LEA Name : Rochester Area SD | Class : 3 | AUN Number : 127046903 | County : Beaver

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2026

Jocelyn M Haskins
President of the Board - Original Signature Required — Date 6/24/2026

Secretary of the Board - Original Signature Required — Date 6/24/2026

Chief School Administrator - Original Signature Required — Date 6/24/26

kathleen onuska
Contact Person

(724)544-0958 Extn :
Telephone Extension

konuskacpa@gmail.com
Email Address

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 :	County :	AUN Number :
Rochester Area SD	Beaver	127046903

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
Jacelyn M. Haskins	6/24/2026

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Rochester Area SD	Beaver	127046903

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 [X]

No [ ]

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

Total Budgeted Expenditures	$20798239
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 [X]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/24/26

DUE DATE: AUGUST 15, 2026

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2026

President of the Board - Original Signature Required — Date

Secretary of the Board - Original Signature Required — Date

Chief School Administrator - Original Signature Required — Date

kathleen onuska — Contact Person

(724)544-0958 — Telephone — Extn : — Extension

konuskacpa@gmail.com — Email Address

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

24 PS 6-688

(10/2010)

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Rochester Area SD	Beaver	127046903

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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 [X]

No [ ]

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

Total Budgeted Expenditures	$20798239
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 [X]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Rochester Area SD	Beaver	127046903

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

2026-2027 Final General Fund Budget

LEA : 127046903 Rochester Area SD

Printed 7/6/2026 12:49:51 PM

Val Number	Description	Justification
3015	Beginning Fund Balance: No data reported in Account Codes 0830,0840,0850. Please enter an explanation.	Beginning Fund Balance is a negative which is not allowed in CFRS
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $61,701.00 Function 2400, Object 200: $65,626.00	Benefits are contractual and actual is greater than the nurse salary
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: $96,650.00 Function 2500, Object 200: $112,294.00	Benefits are contractual and actual is greater than the nurse salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We have a negative fund balance and a TAN loan that we will be trying to pay off with the Budgetary reserve

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,270	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,421,828	
7000 Revenue from State Sources	13,870,610	
8000 Revenue from Federal Sources	505,801	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$20,798,239
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$20,798,239

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,588,213
6113 Public Utility Realty Taxes	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,950
6150 Current Act 511 Taxes - Proportional Assessments	970,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	557,625
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	10,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	182,500
6910 Rentals	35,340
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	**$6,421,828**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,281,910
7271 Special Education funds for School-Aged Pupils	1,231,559
7311 Pupil Transportation Subsidy	520,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	169,158
7340 State Property Tax Reduction Allocation	834,223
7360 Safe Schools	195,486
7531 Ready to Learn-Foundation	283,274
7810 State Share of Social Security and Medicare Taxes	430,000
7820 State Share of Retirement Contributions	1,900,000
REVENUE FROM STATE SOURCES	**$13,870,610**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	327,001
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,800
8517 Title IV - 21st Century Schools	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	**$505,801**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**20,798,239**

Act 1 Index (current): 5.2%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$4,588,213**
Amount of Tax Relief for Homestead Exclusions	**$834,223**
Total Approx. Tax Revenue:	**$5,422,436**
Approx. Tax Levy for Tax Rate Calculation:	**$5,979,113**

		Beaver	Total
I.	**2025-26 Data**		
	a. Assessed Value	$436,002,250	$436,002,250
	b. Real Estate Mills	13.4900	
	2026-27 Data		
	c. 2024 STEB Market Value	$380,379,450	$380,379,450
	d. Assessed Value	$435,161,060	$435,161,060
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$5,881,670	$5,881,670
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$5,881,670	$5,881,670
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.4900	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	89.18000%	89.18000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,979,113	$5,979,113
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**13.7400**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,979,113	$5,979,113
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$5,144,890
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$4,588,213

