

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/08/2026**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ryan Manzer

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Extn :

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
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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	\$125489654
Ending Unassigned Fund Balance	\$9273537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.38%

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, 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 : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/4/26
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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.	Budgetary reserve held for unexpected expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance held for future expenditures.
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 Fund Balance held for future PSERS expenditures and Arts Grants.
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 fund balance held for athletic activities and capital projects.

<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	1,571,069	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,821,889	
0840 Assigned Fund Balance	14,161,592	
0850 Unassigned Fund Balance	10,763,484	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$31,746,965</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	97,567,293	
7000 Revenue from State Sources	24,904,620	
8000 Revenue from Federal Sources	1,027,794	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$123,549,707</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$155,296,672</u>

LEA : 103023912 Fox Chapel Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	78,717,060
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	91,900
6150 Current Act 511 Taxes - Proportional Assessments	12,097,731
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,900,000
6500 Earnings on Investments	2,200,000
6700 Revenues from LEA Activities	277,862
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	80,000
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	\$97,567,293
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,258,077
7271 Special Education funds for School-Aged Pupils	2,710,782
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	978,739
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,562,436
7531 Ready to Learn-Foundation	255,030
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	2,005,478
7820 State Share of Retirement Contributions	8,791,078
REVENUE FROM STATE SOURCES	\$24,904,620
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
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500

LEA : 103023912 Fox Chapel Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
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	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	123,549,707

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$78,717,060	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,562,436</u>	
Total Approx. Tax Revenue:	\$81,279,496	
Approx. Tax Levy for Tax Rate Calculation:	\$84,559,374	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$3,715,299,696	\$3,715,299,696
b. Real Estate Mills	22.0076	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$4,254,360,365	\$4,254,360,365
d. Assessed Value	\$3,726,757,105	\$3,726,757,105
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$81,764,830	\$81,764,830
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$81,764,830	\$81,764,830
(f Total * g)		
i. Base Mills Subject to Index	22.0076	
(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	\$84,559,374	\$84,559,374
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	22.6898	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$84,559,373	\$84,559,373
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$81,996,937
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$78,717,060
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$78,717,060	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,562,436</u>	
Total Approx. Tax Revenue:	\$81,279,496	
Approx. Tax Levy for Tax Rate Calculation:	\$84,559,374	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.7778	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$84,887,328	\$84,887,328
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	\$14,456.00	
Number of Homestead/Farmstead Properties	7812	7812
Median Assessed Value of Homestead Properties		\$233,700

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$78,717,060
Amount of Tax Relief for Homestead Exclusions	<u>\$2,562,436</u>
Total Approx. Tax Revenue:	\$81,279,496
Approx. Tax Levy for Tax Rate Calculation:	\$84,559,374
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,562,436	Lowering RE Tax Rate	\$0	\$2,562,436
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,562,436

2026-2027 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 5/15/2026 11:40:01 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	3,726,757,105	22.6898	84,559,373			96.00000%	
Totals:	3,726,757,105		84,559,373	- 2,562,436	= 81,996,937	X 96.00000%	= 78,717,060
				<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	91,900	91,900
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						91,900	91,900
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%	10,797,731	10,797,731
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,300,000	1,300,000
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						12,097,731	12,097,731
Total Act 511, Current Taxes							12,189,631
Act 511 Tax Limit -->				4,254,360,365	X	12	51,052,324
				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> Allegheny	22.0076	22.6898	3.10%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		55,933,165
1200 Special Programs - Elementary / Secondary		16,660,975
1300 Vocational Education		650,000
1400 Other Instructional Programs - Elementary / Secondary		730,032
1500 Nonpublic School Programs		12,253
1800 Pre-Kindergarten		311,714
Total Instruction		\$74,298,139
2000 Support Services		
2100 Support Services - Students		4,895,083
2200 Support Services - Instructional Staff		5,421,391
2300 Support Services - Administration		6,813,370
2400 Support Services - Pupil Health		846,797
2500 Support Services - Business		1,261,358
2600 Operation and Maintenance of Plant Services		10,509,124
2700 Student Transportation Services		6,049,731
2800 Support Services - Central		1,292,298
2900 Other Support Services		108,000
Total Support Services		\$37,197,152
3000 Operation of Non-Instructional Services		
3200 Student Activities		3,260,772
3300 Community Services		67,000
Total Operation of Non-Instructional Services		\$3,327,772
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		1,076,265
Total Facilities Acquisition, Construction and Improvement Services		\$1,076,265
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		6,152,908
5200 Interfund Transfers - Out		1,937,418
5900 Budgetary Reserve		1,500,000
Total Other Expenditures and Financing Uses		\$9,590,326
Total Estimated Expenditures and Other Financing Uses		\$125,489,654

