Class: 3

AUN Number: 122097203

County: Bucks

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/27/2018		
Allen Eill	7/2/2014	8
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	7(2/20H	8
Men	7/2/2018	
Chief School Administrator - Original Signature Required	Date	
Jason B Harris	(215)736-5932	Extn:
Contact Person	Telephone	Extension
jharris@mv.org Email Address		

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY:	AUA	1:	
Morrisville Borough SD	Bucks	122	097203	
No school district shall approve an increase in real pro ending unreserved undesignated fund balance (unass budgeted expenditures:	operty taxes unless it has adop signed) less than or equal to th	oted a budget that in the specified percenta	ncludes ar age of its	n estimated, total
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 2018-2019 (compared to 2017-2	.018)?		Yes	X
f yes, see information below, taken from the 2018-2019 General Fu	und Budget.		No	
Total Budgeted Expenditures				\$20598107
Ending Unassigned Fund Balance				\$102990
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures				0.5%
The Estimated Ending Unassigned Fund Balance is within the allow	able limits		Yes	X
			No	
I hereby certify that the	above information is accurate and	complete.		
SIGNATURE OF SUPERINTENDENT Macheel D. Popolale	DATE 6/27	140		

DUE DATE: AUGUST 15, 2018

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County:	AUN Number :
Morrisville Borough SD	Bucks	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.

SIGNATURE OF SCHOOL BOARD

PRESIDENT

DATE

-/-

2018

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve held in anticipation of Federal Award Revenue (Cohort 8/9)
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.	Unassigned fund balance is consistent with Board policy not to exceed .5%
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned FB represents Medical/PSERS rate reserve, as well as OPEB values.

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ITEM	AMOUNTS
11.00111	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 1,614,242

0840 Assigned Fund Balance 850,000

0850 Unassigned Fund Balance 101,900

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,566,142

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources 12.829,206

7000 Revenue from State Sources 6,188,399

8000 Revenue from Federal Sources 1,101,200

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

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Amount REVENUE FROM LOCAL SOURCES 6111 Current Real Estate Taxes 11,740,206 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 609,000 6500 Earnings on Investments 60,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 200,000 6910 Rentals 10,000 6990 Refunds and Other Miscellaneous Revenue 27,000 **REVENUE FROM LOCAL SOURCES** \$12,829,206 **REVENUE FROM STATE SOURCES** 7110 Basic Education Funding 3.152.121 7271 Special Education funds for School-Aged Pupils 735,000 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 386,671 7360 Safe Schools 60,000 7505 Ready to Learn Block Grant 119,607 7810 State Share of Social Security and Medicare Taxes 300,000 7820 State Share of Retirement Contributions 1,355,000 **REVENUE FROM STATE SOURCES** \$6,188,399 **REVENUE FROM FEDERAL SOURCES** 8514 NCLB, Title I - Improving the Academic Achievement of the 180,000 Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality 47,000 Teachers and Principals 8517 NCLB, Title IV - 21St Century Schools 799,200 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 75.000 Reimbursements (Access) **REVENUE FROM FEDERAL SOURCES** \$1,101,200

20,118,805

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

Page - 1 of 3

AUN: 122097203 Morrisville Borough SD

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Act 1	Index	(current)	:	2.9%
ACI I	maex	(current)		2

Rate **Calculation Method:**

Approx. Tax Revenue from RE Taxes:	\$11,740,206	
Amount of Tax Relief for Homestead Exclusions	\$386,671	
Total Approx. Tax Revenue:	\$12,126,877	
Approx. Tax Levy for Tax Rate Calculation:	\$12,744,783	
	Bucks	Tota
2017-18 Data		
a. Assessed Value	\$61,580,400	\$61,580,400

1.

	b. Real Estate Mills	200.9687	
1.	2018-19 Data		
	c. 2016 STEB Market Value	\$495,950,503	\$495,950,503
	d. Assessed Value	\$61,629,530	\$61,629,530
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2017-18 Calculations		
	f. 2017-18 Tax Levy	\$12,375,733	\$12,375,733
	(a * b)		

- 1	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2017-18 Tax Levy	\$12,375,733	\$12,375,733
	(f Total * g)		
	i. Base Mills Subject to Index	200.9687	
	(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	\$12,744,783	\$12,744,783
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	206.7967	

III.

