



**2026-2027 PROPOSED FINAL  
GENERAL FUND BUDGET**

**PDE -2028**

**May 8, 2026**

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

12,770,556

0850 Unassigned Fund Balance

4,609,671

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$17,380,227

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

108,920,204

7000 Revenue from State Sources

23,242,794

8000 Revenue from Federal Sources

431,005

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$132,594,003

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$149,974,230

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	99,593,376
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	86,000
6114 Payments in Lieu of Current Taxes - State / Local	7,377
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	2,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	2,000,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	716,987
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	1,530,000
6990 Refunds and Other Miscellaneous Revenue	288,464
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$108,920,204</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,500,000
7271 Special Education funds for School-Aged Pupils	2,100,000
7311 Pupil Transportation Subsidy	1,097,828
7330 Health Services (Medical, Dental, Nurse, Act 25)	89,710
7340 State Property Tax Reduction Allocation	2,810,766
7501 PA Accountability Grants	190,258
7810 State Share of Social Security and Medicare Taxes	2,320,034
7820 State Share of Retirement Contributions	10,134,198
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,242,794</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	146,077
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,914
8517 Title IV - 21st Century Schools	11,014
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$431,005</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>132,594,003</b>

Act 1 Index (current): 3.5%

Calculation Method:

Rate Additional Mills For Community College:  
0.2050

Approx. Tax Revenue from RE Taxes: \$98,321,124  
 Amount of Tax Relief for Homestead Exclusions \$2,810,854  
 Total Approx. Tax Revenue: \$101,131,978  
 Approx. Tax Levy for Tax Rate Calculation: \$103,138,532

Delaware Total

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**2025-26 Data**

a. Assessed Value	\$6,275,908,679	\$6,275,908,679
b. Real Estate Mills	15.7358	15.7358

**I. 2026-27 Data**

c. 2024 STEB Market Value	\$6,296,189,870	\$6,296,189,870
d. Assessed Value	\$6,332,762,197	\$6,332,762,197
e. Assessed Value of New Constr/ Renov	\$0	\$0

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**2025-26 Calculations**

f. 2025-26 Tax Levy	\$98,756,444	\$98,756,444
(a * b)		

**II. 2026-27 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$98,756,444
(f Total * g)		
i. Base Mills Subject to Index	15.7358	15.7358
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed		\$103,138,532
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>16.2865</b>	<b>16.2865</b>
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$103,138,532	\$103,138,532
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$100,327,678
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$98,321,124
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method: Rate Additional Mills For Community College: 0.2050

Approx. Tax Revenue from RE Taxes: \$98,321,124

Amount of Tax Relief for Homestead Exclusions \$2,810,854

Total Approx. Tax Revenue: \$101,131,978

Approx. Tax Levy for Tax Rate Calculation: \$103,138,532

Delaware Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2865	16.2866
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$103,138,532	\$103,138,532
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
<b>v. 2026-27 Total Real Estate Mills</b>	<b>16.4915</b>	
w. Tax Levy Generated By Mills (Line m)	\$103,138,532	\$103,138,532
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,298,216	\$1,298,216
y. Tax Levy minus Tax Relief for Homestead Exclusions		\$101,625,894
z. Net Tax Revenue Generated by Mills (y * j)		\$99,593,376

Information Related to Property Tax Relief		
V1. Assessed Value Exclusion per Homestead	\$20,559.00	
Number of Homestead/Farmstead Properties	8290	8290
Median Assessed Value of Homestead Properties		\$386,060

Act 1 Index (current): 3.5%

Calculation Method: Rate Additional Mills For Community College: 0.2050

Approx. Tax Revenue from RE Taxes: \$98,321,124

Amount of Tax Relief for Homestead Exclusions \$2,810,854

Total Approx. Tax Revenue: \$101,131,978

Approx. Tax Levy for Tax Rate Calculation: \$103,138,532

Delaware

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,810,766	Lowering RE Tax Rate	\$0	\$2,810,766
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$88			\$88
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,810,854</b>

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	6,332,762,197	16.4915	104,436,748			98.00000%	
<b>Totals:</b>	<b>6,332,762,197</b>		<b>104,436,748</b>	- 2,810,854	= 101,625,894	X 98.00000%	= 99,593,376

	<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	\$10.00	\$0.00	180,000
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 180,000 180,000**

