FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Michelle Hubbard
President of the Board - Original Signature Required

6/23/25
Date

Shannon Campbell
Secretary of the Board - Original Signature Required

6/23/25
Date

John J. Brancini Jr.
Chief School Administrator - Original Signature Required

6/23/25
Date

kathleen Onuska
Contact Person

(724)775-7500 Extn :1271
Telephone Extension

onuskak@rasd.org
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$20643585
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]	6/23/25

DUE DATE: AUGUST 15, 2025

Printed 7/1/2025 8:14:49 AM

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 :	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
Michelle Hubbard	6/23/25

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	At 6/30/2025 we estimate a negative fund balance.

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		
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	6,058,810	
7000 Revenue from State Sources	13,969,775	
8000 Revenue from Federal Sources	615,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$20,643,585**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$20,643,585**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,435,284
6113 Public Utility Realty Taxes	4,816
6140 Current Act 511 Taxes - Flat Rate Assessments	38,000
6150 Current Act 511 Taxes - Proportional Assessments	825,870
6400 Delinquencies on Taxes Levied / Assessed by the LEA	448,500
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	15,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	47,340
6990 Refunds and Other Miscellaneous Revenue	13,500
REVENUE FROM LOCAL SOURCES	**$6,058,810**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,223,232
7271 Special Education funds for School-Aged Pupils	1,143,781
7311 Pupil Transportation Subsidy	305,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	834,118
7360 Safe Schools	408,370
7531 Ready to Learn-Foundation	183,274
7810 State Share of Social Security and Medicare Taxes	380,000
7820 State Share of Retirement Contributions	1,900,000
REVENUE FROM STATE SOURCES	**$13,969,775**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8517 Title IV - 21st Century Schools	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	170,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	**$615,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**20,643,585**

Act 1 Index (current): 5.9%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$4,435,284**
Amount of Tax Relief for Homestead Exclusions	**$834,118**
Total Approx. Tax Revenue:	**$5,269,402**
Approx. Tax Levy for Tax Rate Calculation:	**$5,881,670**

		Beaver	Total
	2024-25 Data		
	a. Assessed Value	$438,159,300	$438,159,300
	b. Real Estate Mills	12.7469	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$240,825,088	$240,825,088
	d. Assessed Value	$436,002,250	$436,002,250
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$5,585,173	$5,585,173
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$5,585,173	$5,585,173
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.7469	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	87.87000%	87.87000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,881,670	$5,881,670
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**13.4900**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,881,670	$5,881,670
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$5,047,552
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$4,435,284

Act 1 Index (current): 5.9%
Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$4,435,284**
Amount of Tax Relief for Homestead Exclusions	**$834,118**
Total Approx. Tax Revenue:	**$5,269,402**
Approx. Tax Levy for Tax Rate Calculation:	**$5,881,670**

		Beaver	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	13.4989	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$5,885,551	$5,885,551
	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		
	Assessed Value Exclusion per Homestead	$44,877.86	
V.	Number of Homestead/Farmstead Properties	1382	1382
	Median Assessed Value of Homestead Properties		$126,000

Act 1 Index (current): 5.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$4,435,284**
Amount of Tax Relief for Homestead Exclusions	**$834,118**
Total Approx. Tax Revenue:	**$5,269,402**
Approx. Tax Levy for Tax Rate Calculation:	**$5,881,670**

	Beaver			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$834,118	Lowering RE Tax Rate	$0	$834,118
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$834,118**

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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	436,002,250	13.4900	5,881,670						87.87000%		
Totals:	**436,002,250**		**5,881,670**	-	834,118	=	5,047,552	X	87.87000%	=	4,435,284

