

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

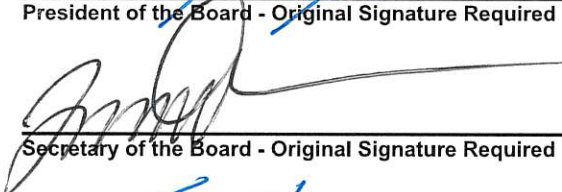
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/27/23

Date



Secretary of the Board - Original Signature Required

6-27-23

Date



Chief School Administrator - Original Signature Required

6/27/23

Date

Dominick DuVernois

Contact Person

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Extn :

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Extension

DDuVernois@mnsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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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 2023-2024 (compared to 2022-2023)?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$106250000
Ending Unassigned Fund Balance	\$8499000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

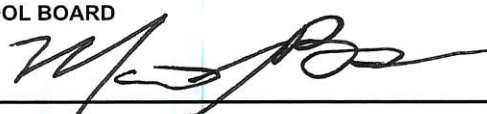
24 PS 6-687(a)(1)

(03/2006)

School District Name : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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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 5/23/2023
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$52,933.00 . Provide a justification.	Funds budgeted for OPEB costs that have no corresponding salaries
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$52,933.00	Funds budgeted for OPEB costs that have no corresponding salaries
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency funds budgeted for unforeseen, unexpected, and/or unplanned expenditures.
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.	The school district strives to maintain an appropriate level of fund balance within the limits of the law.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amounts assigned for capital needs that are not covered under the capital reserve fund and reserves for encumbrances.

<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	
0820 Restricted Fund Balance	264,374
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	8,499,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,499,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	86,281,817
7000 Revenue from State Sources	17,647,809
8000 Revenue from Federal Sources	1,820,374
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$105,750,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$117,249,000</u>

LEA : 125235502 Marple Newtown SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	79,049,489
6112 Interim Real Estate Taxes	800,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	810,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,000
6910 Rentals	95,000
6940 Tuition from Patrons	2,000,000
6990 Refunds and Other Miscellaneous Revenue	104,328
REVENUE FROM LOCAL SOURCES	\$86,281,817
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,221,870
7112 Basic Education Funding-Social Security	1,663,227
7271 Special Education funds for School-Aged Pupils	1,775,000
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,550,122
7360 Safe Schools	244,778
7820 State Share of Retirement Contributions	7,377,812
REVENUE FROM STATE SOURCES	\$17,647,809
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	195,896
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,629
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,582
8517 Title IV - 21st Century Schools	17,200
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	135,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	523,553

LEA : 125235502 Marple Newtown SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	822,514
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$1,820,374
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	105,750,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,049,489	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,550,122</u>	
Total Approx. Tax Revenue:	\$80,599,611	
Approx. Tax Levy for Tax Rate Calculation:	\$82,626,521	
	Delaware	Total
2022-23 Data		
a. Assessed Value	\$7,091,321,430	\$7,091,321,430
b. Real Estate Mills	11.2839	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$5,481,621,556	\$5,481,621,556
d. Assessed Value	\$7,117,515,088	\$7,117,515,088
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$80,017,762	\$80,017,762
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$80,017,762	\$80,017,762
(f Total * g)		
i. Base Mills Subject to Index	11.2839	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$82,626,521	\$82,626,521
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	11.6089	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$82,626,521	\$82,626,521
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$81,076,399
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$79,049,489
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$79,049,489	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,550,122</u>	
Total Approx. Tax Revenue:	\$80,599,611	
Approx. Tax Levy for Tax Rate Calculation:	\$82,626,521	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.7465	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$83,605,891	\$83,605,891
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	\$13,941.00	
Number of Homestead/Farmstead Properties	9578	9578
Median Assessed Value of Homestead Properties		\$357,065

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$79,049,489
Amount of Tax Relief for Homestead Exclusions	<u>\$1,550,122</u>
Total Approx. Tax Revenue:	\$80,599,611
Approx. Tax Levy for Tax Rate Calculation:	\$82,626,521
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,550,122	Lowering RE Tax Rate	\$0	\$1,550,122
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,550,122

