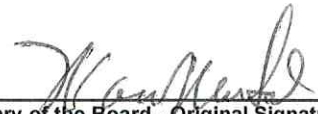


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/26/2019  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/26/2019  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/26/2019  
\_\_\_\_\_  
DateRobert Bruchak  
\_\_\_\_\_  
Contact Person(215)736-5932 Extn :  
\_\_\_\_\_  
Telephone Extensionrbruchak@mv.org  
\_\_\_\_\_  
Email Address

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Morrisville Borough SD	COUNTY : Bucks	AUN : 122097203
---	-------------------	--------------------

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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2019-2020 (compared to 2018-2019 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

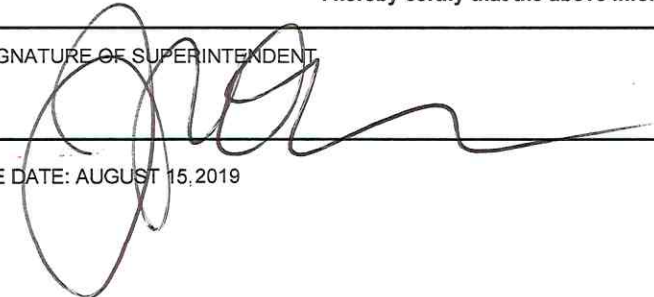
Total Budgeted Expenditures	\$20979378
Ending Unassigned Fund Balance	\$331093
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.6%

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 7/11/2019
--	-------------------

DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b>  Morrisville Borough SD	<b>County :</b>  Bucks	<b>AUN Number :</b>  122097203
---	------------------------------	--------------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  5/22/2019
---	------------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 district maintains a fund balance for unforeseen expenditures and emergency situations.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	229,000	
0850 Unassigned Fund Balance	102,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$331,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	13,585,847	
7000 Revenue from State Sources	6,229,629	
8000 Revenue from Federal Sources	1,163,995	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$20,979,471</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$21,310,471</u></b>

LEA : 122097203     Morrisville Borough SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,500,847
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	13,000
6150 Current Act 511 Taxes - Proportional Assessments	150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	204,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	28,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,585,847</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,153,531
7271 Special Education funds for School-Aged Pupils	735,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	386,657
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	119,607
7810 State Share of Social Security and Medicare Taxes	315,000
7820 State Share of Retirement Contributions	1,414,834
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,229,629</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	232,795
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,000
8517 Title IV - 21st Century Schools	799,200
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,163,995</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,979,471</b>

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,500,847	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,657</u>	
Total Approx. Tax Revenue:	\$12,887,504	
Approx. Tax Levy for Tax Rate Calculation:	\$13,545,443	
	Bucks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$61,629,530	\$61,629,530
b. Real Estate Mills	206.7967	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$494,832,275	\$494,832,275
d. Assessed Value	\$61,619,240	\$61,619,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$12,744,783	\$12,744,783
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$12,744,783	\$12,744,783
(f Total * g)		
i. Base Mills Subject to Index	206.7967	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$13,545,443	\$13,545,443
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	219.8249	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,545,443	\$13,545,443
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,158,786
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,500,847
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,500,847	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,657</u>	
Total Approx. Tax Revenue:	\$12,887,504	
Approx. Tax Levy for Tax Rate Calculation:	\$13,545,443	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	211.5530	
q. Mills In Excess of Index (if (l > p), (l - p))	8.2719	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,035,735	\$13,035,735
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$509,708	\$509,708
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$484,223	\$484,223

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$979.00	
Number of Homestead/Farmstead Properties	1797	1797
Median Assessed Value of Homestead Properties		\$18,400



Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,500,847
Amount of Tax Relief for Homestead Exclusions	<u>\$386,657</u>
Total Approx. Tax Revenue:	\$12,887,504
Approx. Tax Levy for Tax Rate Calculation:	\$13,545,443
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$386,657	Lowering RE Tax Rate	\$0	\$386,657
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$386,657

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>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>				<u>Percent Collected</u>		
Bucks	61,619,240	219.8249	13,545,443				95.00000%		
<b>Totals:</b>				<b>61,619,240</b>	<b>13,545,443</b>	-	386,657	=	13,158,786 X
							95.00000%	=	12,500,847
					<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
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%	150,000		150,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>150,000</b>		<b>150,000</b>
<b>Total Act 511, Current Taxes</b>									<b>150,000</b>
				<b>Act 511 Tax Limit --&gt;</b>		<b>494,832,275 X</b>	<b>12</b>		<b>5,937,987</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	206.7967	219.8249	6.31%	No	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

