

PROPOSED

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

Craig Rogers

(610)789-7200

Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 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 2026-2027 (compared to 2025-2026)?

Yes ☒

No ☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$290833569
Ending Unassigned Fund Balance	\$8956006
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.07%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

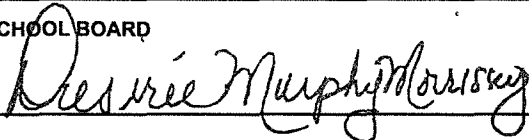
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 5/12/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

PROPOSED

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$8,958,764.00 7340 PDE Amount: \$0.00	
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 06-30-2027
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.

PROPOSED

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,250,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,104,051	
0840 Assigned Fund Balance	16,025,000	
0850 Unassigned Fund Balance	9,375,994	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$31,505,045</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	125,590,975	
7000 Revenue from State Sources	148,742,723	
8000 Revenue from Federal Sources	9,445,820	
9000 Other Financing Sources	950,000	
Total Estimated Revenues And Other Financing Sources		<u>\$284,729,518</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$316,234,563</u>

PROPOSED

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	110,198,436
6112 Interim Real Estate Taxes	249,997
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	1,194,450
REVENUE FROM LOCAL SOURCES	\$125,590,975
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	65,467,366
7112 Basic Education Funding-Social Security	5,450,000
7160 Tuition for Orphans Subsidy	600,000
7271 Special Education funds for School-Aged Pupils	12,500,888
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)	287,350
7340 State Property Tax Reduction Allocation	8,958,764
7531 Ready to Learn-Foundation	18,265,024
7532 Ready to Learn-Adequacy Supplement	7,313,779
7533 Ready to Learn-Tax Equity Supplement	781,551
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,806,001
7820 State Share of Retirement Contributions	25,000,000
REVENUE FROM STATE SOURCES	\$148,742,723
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,219,589
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	641,742

PROPOSED

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	397,065
8517 Title IV - 21st Century Schools	468,265
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	609,159
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	\$9,445,820
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	950,000
OTHER FINANCING SOURCES	\$950,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	284,729,518

AUN: 125239452 Upper Darby SD

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PROPOSED

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$110,198,436

Amount of Tax Relief for Homestead Exclusions

\$8,961,721

Total Approx. Tax Revenue:

\$119,160,157

Approx. Tax Levy for Tax Rate Calculation:

\$126,821,402

Delaware

Total

2025-26 Data		
a. Assessed Value	\$4,740,977,712	\$4,740,977,712
b. Real Estate Mills	26.5230	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$5,510,931,644	\$5,510,931,644
d. Assessed Value	\$4,599,861,510	\$4,599,861,510
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$125,744,952	\$125,744,952
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$125,744,952	\$125,744,952
(f Total * g)		
i. Base Mills Subject to Index	26.5230	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.49969%	93.49969%
k. Tax Levy Needed	\$126,821,402	\$126,821,402
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	27.5707	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$126,821,402	\$126,821,402
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$117,859,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$110,198,436
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$110,198,436
Amount of Tax Relief for Homestead Exclusions	<u>\$8,961,721</u>
Total Approx. Tax Revenue:	\$119,160,157
Approx. Tax Levy for Tax Rate Calculation:	\$126,821,402

	Delaware	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8756	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$128,223,900	\$128,223,900
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	\$22,486.00	
Number of Homestead/Farmstead Properties	14455	14455
Median Assessed Value of Homestead Properties		\$127,310

Act 1 Index (current): 5.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$110,198,436	
Amount of Tax Relief for Homestead Exclusions	<u>\$8,961,721</u>	
Total Approx. Tax Revenue:	\$119,160,157	
Approx. Tax Levy for Tax Rate Calculation:	\$126,821,402	
	Delaware	Total

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	\$2,957			\$2,957
Amount of Tax Relief from State/Local Sources				\$8,961,721

PROPOSED

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>									
<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	4,599,861,510	27.5707	126,821,402			93.49969%			
Totals:	4,599,861,510		126,821,402	-	8,961,721	=	117,859,681	X	93.49969% = 110,198,436

