

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date


7/7/22



Secretary of the Board - Original Signature Required

Date

6-29-22



Chief School Administrator - Original Signature Required

Date

7/7/22

Robert Bruchak

Contact Person

(484)357-2557

Extn :

Telephone

Extension

rbruchak@mv.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Morrisville Borough SD	COUNTY : Bucks	AUN : 122097203
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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 2022-2023 (compared to 2021-2022)?

Yes ☒
No ☐

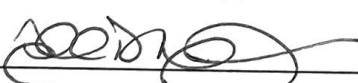
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$22997858
Ending Unassigned Fund Balance	\$-1337898
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-5.81%

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 8/18/22
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DUE DATE: AUGUST 15, 2022

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**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 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 May 25, 2022
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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 has a negative fund balance. A plan is being developed to improve the District's negative fund balance.

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	(1,485,741)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$1,485,741)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,772,916	
7000 Revenue from State Sources	6,839,532	
8000 Revenue from Federal Sources	1,533,253	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,145,701</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,659,960</u>

LEA : 122097203 Morrisville Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,778,916
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	11,000
6150 Current Act 511 Taxes - Proportional Assessments	150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	228,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$14,772,916
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,260,791
7160 Tuition for Orphans Subsidy	15,000
7220 Vocational Education	952,492
7311 Pupil Transportation Subsidy	49,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	487,398
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	119,607
7810 State Share of Social Security and Medicare Taxes	340,851
7820 State Share of Retirement Contributions	1,569,393
REVENUE FROM STATE SOURCES	\$6,839,532
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	127,000
8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	799,200
8514 Title I - Improving the Academic Achievement of the Disadvantaged	229,499
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,401
8516 Title III - Language Instruction for English Learners and Immigrant Students	13,506
8517 Title IV - 21st Century Schools	17,647
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	112,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	200,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,533,253
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,145,701

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,778,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$487,398</u>	
Total Approx. Tax Revenue:	\$14,266,314	
Approx. Tax Levy for Tax Rate Calculation:	\$14,692,466	
	Bucks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$61,455,930	\$61,455,930
b. Real Estate Mills	232.0721	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$520,935,834	\$520,935,834
d. Assessed Value	\$61,465,930	\$61,465,930
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$14,262,207	\$14,262,207
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$14,262,207	\$14,262,207
(f Total * g)		
i. Base Mills Subject to Index	232.0721	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$14,692,466	\$14,692,466
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	239.0343	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,692,466	\$14,692,466
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,205,068
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,778,916
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,778,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$487,398</u>	
Total Approx. Tax Revenue:	\$14,266,314	
Approx. Tax Levy for Tax Rate Calculation:	\$14,692,466	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	241.8191	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,863,636	\$14,863,636
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	\$1,199.00	
Number of Homestead/Farmstead Properties	1700	1700
Median Assessed Value of Homestead Properties		\$18,400

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,778,916
Amount of Tax Relief for Homestead Exclusions	<u>\$487,398</u>
Total Approx. Tax Revenue:	\$14,266,314
Approx. Tax Levy for Tax Rate Calculation:	\$14,692,466
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$487,398	Lowering RE Tax Rate	\$0	\$487,398
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$487,398

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122097203 Morrisville Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/1/2023 3:11:05 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	61,465,930	239.0343	14,692,466			97.00000%	
Totals:	61,465,930		14,692,466	- 487,398	= 14,205,068	X 97.00000%	= 13,778,916
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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 -->				520,935,834	X	12	6,251,230
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	232.0721	239.0343	3.01%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,705,592
1200 Special Programs - Elementary / Secondary	6,874,389
1300 Vocational Education	813,768
1400 Other Instructional Programs - Elementary / Secondary	7,500
Total Instruction	\$16,401,249
2000 Support Services	
2100 Support Services - Students	797,326
2200 Support Services - Instructional Staff	76,751
2300 Support Services - Administration	1,293,926
2400 Support Services - Pupil Health	182,604
2500 Support Services - Business	491,003
2600 Operation and Maintenance of Plant Services	1,126,800
2700 Student Transportation Services	719,026
2800 Support Services - Central	556,182
Total Support Services	\$5,243,618
3000 Operation of Non-Instructional Services	
3200 Student Activities	368,515
3300 Community Services	75,000
Total Operation of Non-Instructional Services	\$443,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	909,476
Total Other Expenditures and Financing Uses	\$909,476
Total Estimated Expenditures and Other Financing Uses	\$22,997,858

