

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 04/09/2025**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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	\$64736738
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Ambridge Area SD	County : Beaver	AUN Number : 127040703
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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 4-9-25
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$53,587.46 C x 2%: \$30,000.00</p>	<p>We are waiting for information from the county.</p>
2300	<p>Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.</p> <p>7340 LEA Amount: \$1,500,000.00 7340 PDE Amount: \$0.00</p>	
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserves are for unexpected expenditures.</p>

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	11,423,807	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,423,807</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,754,955	
7000 Revenue from State Sources	24,364,462	
8000 Revenue from Federal Sources	1,193,514	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$53,312,931</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$64,736,738</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,684,305
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	29,000
6150 Current Act 511 Taxes - Proportional Assessments	4,174,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	835,000
6500 Earnings on Investments	810,000
6700 Revenues from LEA Activities	101,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	472,000
6910 Rentals	84,000
6920 Contributions and Donations from Private Sources	23,650
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	343,000
REVENUE FROM LOCAL SOURCES	\$27,754,955
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,000,000
7160 Tuition for Orphans Subsidy	2,000
7271 Special Education funds for School-Aged Pupils	2,750,000
7292 Pre-K Counts	1,000,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	1,500,000
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	672,000
7810 State Share of Social Security and Medicare Taxes	654,398
7820 State Share of Retirement Contributions	3,047,064
REVENUE FROM STATE SOURCES	\$24,364,462
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	831,017
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	118,507

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	18,895
8517 Title IV - 21st Century Schools	55,095
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,193,514
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,312,931

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$20,684,365	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,500,000</u>	
Total Approx. Tax Revenue:	\$22,184,365	
Approx. Tax Levy for Tax Rate Calculation:	\$25,551,587	
	Beaver	Total

2024-25 Data		
a. Assessed Value	\$1,978,818,100	\$1,978,818,100
b. Real Estate Mills	11.9482	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,237,987,626	\$1,237,987,626
d. Assessed Value	\$2,354,674,750	\$2,354,674,750
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$23,643,314	\$23,643,314
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$23,643,314	\$23,643,314
(f Total * g)		
i. Base Mills Subject to Index	11.9482	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.00000%	86.00000%
k. Tax Levy Needed	\$25,551,587	\$25,551,587
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	10.8514	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,551,518	\$25,551,518
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,051,518
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,684,305
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$20,684,365	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,500,000</u>	
Total Approx. Tax Revenue:	\$22,184,365	
Approx. Tax Levy for Tax Rate Calculation:	\$25,551,587	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.5814	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,625,105	\$29,625,105
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	\$22,622.66	
Number of Homestead/Farmstead Properties	5892	5892
Median Assessed Value of Homestead Properties		\$168,600

Act 1 Index (current): 5.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$20,684,365
Amount of Tax Relief for Homestead Exclusions	<u>\$1,500,000</u>
Total Approx. Tax Revenue:	\$22,184,365
Approx. Tax Levy for Tax Rate Calculation:	\$25,551,587

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,500,000	Lowering RE Tax Rate	\$0	\$1,500,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,500,000

<u>CODE</u>								
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>					
Beaver	2,354,674,750	10.8514	25,551,518				86.00000%	
Totals:	2,354,674,750		25,551,518	-	1,500,000	=	24,051,518	X
							86.00000%	=
								20,684,305
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	80,000			
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			\$5.00	\$0.00	1,000	1,000	
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	28,000	28,000	
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						29,000	29,000	
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%	3,424,000	3,424,000	
6152	Current Act 511 Occupation Taxes			0.00000	0.00000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.00000	0.00000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.50000	0.75000	250,000	250,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0.00000	0.00000	0	0	
Total Current Act 511 Taxes – Proportional Assessments						4,174,000	4,174,000	
Total Act 511, Current Taxes							4,203,000	
Act 511 Tax Limit -->					1,237,987,626	X	12	14,855,852
					Market Value		Mills	(511 Limit)

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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	Current Real Estate Taxes									
	Beaver	11.9482	10.8514	-9.16%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6144	Current Act 511 Trailer Taxes					5.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes					5.3%				
6155	Current Act 511 Business Privilege Taxes					5.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.3%				
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	5.3%	0.75000	0.75000	0.01%	Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					5.3%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		22,425,719
1200 Special Programs - Elementary / Secondary		11,628,772
1300 Vocational Education		650,000
1400 Other Instructional Programs - Elementary / Secondary		388,088
1500 Nonpublic School Programs		83,400
1700 Higher Education Programs for Secondary Students		144,975
1800 Pre-Kindergarten		696,846
Total Instruction		\$36,017,800
2000 Support Services		
2100 Support Services - Students		1,278,403
2200 Support Services - Instructional Staff		752,272
2300 Support Services - Administration		2,902,419
2400 Support Services - Pupil Health		655,100
2500 Support Services - Business		694,411
2600 Operation and Maintenance of Plant Services		5,661,903
2700 Student Transportation Services		5,829,463
2800 Support Services - Central		1,558,647
2900 Other Support Services		22,660
Total Support Services		\$19,355,278
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,173,344
3300 Community Services		112,454
Total Operation of Non-Instructional Services		\$1,285,798
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		2,047,048
Total Facilities Acquisition, Construction and Improvement Services		\$2,047,048
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,873,814
5300 Transfers Out to Component Units/Primary Governments		107,000
5900 Budgetary Reserve		50,000
Total Other Expenditures and Financing Uses		\$6,030,814
Total Estimated Expenditures and Other Financing Uses		\$64,736,738