		<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>	<u>Estimated Revenue</u>
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	\$0.00	\$0.00	0	0
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				0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</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	0.750%	0.500%	2,500,000	2,500,000
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				2,500,000	2,500,000
Total Act 511, Current Taxes					2,500,000
Act 511 Tax Limit -->			5,510,931,644 X	12	66,131,180
			Market Value	Mills	(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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	26.5230	27.5707	3.96%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.750%	0.750%	0.00%	Yes	5.1%	0.500%	0.500%	0.01%	Yes

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		105,180,293
1200 Special Programs - Elementary / Secondary		71,174,614
1300 Vocational Education		2,101,315
1400 Other Instructional Programs - Elementary / Secondary		1,949,973
1500 Nonpublic School Programs		254,315
1600 Adult Education Programs		797,590
1700 Higher Education Programs for Secondary Students		87,860
Total Instruction		\$181,545,960
2000 Support Services		
2100 Support Services - Students		11,501,700
2200 Support Services - Instructional Staff		8,583,517
2300 Support Services - Administration		15,993,681
2400 Support Services - Pupil Health		1,951,013
2500 Support Services - Business		1,823,152
2600 Operation and Maintenance of Plant Services		23,100,653
2700 Student Transportation Services		11,920,942
2800 Support Services - Central		4,173,162
2900 Other Support Services		86,400
Total Support Services		\$79,134,220
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,868,317
3300 Community Services		1,213,311
Total Operation of Non-Instructional Services		\$4,081,628
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		10,210,856
Total Facilities Acquisition, Construction and Improvement Services		\$10,210,856
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		11,374,212
5900 Budgetary Reserve		4,486,693
Total Other Expenditures and Financing Uses		\$15,860,905
Total Estimated Expenditures and Other Financing Uses		\$290,833,569

PROPOSED

Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,458,245
200 Personnel Services - Employee Benefits	31,772,531
300 Purchased Professional and Technical Services	1,284,424
400 Purchased Property Services	667,959
500 Other Purchased Services	7,980,013
600 Supplies	7,992,940
700 Property	23,931
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$105,180,293
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,594,197
200 Personnel Services - Employee Benefits	9,719,734
300 Purchased Professional and Technical Services	26,492,761
400 Purchased Property Services	2,125
500 Other Purchased Services	17,992,154
600 Supplies	166,543
800 Other Objects	2,207,100
Total Special Programs - Elementary / Secondary	\$71,174,614
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,101,315
Total Vocational Education	\$2,101,315
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	777,426
200 Personnel Services - Employee Benefits	387,247
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	1,800
500 Other Purchased Services	650,000
600 Supplies	13,500
Total Other Instructional Programs - Elementary / Secondary	\$1,949,973
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	788,127
Total Adult Education Programs	\$797,590
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	86,460
600 Supplies	1,400
Total Higher Education Programs for Secondary Students	\$87,860
Total Instruction	\$181,545,960

PROPOSED

<u>Description</u>		<u>Amount</u>
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		6,851,988
200 Personnel Services - Employee Benefits		4,237,648
300 Purchased Professional and Technical Services		321,936
400 Purchased Property Services		5,128
500 Other Purchased Services		18,600
600 Supplies		63,900
800 Other Objects		2,500
Total Support Services - Students		\$11,501,700
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		4,735,477
200 Personnel Services - Employee Benefits		3,356,523
300 Purchased Professional and Technical Services		131,496
500 Other Purchased Services		16,000
600 Supplies		344,021
Total Support Services - Instructional Staff		\$8,583,517
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		7,620,447
200 Personnel Services - Employee Benefits		4,711,126
300 Purchased Professional and Technical Services		999,000
400 Purchased Property Services		64,536
500 Other Purchased Services		2,227,092
600 Supplies		56,800
800 Other Objects		314,680
Total Support Services - Administration		\$15,993,681
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		1,172,665
200 Personnel Services - Employee Benefits		670,589
300 Purchased Professional and Technical Services		79,471
500 Other Purchased Services		200
600 Supplies		28,088
Total Support Services - Pupil Health		\$1,951,013
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		1,033,878
200 Personnel Services - Employee Benefits		689,924
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		\$1,823,152
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		8,294,422

