

PROPOSED

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

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

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	\$277767132
Ending Unassigned Fund Balance	\$10735929
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.86%

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, 2025

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

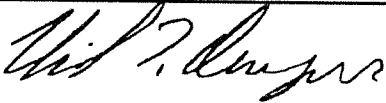
24 PS 6-687(a)(1)

(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

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.	
1780	Tax Data: Amount for 2025-26 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$7,786,381.00 Pre-loaded amount for 7340: \$8,958,764.00	The State Allocation was not available when the Proposed Budget was presented to the Board and Public. The allocation will be updated for the Final Budget Approval.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$7,786,381.00 7340 PDE Amount: \$8,958,764.00	
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 06-30-2026
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		7,776,055
0840 Assigned Fund Balance		18,425,000
0850 Unassigned Fund Balance		10,960,929
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$37,161.984</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources		122,586,003
7000 Revenue from State Sources		138,407,527
8000 Revenue from Federal Sources		8,247,547
9000 Other Financing Sources		750,000
Total Estimated Revenues And Other Financing Sources		<u>\$269,991.077</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$307,153.061</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	107,818,457
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	2,944,982
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	619,454
REVENUE FROM LOCAL SOURCES	\$122,586,003
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	7,786,381
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	23,950,000
REVENUE FROM STATE SOURCES	\$138,407,527
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,759,439

PROPOSED

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	378,108
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	\$8,247,547
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	750,000
OTHER FINANCING SOURCES	\$750,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	269,991,077

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$107,818,457	
Amount of Tax Relief for Homestead Exclusions	<u>\$7,786,381</u>	
Total Approx. Tax Revenue:	\$115,604,838	
Approx. Tax Levy for Tax Rate Calculation:	\$126,358,434	
	Delaware	Total
<hr/>		
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
<hr/>		
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%
II. 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		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.93075%	90.93075%
k. Tax Levy Needed	\$126,358,434	\$126,358,434
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	26.6524	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$126,358,434	\$126,358,434
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$118,572,053
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$107,818,457
(n * Est. Pct. Collection)		

AUN: 125239452 Upper Darby SD

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

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Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$107,818,457
Amount of Tax Relief for Homestead Exclusions	<u>\$7,786,381</u>
Total Approx. Tax Revenue:	\$115,604,838
Approx. Tax Levy for Tax Rate Calculation:	\$126,358,434

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	\$20,210.56	
Number of Homestead/Farmstead Properties	14455	14455
Median Assessed Value of Homestead Properties		\$127,310

Act 1 Index (current): 5.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$107,818,457
Amount of Tax Relief for Homestead Exclusions	<u>\$7,786,381</u>
Total Approx. Tax Revenue:	\$115,604,838
Approx. Tax Levy for Tax Rate Calculation:	\$126,358,434

Rate

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,786,381	Lowering RE Tax Rate	\$0	\$7,786,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$7,786,381

PROPOSED

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Delaware	4,740,977,712	26.6524	126,358,434				90.93075%		
Totals:	4,740,977,712		126,358,434	-	7,786,381	=	118,572,053	X	90.93075% = 107,818,457
				<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 -->					4,732,210,119	X	12		56,786,521
					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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	25.8761	26.6524	3.01%	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

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		99,868,812
1200 Special Programs - Elementary / Secondary		60,404,565
1300 Vocational Education		2,138,719
1400 Other Instructional Programs - Elementary / Secondary		2,221,536
1500 Nonpublic School Programs		254,315
1600 Adult Education Programs		787,614
Total Instruction		\$165,675,561
2000 Support Services		
2100 Support Services - Students		11,221,262
2200 Support Services - Instructional Staff		7,972,975
2300 Support Services - Administration		15,434,257
2400 Support Services - Pupil Health		1,974,181
2500 Support Services - Business		1,935,484
2600 Operation and Maintenance of Plant Services		20,648,268
2700 Student Transportation Services		11,587,161
2800 Support Services - Central		4,299,158
2900 Other Support Services		86,400
Total Support Services		\$75,159,146
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,642,022
3300 Community Services		1,197,933
Total Operation of Non-Instructional Services		\$3,839,955
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		9,263,530
Total Other Expenditures and Financing Uses		\$20,483,221
Total Estimated Expenditures and Other Financing Uses		\$277,767,132

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		54,317,617
200 Personnel Services - Employee Benefits		30,502,322
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		\$99,868,812
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		14,948,763
200 Personnel Services - Employee Benefits		9,097,211
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		\$60,404,565
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		760,303
200 Personnel Services - Employee Benefits		671,433
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		\$2,221,536
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		\$165,675,561
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		6,909,642
200 Personnel Services - Employee Benefits		3,879,306

<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		\$11,221,262
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	4,645,743
200	Personnel Services - Employee Benefits	3,188,825
300	Purchased Professional and Technical Services	35,496
500	Other Purchased Services	20,000
600	Supplies	76,071
800	Other Objects	6,840
Total Support Services - Instructional Staff		\$7,972,975
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	7,482,655
200	Personnel Services - Employee Benefits	4,779,420
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		\$15,434,257
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,308,180
200	Personnel Services - Employee Benefits	558,242
300	Purchased Professional and Technical Services	79,471
500	Other Purchased Services	200
600	Supplies	28,088
Total Support Services - Pupil Health		\$1,974,181
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	1,133,677
200	Personnel Services - Employee Benefits	702,465
300	Purchased Professional and Technical Services	46,350
400	Purchased Property Services	11,500
500	Other Purchased Services	25,000
600	Supplies	14,692
800	Other Objects	1,800
Total Support Services - Business		\$1,935,484
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	7,644,794
200	Personnel Services - Employee Benefits	4,214,640
300	Purchased Professional and Technical Services	30,505
400	Purchased Property Services	5,425,447
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		\$20,648,268
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	5,907,197
200	Personnel Services - Employee Benefits	2,680,484
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		\$11,587,161
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,979,147
200	Personnel Services - Employee Benefits	1,118,911
300	Purchased Professional and Technical Services	225,840
400	Purchased Property Services	13,700
500	Other Purchased Services	23,700
600	Supplies	912,961
700	Property	8,000
800	Other Objects	16,899
Total Support Services - Central		\$4,299,158
2900 <u>Other Support Services</u>		
500	Other Purchased Services	86,400
Total Other Support Services		\$86,400
Total Support Services		\$75,159,146
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,416,006
200	Personnel Services - Employee Benefits	644,016
300	Purchased Professional and Technical Services	30,000
400	Purchased Property Services	50,000
500	Other Purchased Services	142,600
600	Supplies	251,500
700	Property	85,000
800	Other Objects	22,900
Total Student Activities		\$2,642,022
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	936,064
200	Personnel Services - Employee Benefits	184,769
300	Purchased Professional and Technical Services	1,400
400	Purchased Property Services	2,000

PROPOSED

Description	Amount
500 Other Purchased Services	5,000
600 Supplies	68,700
Total Community Services	\$1,197,933
Total Operation of Non-Instructional Services	\$3,839,955
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
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 Budgetary Reserve	
800 Other Objects	9,263,530
Total Budgetary Reserve	\$9,263,530
Total Other Expenditures and Financing Uses	\$20,483,221
TOTAL EXPENDITURES	\$277,767,132

PROPOSED

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		
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TOTAL CASH AND INVESTMENTS	\$159,628,920	\$104,647,975
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PROPOSED

PROPOSED

<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		

PROPOSED

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

PROPOSED

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

PROPOSED

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

PROPOSED

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

PROPOSED

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	10,735,929
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$29,385,929
5900 Budgetary Reserve	9,263,530
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,949,459