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
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 2,000,000 2,000,000**

**Total Act 511, Current Taxes 2,180,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>6,296,189,870</b>	<b>X</b>	<b>12</b>	<b>75,554,278</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> Delaware	15.7358	16.2865	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	53,363,856
1200 Special Programs - Elementary / Secondary	21,597,628
1300 Vocational Education	583,374
1400 Other Instructional Programs - Elementary / Secondary	750,296
1500 Nonpublic School Programs	7,124
1700 Higher Education Programs for Secondary Students	1,253,336
<b>Total Instruction</b>	<b>\$77,555,614</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,043,459
2200 Support Services - Instructional Staff	6,294,953
2300 Support Services - Administration	7,337,644
2400 Support Services - Pupil Health	1,456,407
2500 Support Services - Business	1,713,096
2600 Operation and Maintenance of Plant Services	11,633,508
2700 Student Transportation Services	8,615,688
2800 Support Services - Central	2,361,088
2900 Other Support Services	248,088
<b>Total Support Services</b>	<b>\$44,703,931</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,055,777
3300 Community Services	183,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,239,077</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,964,250
5200 Interfund Transfers - Out	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,464,250</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$136,962,872</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	30,723,567
200 Personnel Services - Employee Benefits	19,081,774
300 Purchased Professional and Technical Services	1,119,600
400 Purchased Property Services	200
500 Other Purchased Services	564,240
600 Supplies	1,833,206
700 Property	22,000
800 Other Objects	19,269
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$53,363,856</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,393,811
200 Personnel Services - Employee Benefits	6,738,163
300 Purchased Professional and Technical Services	3,712,943
400 Purchased Property Services	21,600
500 Other Purchased Services	1,571,953
600 Supplies	155,933
800 Other Objects	3,225
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$21,597,628</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	583,374
<b>Total Vocational Education</b>	<b>\$583,374</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	407,450
200 Personnel Services - Employee Benefits	256,416
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	2,850
600 Supplies	27,080
800 Other Objects	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$750,296</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,104
600 Supplies	1,020
<b>Total Nonpublic School Programs</b>	<b>\$7,124</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,253,336
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,253,336</b>
<b>Total Instruction</b>	<b>\$77,555,614</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,963,071
200 Personnel Services - Employee Benefits	1,806,863

## 2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	146,400
400 Purchased Property Services	23,900
500 Other Purchased Services	4,350
600 Supplies	92,000
800 Other Objects	6,875
<b>Total Support Services - Students</b>	<b>\$5,043,459</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,289,502
200 Personnel Services - Employee Benefits	1,589,332
300 Purchased Professional and Technical Services	422,861
400 Purchased Property Services	1,015,835
500 Other Purchased Services	116,948
600 Supplies	693,900
700 Property	154,500
800 Other Objects	12,075
<b>Total Support Services - Instructional Staff</b>	<b>\$6,294,953</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,724,855
200 Personnel Services - Employee Benefits	2,316,733
300 Purchased Professional and Technical Services	472,275
400 Purchased Property Services	2,000
500 Other Purchased Services	169,505
600 Supplies	135,500
700 Property	5,000
800 Other Objects	511,776
<b>Total Support Services - Administration</b>	<b>\$7,337,644</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	704,027
200 Personnel Services - Employee Benefits	485,730
300 Purchased Professional and Technical Services	247,000
400 Purchased Property Services	600
500 Other Purchased Services	700
600 Supplies	18,350
<b>Total Support Services - Pupil Health</b>	<b>\$1,456,407</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	709,008
200 Personnel Services - Employee Benefits	471,076
300 Purchased Professional and Technical Services	195,092
400 Purchased Property Services	187,420
500 Other Purchased Services	19,600
600 Supplies	118,700
800 Other Objects	12,200
<b>Total Support Services - Business</b>	<b>\$1,713,096</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,927,128

