

# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/2026



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Troy Wentz

Contact Person

twentz@hanoverpublic.org

Email Address

5/26/26

Date

5/26/26

Date

5/26/2026

Date

(717)630-4602

Telephone

Extn :

Extension



FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Hanover Public SD	County : York	AUN Number : 112672803
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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 4/7/26
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET



ITEM	AMOUNTS
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	
310 Nonspendable Fund Balance	27,760
320 Restricted Fund Balance	
330 Committed Fund Balance	3,024,980
340 Assigned Fund Balance	2,890,976
350 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	<b><u>\$5,915,956</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
000 Revenue from Local Sources	26,630,293
000 Revenue from State Sources	18,423,262
000 Revenue from Federal Sources	937,322
000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,990,877</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$51,906,833</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,465,003
6112 Interim Real Estate Taxes	64,989
6113 Public Utility Realty Taxes	24,125
6150 Current Act 511 Taxes - Proportional Assessments	2,836,691
6400 Delinquencies on Taxes Levied / Assessed by the LEA	578,717
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	424,048
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	550,000
6990 Refunds and Other Miscellaneous Revenue	49,720
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,630,293</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,968,239
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	40,000
7250 Migratory Children	25
7271 Special Education funds for School-Aged Pupils	1,501,131
7311 Pupil Transportation Subsidy	675,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	1,000,299
7505 Ready to Learn Block Grant	196,627
7532 Ready to Learn-Adequacy Supplement	4,103,422
7810 State Share of Social Security and Medicare Taxes	713,713
7820 State Share of Retirement Contributions	3,133,806
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,423,262</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	578,232
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,295
8516 Title III - Language Instruction for English Learners and Immigrant Students	40,942
8517 Title IV - 21st Century Schools	44,853

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$937,322</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,990,877</b>

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Index (current): 4.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$21,465,003

Amount of Tax Relief for Homestead Exclusions: \$1,000,299

Total Approx. Tax Revenue: \$22,465,302

Approx. Tax Levy for Tax Rate Calculation: \$23,290,600

Total

2025-26 Data

a. Assessed Value	\$1,009,000,000	\$1,009,000,000
b. Real Estate Mills	23.0600	
c. 2024 STEB Market Value	\$1,129,191,002	\$1,129,191,002
d. Assessed Value	\$1,010,000,000	\$1,010,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy	\$23,267,540	\$23,267,540
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2026-27 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2025-26 Tax Levy	\$23,267,540	\$23,267,540
i. Base Mills Subject to Index	23.0600	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.29750%	96.29750%
k. Tax Levy Needed	\$23,290,600	\$23,290,600
l. 2026-27 Real Estate Tax Rate	23.0600	

III.

m. Tax Levy Generated by Mills	\$23,290,600	\$23,290,600
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$22,290,301	\$22,290,301
o. Net Tax Revenue Generated By Mills	\$21,465,003	\$21,465,003



ct 1 Index (current): 4.8%  
 calculation Method:

pprox. Tax Revenue from RE Taxes: \$21,465,003  
 amount of Tax Relief for Homestead Exclusions \$1,000,299  
 Total Approx. Tax Revenue: \$22,465,302  
 ppox. Tax Levy for Tax Rate Calculation: \$23,290,600  
 York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,000,299	Lowering RE Tax Rate	\$0	\$1,000,299
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				
				<b>\$1,000,299</b>

CODE	Current Real Estate Taxes	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
County Name	1,010,000,000	23.0600	23,290,600	1,000,299	22,290,301	96.29750%	21,465,003
Totals:	<b>1,010,000,000</b>		<b>23,290,600</b>	<b>1,000,299</b>	<b>22,290,301</b>	<b>96.29750%</b>	<b>21,465,003</b>
6120	Current Per Capita Taxes, Section 679						Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments						0
6141	Current Act 511 Per Capita Taxes						Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate						0
6143	Current Act 511 Local Services Taxes						0
6144	Current Act 511 Trailer Taxes						0
6145	Current Act 511 Business Privilege Taxes – Flat Rate						0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate						0
6149	Current Act 511 Taxes, Other Flat Rate Assessments						0
	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>
6150	Current Act 511 Taxes – Proportional Assessments						Estimated Revenue
6151	Current Act 511 Earned Income Taxes						2,388,750
6152	Current Act 511 Occupation Taxes						0
6153	Current Act 511 Real Estate Transfer Taxes						447,941
6154	Current Act 511 Amusement Taxes						0
6155	Current Act 511 Business Privilege Taxes						0
6156	Current Act 511 Mechanical Device Taxes – Percentage						0
6157	Current Act 511 Mercantile Taxes						0
6159	Current Act 511 Taxes, Other Proportional Assessments						0
	<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>2,836,691</b>
	<b>Total Act 511, Current Taxes</b>						<b>2,836,691</b>
				<b>1,129,191,002</b>	<b>X</b>	<b>12</b>	<b>13,550,292</b>
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	York									
6120	Current Per Capita Taxes, Section 679	23.0600	23.0600	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