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,536,074
200 Personnel Services - Employee Benefits	6,687,911
300 Purchased Professional and Technical Services	413,600
400 Purchased Property Services	11,050
500 Other Purchased Services	4,815,023
600 Supplies	605,561
700 Property	336,100
800 Other Objects	20,400
Total Regular Programs - Elementary / Secondary	\$22,425,719
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,282,457
200 Personnel Services - Employee Benefits	2,077,032
300 Purchased Professional and Technical Services	1,207,100
400 Purchased Property Services	5,000
500 Other Purchased Services	4,968,249
600 Supplies	74,024
800 Other Objects	14,910
Total Special Programs - Elementary / Secondary	\$11,628,772
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	12,000
200 Personnel Services - Employee Benefits	5,088
500 Other Purchased Services	369,000
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$388,088
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	15,000
600 Supplies	60,400
Total Nonpublic School Programs	\$83,400
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	144,975
Total Higher Education Programs for Secondary Students	\$144,975
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	438,777
200 Personnel Services - Employee Benefits	232,469
500 Other Purchased Services	5,000
600 Supplies	18,000
800 Other Objects	2,600

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<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$696,846
Total Instruction	\$36,017,800
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	633,456
200 Personnel Services - Employee Benefits	435,572
300 Purchased Professional and Technical Services	140,500
500 Other Purchased Services	5,850
600 Supplies	58,500
800 Other Objects	4,525
Total Support Services - Students	\$1,278,403
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	252,423
200 Personnel Services - Employee Benefits	156,019
300 Purchased Professional and Technical Services	5,560
500 Other Purchased Services	14,200
600 Supplies	323,450
800 Other Objects	620
Total Support Services - Instructional Staff	\$752,272
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,487,633
200 Personnel Services - Employee Benefits	1,006,569
300 Purchased Professional and Technical Services	223,747
500 Other Purchased Services	61,650
600 Supplies	36,250
800 Other Objects	86,570
Total Support Services - Administration	\$2,902,419
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	214,714
200 Personnel Services - Employee Benefits	118,636
300 Purchased Professional and Technical Services	308,500
500 Other Purchased Services	250
600 Supplies	8,000
700 Property	5,000
Total Support Services - Pupil Health	\$655,100
2500 Support Services - Business	
100 Personnel Services - Salaries	263,194
200 Personnel Services - Employee Benefits	163,117
300 Purchased Professional and Technical Services	73,100
400 Purchased Property Services	168,500
500 Other Purchased Services	500
600 Supplies	5,000
700 Property	20,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Support Services - Business	\$694,411
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,317,691
200 Personnel Services - Employee Benefits	920,262
300 Purchased Professional and Technical Services	360,000
400 Purchased Property Services	1,050,000
500 Other Purchased Services	348,700
600 Supplies	1,377,700
700 Property	287,000
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$5,661,903
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	5,367,463
600 Supplies	462,000
Total Student Transportation Services	\$5,829,463
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	132,430
200 Personnel Services - Employee Benefits	79,517
300 Purchased Professional and Technical Services	205,500
400 Purchased Property Services	30,000
500 Other Purchased Services	7,000
600 Supplies	274,200
700 Property	829,500
800 Other Objects	500
Total Support Services - Central	\$1,558,647
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,660
Total Other Support Services	\$22,660
Total Support Services	\$19,355,278
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	316,056
200 Personnel Services - Employee Benefits	149,753
300 Purchased Professional and Technical Services	222,700
400 Purchased Property Services	47,200
500 Other Purchased Services	126,075
600 Supplies	184,360
700 Property	49,000
800 Other Objects	78,200
Total Student Activities	\$1,173,344
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	36,990
200 Personnel Services - Employee Benefits	15,689

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	26,550
500 Other Purchased Services	2,000
600 Supplies	19,225
800 Other Objects	12,000
Total Community Services	\$112,454
Total Operation of Non-Instructional Services	\$1,285,798
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,616,500
700 Property	430,548
Total Facilities Acquisition, Construction and Improvement Services	\$2,047,048
Total Facilities Acquisition, Construction and Improvement Services	\$2,047,048
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,348,814
900 Other Uses of Funds	4,525,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,873,814
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	107,000
Total Transfers Out to Component Units/Primary Governments	\$107,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$6,030,814
TOTAL EXPENDITURES	\$64,736,738

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	1,500,000	1,150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,800,000	1,800,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund	30,000	25,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,825,000	\$3,420,000

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		

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<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	\$3,825,000	\$3,420,000

LEA : 127040703 Ambridge Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	44,765,000	40,305,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	540,000	530,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	420,000	410,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,725,000	\$41,245,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$45,725,000	\$41,245,000

LEA : 127040703 Ambridge Area SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$45,725,000	\$41,245,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$50,000