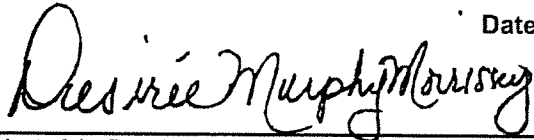


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

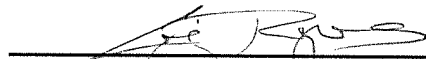
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/17/25



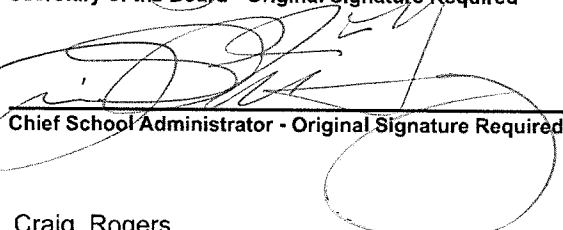
President of the Board - Original Signature Required

Date 6/17/25



Secretary of the Board - Original Signature Required

Date 6/17/25



Chief School Administrator - Original Signature Required

Date 6/17/25

Craig Rogers

(610)789-7200

Extn :

Contact Person

Telephone

Extension

cjrogers@upperdarbysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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.

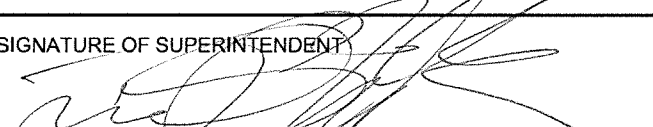
Total Budgeted Expenditures	\$277076315
Ending Unassigned Fund Balance	\$11425000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.12%

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 6/17/25
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

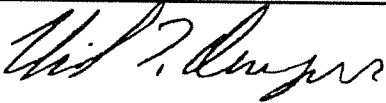
24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Darby SD	County : Delaware	AUN Number : 125239452
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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 5-13-2025
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Provision for unanticipated expenditures and historical unspent funds associated with unfilled positions and timing associated with filling positions that become vacant during the school year.
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.	Estimated Unassigned Funds for the year ending 06-30-2026
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Assigned Funds as of 06-30-2026 for OPEB, PSERS, reserves for encumbrance, capital needs and future IT needs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	1,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,633,890
0840 Assigned Fund Balance	18,425,000
0850 Unassigned Fund Balance	11,650,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$35,708,890</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	121,027,348
7000 Revenue from State Sources	140,749,910
8000 Revenue from Federal Sources	8,915,167
9000 Other Financing Sources	750,000
Total Estimated Revenues And Other Financing Sources	<u>\$271,442,425</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$307,151,315</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	106,084,812
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,500,000
6500 Earnings on Investments	2,501,600
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,994,982
6910 Rentals	6,250
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	100,000
6980 Revenue from Community Services Activities	229,260
6990 Refunds and Other Miscellaneous Revenue	744,444

REVENUE FROM LOCAL SOURCES \$121,027,348

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	64,712,630
7112 Basic Education Funding-Social Security	5,350,000
7160 Tuition for Orphans Subsidy	600,000
7271 Special Education funds for School-Aged Pupils	12,044,181
7311 Pupil Transportation Subsidy	1,750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	265,000
7340 State Property Tax Reduction Allocation	8,958,764
7350 Sewage Treatment Operations / Environmental Subsidies	1,780,890
7360 Safe Schools	337,426
7531 Ready to Learn-Foundation	10,171,398
7532 Ready to Learn-Adequacy Supplement	7,316,070
7533 Ready to Learn-Tax Equity Supplement	781,551
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000,000
7820 State Share of Retirement Contributions	25,120,000

REVENUE FROM STATE SOURCES \$140,749,910

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,309,301
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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	629,180
8516 Title III - Language Instruction for English Learners and Immigrant Students	400,624
8517 Title IV - 21st Century Schools	466,062
8732 ARRA - Qualified School Construction Bonds (QSCB)	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	110,000
REVENUE FROM FEDERAL SOURCES	\$8,915,167
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	750,000
OTHER FINANCING SOURCES	\$750,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	271,442,425

Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$106,084,812

Amount of Tax Relief for Homestead Exclusions \$9,116,599

Total Approx. Tax Revenue: \$115,201,411

Approx. Tax Levy for Tax Rate Calculation: \$125,744,952

Delaware

Total

2024-25 Data		
a. Assessed Value	\$4,733,212,225	\$4,733,212,225
b. Real Estate Mills	25.8761	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$4,732,210,119	\$4,732,210,119
d. Assessed Value	\$4,740,977,712	\$4,740,977,712
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$122,477,073	\$122,477,073
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$122,477,073	\$122,477,073
(f Total * g)		
i. Base Mills Subject to Index	25.8761	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.95971%	90.95971%
k. Tax Levy Needed	\$125,744,952	\$125,744,952
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	26.5230	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$125,744,952	\$125,744,952
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$116,628,353
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$106,084,812
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$106,084,812
Amount of Tax Relief for Homestead Exclusions	<u>\$9,116,599</u>
Total Approx. Tax Revenue:	\$115,201,411
Approx. Tax Levy for Tax Rate Calculation:	\$125,744,952

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	27.3769	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$129,793,273	\$129,793,273
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	\$23,778.00	
Number of Homestead/Farmstead Properties	14455	14455
Median Assessed Value of Homestead Properties		\$127,310

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$106,084,812
Amount of Tax Relief for Homestead Exclusions	<u>\$9,116,599</u>
Total Approx. Tax Revenue:	\$115,201,411
Approx. Tax Levy for Tax Rate Calculation:	\$125,744,952

Delaware	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$8,958,764	Lowering RE Tax Rate	\$0	\$8,958,764
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$157,835			\$157,835
Amount of Tax Relief from State/Local Sources				\$9,116,599

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>
Delaware	4,740,977,712	26.5230	125,744,952			90.95971%	
Totals:	4,740,977,712		125,744,952	- 9,116,599	= 116,628,353	X 90.95971%	= 106,084,812

	<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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.750%	0.500%	2,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,500,000
Total Act 511, Current Taxes			2,500,000
Act 511 Tax Limit -->		4,732,210,119 X	12
		Market Value	Mills
			56,786,521
			(511 Limit)

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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	25.8761	26.5230	2.50%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.750%	0.750%	0.00%	Yes	5.8%	0.500%	0.500%	0.01%	Yes

LEA : 125239452 Upper Darby SD

Printed 6/24/2025 11:31:14 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	101,320,381
1200 Special Programs - Elementary / Secondary	60,001,936
1300 Vocational Education	2,138,719
1400 Other Instructional Programs - Elementary / Secondary	1,915,886
1500 Nonpublic School Programs	254,315
1600 Adult Education Programs	787,614
Total Instruction	\$166,418,851
2000 Support Services	
2100 Support Services - Students	11,174,215
2200 Support Services - Instructional Staff	8,237,617
2300 Support Services - Administration	14,857,711
2400 Support Services - Pupil Health	2,158,709
2500 Support Services - Business	1,909,245
2600 Operation and Maintenance of Plant Services	20,718,646
2700 Student Transportation Services	11,583,664
2800 Support Services - Central	4,349,992
2900 Other Support Services	86,400
Total Support Services	\$75,076,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,646,319
3300 Community Services	1,195,873
Total Operation of Non-Instructional Services	\$3,842,192
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	12,609,249
Total Facilities Acquisition, Construction and Improvement Services	\$12,609,249
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,219,691
5900 Budgetary Reserve	7,910,133
Total Other Expenditures and Financing Uses	\$19,129,824
Total Estimated Expenditures and Other Financing Uses	\$277,076,315

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	54,629,882
200 Personnel Services - Employee Benefits	31,641,626
300 Purchased Professional and Technical Services	1,283,424
400 Purchased Property Services	294,869
500 Other Purchased Services	8,207,884
600 Supplies	5,238,515
700 Property	23,931
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$101,320,381
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,756,542
200 Personnel Services - Employee Benefits	8,886,803
300 Purchased Professional and Technical Services	20,537,540
400 Purchased Property Services	2,125
500 Other Purchased Services	14,401,033
600 Supplies	110,793
800 Other Objects	1,307,100
Total Special Programs - Elementary / Secondary	\$60,001,936
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,138,719
Total Vocational Education	\$2,138,719
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	759,966
200 Personnel Services - Employee Benefits	366,120
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	1,800
500 Other Purchased Services	650,000
600 Supplies	18,000
Total Other Instructional Programs - Elementary / Secondary	\$1,915,886
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	254,315
Total Nonpublic School Programs	\$254,315
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	9,463
500 Other Purchased Services	778,151
Total Adult Education Programs	\$787,614
Total Instruction	\$166,418,851
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,881,577
200 Personnel Services - Employee Benefits	3,860,324