(k / d * 1000)		
m. Tax Levy Generated by Mills	\$12,744,783	\$12,744,783
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	s	\$12,358,112

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills	\$11,740,206
---------------------------------------	--------------

⁽n * Est. Pct. Collection)

Printed 6/27/2018 1:38:15 PM Act 1 Index (current): 2.9%

AUN: 122097203

Calculation Method:

Morrisville Borough SD

Rate

\$11,740,206 Approx. Tax Revenue from RE Taxes: \$386,671 Amount of Tax Relief for Homestead Exclusions \$12,126,877 Total Approx. Tax Revenue:

\$12,744,783 Approx. Tax Levy for Tax Rate Calculation:

> Total **Bucks**

Index Maximums

p. Maximum Mills Based On Index 206.7967

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$12,744,783 \$12,744,783

(p / 1000 ° d) IV.

> s. Millage Rate within Index? Yes

(If I > p Then No)

t. Tax Levy in Excess of Index \$0 \$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0 \$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$1,035.00 V.

Number of Homestead/Farmstead Properties 1807

Median Assessed Value of Homestead Properties \$18,400

1807

Real Estate Tax Rate (RETR) Report

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

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AUN: 122097203 Morrisville Borough SD

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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,740,206

Amount of Tax Relief for Homestead Exclusions \$386,671

Total Approx. Tax Revenue: \$12,126,877

Approx. Tax Levy for Tax Rate Calculation: \$12,744,783

Bucks Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$386,671 Lowering RE Tax Rate \$0 \$386,671

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$386,671

Amount of Tax Relief from State/Local Sources \$386,671

Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

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CODE

	rrent Real Estate Taxes ame Taxable Assessed Value Real Estate Mills Tax Levy 0	Generated by Mills	Amount of Tax Homestead E		Tax Levy Minus Exclus	ione	cent Collected	Net Tax Revenue Generated By Mills
Bucks	61,629,530 206.7967	12,744,783					95.00000%	
Totals:	61,629,530	12,744,783		386,671	=	12,358,112 X	95.00000%	= 11,740,206
			Rate					Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00					0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Ad	ld'l Rate (if appl.)	<u>Ta</u>	x 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	Ad	ld'l Rate (if appl.)	Та	x 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%	1.5	50,000	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 Assessment	ts				15	50,000	150,000
	Total Act 511, Current Taxes							150,000
		Act 511 T	Γax Limit →		495,950,503	X	12	5,951,406
					Market Value		Mills	(511 Limit)

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Tax		Tax Rate Cha	arged in:	Percent	Less than		Additional Tax Rate Charged in: Percer		Percent	Less than
Functio n	Description	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index	Index	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index
6111	Current Real Estate Taxes				1		*	,		
	Bucks	200.9687	206.7967	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679					2.9%				
Curi	rent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes					2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
Curi	rent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes					2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