description	Amount
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,029,281
1200 Special Programs - Elementary / Secondary	8,675,371
1300 Vocational Education	1,234,210
1400 Other Instructional Programs - Elementary / Secondary	459,087
<b>total Instruction</b>	<b>\$28,397,949</b>
<b>000 Support Services</b>	
2100 Support Services - Students	2,040,489
2200 Support Services - Instructional Staff	2,062,417
2300 Support Services - Administration	3,390,427
2400 Support Services - Pupil Health	637,452
2500 Support Services - Business	566,885
2600 Operation and Maintenance of Plant Services	3,347,410
2700 Student Transportation Services	1,813,412
2800 Support Services - Central	296,335
2900 Other Support Services	2,890
<b>total Support Services</b>	<b>\$14,157,717</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	636,902
3300 Community Services	47,309
<b>total Operation of Non-Instructional Services</b>	<b>\$684,211</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,066,000
5200 Interfund Transfers - Out	285,000
5300 Transfers Out to Component Units/Primary Governments	1,240,000
5900 Budgetary Reserve	400,000
<b>total Other Expenditures and Financing Uses</b>	<b>\$3,991,000</b>
<b>total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,230,877</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,826,276
200 Personnel Services - Employee Benefits	6,385,505
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	70,000
500 Other Purchased Services	1,165,000
600 Supplies	435,000
700 Property	60,000
800 Other Objects	35,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,029,281</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,324,611
200 Personnel Services - Employee Benefits	1,813,842
300 Purchased Professional and Technical Services	2,220,000
400 Purchased Property Services	1,000
500 Other Purchased Services	2,250,268
600 Supplies	47,900
700 Property	17,000
800 Other Objects	750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,675,371</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	397,073
200 Personnel Services - Employee Benefits	325,246
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	9,200
500 Other Purchased Services	438,466
600 Supplies	51,275
700 Property	8,250
800 Other Objects	3,200
<b>Total Vocational Education</b>	<b>\$1,234,210</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	32,966
200 Personnel Services - Employee Benefits	23,121
300 Purchased Professional and Technical Services	55,500
500 Other Purchased Services	250,500
600 Supplies	96,000
700 Property	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$459,087</b>
<b>Total Instruction</b>	<b>\$28,397,949</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,204,258
200 Personnel Services - Employee Benefits	778,006

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<u>description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	45,500
500 Other Purchased Services	825
600 Supplies	11,250
800 Other Objects	650
<b>Total Support Services - Students</b>	<b>\$2,040,489</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	706,955
200 Personnel Services - Employee Benefits	497,987
300 Purchased Professional and Technical Services	75,750
400 Purchased Property Services	120,000
500 Other Purchased Services	39,525
600 Supplies	224,600
700 Property	386,500
800 Other Objects	11,100
<b>Total Support Services - Instructional Staff</b>	<b>\$2,062,417</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,789,863
200 Personnel Services - Employee Benefits	1,161,614
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	51,700
500 Other Purchased Services	136,500
600 Supplies	43,250
700 Property	5,000
800 Other Objects	32,500
<b>Total Support Services - Administration</b>	<b>\$3,390,427</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	295,442
200 Personnel Services - Employee Benefits	245,410
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	1,500
500 Other Purchased Services	100
600 Supplies	15,000
700 Property	5,000
800 Other Objects	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$637,452</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	321,977
200 Personnel Services - Employee Benefits	232,808
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	1,100
600 Supplies	2,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$566,885</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,031,000

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	673,360
300 Purchased Professional and Technical Services	247,000
400 Purchased Property Services	557,000
500 Other Purchased Services	175,050
600 Supplies	625,500
700 Property	37,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,347,410</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	103,228
200 Personnel Services - Employee Benefits	42,846
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	750
500 Other Purchased Services	1,523,088
600 Supplies	101,000
800 Other Objects	2,500
<b>Total Student Transportation Services</b>	<b>\$1,813,412</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	175,058
200 Personnel Services - Employee Benefits	86,427
300 Purchased Professional and Technical Services	12,100
500 Other Purchased Services	14,000
600 Supplies	7,750
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$296,335</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	2,890
<b>Total Other Support Services</b>	<b>\$2,890</b>
<b>Total Support Services</b>	<b>\$14,157,717</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	359,000
200 Personnel Services - Employee Benefits	162,402
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	100,000
600 Supplies	10,000
800 Other Objects	500
<b>Total Student Activities</b>	<b>\$636,902</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	42,856
200 Personnel Services - Employee Benefits	3,278
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	425
600 Supplies	500

Description	Amount
<b>Total Community Services</b>	<b>\$47,309</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$684,211</b>
5100 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	327,000
900 Other Uses of Funds	1,739,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,066,000</b>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	285,000
<b>Total Interfund Transfers - Out</b>	<b>\$285,000</b>
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	1,240,000
<b>Total Transfers Out to Component Units/Primary Governments</b>	<b>\$1,240,000</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,991,000</b>
<b>OTAL EXPENDITURES</b>	<b>\$47,230,877</b>

Long-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	4,450,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,500,000	4,000,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	575,000	600,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,925,000</b>	<b>\$9,900,000</b>

Long-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

06/30/2026 Estimate                      06/30/2027 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

\$10,925,000                      \$9,900,000

**TOTAL CASH AND INVESTMENTS**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable	7,780,000	7,025,000
0520 Extended-Term Financing Agreements Payable	285,000	285,000
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	350,000	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,900,000	4,200,000
0599 Other Noncurrent Liabilities	425,000	425,000
<b>Total General Fund</b>	<b>\$12,740,000</b>	<b>\$12,285,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

06/30/2026 Estimate

06/30/2027 Projection

**ong-Term Indebtedness**

**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

**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		9,700
0540 Accumulated Compensated Absences	9,700	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	50,000	50,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$59,700</b>	<b>\$59,700</b>

**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**

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

**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**

\$12,799,700      \$12,344,700

**Short-Term Payables**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	801,600	801,600
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	25,000	25,000
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** **\$826,600**

**OTAL INDEBTEDNESS** **\$13,171,300**

Account Description	Amounts
0810 Nonspendable Fund Balance	27,760
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	3,675,956
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,675,956</b>
5900 Budgetary Reserve	400,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,103,716</b>