property Services	384,064
500 Other Purchased Services	5,540,904
600 Supplies	7,032,503
700 Property	175,845
800 Other Objects	72,072
Total Regular Programs - Elementary / Secondary	\$130,253,808
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,625,993
200 Personnel Services - Employee Benefits	11,128,039
300 Purchased Professional and Technical Services	15,445,166
400 Purchased Property Services	6,200
500 Other Purchased Services	9,660,047
600 Supplies	384,726
700 Property	10,000
800 Other Objects	62,164
Total Special Programs - Elementary / Secondary	\$55,322,335
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	3,161,603
200 Personnel Services - Employee Benefits	1,907,816
300 Purchased Professional and Technical Services	3,614
400 Purchased Property Services	1,300
500 Other Purchased Services	3,044,972
600 Supplies	176,054
800 Other Objects	936
Total Vocational Education	\$8,296,295
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	970,271
200 Personnel Services - Employee Benefits	497,810
300 Purchased Professional and Technical Services	1,428,611
500 Other Purchased Services	56,000
600 Supplies	103,983
Total Other Instructional Programs - Elementary / Secondary	\$3,056,675
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	96,767
600 Supplies	2,635
Total Nonpublic School Programs	\$99,402
Total Instruction	\$197,028,515
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	8,502,081
200	Personnel Services - Employee Benefits	5,087,138
300	Purchased Professional and Technical Services	326,604
500	Other Purchased Services	52,289
600	Supplies	80,138
800	Other Objects	23,789
Total Support Services - Students		\$14,072,039
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	4,563,583
200	Personnel Services - Employee Benefits	3,332,068
300	Purchased Professional and Technical Services	429,309
400	Purchased Property Services	15,250
500	Other Purchased Services	206,027
600	Supplies	364,812
800	Other Objects	13,000
Total Support Services - Instructional Staff		\$8,924,049
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	9,205,070
200	Personnel Services - Employee Benefits	5,545,896
300	Purchased Professional and Technical Services	1,647,622
400	Purchased Property Services	14,575
500	Other Purchased Services	436,510
600	Supplies	237,230
700	Property	3,150
800	Other Objects	145,950
Total Support Services - Administration		\$17,236,003
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	2,300,211
200	Personnel Services - Employee Benefits	1,382,806
300	Purchased Professional and Technical Services	41,000
400	Purchased Property Services	3,525
500	Other Purchased Services	6,200
600	Supplies	38,719
800	Other Objects	730
Total Support Services - Pupil Health		\$3,773,191
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	1,296,727
200	Personnel Services - Employee Benefits	782,382
300	Purchased Professional and Technical Services	43,000
400	Purchased Property Services	5,500
500	Other Purchased Services	24,190
600	Supplies	17,750
800	Other Objects	35,800
Total Support Services - Business		\$2,205,349
2600 <u>Operation and Maintenance of Plant Services</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	10,468,495
200 Personnel Services - Employee Benefits	6,276,593
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	4,589,617
500 Other Purchased Services	1,039,770
600 Supplies	2,642,656
700 Property	469,500
800 Other Objects	12,200
Total Operation and Maintenance of Plant Services	\$26,110,831
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	280,391
200 Personnel Services - Employee Benefits	168,892
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	4,500
500 Other Purchased Services	15,763,267
600 Supplies	58,500
800 Other Objects	1,700
Total Student Transportation Services	\$16,282,250
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	3,034,540
200 Personnel Services - Employee Benefits	1,825,349
300 Purchased Professional and Technical Services	557,579
400 Purchased Property Services	27,676
500 Other Purchased Services	46,100
600 Supplies	1,263,201
800 Other Objects	64,700
Total Support Services - Central	\$6,819,145
2900 <u>Other Support Services</u>	
500 Other Purchased Services	130,726
800 Other Objects	100,000
Total Other Support Services	\$230,726
Total Support Services	\$95,653,583
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	3,830,979
200 Personnel Services - Employee Benefits	1,801,475
300 Purchased Professional and Technical Services	239,980
400 Purchased Property Services	170,300
500 Other Purchased Services	464,427
600 Supplies	367,821
700 Property	81,560
800 Other Objects	100,585
Total Student Activities	\$7,057,127
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	416
600 Supplies	10,200
Total Community Services	\$10,616
Total Operation of Non-Instructional Services	\$7,067,743
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,033,676
900 Other Uses of Funds	19,975,000
Total Debt Service / Other Expenditures and Financing Uses	\$30,008,676
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,871,432
Total Interfund Transfers - Out	\$9,871,432
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,359,848
Total Budgetary Reserve	\$5,359,848
Total Other Expenditures and Financing Uses	\$45,239,956
TOTAL EXPENDITURES	\$344,989,797

LEA : 124159002 West Chester Area SD

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	69,658,310	36,849,480
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	31,929,188	33,411,704
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	\$101,587,498	\$70,261,184

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 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		

LEA : 124159002 West Chester Area SD

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$101,587,498	\$70,261,184

LEA : 124159002 West Chester Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	257,650,000	275,170,000
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	\$257,650,000	\$275,170,000
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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$257,650,000	\$275,170,000

LEA : 124159002 West Chester Area SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$257,650,000	\$275,170,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,159,909
0840 Assigned Fund Balance	4,517,248
0850 Unassigned Fund Balance	22,172,323
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$36,849,480
5900 Budgetary Reserve	5,359,848
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$42,209,328