1300 Vocational Education

1500 Nonpublic School Programs

Total Instruction

2000 Support Services

2100 Support Services - Students

2200 Support Services - Instructional Staff

2300 Support Services - Administration

2400 Support Services - Pupil Health

2500 Support Services - Business

2600 Operation and Maintenance of Plant Services

2700 Student Transportation Services

2800 Support Services - Central

2900 Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

3200 Student Activities

3300 Community Services

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

Estimated Expenditures and Other Financing Uses: Budget Summary

Page - 1 of 1

Amount

7,300,198 5,482,771 861,513 15,000

\$13,659,482

673,866 70,724 1,263,403 188,778 307,764 1,371,937 471,803 465,500 16,000

\$4,829,775

368,250 60,000 \$428,250

1,070,000

610,600 **\$1,680,600**

\$20,598,107

2018-2019 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 122097203 Morrisville Borough SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,030,814
200 Personnel Services - Employee Benefits	2,560,884
300 Purchased Professional and Technical Services	176,000
400 Purchased Property Services	25,000
500 Other Purchased Services	382,750
600 Supplies	120,250
700 Property	4,500
Total Regular Programs - Elementary / Secondary	\$7,300,198
1200 Special Programs - Elementary / Secondary	1,813,494
100 Personnel Services - Salaries	859,740
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	2,135,097
500 Other Purchased Services	653,000
600 Supplies	18,940
700 Property	2.500
Total Special Programs - Elementary / Secondary	\$5,482,771
1300 Vocational Education	
100 Personnel Services - Salaries	92,485
200 Personnel Services - Employee Benefits	45,528
500 Other Purchased Services	720,000
600 Supplies	2,500
700 Property	1,000
Total Vocational Education	\$861,513
1500 Nonpublic School Programs	15.000
300 Purchased Professional and Technical Services	15,000 \$15,000
Total Nonpublic School Programs	\$13,659,482
Total Instruction 2000 Support Services	\$10,000,702
2100 Support Services - Students	
100 Personnel Services - Salaries	487.310
200 Personnel Services - Employee Benefits	169,556
500 Other Purchased Services	10,000
600 Supplies	5,000
700 Property	2,000
Total Support Services - Students	\$673,866
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	48,960
200 Personnel Services - Employee Benefits	10,268
300 Purchased Professional and Technical Services	11,311
500 Other Purchased Services	185 \$70,724

Amount

656,500

338,703

168,950

15,000

28,750

14,000

35,000

\$1,263,403

126.560

44.118

6,000

12,100

\$188,778

139,500

104.848

38.583

4.780

3,518

4,035

11,500

\$471,803

1,000

6,500

2018-2019 Final General Fund Budget LEA: 122097203 Morrisville Borough SD Printed 6/27/2018 1:38:18 PM Description 2300 Support Services - Administration 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects **Total Support Services - Administration** 2400 Support Services - Pupil Health 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 600 Supplies **Total Support Services - Pupil Health** 2500 Support Services - Business 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects **Total Support Services - Business** 2600

\$307,764

nui oupport ou vioco - business	9007,704
00 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	471,837
200 Personnel Services - Employee Benefits	232,800
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	416,800
500 Other Purchased Services	132,500
600 Supplies	64,000
700 Property	23,000
800 Other Objects	1,000
otal Operation and Maintenance of Plant Services	\$1,371,937

Total Operation and Maintenance of Plant Services	\$1,371,937
2700 Student Transportation Services	

100 Personnel Services - Salaries	56,233
200 Personnel Services - Employee Benefits	29,770
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	369,000

600 Supplies 6,000 700 Property 10.000

Total Student Transportation Services

2800 Support Services - Central

\$1,680,600

\$20,598,107

2018-2019 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 122097203 Morrisville Borough SD	
Printed 6/27/2018 1:38:18 PM	Page - 3 of 3
Description 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services	Amount 202,000 109,000 5,000 1,000
600 Supplies 700 Property 800 Other Objects	67,500 80,000 1,000
Total Support Services - Central	\$465,500
2900 Other Support Services 500 Other Purchased Services	16,000
Total Other Support Services	\$16,000
Total Support Services	\$4,829,775
3000 Operation of Non-Instructional Services	
3200 Student Activities 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 800 Other Objects	129,800 40,400 50,500 20,000 62,550 55,000
Total Student Activities	\$368,250
3300 Community Services 300 Purchased Professional and Technical Services	60,000
Total Community Services	\$60,000
Total Operation of Non-Instructional Services	\$428,250
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses 800 Other Objects 900 Other Uses of Funds	750,000 320,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,070,000
5900 Budgetary Reserve 800 Other Objects	610,600
Total Budgetary Reserve	\$610,600

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

2018-2019 Final General Fund Budget

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Cash and Short-Term Investments 06/30/2018 Estimate 06/30/2019 Projection General Fund 3,620,000 3.620,000

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 Cash and Short-Term Investments \$9,920,000 \$3,620,000

Long-Term Investments

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

300,000

6,000,000

06/30/2018 Estimate

06/30/2019 Projection

LEA: 122097203 Morrisville Borough SD

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06/30/2018 Estimate 06/30/2019 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

