

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

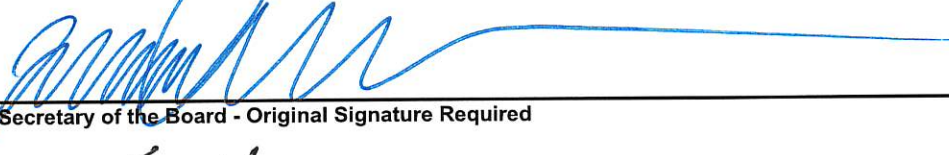
Date of Adoption of the General Fund Budget: 05/27/2025



President of the Board - Original Signature Required

Date

5/27/2025



Secretary of the Board - Original Signature Required

Date

5/27/2025



Chief School Administrator - Original Signature Required

Date

5/27/25

Dominick DuVernois

Contact Person

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Extension

DDuVernois@mnsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes

☒

No

☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$115700000
Ending Unassigned Fund Balance	\$9255999
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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

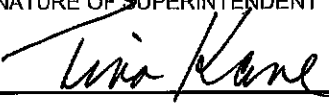
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/27/25
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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 : 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 4/22/2025
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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: \$110,528.00 . 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: \$110,528.00	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 commercial tax appeals

<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	4,348	
0820 Restricted Fund Balance	423,885	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,250,000	
0850 Unassigned Fund Balance	9,255,999	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,505,999</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	94,399,412	
7000 Revenue from State Sources	19,539,915	
8000 Revenue from Federal Sources	1,760,673	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$115,700,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$128,205,999</u>

LEA : 125235502 Marple Newtown SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	86,091,239
6112 Interim Real Estate Taxes	575,000
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6150 Current Act 511 Taxes - Proportional Assessments	1,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,400,000
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	2,526,500
6990 Refunds and Other Miscellaneous Revenue	71,673
REVENUE FROM LOCAL SOURCES	\$94,399,412
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,754,003
7271 Special Education funds for School-Aged Pupils	1,788,522
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	2,163,551
7360 Safe Schools	168,272
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	374,574
7810 State Share of Social Security and Medicare Taxes	1,792,757
7820 State Share of Retirement Contributions	7,938,236
REVENUE FROM STATE SOURCES	\$19,539,915
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	390,774
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,752
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,525
8517 Title IV - 21st Century Schools	34,622
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	\$1,760,673
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	115,700,000

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$86,091,239	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,163,551</u>	
Total Approx. Tax Revenue:	\$88,254,790	
Approx. Tax Levy for Tax Rate Calculation:	\$90,462,258	
	Delaware	Total

2024-25 Data		
a. Assessed Value	\$7,211,021,764	\$7,211,021,764
b. Real Estate Mills	12.0581	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$6,461,839,075	\$6,461,839,075
d. Assessed Value	\$7,252,006,824	\$7,252,006,824
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$86,951,222	\$86,951,222
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$86,951,222	\$86,951,222
(f Total * g)		
i. Base Mills Subject to Index	12.0581	
(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	\$90,462,258	\$90,462,258
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	12.4741	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$90,462,258	\$90,462,258
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$88,298,707
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$86,091,239
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$86,091,239	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,163,551</u>	
Total Approx. Tax Revenue:	\$88,254,790	
Approx. Tax Levy for Tax Rate Calculation:	\$90,462,258	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.5404	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$90,943,066	\$90,943,066
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	\$17,869.00	
Number of Homestead/Farmstead Properties	9706	9706
Median Assessed Value of Homestead Properties		\$358,310

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$86,091,239
Amount of Tax Relief for Homestead Exclusions	<u>\$2,163,551</u>
Total Approx. Tax Revenue:	\$88,254,790
Approx. Tax Levy for Tax Rate Calculation:	\$90,462,258
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,163,551	Lowering RE Tax Rate	\$0	\$2,163,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,163,551

