

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2020



President of the Board - Original Signature Required

Date 6/24/2020



Secretary of the Board - Original Signature Required

Date 6/24/2020



Chief School Administrator - Original Signature Required

Date 6/24/2020

Robert Bruchak

Contact Person

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Telephone Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Morrisville Borough SD	Bucks	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 2020-2021 (compared to 2019-2020)?

Yes ☒
No

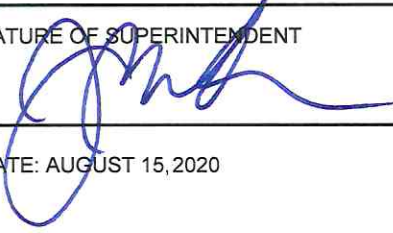
yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$22491791
Ending Unassigned Fund Balance	\$244348
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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
	6/24/2020

DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Morrisville Borough SD	County : Bucks	AUN Number : 122097203
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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 5/20/2020
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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>
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 is anticipating an increase to the unassigned fund balance at the end of 2019-20.

ITEM	AMOUNTS	
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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	575,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$575,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,068,267	
7000 Revenue from State Sources	6,792,672	
8000 Revenue from Federal Sources	1,300,200	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,161,139</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,736,139</u>

LEA : 122097203 Morrisville Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,860,579
6112 Interim Real Estate Taxes	139,688
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	550,000
6500 Earnings on Investments	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$14,068,267
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,152,332
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	858,665
7311 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	386,703
7501 PA Accountability Grants	145,000
7505 Ready to Learn Block Grant	119,607
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	205,699
7810 State Share of Social Security and Medicare Taxes	319,660
7820 State Share of Retirement Contributions	1,510,006
REVENUE FROM STATE SOURCES	\$6,792,672
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	236,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	26,000
8517 Title IV - 21st Century Schools	799,200
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,300,200
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,161,139

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,860,579	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,703</u>	
Total Approx. Tax Revenue:	\$13,247,282	
Approx. Tax Levy for Tax Rate Calculation:	\$13,924,155	
	Bucks	Total

2019-20 Data		
a. Assessed Value	\$61,619,240	\$61,619,240
b. Real Estate Mills	219.8249	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$499,921,488	\$499,921,488
d. Assessed Value	\$61,619,240	\$61,619,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$13,545,443	\$13,545,443
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$13,545,443	\$13,545,443
(f Total * g)		
i. Base Mills Subject to Index	219.8249	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$13,924,155	\$13,924,155
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	225.9709	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,924,155	\$13,924,155
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,537,452
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,860,579
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,860,579	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,703</u>	
Total Approx. Tax Revenue:	\$13,247,282	
Approx. Tax Levy for Tax Rate Calculation:	\$13,924,155	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	225.5403	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4306	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,897,622	\$13,897,622
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$26,533	\$26,533
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$25,206	\$25,206

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$952.00	
Number of Homestead/Farmstead Properties	1785	1785
Median Assessed Value of Homestead Properties		\$18,400

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,860,579
Amount of Tax Relief for Homestead Exclusions	<u>\$386,703</u>
Total Approx. Tax Revenue:	\$13,247,282
Approx. Tax Levy for Tax Rate Calculation:	\$13,924,155
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$386,703	Lowering RE Tax Rate	\$0	\$386,703
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$386,703

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>Percent Collected</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>						
Bucks	61,619,240	225.9709	13,924,155				95.00000%		
Totals:	61,619,240		13,924,155	-	386,703	=	13,537,452	X	95.00000% = 12,860,579
				<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%		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
Total Current Act 511 Taxes – Proportional Assessments							150,000		150,000
Total Act 511, Current Taxes									150,000
Act 511 Tax Limit -->					499,921,488	X	12		5,999,058
					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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	219.8249	225.9709	2.80%	No	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,670,521
1200 Special Programs - Elementary / Secondary	6,666,245
1300 Vocational Education	815,041
1400 Other Instructional Programs - Elementary / Secondary	11,766
Total Instruction	\$16,163,573
2000 Support Services	
2100 Support Services - Students	1,087,487
2200 Support Services - Instructional Staff	246,455
2300 Support Services - Administration	1,194,747
2400 Support Services - Pupil Health	223,350
2500 Support Services - Business	487,460
2600 Operation and Maintenance of Plant Services	1,109,626
2700 Student Transportation Services	457,264
2800 Support Services - Central	472,365
Total Support Services	\$5,278,754
3000 Operation of Non-Instructional Services	
3200 Student Activities	332,425
3300 Community Services	46,000
Total Operation of Non-Instructional Services	\$378,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	671,039
Total Other Expenditures and Financing Uses	\$671,039
Total Estimated Expenditures and Other Financing Uses	\$22,491,791

