

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature RequiredDate 7/7/20

Secretary of the Board - Original Signature RequiredDate 7/7/20

Chief School Administrator - Original Signature RequiredDate 7/7/2020

Joshua Sweigard

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Extn :

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Township SD	COUNTY : Bucks	AUN : 122091352
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes ☐
No ☒

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

Total Budgeted Expenditures	\$146057406
Ending Unassigned Fund Balance	\$2438738
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/7/2020
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bristol Township SD	County : Bucks	AUN Number : 122091352
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/18/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained for unanticipated expenditures, including, but not limited to, increased personnel requirements, unexpected losses, significant facility repairs & safety measures.
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.	Reserved for operating expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed to offset future increases in retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for the use in future planned capital projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	890,706	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,237,285	
0840 Assigned Fund Balance	13,000,000	
0850 Unassigned Fund Balance	9,147,133	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$25,384,418</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	88,366,328	
7000 Revenue from State Sources	46,617,216	
8000 Revenue from Federal Sources	4,215,467	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$139,199,011</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$164,583,429</u>

LEA : 122091352 Bristol Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	80,900,747
6113 Public Utility Realty Taxes	81,000
6114 Payments in Lieu of Current Taxes - State / Local	284,987
6140 Current Act 511 Taxes - Flat Rate Assessments	169,000
6150 Current Act 511 Taxes - Proportional Assessments	1,020,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,850,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,495,741
6910 Rentals	50,000
6960 Services Provided Other Local Governmental Units / LEAs	264,853
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$88,366,328
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,939,692
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	4,897,930
7292 Pre-K Counts	700,000
7311 Pupil Transportation Subsidy	2,025,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	783,622
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	3,391,219
7505 Ready to Learn Block Grant	1,029,712
7810 State Share of Social Security and Medicare Taxes	2,099,159
7820 State Share of Retirement Contributions	9,540,882
REVENUE FROM STATE SOURCES	\$46,617,216
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,566,289
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	223,772
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	59,561
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	125,772
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,362,131
8749 Other CARES Act Funding	602,942

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	275,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$4,215,467
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	139,199,011

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$80,900,747	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,391,219</u>	
Total Approx. Tax Revenue:	\$84,291,966	
Approx. Tax Levy for Tax Rate Calculation:	\$92,412,780	
	Bucks	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$419,308,780	\$419,308,780
b. Real Estate Mills	220.1400	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$3,406,306,096	\$3,406,306,096
d. Assessed Value	\$419,790,950	\$419,790,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$92,306,635	\$92,306,635
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$92,306,635	\$92,306,635
(f Total * g)		
i. Base Mills Subject to Index	220.1400	
(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	90.87770%	90.87770%
k. Tax Levy Needed	\$92,412,780	\$92,412,780
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	220.1400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$92,412,780	\$92,412,780
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$89,021,561
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$80,900,747
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$80,900,747	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,391,219</u>	
Total Approx. Tax Revenue:	\$84,291,966	
Approx. Tax Levy for Tax Rate Calculation:	\$92,412,780	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	227.8449	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$95,647,227	\$95,647,227
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	\$1,324.00	
Number of Homestead/Farmstead Properties	11632	11632
Median Assessed Value of Homestead Properties		\$17,685

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$80,900,747
Amount of Tax Relief for Homestead Exclusions	<u>\$3,391,219</u>
Total Approx. Tax Revenue:	\$84,291,966
Approx. Tax Levy for Tax Rate Calculation:	\$92,412,780
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,391,219	Lowering RE Tax Rate	\$0	\$3,391,219
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,391,219

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122091352 Bristol Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	419,790,950	220.1400	92,412,780			90.87770%	
Totals:	419,790,950		92,412,780	- 3,391,219	= 89,021,561	X 90.87770%	= 80,900,747
				<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			\$10.00	\$0.00	90,000	90,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	79,000	79,000
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						169,000	169,000
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			1.000%	0.000%	733,333	733,333
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			1.5000	0.000	286,667	286,667
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,020,000	1,020,000
Total Act 511, Current Taxes							1,189,000
Act 511 Tax Limit -->				3,406,306,096	X	12	40,875,673
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	220.1400	220.1400	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,213,306
1200 Special Programs - Elementary / Secondary	33,715,145
1300 Vocational Education	7,386,313
1400 Other Instructional Programs - Elementary / Secondary	554,106
1500 Nonpublic School Programs	109,703
1800 Pre-Kindergarten	680,000
Total Instruction	\$94,658,573
2000 Support Services	
2100 Support Services - Students	4,834,384
2200 Support Services - Instructional Staff	4,433,207
2300 Support Services - Administration	6,033,418
2400 Support Services - Pupil Health	1,552,955
2500 Support Services - Business	1,235,825
2600 Operation and Maintenance of Plant Services	8,507,465
2700 Student Transportation Services	7,939,016
2800 Support Services - Central	911,376
2900 Other Support Services	65,000
Total Support Services	\$35,512,646
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,097,046
3300 Community Services	139,989
Total Operation of Non-Instructional Services	\$1,237,035
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,277,631
5900 Budgetary Reserve	4,371,521
Total Other Expenditures and Financing Uses	\$14,649,152
Total Estimated Expenditures and Other Financing Uses	\$146,057,406

