

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: May 28, 2025

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 5-28-25  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 5-28-25  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 5-28-25Justin Matys  
\_\_\_\_\_  
Contact Person(484)266-1021 Extn :  
\_\_\_\_\_  
Telephone Extensionjmatys@wcasd.net  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025 )?

Yes ☒

No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

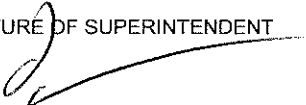
Total Budgeted Expenditures	\$333879499
Ending Unassigned Fund Balance	\$21172292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.34%

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 5-28-25
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> West Chester Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4-28-25
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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

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	51,123,894
0840 Assigned Fund Balance	4,559,696
0850 Unassigned Fund Balance	20,172,292
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$75,855,882</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	238,977,530
7000 Revenue from State Sources	58,606,074
8000 Revenue from Federal Sources	2,331,911
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$299,915,515</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$375,771,397</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	196,400,508
6112 Interim Real Estate Taxes	985,562
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$238,977,530</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	996,569
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7340 State Property Tax Reduction Allocation	6,101,793
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$58,606,074</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,331,911</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>299,915,515</b>

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:	\$196,400,696		
Amount of Tax Relief for Homestead Exclusions	\$6,101,793		
Total Approx. Tax Revenue:	\$202,502,489		
Approx. Tax Levy for Tax Rate Calculation:	\$209,625,830		

	Chester	Delaware	Total
2024-25 Data			
a. Assessed Value	\$8,327,125,032	\$1,157,898,502	\$9,485,023,534
b. Real Estate Mills	22.7319	11.0434	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$15,734,016,570	\$1,056,619,948	\$16,790,636,518
d. Assessed Value	\$8,400,184,259	\$1,160,398,502	\$9,560,582,761
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$189,291,374	\$12,787,136	\$202,078,510
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	93.70709%	6.29291%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$189,361,891	\$12,716,619	\$202,078,510
(f Total * g)			
i. Base Mills Subject to Index	22.7403	11.0434	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$196,434,265	\$13,191,565	\$209,625,830
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	23.3845	11.3681	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$196,434,109	\$13,191,526	\$209,625,635
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$203,523,842
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$196,400,508
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$196,400,696		
Amount of Tax Relief for Homestead Exclusions	<u>\$6,101,793</u>		
Total Approx. Tax Revenue:	\$202,502,489		
Approx. Tax Levy for Tax Rate Calculation:	\$209,625,830		

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.6499	11.4851	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$198,663,518	\$13,327,293	\$211,990,811
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$10,636.00	\$21,878.00	
Number of Homestead/Farmstead Properties	22654	1880	24534
Median Assessed Value of Homestead Properties			\$192,035

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:	\$196,400,696		
Amount of Tax Relief for Homestead Exclusions	<u>\$6,101,793</u>		
Total Approx. Tax Revenue:	\$202,502,489		
Approx. Tax Levy for Tax Rate Calculation:	\$209,625,830		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$6,101,793	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$6,101,793

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>					
Chester	8,400,184,259	23.3845	196,434,109				96.50000%	
Delaware	1,160,398,502	11.3681	13,191,526				96.50000%	
<b>Totals:</b>	<b>9,560,582,761</b>		<b>209,625,635</b>	-	6,101,793	=	203,523,842	X
							96.50000%	=
								196,400,508

		<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>0</b>	<b>0</b>

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>34,890,656</b>	<b>34,890,656</b>
<b>Total Act 511, Current Taxes</b>					<b>34,890,656</b>

<b>Act 511 Tax Limit --&gt;</b>		<b>16,790,636,518</b>	<b>X</b>	<b>12</b>	<b>201,487,638</b>
		<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Chester	22.7403	23.3845	2.84%	Yes	4.0%				
	Delaware	11.0434	11.3681	2.95%	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	126,423,358
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
<b>Total Instruction</b>	<b>\$190,573,345</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$94,028,553</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	6,526,118
<b>Total Operation of Non-Instructional Services</b>	<b>\$6,526,118</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	28,967,024
5200 Interfund Transfers - Out	9,236,007
5900 Budgetary Reserve	4,548,452
<b>Total Other Expenditures and Financing Uses</b>	<b>\$42,751,483</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$333,879,499</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		68,205,110
200 Personnel Services - Employee Benefits		41,612,842
300 Purchased Professional and Technical Services		4,713,400
400 Purchased Property Services		358,805
500 Other Purchased Services		4,994,326
600 Supplies		6,260,100
700 Property		238,913
800 Other Objects		39,862
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$126,423,358</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$54,450,628</b>
<b>1300 <u>Vocational Education</u></b>		
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
<b>Total Vocational Education</b>		<b>\$7,915,149</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$1,682,786</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		101,424
<b>Total Nonpublic School Programs</b>		<b>\$101,424</b>
<b>Total Instruction</b>		<b>\$190,573,345</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		8,192,983

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	5,054,926
300	Purchased Professional and Technical Services	270,172
500	Other Purchased Services	54,093
600	Supplies	91,766
800	Other Objects	20,678
<b>Total Support Services - Students</b>		<b>\$13,684,618</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
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
<b>Total Support Services - Instructional Staff</b>		<b>\$8,713,538</b>
<b>2300 <u>Support Services - Administration</u></b>		
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
<b>Total Support Services - Administration</b>		<b>\$16,788,306</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
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
<b>Total Support Services - Pupil Health</b>		<b>\$3,655,645</b>
<b>2500 <u>Support Services - Business</u></b>		
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
<b>Total Support Services - Business</b>		<b>\$2,181,204</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	10,364,462

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	6,401,625
300 Purchased Professional and Technical Services	594,500
400 Purchased Property Services	4,520,212
500 Other Purchased Services	891,150
600 Supplies	2,565,742
700 Property	437,500
800 Other Objects	11,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$25,786,391</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$16,542,800</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$6,445,707</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	130,344
800 Other Objects	100,000
<b>Total Other Support Services</b>	<b>\$230,344</b>
<b>Total Support Services</b>	<b>\$94,028,553</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$6,526,118</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$6,526,118</b>
<b>5000 Other Expenditures and Financing Uses</b>	



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<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	9,192,024
900 Other Uses of Funds	19,775,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$28,967,024</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	9,236,007
<b>Total Interfund Transfers - Out</b>	<b>\$9,236,007</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	4,548,452
<b>Total Budgetary Reserve</b>	<b>\$4,548,452</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$42,751,483</b>
<b>TOTAL EXPENDITURES</b>	<b>\$333,879,499</b>

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	75,855,882	41,891,898
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	30,132,210	29,918,186
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	\$105,988,092	\$71,810,084

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		

LEA : 124159002    West Chester Area SD

<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	\$105,988,092	\$71,810,084

LEA : 124159002     West Chester Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	244,720,000	254,945,000
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		
<b>Total General Fund</b>	<b>\$244,720,000</b>	<b>\$254,945,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$244,720,000</b>	<b>\$254,945,000</b>



<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	\$244,720,000	\$254,945,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,159,910
0840 Assigned Fund Balance	4,559,696
0850 Unassigned Fund Balance	21,172,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$41,891,898
5900 Budgetary Reserve	4,548,452
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$46,440,350