PROPOSED

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	4,880,309
300	Purchased Professional and Technical Services	30,505
400	Purchased Property Services	5,923,853
500	Other Purchased Services	355,897
600	Supplies	3,158,467
700	Property	447,700
800	Other Objects	9,500
Total Operation and Maintenance of Plant Services		\$23,100,653
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	5,898,986
200	Personnel Services - Employee Benefits	2,713,676
300	Purchased Professional and Technical Services	88,440
400	Purchased Property Services	365,030
500	Other Purchased Services	641,775
600	Supplies	962,485
700	Property	1,250,000
800	Other Objects	550
Total Student Transportation Services		\$11,920,942
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,851,892
200	Personnel Services - Employee Benefits	1,150,281
300	Purchased Professional and Technical Services	233,128
400	Purchased Property Services	13,151
500	Other Purchased Services	26,700
600	Supplies	877,787
700	Property	3,324
800	Other Objects	16,899
Total Support Services - Central		\$4,173,162
2900 <u>Other Support Services</u>		
500	Other Purchased Services	86,400
Total Other Support Services		\$86,400
Total Support Services		\$79,134,220
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,418,376
200	Personnel Services - Employee Benefits	659,091
300	Purchased Professional and Technical Services	30,000
400	Purchased Property Services	55,000
500	Other Purchased Services	153,600
600	Supplies	322,500
700	Property	205,000
800	Other Objects	24,750
Total Student Activities		\$2,868,317
3300 <u>Community Services</u>		

PROPOSED

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	938,820
200 Personnel Services - Employee Benefits	197,391
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	2,000
500 Other Purchased Services	5,000
600 Supplies	68,700
Total Community Services	\$1,213,311
Total Operation of Non-Instructional Services	\$4,081,628
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	186,755
400 Purchased Property Services	9,752,278
700 Property	271,823
Total Facilities Acquisition, Construction and Improvement Services	\$10,210,856
Total Facilities Acquisition, Construction and Improvement Services	\$10,210,856
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,864,941
900 Other Uses of Funds	3,509,271
Total Debt Service / Other Expenditures and Financing Uses	\$11,374,212
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,486,693
Total Budgetary Reserve	\$4,486,693
Total Other Expenditures and Financing Uses	\$15,860,905
TOTAL EXPENDITURES	\$290,833,569

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	42,846,319	35,969,263
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	36,572,046	37,772,046
Other Capital Projects Fund	35,920,039	5,920,039
Debt Service Fund		
Food Service / Cafeteria Operations Fund	13,180,355	12,255,355
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	800,000	820,000
Permanent Fund		
Total Cash and Short-Term Investments	\$129,318,759	\$92,736,703

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

Permanent Fund

PROPOSED

06/30/2026 Estimate

06/30/2027 Projection

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$129,318,759	\$92,736,703
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PROPOSED

<u>Long-Term Indebtedness</u>		<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund			
0510	Bonds Payable	184,655,016	181,530,016
0520	Extended-Term Financing Agreements Payable		
0530	Lease and Other Right-To-Use Obligations		
0540	Accumulated Compensated Absences	2,476,891	2,340,662
0550	Authority Lease Obligations	4,826,303	4,569,418
0560	Other Post-Employment Benefits (OPEB)	16,308,756	16,377,475
0599	Other Noncurrent Liabilities	255,500,710	258,055,717
Total General Fund		\$463,767,676	\$462,873,288
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			

PROPOSED

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

PROPOSED

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

PROPOSED

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

PROPOSED

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	\$463,767,676	\$462,873,288
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PROPOSED

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	50,204,045	51,581,398
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	5,000,000	1,000,000
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	\$56,204,045	\$53,581,398
TOTAL INDEBTEDNESS	\$519,971,721	\$516,454,686

PROPOSED

Account Description	Amounts
0810 Nonspendable Fund Balance	1,250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,444,988
0850 Unassigned Fund Balance	8,956,006
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,400,994
5900 Budgetary Reserve	4,486,693
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,137,687