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,153,094
200 Personnel Services - Employee Benefits	20,436,415
300 Purchased Professional and Technical Services	1,280,200
400 Purchased Property Services	68,411
500 Other Purchased Services	961,739
600 Supplies	1,644,189
700 Property	355,827
800 Other Objects	33,290
Total Regular Programs - Elementary / Secondary	\$55,933,165
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,203,628
200 Personnel Services - Employee Benefits	4,500,845
300 Purchased Professional and Technical Services	2,471,657
400 Purchased Property Services	27,000
500 Other Purchased Services	2,352,234
600 Supplies	93,456
800 Other Objects	12,155
Total Special Programs - Elementary / Secondary	\$16,660,975
1300 <u>Vocational Education</u>	
500 Other Purchased Services	650,000
Total Vocational Education	\$650,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	208,556
200 Personnel Services - Employee Benefits	124,502
300 Purchased Professional and Technical Services	215,439
500 Other Purchased Services	116,485
600 Supplies	65,050
Total Other Instructional Programs - Elementary / Secondary	\$730,032
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
600 Supplies	4,253
Total Nonpublic School Programs	\$12,253
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	182,063
200 Personnel Services - Employee Benefits	128,930
600 Supplies	721
Total Pre-Kindergarten	\$311,714
Total Instruction	\$74,298,139
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,553,182

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,636,852
300	Purchased Professional and Technical Services	189,284
400	Purchased Property Services	47,150
500	Other Purchased Services	3,969
600	Supplies	269,266
700	Property	127,500
800	Other Objects	67,880
Total Support Services - Students		\$4,895,083
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,106,241
200	Personnel Services - Employee Benefits	1,466,709
300	Purchased Professional and Technical Services	112,449
400	Purchased Property Services	24,168
500	Other Purchased Services	52,130
600	Supplies	352,066
700	Property	1,299,098
800	Other Objects	8,530
Total Support Services - Instructional Staff		\$5,421,391
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,464,190
200	Personnel Services - Employee Benefits	1,867,670
300	Purchased Professional and Technical Services	1,016,150
400	Purchased Property Services	13,904
500	Other Purchased Services	108,235
600	Supplies	112,910
700	Property	20,000
800	Other Objects	210,311
Total Support Services - Administration		\$6,813,370
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	444,814
200	Personnel Services - Employee Benefits	305,556
300	Purchased Professional and Technical Services	79,000
400	Purchased Property Services	1,340
500	Other Purchased Services	120
600	Supplies	15,291
800	Other Objects	676
Total Support Services - Pupil Health		\$846,797
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	373,845
200	Personnel Services - Employee Benefits	282,045
300	Purchased Professional and Technical Services	258,772
400	Purchased Property Services	28,867
500	Other Purchased Services	550
600	Supplies	289,629
700	Property	25,000
800	Other Objects	2,650

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Description	Amount
Total Support Services - Business	\$1,261,358
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,780,773
200 Personnel Services - Employee Benefits	2,559,898
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	1,092,524
500 Other Purchased Services	465,943
600 Supplies	2,049,857
700 Property	308,629
800 Other Objects	11,500
Total Operation and Maintenance of Plant Services	\$10,509,124
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	126,141
200 Personnel Services - Employee Benefits	69,715
500 Other Purchased Services	5,853,650
800 Other Objects	225
Total Student Transportation Services	\$6,049,731
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	389,573
200 Personnel Services - Employee Benefits	322,380
300 Purchased Professional and Technical Services	199,905
400 Purchased Property Services	46,500
500 Other Purchased Services	121,740
600 Supplies	211,450
800 Other Objects	750
Total Support Services - Central	\$1,292,298
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	\$37,197,152
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,509,696
200 Personnel Services - Employee Benefits	705,920
300 Purchased Professional and Technical Services	121,625
400 Purchased Property Services	148,743
500 Other Purchased Services	428,636
600 Supplies	201,099
700 Property	69,950
800 Other Objects	75,103
Total Student Activities	\$3,260,772
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	54,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	13,000
Total Community Services	\$67,000
Total Operation of Non-Instructional Services	\$3,327,772
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,012,940
600 Supplies	63,325
Total Facilities Acquisition, Construction and Improvement Services	\$1,076,265
Total Facilities Acquisition, Construction and Improvement Services	\$1,076,265
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,479,708
900 Other Uses of Funds	2,673,200
Total Debt Service / Other Expenditures and Financing Uses	\$6,152,908
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,937,418
Total Interfund Transfers - Out	\$1,937,418
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$9,590,326
TOTAL EXPENDITURES	\$125,489,654

LEA : 103023912 Fox Chapel Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	29,400,000	28,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	16,300,000	15,800,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	280,000	280,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$46,980,000	\$45,980,000

<u>Long-Term Investments</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		

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<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	\$46,980,000	\$45,980,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	60,950,000	58,590,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	4,500,000	4,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	22,400,000	22,400,000
0599 Other Noncurrent Liabilities	131,700,000	131,700,000
Total General Fund	\$219,550,000	\$217,190,000
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)	70,000	70,000
0599 Other Noncurrent Liabilities	1,700,000	1,700,000
Total Food Service / Cafeteria Operations Fund	\$1,770,000	\$1,770,000
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	\$221,320,000	\$218,960,000

LEA : 103023912 Fox Chapel 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	\$221,320,000	\$218,960,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,571,069
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,371,889
0840 Assigned Fund Balance	14,161,592
0850 Unassigned Fund Balance	9,273,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$29,807,018
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,878,087