

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

5/28/24



Secretary of the Board - Original Signature Required

Date

5/28/24



Chief School Administrator - Original Signature Required

Date

5/28/24

Dominick J DuVernois

Contact Person

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Extension

DDuVernois@mnsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 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 2024-2025 (compared to 2023-2024)?

Yes

☒

No

☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$112700000
Ending Unassigned Fund Balance	\$9015999
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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

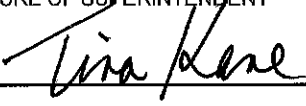
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/28/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Marpie 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 4/24/24
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$164,169.00 . 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: \$164,169.00	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.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	4,322	
0820 Restricted Fund Balance	264,374	
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance	3,250,000	
0850 Unassigned Fund Balance	9,015,999	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,765,999</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	90,755,881	
7000 Revenue from State Sources	18,117,541	
8000 Revenue from Federal Sources	1,826,578	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$110,700,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$123,465,999</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	82,907,217
6112 Interim Real Estate Taxes	850,000
6113 Public Utility Realty Taxes	70,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,300,000
6700 Revenues from LEA Activities	112,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,000
6910 Rentals	95,000
6940 Tuition from Patrons	1,960,922
6990 Refunds and Other Miscellaneous Revenue	115,742
REVENUE FROM LOCAL SOURCES	\$90,755,881
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,539,631
7112 Basic Education Funding-Social Security	1,728,231
7271 Special Education funds for School-Aged Pupils	1,704,357
7311 Pupil Transportation Subsidy	672,238
7312 Nonpublic and Charter School Pupil Transportation Subsidy	374,605
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	1,918,179
7360 Safe Schools	133,576
7820 State Share of Retirement Contributions	7,646,724
REVENUE FROM STATE SOURCES	\$18,117,541
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	460,318
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,861
8516 Title III - Language Instruction for English Learners and Immigrant Students	23,074
8517 Title IV - 21st Century Schools	15,325
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$1,826,578
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	110,700,000

AUN: 125235502 Marple Newtown SD

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

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Page - 1 of 3

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$82,907,217**

Amount of Tax Relief for Homestead Exclusions **\$1,918,179**

Total Approx. Tax Revenue: **\$84,825,396**

Approx. Tax Levy for Tax Rate Calculation: **\$86,951,222**

Delaware

Total

2023-24 Data

a. Assessed Value	\$7,117,515,088	\$7,117,515,088
b. Real Estate Mills	11.6089	

I. 2024-25 Data

c. 2022 STEB Market Value	\$6,426,904,406	\$6,426,904,406
d. Assessed Value	\$7,211,021,764	\$7,211,021,764
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$82,626,521	\$82,626,521
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$82,626,521	\$82,626,521
(f Total * g)		
i. Base Mills Subject to Index	11.6089	
(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	\$86,951,222	\$86,951,222
(Approx. Tax Levy * g)		

I. 2024-25 Real Estate Tax Rate	12.0581	
(k / d * 1000)		

l. Tax Levy Generated by Mills	\$86,951,222	\$86,951,222
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$85,033,043
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$82,907,217
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$82,907,217	
Amount of Tax Relief for Homestead Exclusions	\$1,918,179	
Total Approx. Tax Revenue:	\$84,825,396	
Approx. Tax Levy for Tax Rate Calculation:	\$86,951,222	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index	12.2241	
(i * (1 ÷ Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$88,148,251	\$88,148,251
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,512.00	
Number of Homestead/Farmstead Properties	9634	9634
Median Assessed Value of Homestead Properties		\$357,720

AUN: 125235502 Marple Newtown SD

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

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Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$82,907,217
Amount of Tax Relief for Homestead Exclusions	<u>\$1,918,179</u>
Total Approx. Tax Revenue:	\$84,825,396
Approx. Tax Levy for Tax Rate Calculation:	\$86,951,222
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,918,179	Lowering RE Tax Rate	\$0	\$1,918,179
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,918,179

CODE6111 Current Real Estate Taxes

<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	7,211,021,764	12.0581	86,951,222			97.50000%	
Totals:	7,211,021,764		86,951,222	1,918,179	= 85,033,043	X 97.50000%	= 82,907,217

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,500,000
Total Act 511, Current Taxes			1,500,000
Act 511 Tax Limit -->	6,426,904,406	X	12
	Market Value		Mills
			(511 Limit)
			77,122,853

