

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

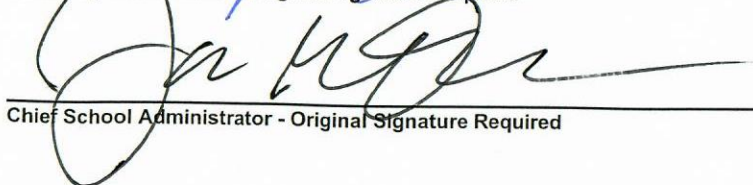
Date of Adoption of the General Fund Budget: 06/29/2021



President of the Board - Original Signature Required

6/30/21
Date

Secretary of the Board - Original Signature Required

6/30/2021
Date

Chief School Administrator - Original Signature Required

6/30/2021
Date

Colleen Gartland

Contact Person

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Extn :

Telephone

Extension

cgartland@mv.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 2021-2022 (compared to 2020-2021)?

Yes ☒
No ☐

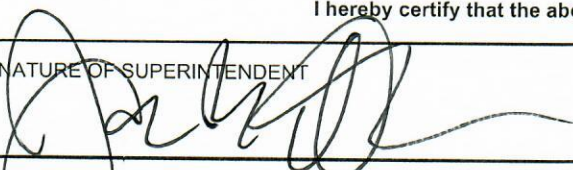
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$23057422
Ending Unassigned Fund Balance	\$-1144570
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-4.96%

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 6/30/2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 6/29/21
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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 closed the 20-21 FY with a -\$1.1mm fund balance (deficit)

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	(1,144,570)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$1,144,570)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,294,506	
7000 Revenue from State Sources	6,685,735	
8000 Revenue from Federal Sources	1,477,181	
9000 Other Financing Sources	600,000	
Total Estimated Revenues And Other Financing Sources		<u>\$23,057,422</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,912,852</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,320,506
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	\$14,294,506
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,260,791
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	952,492
7311 Pupil Transportation Subsidy	49,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	386,680
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	119,607
7810 State Share of Social Security and Medicare Taxes	325,160
7820 State Share of Retirement Contributions	1,532,005
REVENUE FROM STATE SOURCES	\$6,685,735
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	299,115
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,032
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,834
8517 Title IV - 21st Century Schools	799,200
8749 Other CARES Act Funding	127,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,477,181
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	600,000
OTHER FINANCING SOURCES	\$600,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,057,422

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,320,506	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,680</u>	
Total Approx. Tax Revenue:	\$13,707,186	
Approx. Tax Levy for Tax Rate Calculation:	\$14,262,207	
	Bucks	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$61,619,240	\$61,619,240
b. Real Estate Mills	225.9709	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$499,776,054	\$499,776,054
d. Assessed Value	\$61,455,930	\$61,455,930
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$13,924,155	\$13,924,155
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$13,924,155	\$13,924,155
(f Total * g)		
i. Base Mills Subject to Index	225.9709	
(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	96.00000%	96.00000%
k. Tax Levy Needed	\$14,262,207	\$14,262,207
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	232.0721	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,262,207	\$14,262,207
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,875,527
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,320,506
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,320,506	
Amount of Tax Relief for Homestead Exclusions	<u>\$386,680</u>	
Total Approx. Tax Revenue:	\$13,707,186	
Approx. Tax Levy for Tax Rate Calculation:	\$14,262,207	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	234.1058	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,387,190	\$14,387,190
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	\$953.00	
Number of Homestead/Farmstead Properties	1734	1734
Median Assessed Value of Homestead Properties		\$18,400

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,320,506
Amount of Tax Relief for Homestead Exclusions	<u>\$386,680</u>
Total Approx. Tax Revenue:	\$13,707,186
Approx. Tax Levy for Tax Rate Calculation:	\$14,262,207
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$386,680	Lowering RE Tax Rate	\$0	\$386,680
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$386,680

