

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

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

(724)775-7500

Extn :1271

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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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	\$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 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 : Rochester Area SD	County : Beaver	AUN Number : 127046903
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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
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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>
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**

	<u>Amount</u>
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	\$5,585,173	\$5,585,173
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$5,585,173	\$5,585,173
(f Total * g)		
i. Base Mills Subject to Index	12.7469	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.87000%	87.87000%
k. Tax Levy Needed	\$5,881,670	\$5,881,670
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	13.4900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,881,670	\$5,881,670
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,047,552
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,435,284
(n * Est. Pct. Collection)		

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	<u>\$834,118</u>	
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	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,885,551	\$5,885,551
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	\$44,877.86	
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	<u>\$834,118</u>
Total Approx. Tax Revenue:	\$5,269,402
Approx. Tax Levy for Tax Rate Calculation:	\$5,881,670

Beaver	Total
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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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
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

	<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>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	19,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	8,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 38,000 38,000

	<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%	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:			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	Percent Change in Rate			2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	12.7469	13.4900	5.83%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
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%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
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

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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 <u>Special Programs - Elementary / Secondary</u>	
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 <u>Vocational Education</u>	
500 Other Purchased Services	342,000
600 Supplies	3,000
Total Vocational Education	\$345,000
Total Instruction	\$12,863,484
2000 Support Services	
2100 <u>Support Services - Students</u>	
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 <u>Support Services - Instructional Staff</u>	
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 <u>Support Services - Administration</u>	
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

<u>Description</u>	<u>Amount</u>
Total Support Services - Administration	\$1,485,468
2400 <u>Support Services - Pupil Health</u>	
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 <u>Support Services - Business</u>	
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 <u>Operation and Maintenance of Plant Services</u>	
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 <u>Student Transportation Services</u>	
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 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	36,191
Total Support Services - Central	\$36,191
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,300
Total Other Support Services	\$4,300
Total Support Services	\$6,426,548
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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

<u>Description</u>	<u>Amount</u>
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
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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		
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TOTAL CASH AND INVESTMENTS	\$1	\$1
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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

<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	\$8,080,000	\$7,670,000

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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