FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

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**

Jodie Dermo — (717)534-2501 Extn :3252

Contact Person — **Telephone** — **Extension**

jdermo@hershey.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Derry Township SD	Dauphin	115221753

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	$81595530
Ending Unassigned Fund Balance	$3428312
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.20%

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 :
Derry Township SD	Dauphin	115221753

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

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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: $1,169,570.00 7340 PDE Amount: $0.00	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Amount needed for four weeks operating expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds are committed for Capital Reserve Elementary School Building Project, Retirement, and Health Benefits.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	185,989	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	13,100,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,174,062	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$17,274,062**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	59,075,050	
7000 Revenue from State Sources	18,286,385	
8000 Revenue from Federal Sources	888,345	
9000 Other Financing Sources	2,600,000	
Total Estimated Revenues And Other Financing Sources		**$80,849,780**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$98,123,842**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	43,215,579
6112	Interim Real Estate Taxes	400,000
6113	Public Utility Realty Taxes	48,800
6114	Payments in Lieu of Current Taxes - State / Local	1,194,830
6140	Current Act 511 Taxes - Flat Rate Assessments	179,900
6150	Current Act 511 Taxes - Proportional Assessments	10,940,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500	Earnings on Investments	1,250,000
6700	Revenues from LEA Activities	194,700
6800	Revenues from Intermediary Sources / Pass-Through Funds	322,780
6910	Rentals	58,250
6960	Services Provided Other Local Governmental Units / LEAs	60,000
6990	Refunds and Other Miscellaneous Revenue	210,211
REVENUE FROM LOCAL SOURCES		**$59,075,050**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,123,016
7271	Special Education funds for School-Aged Pupils	1,669,916
7311	Pupil Transportation Subsidy	563,410
7312	Nonpublic and Charter School Pupil Transportation Subsidy	58,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	85,580
7330	Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340	State Property Tax Reduction Allocation	1,169,570
7360	Safe Schools	200,430
7531	Ready to Learn-Foundation	515,556
7532	Ready to Learn-Adequacy Supplement	229,796
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	5,500
7810	State Share of Social Security and Medicare Taxes	1,450,000
7820	State Share of Retirement Contributions	6,150,611
REVENUE FROM STATE SOURCES		**$18,286,385**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	448,573
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,432
8517	Title IV - 21st Century Schools	39,742

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	335,598
REVENUE FROM FEDERAL SOURCES	**$888,345**
OTHER FINANCING SOURCES	
9390 Permanent Fund Transfers	2,600,000
OTHER FINANCING SOURCES	**$2,600,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**80,849,780**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$43,215,579**
Amount of Tax Relief for Homestead Exclusions	**$1,169,570**
Total Approx. Tax Revenue:	**$44,385,149**
Approx. Tax Levy for Tax Rate Calculation:	**$45,629,013**

		Dauphin	Total
	2025-26 Data		
	a. Assessed Value	$2,166,946,100	$2,166,946,100
	b. Real Estate Mills	20.3387	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$3,450,418,777	$3,450,418,777
	d. Assessed Value	$2,167,597,600	$2,167,597,600
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$44,072,867	$44,072,867
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$44,072,867	$44,072,867
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.3387	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.20225%	97.20225%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$45,629,013	$45,629,013
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**21.0505**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$45,629,013	$45,629,013
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$44,459,443
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$43,215,579

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$43,215,579**
Amount of Tax Relief for Homestead Exclusions	**$1,169,570**
Total Approx. Tax Revenue:	**$44,385,149**
Approx. Tax Levy for Tax Rate Calculation:	**$45,629,013**

		Dauphin	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	21.0505	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$45,629,013	$45,629,013
	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	$10,814.00	
	Number of Homestead/Farmstead Properties	5100	5100
	Median Assessed Value of Homestead Properties		$151,100

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$43,215,579**
Amount of Tax Relief for Homestead Exclusions	**$1,169,570**
Total Approx. Tax Revenue:	**$44,385,149**
Approx. Tax Levy for Tax Rate Calculation:	**$45,629,013**

	Dauphin			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,169,570	Lowering RE Tax Rate	$0	$1,169,570
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,169,570**

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
Dauphin	2,167,597,600	21.0505	45,629,013						97.20225%		
Totals:	**2,167,597,600**		**45,629,013**	-	1,169,570	=	44,459,443	X	97.20225%	=	43,215,579