LEA : 122097203     Morrisville Borough SD

Printed 6/1/2023 3:19:06 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,964,493
1200 Special Programs - Elementary / Secondary	6,006,785
1300 Vocational Education	803,946
1400 Other Instructional Programs - Elementary / Secondary	10,417
<b>Total Instruction</b>	<b>\$14,785,641</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,015,788
2200 Support Services - Instructional Staff	238,863
2300 Support Services - Administration	1,193,158
2400 Support Services - Pupil Health	130,509
2500 Support Services - Business	438,978
2600 Operation and Maintenance of Plant Services	1,140,386
2700 Student Transportation Services	456,559
2800 Support Services - Central	446,772
2900 Other Support Services	50,000
<b>Total Support Services</b>	<b>\$5,111,013</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	313,760
3300 Community Services	46,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$359,760</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	722,964
<b>Total Other Expenditures and Financing Uses</b>	<b>\$722,964</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,979,378</b>

LEA : 122097203    Morrisville Borough SD

Printed 6/1/2023 3:19:06 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,230,587
200 Personnel Services - Employee Benefits	2,698,154
300 Purchased Professional and Technical Services	198,202
400 Purchased Property Services	4,000
500 Other Purchased Services	675,950
600 Supplies	95,900
700 Property	2,500
800 Other Objects	59,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,964,493</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,898,346
200 Personnel Services - Employee Benefits	1,029,049
300 Purchased Professional and Technical Services	2,212,134
500 Other Purchased Services	844,206
600 Supplies	23,050
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,006,785</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	52,116
200 Personnel Services - Employee Benefits	23,407
500 Other Purchased Services	727,673
600 Supplies	500
700 Property	250
<b>Total Vocational Education</b>	<b>\$803,946</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	3,417
500 Other Purchased Services	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$10,417</b>
<b>Total Instruction</b>	<b>\$14,785,641</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	637,540
200 Personnel Services - Employee Benefits	267,664
300 Purchased Professional and Technical Services	86,140
400 Purchased Property Services	3
500 Other Purchased Services	12,943
600 Supplies	7,748
700 Property	750
800 Other Objects	3,000
<b>Total Support Services - Students</b>	<b>\$1,015,788</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	149,816

LEA : 122097203 Morrisville Borough SD

Printed 6/1/2023 3:19:06 PM

Description	Amount
200 Personnel Services - Employee Benefits	84,047
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,500
Total Support Services - Instructional Staff	\$238,863
2300 Support Services - Administration	
100 Personnel Services - Salaries	625,169
200 Personnel Services - Employee Benefits	394,489
300 Purchased Professional and Technical Services	136,900
500 Other Purchased Services	17,600
600 Supplies	2,750
800 Other Objects	16,250
Total Support Services - Administration	\$1,193,158
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	64,480
200 Personnel Services - Employee Benefits	55,529
300 Purchased Professional and Technical Services	5,000
600 Supplies	5,400
800 Other Objects	100
Total Support Services - Pupil Health	\$130,509
2500 Support Services - Business	
100 Personnel Services - Salaries	231,536
200 Personnel Services - Employee Benefits	160,692
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,150
600 Supplies	1,600
700 Property	1,000
800 Other Objects	9,000
Total Support Services - Business	\$438,978
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	448,106
200 Personnel Services - Employee Benefits	246,280
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	239,500
500 Other Purchased Services	103,000
600 Supplies	84,000
700 Property	4,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,140,386
2700 Student Transportation Services	
100 Personnel Services - Salaries	54,005
200 Personnel Services - Employee Benefits	31,654
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	363,600
600 Supplies	5,500

LEA : 122097203     Morrisville Borough SD

Printed 6/1/2023 3:19:06 PM

<u>Description</u>	<u>Amount</u>
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$456,559</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	171,944
200 Personnel Services - Employee Benefits	129,328
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	500
600 Supplies	117,000
700 Property	19,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$446,772</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	50,000
<b>Total Other Support Services</b>	<b>\$50,000</b>
<b>Total Support Services</b>	<b>\$5,111,013</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	76,132
200 Personnel Services - Employee Benefits	51,328
300 Purchased Professional and Technical Services	37,500
400 Purchased Property Services	15,000
500 Other Purchased Services	77,800
600 Supplies	46,000
800 Other Objects	10,000
<b>Total Student Activities</b>	<b>\$313,760</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	46,000
<b>Total Community Services</b>	<b>\$46,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$359,760</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	632,964
900 Other Uses of Funds	90,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$722,964</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$722,964</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,979,378</b>

LEA : 122097203     Morrisville Borough SD

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	1,300,000	1,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	20,000	20,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,000,000	200,000
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 Cash and Short-Term Investments	\$7,320,000	\$1,520,000

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 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		



LEA : 122097203     Morrisville Borough SD

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,320,000	\$1,520,000

LEA : 122097203     Morrisville Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	11,483,207	10,571,631
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	316,580	316,580
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	68,200	68,200
<b>Total General Fund</b>	<b>\$11,867,987</b>	<b>\$10,956,411</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$11,867,987</b>	<b>\$10,956,411</b>

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		3,000,000
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		
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		\$3,000,000
TOTAL INDEBTEDNESS	\$11,867,987	\$13,956,411

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	331,093
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$331,093
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$331,093