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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	11.6089	12.0581	3.87%	Yes	5.3%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,318,714
1200 Special Programs - Elementary / Secondary	24,647,199
1300 Vocational Education	553,669
1400 Other Instructional Programs - Elementary / Secondary	36,388
1500 Nonpublic School Programs	87,058
Total Instruction	\$60,643,028
2000 Support Services	
2100 Support Services - Students	3,813,087
2200 Support Services - Instructional Staff	4,179,836
2300 Support Services - Administration	5,398,466
2400 Support Services - Pupil Health	1,964,977
2500 Support Services - Business	1,501,835
2600 Operation and Maintenance of Plant Services	9,588,363
2700 Student Transportation Services	8,553,329
2800 Support Services - Central	3,796,775
2900 Other Support Services	246,169
Total Support Services	\$39,042,837
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,026,954
3300 Community Services	54,039
Total Operation of Non-Instructional Services	\$2,080,993
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	400,392
Total Facilities Acquisition, Construction and Improvement Services	\$400,392
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,732,750
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$10,532,750
Total Estimated Expenditures and Other Financing Uses	\$112,700,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,589,606
200 Personnel Services - Employee Benefits	12,736,790
300 Purchased Professional and Technical Services	682,658
400 Purchased Property Services	130,200
500 Other Purchased Services	384,385
600 Supplies	1,714,525
700 Property	74,650
800 Other Objects	5,900
Total Regular Programs - Elementary / Secondary	\$35,318,714
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,713,292
200 Personnel Services - Employee Benefits	6,568,383
300 Purchased Professional and Technical Services	2,851,145
400 Purchased Property Services	191,928
500 Other Purchased Services	6,998,176
600 Supplies	143,575
700 Property	500
800 Other Objects	180,200
Total Special Programs - Elementary / Secondary	\$24,647,199
1300 Vocational Education	
500 Other Purchased Services	553,669
Total Vocational Education	\$553,669
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,388
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$36,388
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	77,926
600 Supplies	9,132
Total Nonpublic School Programs	\$87,058
Total Instruction	\$60,643,028
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,222,685
200 Personnel Services - Employee Benefits	1,443,181
300 Purchased Professional and Technical Services	88,571
500 Other Purchased Services	5,800
600 Supplies	50,950
800 Other Objects	1,900
Total Support Services - Students	\$3,813,087

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,448,990
200 Personnel Services - Employee Benefits	1,133,541
300 Purchased Professional and Technical Services	125,809
400 Purchased Property Services	1,027,957
500 Other Purchased Services	3,800
600 Supplies	362,739
700 Property	77,000
Total Support Services - Instructional Staff	\$4,179,836
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,584,199
200 Personnel Services - Employee Benefits	1,649,080
300 Purchased Professional and Technical Services	824,085
400 Purchased Property Services	500
500 Other Purchased Services	278,552
600 Supplies	28,750
700 Property	400
800 Other Objects	32,900
Total Support Services - Administration	\$5,398,466
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	775,601
200 Personnel Services - Employee Benefits	492,696
300 Purchased Professional and Technical Services	649,780
400 Purchased Property Services	18,000
500 Other Purchased Services	400
600 Supplies	11,000
700 Property	17,500
Total Support Services - Pupil Health	\$1,964,977
2500 Support Services - Business	
100 Personnel Services - Salaries	855,520
200 Personnel Services - Employee Benefits	543,565
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	\$1,501,835
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,650,922
200 Personnel Services - Employee Benefits	2,704,201
300 Purchased Professional and Technical Services	308,546
400 Purchased Property Services	783,240
500 Other Purchased Services	406,225
600 Supplies	1,583,451

<u>Description</u>	<u>Amount</u>
700 Property	149,378
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	\$9,588,363
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,212,730
200 Personnel Services - Employee Benefits	1,878,207
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	1,781,392
500 Other Purchased Services	201,200
600 Supplies	460,300
800 Other Objects	1,000
Total Student Transportation Services	\$8,553,329
2800 Support Services - Central	
100 Personnel Services - Salaries	1,196,315
200 Personnel Services - Employee Benefits	718,587
300 Purchased Professional and Technical Services	274,620
400 Purchased Property Services	377,200
500 Other Purchased Services	750
600 Supplies	406,100
700 Property	821,453
800 Other Objects	1,750
Total Support Services - Central	\$3,796,775
2900 Other Support Services	
200 Personnel Services - Employee Benefits	164,169
500 Other Purchased Services	82,000
Total Other Support Services	\$246,169
Total Support Services	\$39,042,837
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	983,700
200 Personnel Services - Employee Benefits	491,600
300 Purchased Professional and Technical Services	272,169
400 Purchased Property Services	24,500
500 Other Purchased Services	47,800
600 Supplies	100,285
700 Property	80,100
800 Other Objects	26,800
Total Student Activities	\$2,026,954
3300 Community Services	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,039
500 Other Purchased Services	45,000
600 Supplies	5,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$54,039
Total Operation of Non-Instructional Services	\$2,080,993
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	400,392
Total Facilities Acquisition, Construction and Improvement Services	\$400,392
Total Facilities Acquisition, Construction and Improvement Services	\$400,392
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,227,750
900 Other Uses of Funds	6,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,732,750
5900 Budgetary Reserve	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$10,532,750
TOTAL EXPENDITURES	\$112,700,000

Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	10,000,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	12,000,000	10,500,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	75,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	125,000	105,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	170,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,360,000	\$20,275,000

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 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

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$22,360,000

\$20,275,000

Long-Term Indebtedness**06/30/2024 Estimate****06/30/2025 Projection****General Fund**

0510 Bonds Payable	72,760,000	66,255,000
0520 Extended-Term Financing Agreements Payable	1,841,000	2,100,000
0530 Lease and Other Right-To-Use Obligations	2,717,000	3,000,000
0540 Accumulated Compensated Absences	1,989,620	2,050,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,371,000	9,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$87,678,620	\$82,405,000
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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		
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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		
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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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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 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		

Long-Term Indebtedness**06/30/2024 Estimate****06/30/2025 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

Long-Term Indebtedness**06/30/2024 Estimate****06/30/2025 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

Short-Term Payables	06/30/2024 Estimate	06/30/2025 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$87,678,620	\$82,405,000

Account Description	Amounts
0810 Nonspendable Fund Balance	4,322
0820 Restricted Fund Balance	264,374
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,750,000
0850 Unassigned Fund Balance	9,015,999
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,765,999
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,834,695