Schedule Of Cash And Investments (CAIN)

Page - 2 of 2

06/30/2019 Projection

13,400,000

400,000 75,000

97,000

\$13,972,000

06/30/2018 Estimate

13,425,000

400,000

150,000

97,000

\$14,072,000

2018-2019 Final General Fund Budget

LEA: 122097203 Morrisville Borough SD

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0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

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General	Fund
0510	Bonds Payable
0520	Extended-Term Financing Agreements Payable
0530	Lease-Purchase Obligations
0540	Accumulated Compensated Absences
0550	Authority Lease Obligations
0560	Other Post-Employment Benefits (OPEB)
0599	Other Noncurrent Liabilities
Total G	eneral Fund
Public F	rurpose (Expendable) Trust Fund
0510	Bonds Payable
0520	Extended-Term Financing Agreements Payable
0530	Lease-Purchase Obligations
0540	Accumulated Compensated Absences
0550	Authority Lease Obligations
0560	Other Post-Employment Benefits (OPEB)
0599	Other Noncurrent Liabilities
Total Pu	blic Purpose (Expendable) Trust Fund
Other C	omptroller-Approved Special Revenue Funds
0510	Bonds Payable
0520	Extended-Term Financing Agreements Payable
0530	Lease-Purchase Obligations
0540	Accumulated Compensated Absences
0550	Authority Lease Obligations
0560	Other Post-Employment Benefits (OPEB)
0599	Other Noncurrent Liabilities
Total Ot	her Comptroller-Approved Special Revenue Funds
Athletic	/ School-Sponsored Extra Curricular Activities Fund
0510	Bonds Payable
0520	Extended-Term Financing Agreements Payable
0530	Lease-Purchase Obligations
0540	Accumulated Compensated Absences
0550	Authority Lease Obligations
0560	Other Post-Employment Benefits (OPEB)
0599	Other Noncurrent Liabilities
	hletic / School-Sponsored Extra Curricular Activities Fund

2018-2019 Final General Fund Budget

LEA: 122097203 Morrisville Borough SD

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Long-Term	Indebtedness

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

06/30/2018 Estimate

06/30/2019 Projection

06/30/2018 Estimate

06/30/2019 Projection

LEA: 122097203 Morrisville Borough SD Printed 6/27/2018 1:38:19 PM

Long-Term Indebtedness

- 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

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Long-Term Indebtedness

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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

06/30/2018 Estimate

06/30/2019 Projection

LEA: 122097203 Morrisville Borough SD

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

0530 Lease-Purchase 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

06/30/2018 Estimate

06/30/2019 Projection

\$14,072,000

\$13,972,000

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06/30/2018 Estimate

06/30/2019 Projection

Short-Term Payables

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 \$14,072,000 \$13,972,000

2018-2019 Final General Fund Budget LEA: 122097203 Morrisville Borough SD	Fund Balance Summary (FBS)
	Dana 1 of 1
Printed 6/27/2018 1:38:20 PM	Page - 1 of 1
Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,983,850
0850 Unassigned Fund Balance	102,990
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,086,840
5900 Budgetary Reserve	610,600

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$2,697,440

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 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 ending unreserved undesignated fund balance (unassigned budgeted expenditures:	y taxes unless it has adopted a bud d) less than or equal to the specifie	dget that includes ar d percentage of its	n estimated, total
Total Budgeted Expenditures		ance % Limit n or equal to)	
Less Than or Equal to \$11,999,999	1.	2.0%	
Between \$12,000,000 and \$12,999,999	1	1.5%	
Between \$13,000,000 and \$13,999,999	1	1.0%	
Between \$14,000,000 and \$14,999,999	1	0.5%	
Between \$15,000,000 and \$15,999,999	1	0.0%	
Between \$16,000,000 and \$16,999,999	S	0.5%	
Between \$17,000,000 and \$17,999,999	9	9.0%	
Between \$18,000,000 and \$18,999,999	8	3.5%	
Greater Than or Equal to \$19,000,000	8	3.0%	
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?		Yes No	X
If yes, see information below, taken from the 2018-2019 General Fund Bu	idget.		
Total Budgeted Expenditures			\$20598107
Ending Unassigned Fund Balance			\$102990
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			0.5%
The Estimated Ending Unassigned Fund Balance is within the allowable li	imits	Yes	X
		No	
I hereby certify that the above	information is accurate and complete.		
SIGNATURE OF SUPERINTENDENT Michael J. Agalu	DATE 6/27/18		

DUE DATE: AUGUST 15, 2018

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County:	AUN Number :
Morrisville Borough SD	Bucks	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.