2025-2026 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 5/28/2025 8:41:30 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	7,252,006,824	12.4741	90,462,258			97.50000%	
Totals:	7,252,006,824		90,462,258	- 2,163,551 =	88,298,707 X	97.50000% =	86,091,239
				<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%	1,600,000	1,600,000
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						1,600,000	1,600,000
Total Act 511, Current Taxes							1,600,000
Act 511 Tax Limit -->				6,461,839,075 X	12	77,542,069	
				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	12.0581	12.4741	3.45%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,291,827
1200 Special Programs - Elementary / Secondary	25,522,910
1300 Vocational Education	561,326
1400 Other Instructional Programs - Elementary / Secondary	56,169
1500 Nonpublic School Programs	69,697
Total Instruction	\$62,501,929
2000 Support Services	
2100 Support Services - Students	3,833,746
2200 Support Services - Instructional Staff	4,034,649
2300 Support Services - Administration	5,706,796
2400 Support Services - Pupil Health	2,093,393
2500 Support Services - Business	1,249,848
2600 Operation and Maintenance of Plant Services	9,904,047
2700 Student Transportation Services	8,950,652
2800 Support Services - Central	3,353,687
2900 Other Support Services	186,863
Total Support Services	\$39,313,681
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,228,240
3300 Community Services	58,750
Total Operation of Non-Instructional Services	\$2,286,990
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	564,900
Total Facilities Acquisition, Construction and Improvement Services	\$564,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,232,500
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$11,032,500
Total Estimated Expenditures and Other Financing Uses	\$115,700,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,244,110
200 Personnel Services - Employee Benefits	13,020,771
300 Purchased Professional and Technical Services	749,836
400 Purchased Property Services	140,046
500 Other Purchased Services	471,243
600 Supplies	1,642,821
700 Property	18,000
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$36,291,827
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,222,366
200 Personnel Services - Employee Benefits	6,661,121
300 Purchased Professional and Technical Services	3,315,821
400 Purchased Property Services	230,864
500 Other Purchased Services	6,722,738
600 Supplies	189,800
800 Other Objects	180,200
Total Special Programs - Elementary / Secondary	\$25,522,910
1300 <u>Vocational Education</u>	
500 Other Purchased Services	561,326
Total Vocational Education	\$561,326
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,500
200 Personnel Services - Employee Benefits	15,619
500 Other Purchased Services	3,050
Total Other Instructional Programs - Elementary / Secondary	\$56,169
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	51,339
600 Supplies	18,358
Total Nonpublic School Programs	\$69,697
Total Instruction	\$62,501,929
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,261,956
200 Personnel Services - Employee Benefits	1,394,009
300 Purchased Professional and Technical Services	80,466
500 Other Purchased Services	7,800
600 Supplies	87,115
800 Other Objects	2,400
Total Support Services - Students	\$3,833,746
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	1,562,116
200	Personnel Services - Employee Benefits	1,102,600
300	Purchased Professional and Technical Services	133,304
400	Purchased Property Services	1,036,000
500	Other Purchased Services	2,200
600	Supplies	195,929
800	Other Objects	2,500
Total Support Services - Instructional Staff		\$4,034,649
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,753,710
200	Personnel Services - Employee Benefits	1,774,680
300	Purchased Professional and Technical Services	825,900
400	Purchased Property Services	400
500	Other Purchased Services	285,506
600	Supplies	29,900
700	Property	400
800	Other Objects	36,300
Total Support Services - Administration		\$5,706,796
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	806,515
200	Personnel Services - Employee Benefits	480,086
300	Purchased Professional and Technical Services	769,780
400	Purchased Property Services	17,712
500	Other Purchased Services	400
600	Supplies	18,900
Total Support Services - Pupil Health		\$2,093,393
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	674,227
200	Personnel Services - Employee Benefits	459,571
300	Purchased Professional and Technical Services	52,500
400	Purchased Property Services	5,000
500	Other Purchased Services	39,300
600	Supplies	8,750
700	Property	5,500
800	Other Objects	5,000
Total Support Services - Business		\$1,249,848
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	3,797,648
200	Personnel Services - Employee Benefits	2,659,621
300	Purchased Professional and Technical Services	255,000
400	Purchased Property Services	860,850
500	Other Purchased Services	372,484
600	Supplies	1,946,346
700	Property	9,998
800	Other Objects	2,100

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Description	Amount
Total Operation and Maintenance of Plant Services	\$9,904,047
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,356,738
200 Personnel Services - Employee Benefits	1,950,500
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	1,915,871
500 Other Purchased Services	225,243
600 Supplies	480,300
800 Other Objects	1,500
Total Student Transportation Services	\$8,950,652
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,283,965
200 Personnel Services - Employee Benefits	769,332
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	391,000
500 Other Purchased Services	193,270
600 Supplies	466,500
700 Property	33,620
800 Other Objects	6,000
Total Support Services - Central	\$3,353,687
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	110,528
500 Other Purchased Services	76,335
Total Other Support Services	\$186,863
Total Support Services	\$39,313,681
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,111,813
200 Personnel Services - Employee Benefits	549,519
300 Purchased Professional and Technical Services	274,940
400 Purchased Property Services	26,000
500 Other Purchased Services	61,913
600 Supplies	138,505
700 Property	41,500
800 Other Objects	24,050
Total Student Activities	\$2,228,240
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,250
500 Other Purchased Services	50,000
600 Supplies	4,500
Total Community Services	\$58,750
Total Operation of Non-Instructional Services	\$2,286,990

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	564,900
Total Facilities Acquisition, Construction and Improvement Services	\$564,900
Total Facilities Acquisition, Construction and Improvement Services	\$564,900
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,152,500
900 Other Uses of Funds	7,080,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,232,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$11,032,500
TOTAL EXPENDITURES	\$115,700,000

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	10,500,000	10,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	14,000,000	10,000,000
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	110,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,780,000	\$20,760,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$24,780,000	\$20,760,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	66,255,000	59,425,000
0520 Extended-Term Financing Agreements Payable	2,100,000	2,400,000
0530 Lease and Other Right-To-Use Obligations	3,000,000	2,000,000
0540 Accumulated Compensated Absences	2,500,000	2,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,600,000	8,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$82,455,000	\$75,275,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$82,455,000	\$75,275,000

LEA : 125235502 Marple Newtown SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$82,455,000	\$75,275,000

Account Description	Amounts
0810 Nonspendable Fund Balance	4,348
0820 Restricted Fund Balance	423,885
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,250,000
0850 Unassigned Fund Balance	9,255,999
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,505,999
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,734,232