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,578,837
200 Personnel Services - Employee Benefits	19,779,524
300 Purchased Professional and Technical Services	760,500
400 Purchased Property Services	9,109
500 Other Purchased Services	3,321,116
600 Supplies	764,220
Total Regular Programs - Elementary / Secondary	\$52,213,306
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,331,818
200 Personnel Services - Employee Benefits	7,410,276
300 Purchased Professional and Technical Services	11,133,640
500 Other Purchased Services	5,769,112
600 Supplies	56,799
700 Property	13,500
Total Special Programs - Elementary / Secondary	\$33,715,145
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	581,507
200 Personnel Services - Employee Benefits	405,862
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,900
500 Other Purchased Services	6,302,000
600 Supplies	79,044
Total Vocational Education	\$7,386,313
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	31,435
300 Purchased Professional and Technical Services	102,100
500 Other Purchased Services	364,621
600 Supplies	10,950
Total Other Instructional Programs - Elementary / Secondary	\$554,106
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	97,663
600 Supplies	12,040
Total Nonpublic School Programs	\$109,703
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	678,800
600 Supplies	1,100
Total Pre-Kindergarten	\$680,000
Total Instruction	\$94,658,573
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,755,290
200 Personnel Services - Employee Benefits	1,910,298
300 Purchased Professional and Technical Services	66,740
500 Other Purchased Services	12,300
600 Supplies	89,356
800 Other Objects	400
Total Support Services - Students	\$4,834,384
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,206,817
200 Personnel Services - Employee Benefits	1,531,445
300 Purchased Professional and Technical Services	249,252
400 Purchased Property Services	129,220
500 Other Purchased Services	64,898
600 Supplies	251,575
Total Support Services - Instructional Staff	\$4,433,207
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,112,208
200 Personnel Services - Employee Benefits	2,163,554
300 Purchased Professional and Technical Services	486,500
400 Purchased Property Services	6,600
500 Other Purchased Services	173,532
600 Supplies	63,071
800 Other Objects	27,953
Total Support Services - Administration	\$6,033,418
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	838,659
200 Personnel Services - Employee Benefits	581,741
300 Purchased Professional and Technical Services	77,228
400 Purchased Property Services	4,800
500 Other Purchased Services	4,500
600 Supplies	42,897
700 Property	3,000
800 Other Objects	130
Total Support Services - Pupil Health	\$1,552,955
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	684,166
200 Personnel Services - Employee Benefits	473,534
400 Purchased Property Services	52,000
500 Other Purchased Services	20,050
600 Supplies	4,300
800 Other Objects	1,775
Total Support Services - Business	\$1,235,825
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,296,156

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,222,839
300 Purchased Professional and Technical Services	36,900
400 Purchased Property Services	1,764,750
500 Other Purchased Services	349,880
600 Supplies	826,500
800 Other Objects	10,440
Total Operation and Maintenance of Plant Services	\$8,507,465
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,409,720
200 Personnel Services - Employee Benefits	660,387
300 Purchased Professional and Technical Services	580,000
400 Purchased Property Services	418,800
500 Other Purchased Services	4,395,520
600 Supplies	474,214
800 Other Objects	375
Total Student Transportation Services	\$7,939,016
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	295,620
200 Personnel Services - Employee Benefits	180,700
300 Purchased Professional and Technical Services	160,200
400 Purchased Property Services	1,000
500 Other Purchased Services	19,000
600 Supplies	253,457
800 Other Objects	1,399
Total Support Services - Central	\$911,376
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$35,512,646
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	473,793
200 Personnel Services - Employee Benefits	210,364
300 Purchased Professional and Technical Services	141,589
400 Purchased Property Services	49,500
500 Other Purchased Services	33,200
600 Supplies	134,022
700 Property	1,623
800 Other Objects	52,955
Total Student Activities	\$1,097,046
3300 <u>Community Services</u>	
500 Other Purchased Services	115,000
600 Supplies	24,989

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$139,989
Total Operation of Non-Instructional Services	\$1,237,035
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,342,407
900 Other Uses of Funds	3,935,224
Total Debt Service / Other Expenditures and Financing Uses	\$10,277,631
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,371,521
Total Budgetary Reserve	\$4,371,521
Total Other Expenditures and Financing Uses	\$14,649,152
TOTAL EXPENDITURES	\$146,057,406

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	41,250,000	37,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,100,000	2,150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500	1,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$43,411,500	\$39,211,500

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$43,411,500	\$39,211,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	145,123,050	142,282,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,900,000	14,250,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$159,023,050	\$156,532,000
Public Purpose (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 Public Purpose (Expendable) Trust Fund		
Other Comptroller-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 Other 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		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>	
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	\$159,023,050	\$156,532,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$159,023,050	\$156,532,000

Account Description	Amounts
0810 Nonspendable Fund Balance	890,706
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,087,285
0840 Assigned Fund Balance	13,000,000
0850 Unassigned Fund Balance	2,438,738
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,526,023
5900 Budgetary Reserve	4,371,521
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,788,250