DATE

SIGNATURE OF SCHOOL BOARD

PRESIDENT

DUE DATE:

IMMEDIATELY FOLLOWING

ADOPTION OF PROPOSED

FINAL GENERAL FUND BUDGET

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Val Number	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve held in anticipation of Federal Award Revenue (Cohort 8/9)
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.	Unassigned fund balance is consistent with Board policy not to exceed .5%
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned FB represents Medical/PSERS rate reserve, as well as OPEB values.

\$2,566,142

LEA: 122097203 Morrisville Borough SD

2018-2019 Final General Fund Budget

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<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

0820 Restricted Fund Balance

0830 Committed Fund Balance 1,614,242

0840 Assigned Fund Balance 850,000

0850 Unassigned Fund Balance 101,900

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources 12,829,206

7000 Revenue from State Sources 6,188,399

8000 Revenue from Federal Sources 1,101,200

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources \$20.118.805

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$22.684.947

LEA: 122097203 Morrisville Borough SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,740,206
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	609,000
6500 Earnings on Investments	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	27,000
REVENUE FROM LOCAL SOURCES	\$12,829,206
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,152,121
7271 Special Education funds for School-Aged Pupils	735,000
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	386,671
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	119,607
7810 State Share of Social Security and Medicare Taxes	300,000
7820 State Share of Retirement Contributions	1,355,000
REVENUE FROM STATE SOURCES	\$6,188,399
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	180,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,000
8517 Title IV - 21st Century Schools	799,200
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$1,101,200
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,118,805

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(n * Est. Pct. Collection)

Act 1 Index (current): 2.9%

AUN: 122097203

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Calc	ulation Method:	Rate	
Annr	ox. Tax Revenue from RE Taxes:	\$11,740,206	
	unt of Tax Relief for Homestead Exclusions	\$386,67 <u>1</u>	
	Approx. Tax Revenue:	\$12,126,877	
	ox. Tax Levy for Tax Rate Calculation:	\$12,744,783	
, ipp.	on tax 2019 to tax tale calculation.	Bucks	Total
	2017-18 Data		
	a. Assessed Value	\$61,580,400	\$61,580,400
	b. Real Estate Mills	200.9687	
I.	2018-19 Data		
	c. 2016 STEB Market Value	\$495,950,503	\$495,950,503
	d. Assessed Value	\$61,629,530	\$61,629,530
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2017-18 Calculations		
	f. 2017-18 Tax Levy	\$12,375,733	\$12,375,733
	(a * b)		
	2018-19 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
11.	h. Rebalanced 2017-18 Tax Levy	\$12,375,733	\$12,375,733
	(f Total * g)		
	i. Base Mills Subject to Index	200.9687	
	(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	\$12,744,783	\$12,744,783
	(Approx. Tax Levy * g)		
	I. 2018-19 Real Estate Tax Rate	206.7967	
III.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$12,744,783	\$12,744,783
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,358,112
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$11,740,206

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Act 1 Index (current): 2.9%

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Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$11,740,206

Amount of Tax Relief for Homestead Exclusions \$386.671

Total Approx. Tax Revenue: \$12,126,877

Approx. Tax Levy for Tax Rate Calculation: \$12,744,783

Bucks Total

ı	ndex Maximums		
	p. Maximum Mills Based On Index	206.7967	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$12,744,783	\$12,744,783
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$1,035.00	
v.	Number of Homestead/Farmstead Properties	1807	1807
	Median Assessed Value of Homestead Properties		\$18,400