		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	19,000	19,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$5.00	$0.00	8,000	8,000
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	11,000	11,000
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			**38,000**	**38,000**
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%	600,870	600,870
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.75000	0.000	20,000	20,000
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.75000	0.000	125,000	125,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**825,870**	**825,870**
	Total Act 511, Current Taxes				**863,870**
		Act 511 Tax Limit -->	**240,825,088 X**	**12**	**2,889,901**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Beaver	12.7469	13.4900	5.83%	Yes	5.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$5.00	$5.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6155	Current Act 511 Business Privilege Taxes	0.75000	0.75000	0.00%	Yes	5.9%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	5.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,535,330
1200 Special Programs - Elementary / Secondary	3,983,154
1300 Vocational Education	345,000
Total Instruction	**$12,863,484**
2000 Support Services	
2100 Support Services - Students	835,979
2200 Support Services - Instructional Staff	984,435
2300 Support Services - Administration	1,485,468
2400 Support Services - Pupil Health	10,525
2500 Support Services - Business	430,860
2600 Operation and Maintenance of Plant Services	1,489,038
2700 Student Transportation Services	1,149,752
2800 Support Services - Central	36,191
2900 Other Support Services	4,300
Total Support Services	**$6,426,548**
3000 Operation of Non-Instructional Services	
3200 Student Activities	384,924
3300 Community Services	19,813
Total Operation of Non-Instructional Services	**$404,737**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	948,816
Total Other Expenditures and Financing Uses	**$948,816**
Total Estimated Expenditures and Other Financing Uses	**$20,643,585**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,066,356
200 Personnel Services - Employee Benefits	3,046,719
300 Purchased Professional and Technical Services	82,000
500 Other Purchased Services	1,280,000
600 Supplies	60,255
Total Regular Programs - Elementary / Secondary	**$8,535,330**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,343,085
200 Personnel Services - Employee Benefits	1,150,609
300 Purchased Professional and Technical Services	456,500
500 Other Purchased Services	1,032,064
600 Supplies	896
Total Special Programs - Elementary / Secondary	**$3,983,154**
1300 Vocational Education	
500 Other Purchased Services	342,000
600 Supplies	3,000
Total Vocational Education	**$345,000**
Total Instruction	**$12,863,484**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	473,369
200 Personnel Services - Employee Benefits	354,399
300 Purchased Professional and Technical Services	80
600 Supplies	8,031
800 Other Objects	100
Total Support Services - Students	**$835,979**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	441,498
200 Personnel Services - Employee Benefits	349,796
300 Purchased Professional and Technical Services	21,352
600 Supplies	169,436
800 Other Objects	2,353
Total Support Services - Instructional Staff	**$984,435**
2300 Support Services - Administration	
100 Personnel Services - Salaries	829,772
200 Personnel Services - Employee Benefits	465,778
300 Purchased Professional and Technical Services	69,829
400 Purchased Property Services	3,800
500 Other Purchased Services	104,085
600 Supplies	11,364
800 Other Objects	840

Description	Amount
Total Support Services - Administration	**$1,485,468**
2400 Support Services - Pupil Health	
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	240
600 Supplies	3,485
Total Support Services - Pupil Health	**$10,525**
2500 Support Services - Business	
100 Personnel Services - Salaries	207,425
200 Personnel Services - Employee Benefits	172,557
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	18,288
600 Supplies	200
800 Other Objects	890
Total Support Services - Business	**$430,860**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	540,748
200 Personnel Services - Employee Benefits	407,550
300 Purchased Professional and Technical Services	109,451
400 Purchased Property Services	75,534
600 Supplies	355,255
800 Other Objects	500
Total Operation and Maintenance of Plant Services	**$1,489,038**
2700 Student Transportation Services	
400 Purchased Property Services	3,000
500 Other Purchased Services	1,131,752
600 Supplies	15,000
Total Student Transportation Services	**$1,149,752**
2800 Support Services - Central	
300 Purchased Professional and Technical Services	36,191
Total Support Services - Central	**$36,191**
2900 Other Support Services	
500 Other Purchased Services	4,300
Total Other Support Services	**$4,300**
Total Support Services	**$6,426,548**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	132,853
200 Personnel Services - Employee Benefits	49,878
300 Purchased Professional and Technical Services	71,383
400 Purchased Property Services	19,300
500 Other Purchased Services	40,950
600 Supplies	54,758
800 Other Objects	15,802

Description	Amount
Total Student Activities	**$384,924**
3300 Community Services	
100 Personnel Services - Salaries	14,596
200 Personnel Services - Employee Benefits	1,117
600 Supplies	2,100
800 Other Objects	2,000
Total Community Services	**$19,813**
Total Operation of Non-Instructional Services	**$404,737**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	203,816
900 Other Uses of Funds	745,000
Total Debt Service / Other Expenditures and Financing Uses	**$948,816**
Total Other Expenditures and Financing Uses	**$948,816**
TOTAL EXPENDITURES	**$20,643,585**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	1	1
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 Cash and Short-Term Investments	**$1**	**$1**

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		

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$1**	**$1**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	8,080,000	7,335,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$8,080,000**	**$7,335,000**
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	06/30/2025 Estimate	06/30/2026 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		335,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		**$335,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 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		
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		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 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	06/30/2025 Estimate	06/30/2026 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	**$8,080,000**	**$7,670,000**

Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund	745,000	580,000
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	**$745,000**	**$580,000**
TOTAL INDEBTEDNESS	**$8,825,000**	**$8,250,000**