CODE										
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>			
Bucks	61,455,930	232.0721	14,262,207				96.00000%			
Totals:				61,455,930	14,262,207	-	386,680	=	13,875,527 X	96.00000% = 13,320,506
				<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 -->				499,776,054 X		12	5,997,313			
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	225.9709	232.0721	2.70%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,791,482
1200 Special Programs - Elementary / Secondary	6,649,108
1300 Vocational Education	846,548
1400 Other Instructional Programs - Elementary / Secondary	7,500
Total Instruction	\$15,294,638
2000 Support Services	
2100 Support Services - Students	720,380
2200 Support Services - Instructional Staff	233,813
2300 Support Services - Administration	1,448,252
2400 Support Services - Pupil Health	188,281
2500 Support Services - Business	323,362
2600 Operation and Maintenance of Plant Services	1,073,048
2700 Student Transportation Services	482,569
2800 Support Services - Central	579,765
Total Support Services	\$5,049,470
3000 Operation of Non-Instructional Services	
3200 Student Activities	487,275
3300 Community Services	75,000
Total Operation of Non-Instructional Services	\$562,275
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	753,039
5200 Interfund Transfers - Out	600,000
5500 Special and Extraordinary Items	798,000
Total Other Expenditures and Financing Uses	\$2,151,039
Total Estimated Expenditures and Other Financing Uses	\$23,057,422

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,228,584
200 Personnel Services - Employee Benefits	2,555,951
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	4,000
500 Other Purchased Services	707,000
600 Supplies	135,697
700 Property	2,250
Total Regular Programs - Elementary / Secondary	\$7,791,482
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,864,027
200 Personnel Services - Employee Benefits	1,163,391
300 Purchased Professional and Technical Services	2,765,065
500 Other Purchased Services	842,700
600 Supplies	12,925
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$6,649,108
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	49,287
200 Personnel Services - Employee Benefits	45,926
500 Other Purchased Services	750,610
600 Supplies	475
700 Property	250
Total Vocational Education	\$846,548
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$7,500
Total Instruction	\$15,294,638
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	436,031
200 Personnel Services - Employee Benefits	238,974
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	175
500 Other Purchased Services	4,300
600 Supplies	9,350
700 Property	250
800 Other Objects	2,800
Total Support Services - Students	\$720,380
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	150,102
200 Personnel Services - Employee Benefits	78,511
300 Purchased Professional and Technical Services	3,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,500
600 Supplies	100
800 Other Objects	100
Total Support Services - Instructional Staff	\$233,813
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	739,862
200 Personnel Services - Employee Benefits	514,440
300 Purchased Professional and Technical Services	165,400
500 Other Purchased Services	8,600
600 Supplies	3,700
800 Other Objects	16,250
Total Support Services - Administration	\$1,448,252
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	117,712
200 Personnel Services - Employee Benefits	61,469
300 Purchased Professional and Technical Services	5,000
600 Supplies	4,000
800 Other Objects	100
Total Support Services - Pupil Health	\$188,281
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	165,364
200 Personnel Services - Employee Benefits	108,348
300 Purchased Professional and Technical Services	32,000
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	\$323,362
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	362,642
200 Personnel Services - Employee Benefits	269,406
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	229,500
500 Other Purchased Services	107,000
600 Supplies	85,000
700 Property	4,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,073,048
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	46,240
200 Personnel Services - Employee Benefits	31,029
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	398,000
600 Supplies	5,500

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<u>Description</u>	<u>Amount</u>
700 Property	1,000
Total Student Transportation Services	\$482,569
2800 Support Services - Central	
100 Personnel Services - Salaries	233,882
200 Personnel Services - Employee Benefits	178,350
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	77,532
700 Property	73,501
800 Other Objects	1,000
Total Support Services - Central	\$579,765
Total Support Services	\$5,049,470
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	215,425
200 Personnel Services - Employee Benefits	91,750
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	\$487,275
3300 Community Services	
300 Purchased Professional and Technical Services	75,000
Total Community Services	\$75,000
Total Operation of Non-Instructional Services	\$562,275
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	475,164
900 Other Uses of Funds	277,875
Total Debt Service / Other Expenditures and Financing Uses	\$753,039
5200 Interfund Transfers - Out	
900 Other Uses of Funds	600,000
Total Interfund Transfers - Out	\$600,000
5500 Special and Extraordinary Items	
900 Other Uses of Funds	798,000
Total Special and Extraordinary Items	\$798,000
Total Other Expenditures and Financing Uses	\$2,151,039
TOTAL EXPENDITURES	\$23,057,422

LEA : 122097203 Morrisville Borough SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		600,000
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	\$700,000

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1	\$700,000

LEA : 122097203 Morrisville Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	10,719,000	10,419,000
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	\$10,719,000	\$10,419,000
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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$10,719,000	\$10,419,000

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$10,719,000	\$10,419,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,144,570)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,144,570)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,144,570)