Real Estate Tax Rate (RETR) Report

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

AUN: 122097203 Morrisville Borough SD Printed 6/1/2023 3:20:15 PM

Act 1 Index (current): 2.9%

Rate **Calculation Method:**

\$11,740,206 Approx. Tax Revenue from RE Taxes:

\$386,671 **Amount of Tax Relief for Homestead Exclusions**

\$12,126,877 **Total Approx. Tax Revenue:**

\$12,744,783 Approx. Tax Levy for Tax Rate Calculation:

> **Bucks** Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$386,671 Lowering RE Tax Rate \$0 \$386,671 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0 Amount of Tax Relief from State/Local Sources \$386,671 Morrisville Borough SD

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

LEA: 122097203

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax F			Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Lev	y Generated by Mills	Homestead Exc	<u>clusions</u> <u>Exclus</u>	sions Percent Colle	ected Generated By Mills
Bucks	61,629,530 206.7967	12,744,783			95.0	0000%
Totals:	61,629,530	12,744,783	-	386,671 =	12,358,112 X 95.0	0000% = 11,740,206
			<u>Rate</u>			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	<u> </u>	<u>Estimated Neveride</u>
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	S			0	0
6150	Current Act 511 Taxes – Proportional Assessments		<u>Rate</u>	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 Assessm	ents			150,000	150,000
	Total Act 511, Current Taxes					150,000
		Act 511	Tax Limit>	495,950,503	3 X 12	5,951,406
				Market Value	e Mills	(511 Limit)

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Tax		Tax Rate Charged in	arged in:	Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index	Index	2017-18 (Rebalanced)	2018-19	Change in Rate	or equal to Index
6111	Current Real Estate Taxes				•		·		•	
	Bucks	200.9687	206.7967	2.90%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679					2.9%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes					2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate					2.9%				
	Assessments ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes					2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

610,600

\$1,680,600

\$20,598,107

LEA: 122097203 Morrisville Borough SD

5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

LEA : 122097203 WIOTHSVIIIE BOTOUGH 3D	
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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,300,198
1200 Special Programs - Elementary / Secondary	5,482,771
1300 Vocational Education	861,513
1500 Nonpublic School Programs	15,000
Total Instruction	\$13,659,482
2000 Support Services	
2100 Support Services - Students	673,866
2200 Support Services - Instructional Staff	70,724
2300 Support Services - Administration	1,263,403
2400 Support Services - Pupil Health	188,778
2500 Support Services - Business	307,764
2600 Operation and Maintenance of Plant Services	1,371,937
2700 Student Transportation Services	471,803
2800 Support Services - Central	465,500
2900 Other Support Services	16,000
Total Support Services	\$4,829,775
3000 Operation of Non-Instructional Services	
3200 Student Activities	368,250
3300 Community Services	60,000
Total Operation of Non-Instructional Services	\$428,250
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,070,000

4,030,814

2,560,884

176,000

25.000

382,750

120,250

\$7,300,198

\$861,513

48,960

10.268

11.311

\$70,724

185

4,500

LEA: 122097203 Morrisville Borough SD

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Page - 1 of 3 **Description Amount**

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services

700 Property

Total Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries

500 Other Purchased Services

600 Supplies

100 Personnel Services - Salaries

500 Other Purchased Services 600 Supplies

700 Property

Total Instruction

2100 Support Services - Students

200 Personnel Services - Employee Benefits 500 Other Purchased Services

700 Property **Total Support Services - Students**

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services

600 Supplies

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

700 Property

1300 Vocational Education

Total Vocational Education 1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

Total Nonpublic School Programs

2000 Support Services

600 Supplies

2200 Support Services - Instructional Staff

Total Support Services - Instructional Staff

1,813,494 859,740

2.135.097 653,000 18.940 2.500

Total Special Programs - Elementary / Secondary \$5,482,771

92.485 200 Personnel Services - Employee Benefits 45,528

720,000 2,500 1.000

15,000

\$15,000 \$13,659,482

100 Personnel Services - Salaries 487,310 169,556

10,000 5,000

2.000 \$673,866

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Amount

656.500

338,703

168,950

15,000

28,750

14.000

35,000

56,233

29,770

\$1,263,403

6,500

Morrisville Borough SD

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LEA: 122097203

Description

2300 Support Services - Administration 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects **Total Support Services - Administration**