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,868,955
300 Purchased Professional and Technical Services	725,500
400 Purchased Property Services	1,324,810
500 Other Purchased Services	637,004
600 Supplies	1,987,900
700 Property	158,000
800 Other Objects	4,211
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$11,633,508</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	3,925,100
200 Personnel Services - Employee Benefits	2,303,482
400 Purchased Property Services	345,800
500 Other Purchased Services	1,075,310
600 Supplies	901,450
700 Property	63,796
800 Other Objects	750
<b>Total Student Transportation Services</b>	<b>\$8,615,688</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	757,202
200 Personnel Services - Employee Benefits	574,799
300 Purchased Professional and Technical Services	457,257
400 Purchased Property Services	469,044
500 Other Purchased Services	53,436
600 Supplies	44,850
800 Other Objects	4,500
<b>Total Support Services - Central</b>	<b>\$2,361,088</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	248,088
<b>Total Other Support Services</b>	<b>\$248,088</b>
<b>Total Support Services</b>	<b>\$44,703,931</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,129,800
200 Personnel Services - Employee Benefits	537,757
300 Purchased Professional and Technical Services	16,200
400 Purchased Property Services	31,100
500 Other Purchased Services	63,320
600 Supplies	148,650
700 Property	28,000
800 Other Objects	100,950
<b>Total Student Activities</b>	<b>\$2,055,777</b>
<b>3300 Community Services</b>	
400 Purchased Property Services	55,800
500 Other Purchased Services	100,000

<u>Description</u>	<u>Amount</u>
600 Supplies	2,500
800 Other Objects	25,000
<b>Total Community Services</b>	<b>\$183,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,239,077</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,944,250
900 Other Uses of Funds	9,020,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,964,250</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,464,250</b>
<b>TOTAL EXPENDITURES</b>	<b>\$136,962,872</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	20,000,000	15,000,000
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	9,000,000	5,000,000
Other Capital Projects Fund	26,000,000	16,000,000
Debt Service Fund	1,110,000	1,210,000
Food Service / Cafeteria Operations Fund	2,000,000	1,800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	170,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$58,350,000</b>	<b>\$39,230,000</b>
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**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** **\$58,350,000** **\$39,230,000**

**Long-Term Indebtedness**

**06/30/2026 Estimate**

**06/30/2027 Projection**

<b>General Fund</b>		
0510 Bonds Payable	54,585,000	45,565,000
0520 Extended-Term Financing Agreements Payable	343,689	158,254
0530 Lease and Other Right-To-Use Obligations	337,399	337,399
0540 Accumulated Compensated Absences	1,277,248	1,457,891
0550 Authority Lease Obligations	4,963,552	4,588,567
0560 Other Post-Employment Benefits (OPEB)	8,435,269	8,921,110
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$69,942,157</b>	<b>\$61,028,221</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		

**Total Public Purpose (Expendable) Trust Fund**

<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		

**Total Other Comptroller-Approved Special Revenue Funds**

<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		

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$69,942,157</b>	<b>\$61,028,221</b>
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**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$69,942,157</b>	<b>\$61,028,221</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,185,000
0850 Unassigned Fund Balance	6,826,358
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,011,358</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,011,358</b>
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## REVISED

### New Positions for the 2026-2027 Budget

- ~~Elementary Classroom Teacher – Rose Tree – 1 FTE~~
- School Counselor – Indian Lane – 1 FTE
- School Counselor – Media – .5 FTE
- School Counselor – Glenwood – .5 FTE
- ~~Business Education Teacher – Penncrest – 1 FTE~~
- Gifted Education Teacher – Springton Lake – 1 FTE
- Certified School Nurse – Media – 1 FTE

TOTAL NEW TEACHING POSITIONS – ~~6 FTEs~~ 4 FTEs

**2026-2027 General Fund Budget as of May 14, 2026**

<b>Proposed Revenue Budget as of April 9, 2026</b>	\$	133,126,355
<b>Changes through May 14, 2026</b>		
Social Security and PSERS	\$	(37,367)
Local Taxes	\$	(494,985)
<b>Total Revenue</b>	<b>\$</b>	<b>132,594,003</b>
Budgeted Use of Fund Balance	\$	4,368,869
<b>Total Revenues and Use of Fund Balance as of May 14, 2026</b>	<b>\$</b>	<b>136,962,872</b>
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<b>Proposed Expenditure Budget as of April 9, 2026</b>	\$	137,685,992
<b>Changes through May 14, 2026</b>		
Salaries	\$	(181,851)
Benefits	\$	(128,218)
Department Changes	\$	(413,051)
<b>Total Expenditures as of May 14, 2026</b>	<b>\$</b>	<b>136,962,872</b>