

Balance and Appropriations Worksheet

October-26

FY 2027 EXPENDITURES

Total Spending Authority	\$9,051.4
Less: Continuing Appropriations & Encumbrances from FY 2027	(\$1,468.1)
Less: Reversions	<u>(\$25.0)</u>
Total Expenditures	\$7,558.3

FY 2027 BUDGET

Budget	\$6,996.8
Grants	\$99.4
Supplemental	\$435.3
Total Appropriations	\$7,531.5
Plus: Continuing Appropriations & Encumbrances from Prior Years	<u>\$1,519.9</u>
Total Spending Authority	\$9,051.4

FY 2027 BALANCES

Total Expenditures	\$7,558.3
vs. FY 2027 Revenues	7,465.8
Operating Balance	(92.5)
Prior Year Cash Balance	2,823.4
Less: Budget Stabilization Fund (29 Del. C. § 6533(k))	<u>(\$471.8)</u>
Cumulative Cash Balance	2,259.1
Less: Continuing Appropriations & Encumbrances from FY 2027	(1,468.1)
Less: Budgetary Reserve Account	<u>(\$392.1)</u>
Unencumbered Cash Balance 6/30	\$399.0

FY 2028 APPROPRIATION LIMITS

FY 2028 Revenue Estimate	\$7,731.7
Unencumbered Cash Balance from FY 2027	<u>\$399.0</u>
100% Appropriation Limit	\$8,130.7
98% Appropriation Limit	<u>\$7,968.0</u>
Prior 98% Appropriation Limit	NA
Increase (Decrease) from Prior Meeting	NA
October 2026 98% Appropriation Limit	NA
Increase (Decrease) from October 2026	NA

FY 2027 RESERVES

2% Set Aside	\$153.8
Budget Reserve Account	\$392.1
Budget Stabilization Fund	<u>\$471.8</u>
Reserves	\$1,017.7
Revenue Resolution (Gross)	\$7,841.3
Reserve Ratio	13.0%