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

600 Supplies

Total Support Services - Pupil Health 2500 Support Services - Business

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects

500 Other Purchased Services 600 Supplies

700 Property 800 Other Objects

2700 Student Transportation Services 100 Personnel Services - Salaries

> 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services 600 Supplies 700 Property

Total Student Transportation Services 2800 Support Services - Central

126.560 44,118 6,000

12,100 \$188,778

139,500 104,848 38,583

4.780 3.518 4,035 11,500

1,000 **Total Support Services - Business** \$307,764 2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries 471,837

200 Personnel Services - Employee Benefits 232.800 300 Purchased Professional and Technical Services 30,000 400 Purchased Property Services 416,800

132,500 64.000

23,000 1,000 **Total Operation and Maintenance of Plant Services** \$1,371,937

> 800 369,000

6,000 10.000 \$471.803

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\$1,680,600 \$20,598,107

LEA: 122097203 Morrisville Borough SD

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

097203 Midrisville Borough 3D	
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on Personnel Services - Salaries Personnel Services - Employee Benefits Purchased Professional and Technical Services Other Purchased Services Supplies Property Other Objects Import Services - Central Ther Support Services	Amount 202,000 109,000 5,000 1,000 67,500 80,000 1,000 \$465,500
Other Purchased Services	16,000
her Support Services upport Services	\$16,000 \$4,829,775
eration of Non-Instructional Services	
udent Activities Personnel Services - Salaries Personnel Services - Employee Benefits Purchased Professional and Technical Services Purchased Property Services Other Purchased Services Supplies Other Objects	129,800 40,400 50,500 20,000 62,550 55,000 10,000
udent Activities	\$368,250
Purchased Professional and Technical Services purchased Professional and Technical Services purchased Professional and Technical Services peration of Non-Instructional Services ther Expenditures and Financing Uses	60,000 \$60,000 \$428,250
Other Objects Other Uses of Funds	750,000 320,000
bt Service / Other Expenditures and Financing Uses	\$1,070,000
Other Objects	610,600
idgetary Reserve	\$610,600

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Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection	
General Fund	3,620,000	3,620,000	
Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds			
Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Reserve Fund - § 690, §1850	300,000		
Capital Reserve Fund - § 1431			
Other Capital Projects Fund	6,000,000		
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	\$9,920,000	\$3,620,000
---------------------------------------	-------------	-------------

Long-Term Investments 06/30/2018 Estimate 06/30/2019 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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Schedule Of Cash And Investments (CAIN) 2018-2019 Final General Fund Budget

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LEA: 122097203 Morrisville Borough SD

Long-Term Investments

06/30/2019 Projection 06/30/2018 Estimate

Permanent Fund

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Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$9,920,000 \$3,620,000

2018-2019 Final General Fund Budget

LEA: 122097203 Morrisville Borough SD

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Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	13,425,000	13,400,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations	150,000	75,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	97,000	97,000
Total General Fund	\$14,072,000	\$13,972,000

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

2018-2019 Final General Fund Budget

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<u>Long-Term Indebtedness</u> <u>06/30/2018 Estimate</u> <u>06/30/2019 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

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Long-Term Indebtedness 06/30	30/2018 Estimate	06/30/2019 Projection
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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

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<u>Long-Term Indebtedness</u> <u>06/30/2018 Estimate</u> <u>06/30/2019 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

2018-2019 Final General Fund Budget Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u> <u>06/30/2018 Estimate</u> <u>06/30/2019 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 \$14,072,000 \$13,972,000

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Short-Term Payables 06/30/2018 Estimate 06/30/2019 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS \$14,072,000 \$13,972,000

2018-2019 Final General Fund Budget
Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,983,850
0850 Unassigned Fund Balance	102,990
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,086,840
5900 Budgetary Reserve	610,600
	0.0,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,697,440