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,726,774
200 Personnel Services - Employee Benefits	2,887,126
300 Purchased Professional and Technical Services	194,202
400 Purchased Property Services	4,000
500 Other Purchased Services	688,200
600 Supplies	143,840
700 Property	2,250
800 Other Objects	59,200
Total Regular Programs - Elementary / Secondary	\$8,705,592
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,037,634
200 Personnel Services - Employee Benefits	1,430,400
300 Purchased Professional and Technical Services	2,481,560
500 Other Purchased Services	919,870
600 Supplies	3,925
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$6,874,389
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	50,110
200 Personnel Services - Employee Benefits	21,502
500 Other Purchased Services	741,206
600 Supplies	500
700 Property	250
800 Other Objects	200
Total Vocational Education	\$813,768
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$7,500
Total Instruction	\$16,401,249
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	448,503
200 Personnel Services - Employee Benefits	213,267
300 Purchased Professional and Technical Services	101,640
400 Purchased Property Services	200
500 Other Purchased Services	15,740
600 Supplies	14,926
700 Property	250
800 Other Objects	2,800
Total Support Services - Students	\$797,326
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	49,787

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Description	Amount
200 Personnel Services - Employee Benefits	21,364
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,500
600 Supplies	500
800 Other Objects	100
Total Support Services - Instructional Staff	\$76,751
2300 Support Services - Administration	
100 Personnel Services - Salaries	745,594
200 Personnel Services - Employee Benefits	362,357
300 Purchased Professional and Technical Services	155,400
500 Other Purchased Services	8,600
600 Supplies	3,950
700 Property	2,500
800 Other Objects	15,525
Total Support Services - Administration	\$1,293,926
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	121,408
200 Personnel Services - Employee Benefits	52,096
300 Purchased Professional and Technical Services	5,000
600 Supplies	4,000
800 Other Objects	100
Total Support Services - Pupil Health	\$182,604
2500 Support Services - Business	
100 Personnel Services - Salaries	287,508
200 Personnel Services - Employee Benefits	145,995
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	5,000
500 Other Purchased Services	3,000
600 Supplies	1,500
700 Property	1,000
800 Other Objects	9,000
Total Support Services - Business	\$491,003
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	412,534
200 Personnel Services - Employee Benefits	245,982
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	259,584
500 Other Purchased Services	107,000
600 Supplies	84,000
700 Property	2,200
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,126,800
2700 Student Transportation Services	
100 Personnel Services - Salaries	48,090
200 Personnel Services - Employee Benefits	20,636

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	643,000
600 Supplies	5,500
700 Property	1,000
Total Student Transportation Services	\$719,026
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	236,939
200 Personnel Services - Employee Benefits	148,592
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	80,650
700 Property	73,501
800 Other Objects	1,000
Total Support Services - Central	\$556,182
Total Support Services	\$5,243,618
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	115,425
200 Personnel Services - Employee Benefits	72,990
300 Purchased Professional and Technical Services	39,500
400 Purchased Property Services	15,000
500 Other Purchased Services	77,800
600 Supplies	37,800
800 Other Objects	10,000
Total Student Activities	\$368,515
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	75,000
Total Community Services	\$75,000
Total Operation of Non-Instructional Services	\$443,515
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	375,476
900 Other Uses of Funds	534,000
Total Debt Service / Other Expenditures and Financing Uses	\$909,476
Total Other Expenditures and Financing Uses	\$909,476
TOTAL EXPENDITURES	\$22,997,858

LEA : 122097203 Morrisville Borough SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 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

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,301,500	\$1,301,500

LEA : 122097203 Morrisville Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	10,419,000	10,119,000
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 General Fund	\$10,419,000	\$10,119,000
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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$10,419,000	\$10,119,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$10,419,000	\$10,119,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,337,898)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,337,898)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,337,898)