Act 1 Index (current): 5.2%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$4,588,213**
Amount of Tax Relief for Homestead Exclusions	**$834,223**
Total Approx. Tax Revenue:	**$5,422,436**
Approx. Tax Levy for Tax Rate Calculation:	**$5,979,113**

IV.		Beaver	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	14.1914	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$6,175,545	$6,175,545
	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

V.	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$43,868.00	
	Number of Homestead/Farmstead Properties	1387	1387
	Median Assessed Value of Homestead Properties		$126,500

Act 1 Index (current): 5.2%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$4,588,213**
Amount of Tax Relief for Homestead Exclusions	**$834,223**
Total Approx. Tax Revenue:	**$5,422,436**
Approx. Tax Levy for Tax Rate Calculation:	**$5,979,113**

	Beaver		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$834,223	Lowering RE Tax Rate	$0	$834,223
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$834,223**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Beaver	435,161,060	13.7400	5,979,113						89.18000%		
Totals:	**435,161,060**		**5,979,113**	-	834,223	=	5,144,890	X	89.18000%	=	4,588,213

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$10.00	$0.00	21,250	21,250
6142	Current Act 511 Occupation Taxes – Flat Rate	$5.00	$0.00	11,700	11,700
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	7,000	7,000
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			**39,950**	**39,950**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	750,000	750,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000	95,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.75000	0.000	15,000	15,000
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.75000	0.000	110,000	110,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**970,000**	**970,000**
	Total Act 511, Current Taxes				**1,009,950**
		Act 511 Tax Limit	**-->**	**380,379,450 X** **Market Value**	**12 Mills**	**4,564,553 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Beaver	13.4900	13.7400	1.86%	Yes	5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$5.00	$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6155	Current Act 511 Business Privilege Taxes	0.75000	0.75000	0.00%	Yes	5.2%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,358,987
1200 Special Programs - Elementary / Secondary	4,370,693
1300 Vocational Education	332,000
1400 Other Instructional Programs - Elementary / Secondary	7,174
1500 Nonpublic School Programs	3,610
Total Instruction	**$13,072,464**
2000 Support Services	
2100 Support Services - Students	883,951
2200 Support Services - Instructional Staff	987,108
2300 Support Services - Administration	1,249,617
2400 Support Services - Pupil Health	164,617
2500 Support Services - Business	390,664
2600 Operation and Maintenance of Plant Services	1,755,769
2700 Student Transportation Services	1,104,289
2800 Support Services - Central	34,968
2900 Other Support Services	31,501
Total Support Services	**$6,602,484**
3000 Operation of Non-Instructional Services	
3200 Student Activities	421,296
3300 Community Services	19,600
Total Operation of Non-Instructional Services	**$440,896**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	290,579
5900 Budgetary Reserve	291,816
Total Other Expenditures and Financing Uses	**$582,395**
Total Estimated Expenditures and Other Financing Uses	**$20,798,239**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,794,893
200 Personnel Services - Employee Benefits	2,994,124
300 Purchased Professional and Technical Services	74,000
500 Other Purchased Services	1,431,468
600 Supplies	64,358
800 Other Objects	144
Total Regular Programs - Elementary / Secondary	**$8,358,987**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,484,695
200 Personnel Services - Employee Benefits	1,340,103
300 Purchased Professional and Technical Services	411,800
500 Other Purchased Services	1,129,455
600 Supplies	4,640
Total Special Programs - Elementary / Secondary	**$4,370,693**
1300 Vocational Education	
500 Other Purchased Services	329,000
600 Supplies	3,000
Total Vocational Education	**$332,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,000
600 Supplies	174
Total Other Instructional Programs - Elementary / Secondary	**$7,174**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,610
Total Nonpublic School Programs	**$3,610**
Total Instruction	**$13,072,464**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	490,332
200 Personnel Services - Employee Benefits	384,932
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	1,600
600 Supplies	4,987
Total Support Services - Students	**$883,951**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	438,764
200 Personnel Services - Employee Benefits	372,468
300 Purchased Professional and Technical Services	21,002
500 Other Purchased Services	935
600 Supplies	153,939