		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	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	179,900	179,900
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			**179,900**	**179,900**
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%	6,700,000	6,700,000
6152	Current Act 511 Occupation Taxes	250.00000	0.000	1,740,000	1,740,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
6154	Current Act 511 Amusement Taxes	0.500%	0.000%	1,500,000	1,500,000
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**10,940,000**	**10,940,000**
	Total Act 511, Current Taxes				**11,119,900**
		Act 511 Tax Limit -->	**3,450,418,777 X**	**12**	**41,405,025**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Dauphin	20.3387	21.0505	3.50%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	250.00000	250.00000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,312,335
1200 Special Programs - Elementary / Secondary	11,424,454
1300 Vocational Education	183,497
Total Instruction	**$45,920,286**
2000 Support Services	
2100 Support Services - Students	2,486,333
2200 Support Services - Instructional Staff	3,569,403
2300 Support Services - Administration	5,258,494
2400 Support Services - Pupil Health	1,301,556
2500 Support Services - Business	939,949
2600 Operation and Maintenance of Plant Services	7,983,977
2700 Student Transportation Services	3,718,511
2800 Support Services - Central	2,061,687
2900 Other Support Services	108,815
Total Support Services	**$27,428,725**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,303,936
3300 Community Services	11,150
Total Operation of Non-Instructional Services	**$2,315,086**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	286,116
5200 Interfund Transfers - Out	5,645,317
Total Other Expenditures and Financing Uses	**$5,931,433**
Total Estimated Expenditures and Other Financing Uses	**$81,595,530**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,277,180
200 Personnel Services - Employee Benefits	12,201,617
300 Purchased Professional and Technical Services	885,682
400 Purchased Property Services	20,236
500 Other Purchased Services	1,479,261
600 Supplies	1,172,418
700 Property	190,011
800 Other Objects	85,930
Total Regular Programs - Elementary / Secondary	**$34,312,335**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,498,014
200 Personnel Services - Employee Benefits	3,101,555
300 Purchased Professional and Technical Services	2,414,999
400 Purchased Property Services	256
500 Other Purchased Services	1,214,701
600 Supplies	191,181
800 Other Objects	3,748
Total Special Programs - Elementary / Secondary	**$11,424,454**
1300 Vocational Education	
100 Personnel Services - Salaries	46,761
200 Personnel Services - Employee Benefits	20,004
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	6,592
600 Supplies	40,855
800 Other Objects	4,285
Total Vocational Education	**$183,497**
Total Instruction	**$45,920,286**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,493,012
200 Personnel Services - Employee Benefits	924,023
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	1,864
600 Supplies	43,371
800 Other Objects	4,063
Total Support Services - Students	**$2,486,333**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,858,275
200 Personnel Services - Employee Benefits	1,468,451
300 Purchased Professional and Technical Services	87,215
400 Purchased Property Services	1,299
500 Other Purchased Services	41,538

Description	Amount
600 Supplies	79,368
700 Property	10,000
800 Other Objects	23,257
Total Support Services - Instructional Staff	**$3,569,403**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,631,594
200 Personnel Services - Employee Benefits	1,759,041
300 Purchased Professional and Technical Services	581,318
400 Purchased Property Services	37,926
500 Other Purchased Services	88,283
600 Supplies	103,762
700 Property	5,000
800 Other Objects	51,570
Total Support Services - Administration	**$5,258,494**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	730,770
200 Personnel Services - Employee Benefits	509,384
300 Purchased Professional and Technical Services	43,255
400 Purchased Property Services	2,890
600 Supplies	12,812
700 Property	1,338
800 Other Objects	1,107
Total Support Services - Pupil Health	**$1,301,556**
2500 Support Services - Business	
100 Personnel Services - Salaries	510,967
200 Personnel Services - Employee Benefits	295,896
400 Purchased Property Services	17,857
500 Other Purchased Services	37,260
600 Supplies	47,380
800 Other Objects	30,589
Total Support Services - Business	**$939,949**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,530,081
200 Personnel Services - Employee Benefits	2,032,342
300 Purchased Professional and Technical Services	189,159
400 Purchased Property Services	1,202,251
500 Other Purchased Services	344,466
600 Supplies	1,428,184
700 Property	223,363
800 Other Objects	34,131
Total Operation and Maintenance of Plant Services	**$7,983,977**
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,540,498
200 Personnel Services - Employee Benefits	1,201,083
300 Purchased Professional and Technical Services	10,637

Description	Amount
400 Purchased Property Services	19,570
500 Other Purchased Services	687,509
600 Supplies	254,050
700 Property	1,400
800 Other Objects	3,764
Total Student Transportation Services	**$3,718,511**
2800 Support Services - Central	
100 Personnel Services - Salaries	665,780
200 Personnel Services - Employee Benefits	385,569
300 Purchased Professional and Technical Services	120,335
400 Purchased Property Services	18,620
500 Other Purchased Services	197,179
600 Supplies	666,258
800 Other Objects	7,946
Total Support Services - Central	**$2,061,687**
2900 Other Support Services	
500 Other Purchased Services	53,710
800 Other Objects	55,105
Total Other Support Services	**$108,815**
Total Support Services	**$27,428,725**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,077,492
200 Personnel Services - Employee Benefits	501,444
300 Purchased Professional and Technical Services	260,729
400 Purchased Property Services	78,795
500 Other Purchased Services	120,720
600 Supplies	151,316
700 Property	71,585
800 Other Objects	41,855
Total Student Activities	**$2,303,936**
3300 Community Services	
100 Personnel Services - Salaries	7,833
200 Personnel Services - Employee Benefits	3,317
Total Community Services	**$11,150**
Total Operation of Non-Instructional Services	**$2,315,086**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	286,116
Total Debt Service / Other Expenditures and Financing Uses	**$286,116**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,645,317

Description	Amount
Total Interfund Transfers - Out	**$5,645,317**
Total Other Expenditures and Financing Uses	**$5,931,433**
TOTAL EXPENDITURES	**$81,595,530**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	28,460,200	22,816,402
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	2,210,580	1,456,000
Other Capital Projects Fund	10,490,000	3,860,400
Debt Service Fund		
Food Service / Cafeteria Operations Fund	714,611	789,440
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	632,000	324,618
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund	59,480,000	64,100,000
Total Cash and Short-Term Investments	**$101,987,391**	**$93,346,860**

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	**$101,987,391**	**$93,346,860**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	21,004,505	17,483,505
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	**$21,004,505**	**$17,483,505**
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		
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	06/30/2026 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	**$21,004,505**	**$17,483,505**

Short-Term Payables	**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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$21,004,505**	**$17,483,505**

Account	Description	Amounts
0810	Nonspendable Fund Balance	185,989
0820	Restricted Fund Balance	
0830	Committed Fund Balance	13,100,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	3,428,312
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$16,528,312**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$16,714,301**