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	335,436
400 Purchased Property Services	5,128
500 Other Purchased Services	25,600
600 Supplies	63,650
800 Other Objects	2,500
Total Support Services - Students	\$11,174,215
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,809,096
200 Personnel Services - Employee Benefits	3,194,114
300 Purchased Professional and Technical Services	131,496
500 Other Purchased Services	20,000
600 Supplies	76,071
800 Other Objects	6,840
Total Support Services - Instructional Staff	\$8,237,617
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,416,206
200 Personnel Services - Employee Benefits	4,269,323
300 Purchased Professional and Technical Services	995,500
400 Purchased Property Services	64,509
500 Other Purchased Services	1,846,432
600 Supplies	53,100
800 Other Objects	212,641
Total Support Services - Administration	\$14,857,711
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,338,757
200 Personnel Services - Employee Benefits	712,193
300 Purchased Professional and Technical Services	79,471
500 Other Purchased Services	200
600 Supplies	28,088
Total Support Services - Pupil Health	\$2,158,709
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,116,468
200 Personnel Services - Employee Benefits	693,427
300 Purchased Professional and Technical Services	46,350
400 Purchased Property Services	11,500
500 Other Purchased Services	25,000
600 Supplies	14,700
800 Other Objects	1,800
Total Support Services - Business	\$1,909,245
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,684,713
200 Personnel Services - Employee Benefits	4,245,096
300 Purchased Professional and Technical Services	30,505
400 Purchased Property Services	5,425,450
500 Other Purchased Services	348,413

<u>Description</u>	<u>Amount</u>
600 Supplies	2,527,269
700 Property	447,700
800 Other Objects	9,500
Total Operation and Maintenance of Plant Services	\$20,718,646
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,903,507
200 Personnel Services - Employee Benefits	2,680,677
300 Purchased Professional and Technical Services	88,440
400 Purchased Property Services	365,030
500 Other Purchased Services	588,025
600 Supplies	957,435
700 Property	1,000,000
800 Other Objects	550
Total Student Transportation Services	\$11,583,664
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,006,008
200 Personnel Services - Employee Benefits	1,149,439
300 Purchased Professional and Technical Services	225,840
400 Purchased Property Services	13,700
500 Other Purchased Services	23,700
600 Supplies	906,406
700 Property	8,000
800 Other Objects	16,899
Total Support Services - Central	\$4,349,992
2900 <u>Other Support Services</u>	
500 Other Purchased Services	86,400
Total Other Support Services	\$86,400
Total Support Services	\$75,076,199
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,413,120
200 Personnel Services - Employee Benefits	644,177
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	50,000
500 Other Purchased Services	142,600
600 Supplies	258,522
700 Property	85,000
800 Other Objects	22,900
Total Student Activities	\$2,646,319
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	933,858
200 Personnel Services - Employee Benefits	184,915
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	2,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,000
600 Supplies	68,700
Total Community Services	\$1,195,873
Total Operation of Non-Instructional Services	\$3,842,192
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	12,337,426
700 Property	271,823
Total Facilities Acquisition, Construction and Improvement Services	\$12,609,249
Total Facilities Acquisition, Construction and Improvement Services	\$12,609,249
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,527,659
900 Other Uses of Funds	3,692,032
Total Debt Service / Other Expenditures and Financing Uses	\$11,219,691
5900 <u>Budgetary Reserve</u>	
800 Other Objects	7,910,133
Total Budgetary Reserve	\$7,910,133
Total Other Expenditures and Financing Uses	\$19,129,824
TOTAL EXPENDITURES	\$277,076,315

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	45,694,300	38,818,250
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	36,667,845	37,312,950
Other Capital Projects Fund	64,588,770	16,588,770
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,678,005	11,928,005
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	\$159,628,920	\$104,647,975
----------------------------------------------	----------------------	----------------------

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	\$159,628,920	\$104,647,975
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	173,490,138	185,460,138
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,736,835	2,586,309
0550 Authority Lease Obligations	5,163,590	4,902,024
0560 Other Post-Employment Benefits (OPEB)	18,198,174	18,336,060
0599 Other Noncurrent Liabilities	262,487,890	265,112,769
Total General Fund	\$462,076,627	\$476,397,300
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
- 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

06/30/2025 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	\$462,076,627	\$476,397,300
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	49,175,358	57,194,084
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	4,500,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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	\$54,675,358	\$63,194,084
TOTAL INDEBTEDNESS	\$516,751,985	\$539,591,384

Account Description	Amounts
0810 Nonspendable Fund Balance	1,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,650,000
0850 Unassigned Fund Balance	11,425,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$30,075,000
5900 Budgetary Reserve	7,910,133
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,285,133