Description	Amount
Total Support Services - Instructional Staff	**$987,108**
2300 Support Services - Administration	
100 Personnel Services - Salaries	558,237
200 Personnel Services - Employee Benefits	390,902
300 Purchased Professional and Technical Services	174,675
400 Purchased Property Services	3,274
500 Other Purchased Services	108,385
600 Supplies	12,650
800 Other Objects	1,494
Total Support Services - Administration	**$1,249,617**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	61,701
200 Personnel Services - Employee Benefits	65,626
300 Purchased Professional and Technical Services	36,300
600 Supplies	990
Total Support Services - Pupil Health	**$164,617**
2500 Support Services - Business	
100 Personnel Services - Salaries	96,650
200 Personnel Services - Employee Benefits	112,294
300 Purchased Professional and Technical Services	150,115
400 Purchased Property Services	22,283
500 Other Purchased Services	1,000
800 Other Objects	8,322
Total Support Services - Business	**$390,664**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	630,853
200 Personnel Services - Employee Benefits	452,995
300 Purchased Professional and Technical Services	126,102
400 Purchased Property Services	90,469
600 Supplies	454,700
800 Other Objects	650
Total Operation and Maintenance of Plant Services	**$1,755,769**
2700 Student Transportation Services	
400 Purchased Property Services	3,500
500 Other Purchased Services	1,080,789
600 Supplies	20,000
Total Student Transportation Services	**$1,104,289**
2800 Support Services - Central	
300 Purchased Professional and Technical Services	34,968
Total Support Services - Central	**$34,968**
2900 Other Support Services	
500 Other Purchased Services	31,501
Total Other Support Services	**$31,501**

Description	Amount
Total Support Services	**$6,602,484**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	127,580
200 Personnel Services - Employee Benefits	49,714
300 Purchased Professional and Technical Services	74,617
400 Purchased Property Services	19,800
500 Other Purchased Services	48,650
600 Supplies	80,650
800 Other Objects	20,285
Total Student Activities	**$421,296**
3300 Community Services	
100 Personnel Services - Salaries	14,596
200 Personnel Services - Employee Benefits	1,117
600 Supplies	1,887
800 Other Objects	2,000
Total Community Services	**$19,600**
Total Operation of Non-Instructional Services	**$440,896**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	275,579
900 Other Uses of Funds	15,000
Total Debt Service / Other Expenditures and Financing Uses	**$290,579**
5900 Budgetary Reserve	
800 Other Objects	291,816
Total Budgetary Reserve	**$291,816**
Total Other Expenditures and Financing Uses	**$582,395**
TOTAL EXPENDITURES	**$20,798,239**

Cash and Short-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund	999,180	
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	155,881	16,000
Pension Trust Fund		
Activity Fund	31,017	25,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$1,186,078**	**$41,000**

Long-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$1,186,078**	**$41,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	8,080,000	8,065,000
0520 Extended-Term Financing Agreements Payable	350,000	
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,851,441	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,555,375	1,500,000
0599 Other Noncurrent Liabilities	20,804,490	18,000,000
Total General Fund	**$32,641,306**	**$29,265,000**
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		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
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		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
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	11,607	12,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	39,629	38,316
0599 Other Noncurrent Liabilities	540,509	600,000
Total Food Service / Cafeteria Operations Fund	**$591,745**	**$650,316**
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		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
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		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
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	**$33,233,051**	**$29,915,316**

Short-Term Payables	06/30/2026 Estimate	06/30/2027 Projection
General Fund	365,000	15,000
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		
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	**$365,000**	**$15,000**
TOTAL INDEBTEDNESS	**$33,598,051**	**$29,930,316**

Account	Description	Amounts
0810	Nonspendable Fund Balance	5,270
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**	**291,816**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$297,086**