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,700,017
200 Personnel Services - Employee Benefits	2,837,914
300 Purchased Professional and Technical Services	198,202
400 Purchased Property Services	4,000
500 Other Purchased Services	775,203
600 Supplies	93,485
700 Property	2,500
800 Other Objects	59,200
Total Regular Programs - Elementary / Secondary	\$8,670,521
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,762,654
200 Personnel Services - Employee Benefits	1,092,348
300 Purchased Professional and Technical Services	2,898,118
500 Other Purchased Services	890,200
600 Supplies	12,925
700 Property	10,000
Total Special Programs - Elementary / Secondary	\$6,666,245
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	49,087
200 Personnel Services - Employee Benefits	22,315
500 Other Purchased Services	742,914
600 Supplies	475
700 Property	250
Total Vocational Education	\$815,041
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,266
500 Other Purchased Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$11,766
Total Instruction	\$16,163,573
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	676,323
200 Personnel Services - Employee Benefits	296,258
300 Purchased Professional and Technical Services	87,140
400 Purchased Property Services	175
500 Other Purchased Services	12,943
600 Supplies	9,848
700 Property	2,000
800 Other Objects	2,800
Total Support Services - Students	\$1,087,487
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	153,737
200 Personnel Services - Employee Benefits	87,718
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,500
Total Support Services - Instructional Staff	\$246,455
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	625,155
200 Personnel Services - Employee Benefits	370,642
300 Purchased Professional and Technical Services	165,400
500 Other Purchased Services	15,100
600 Supplies	2,200
800 Other Objects	16,250
Total Support Services - Administration	\$1,194,747
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	129,083
200 Personnel Services - Employee Benefits	85,167
300 Purchased Professional and Technical Services	5,000
600 Supplies	4,000
800 Other Objects	100
Total Support Services - Pupil Health	\$223,350
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	263,474
200 Personnel Services - Employee Benefits	177,336
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,150
600 Supplies	1,500
700 Property	1,000
800 Other Objects	9,000
Total Support Services - Business	\$487,460
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	454,450
200 Personnel Services - Employee Benefits	244,176
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	204,500
500 Other Purchased Services	107,000
600 Supplies	80,000
700 Property	4,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,109,626
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	54,005
200 Personnel Services - Employee Benefits	32,359
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	363,600

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Description	Amount
600 Supplies	5,500
700 Property	1,000
Total Student Transportation Services	\$457,264
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	177,720
200 Personnel Services - Employee Benefits	134,112
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	500
600 Supplies	117,000
700 Property	34,033
800 Other Objects	1,000
Total Support Services - Central	\$472,365
Total Support Services	\$5,278,754
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	98,896
200 Personnel Services - Employee Benefits	51,329
300 Purchased Professional and Technical Services	37,500
400 Purchased Property Services	15,000
500 Other Purchased Services	77,800
600 Supplies	41,900
800 Other Objects	10,000
Total Student Activities	\$332,425
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	46,000
Total Community Services	\$46,000
Total Operation of Non-Instructional Services	\$378,425
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	393,164
900 Other Uses of Funds	277,875
Total Debt Service / Other Expenditures and Financing Uses	\$671,039
Total Other Expenditures and Financing Uses	\$671,039
TOTAL EXPENDITURES	\$22,491,791

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Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 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	1,500	1,500
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 Cash and Short-Term Investments	\$1,301,500	\$1,301,500

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,301,500	\$1,301,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	10,349,000	9,733,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	248,094	248,094
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	68,200	68,200
Total General Fund	\$10,665,294	\$10,049,294
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>06/30/2020 Estimate</u>	<u>06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$10,665,294	\$10,049,294

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	\$10,665,294	\$10,049,294

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	244,348
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$244,348
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$244,348