

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

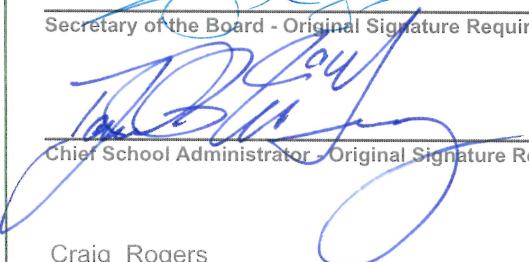
Date of Adoption of the General Fund Budget: 06/16/2026



President of the Board - Original Signature Required6/16/26

Date

Secretary of the Board - Original Signature Required6/16/26

Date

Chief School Administrator - Original Signature Required6/16/26

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	\$292430184
Ending Unassigned Fund Balance	\$9145939
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.12%

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

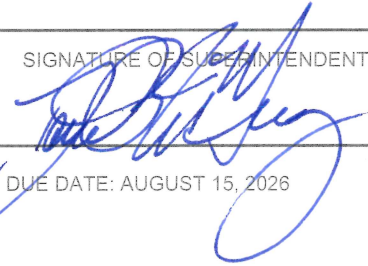
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/26
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DUE DATE: AUGUST 15, 2026

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

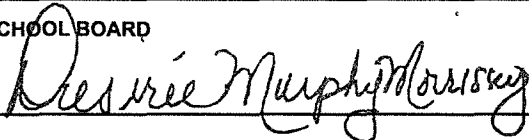
24 PS 6-687(a)(1)

(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

<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 06-30-2027
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.

<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	1,250,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,914,118	
0840 Assigned Fund Balance	16,025,000	
0850 Unassigned Fund Balance	9,565,927	
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	125,677,752	
7000 Revenue from State Sources	148,992,723	
8000 Revenue from Federal Sources	10,895,591	
9000 Other Financing Sources	950,000	
Total Estimated Revenues And Other Financing Sources		<u>\$286,516,066</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$318,021,111</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	110,370,210
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	144,260
6990 Refunds and Other Miscellaneous Revenue	1,194,450
REVENUE FROM LOCAL SOURCES	\$125,677,752
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	25,250,000
REVENUE FROM STATE SOURCES	\$148,992,723
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	7,632,144
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	678,958

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	<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	\$10,895,591
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	950,000
OTHER FINANCING SOURCES	\$950,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	286,516,066

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$110,370,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$8,961,721</u>	
Total Approx. Tax Revenue:	\$119,331,931	
Approx. Tax Levy for Tax Rate Calculation:	\$126,820,942	
	Delaware	Total
<hr/>		
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
<hr/>		
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%
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.64580%	93.64580%
k. Tax Levy Needed	\$126,820,942	\$126,820,942
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	27.5706	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$126,820,942	\$126,820,942
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$117,859,221
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$110,370,210
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$110,370,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$8,961,721</u>	
Total Approx. Tax Revenue:	\$119,331,931	
Approx. Tax Levy for Tax Rate Calculation:	\$126,820,942	
	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	\$22,272.00	
Number of Homestead/Farmstead Properties	14594	14594
Median Assessed Value of Homestead Properties		\$127,335

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$110,370,210
Amount of Tax Relief for Homestead Exclusions	<u>\$8,961,721</u>
Total Approx. Tax Revenue:	\$119,331,931
Approx. Tax Levy for Tax Rate Calculation:	\$126,820,942
	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

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>			<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Delaware	4,599,861,510	27.5706	126,820,942				93.64580%		
Totals:	4,599,861,510		126,820,942	-	8,961,721	=	117,859,221	X 93.64580% = 110,370,210	
				<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	27.5706	3.95%	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

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		104,903,952
1200 Special Programs - Elementary / Secondary		72,276,488
1300 Vocational Education		2,101,315
1400 Other Instructional Programs - Elementary / Secondary		1,949,997
1500 Nonpublic School Programs		254,315
1600 Adult Education Programs		797,590
1700 Higher Education Programs for Secondary Students		87,860
Total Instruction		\$182,371,517
2000 Support Services		
2100 Support Services - Students		12,204,210
2200 Support Services - Instructional Staff		8,710,890
2300 Support Services - Administration		15,985,083
2400 Support Services - Pupil Health		1,957,275
2500 Support Services - Business		1,800,088
2600 Operation and Maintenance of Plant Services		23,048,224
2700 Student Transportation Services		11,863,981
2800 Support Services - Central		4,186,876
2900 Other Support Services		86,400
Total Support Services		\$79,843,027
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,869,655
3300 Community Services		1,225,270
Total Operation of Non-Instructional Services		\$4,094,925
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		4,535,647
Total Other Expenditures and Financing Uses		\$15,909,859
Total Estimated Expenditures and Other Financing Uses		\$292,430,184

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,342,204
200 Personnel Services - Employee Benefits	31,612,231
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	\$104,903,952
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,302,759
200 Personnel Services - Employee Benefits	10,113,046
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	\$72,276,488
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	387,271
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	\$1,949,997
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	\$182,371,517

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	7,333,884
200 Personnel Services - Employee Benefits	4,458,262
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	\$12,204,210
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,808,905
200 Personnel Services - Employee Benefits	3,410,468
300 Purchased Professional and Technical Services	131,496
500 Other Purchased Services	16,000
600 Supplies	344,021
Total Support Services - Instructional Staff	\$8,710,890
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,613,224
200 Personnel Services - Employee Benefits	4,709,751
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	\$15,985,083
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,176,913
200 Personnel Services - Employee Benefits	672,603
300 Purchased Professional and Technical Services	79,471
500 Other Purchased Services	200
600 Supplies	28,088
Total Support Services - Pupil Health	\$1,957,275
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,017,536
200 Personnel Services - Employee Benefits	683,202
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	\$1,800,088
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,267,078

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	4,855,224
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		\$23,048,224
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	6,034,729
200	Personnel Services - Employee Benefits	2,770,972
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	1,000,000
800	Other Objects	550
Total Student Transportation Services		\$11,863,981
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,861,366
200	Personnel Services - Employee Benefits	1,154,521
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		\$4,186,876
2900 <u>Other Support Services</u>		
500	Other Purchased Services	86,400
Total Other Support Services		\$86,400
Total Support Services		\$79,843,027
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,419,363
200	Personnel Services - Employee Benefits	659,442
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		\$2,869,655
3300 <u>Community Services</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	938,820
200 Personnel Services - Employee Benefits	197,350
300 Purchased Professional and Technical Services	1,400
400 Purchased Property Services	2,000
500 Other Purchased Services	5,000
600 Supplies	68,700
700 Property	12,000
Total Community Services	\$1,225,270
Total Operation of Non-Instructional Services	\$4,094,925
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	4,535,647
Total Budgetary Reserve	\$4,535,647
Total Other Expenditures and Financing Uses	\$15,909,859
TOTAL EXPENDITURES	\$292,430,184

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$129,318,759	\$92,736,703

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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

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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	9,145,939
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,590,927
5900 Budgetary Reserve	4,535,647
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,376,574