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125235502 Marple Newtown SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2023 9:25:44 AM				Page - 1 of 1			
<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	7,117,515,088	11.6089	82,626,521			97.50000%	
Totals:	7,117,515,088		82,626,521	- 1,550,122 =	81,076,399 X	97.50000% =	79,049,489
				<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			0.500%	0.000%	1,500,000	1,500,000
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						1,500,000	1,500,000
Total Act 511, Current Taxes							1,500,000
Act 511 Tax Limit -->				5,481,621,556 X	12	65,779,459	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	11.2839	11.6089	2.89%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,564,677
1200 Special Programs - Elementary / Secondary	22,154,212
1300 Vocational Education	435,000
1400 Other Instructional Programs - Elementary / Secondary	152,208
1500 Nonpublic School Programs	53,125
Total Instruction	\$56,359,222
2000 Support Services	
2100 Support Services - Students	3,685,217
2200 Support Services - Instructional Staff	4,352,829
2300 Support Services - Administration	4,876,672
2400 Support Services - Pupil Health	2,049,287
2500 Support Services - Business	1,520,947
2600 Operation and Maintenance of Plant Services	9,218,495
2700 Student Transportation Services	7,441,720
2800 Support Services - Central	2,876,311
2900 Other Support Services	130,037
Total Support Services	\$36,151,515
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,802,622
3300 Community Services	54,141
Total Operation of Non-Instructional Services	\$1,856,763
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,082,500
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$11,882,500
Total Estimated Expenditures and Other Financing Uses	\$106,250,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,972,838
200 Personnel Services - Employee Benefits	12,319,825
300 Purchased Professional and Technical Services	660,850
400 Purchased Property Services	133,800
500 Other Purchased Services	388,350
600 Supplies	1,057,114
700 Property	26,000
800 Other Objects	5,900
Total Regular Programs - Elementary / Secondary	\$33,564,677
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,322,102
200 Personnel Services - Employee Benefits	6,464,297
300 Purchased Professional and Technical Services	2,433,860
400 Purchased Property Services	191,928
500 Other Purchased Services	5,437,800
600 Supplies	123,525
700 Property	500
800 Other Objects	180,200
Total Special Programs - Elementary / Secondary	\$22,154,212
1300 <u>Vocational Education</u>	
500 Other Purchased Services	435,000
Total Vocational Education	\$435,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	105,300
200 Personnel Services - Employee Benefits	43,858
500 Other Purchased Services	3,050
Total Other Instructional Programs - Elementary / Secondary	\$152,208
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	42,025
600 Supplies	11,100
Total Nonpublic School Programs	\$53,125
Total Instruction	\$56,359,222
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,132,954
200 Personnel Services - Employee Benefits	1,438,896
300 Purchased Professional and Technical Services	52,022
500 Other Purchased Services	5,750
600 Supplies	53,900
800 Other Objects	1,695
Total Support Services - Students	\$3,685,217

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,554,148
200 Personnel Services - Employee Benefits	1,132,745
300 Purchased Professional and Technical Services	80,831
400 Purchased Property Services	868,500
500 Other Purchased Services	3,400
600 Supplies	678,705
700 Property	34,000
800 Other Objects	500
Total Support Services - Instructional Staff	\$4,352,829
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,438,729
200 Personnel Services - Employee Benefits	1,559,843
300 Purchased Professional and Technical Services	565,400
400 Purchased Property Services	500
500 Other Purchased Services	249,250
600 Supplies	33,100
700 Property	400
800 Other Objects	29,450
Total Support Services - Administration	\$4,876,672
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	779,797
200 Personnel Services - Employee Benefits	532,990
300 Purchased Professional and Technical Services	695,000
400 Purchased Property Services	11,000
500 Other Purchased Services	800
600 Supplies	12,200
700 Property	17,500
Total Support Services - Pupil Health	\$2,049,287
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	854,259
200 Personnel Services - Employee Benefits	563,938
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,000
500 Other Purchased Services	51,000
600 Supplies	8,750
700 Property	5,500
800 Other Objects	5,000
Total Support Services - Business	\$1,520,947
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,511,487
200 Personnel Services - Employee Benefits	2,683,615
300 Purchased Professional and Technical Services	333,546
400 Purchased Property Services	680,740
500 Other Purchased Services	337,781

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,613,926
700 Property	55,000
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	\$9,218,495
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,045,854
200 Personnel Services - Employee Benefits	1,796,966
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	950,000
500 Other Purchased Services	179,600
600 Supplies	453,300
800 Other Objects	1,000
Total Student Transportation Services	\$7,441,720
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,213,993
200 Personnel Services - Employee Benefits	775,198
300 Purchased Professional and Technical Services	239,500
400 Purchased Property Services	343,200
500 Other Purchased Services	1,450
600 Supplies	242,600
700 Property	58,620
800 Other Objects	1,750
Total Support Services - Central	\$2,876,311
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	52,933
500 Other Purchased Services	77,104
Total Other Support Services	\$130,037
Total Support Services	\$36,151,515
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	897,520
200 Personnel Services - Employee Benefits	456,397
300 Purchased Professional and Technical Services	222,300
400 Purchased Property Services	22,500
500 Other Purchased Services	46,800
600 Supplies	92,055
700 Property	40,000
800 Other Objects	25,050
Total Student Activities	\$1,802,622
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,041
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	45,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,600
Total Community Services	\$54,141
Total Operation of Non-Instructional Services	\$1,856,763
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,287,500
900 Other Uses of Funds	6,795,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,082,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$11,882,500
TOTAL EXPENDITURES	\$106,250,000

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	15,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	9,800,000	9,800,000
Other Capital Projects Fund	200,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	135,000	135,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	140,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,675,000	\$23,675,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$25,675,000	\$23,675,000

LEA : 125235502 Marple Newtown SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	78,955,000	72,760,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,549,943	3,000,000
0540 Accumulated Compensated Absences	1,900,000	1,950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,890,000	11,490,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$93,294,943	\$89,200,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$93,294,943	\$89,200,000

LEA : 125235502 Marple Newtown SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$93,294,943	\$89,200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	264,374
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	8,499,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,999,000
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,063,374