

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Scavelli

Contact Person

(267)599-2045

Extn :

Telephone

Extension

john.scavelli@bristoltwpsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Township SD	COUNTY : Bucks	AUN : 122091352
--	-------------------	--------------------

lo 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 2023-2024 (compared to 2022-2023)?

Yes

☐

No

☒

yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$162570512
Ending Unassigned Fund Balance	\$3029993
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.86%

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

Mark A. Ross

DATE

7-5-23

DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bristol Township SD	County : Bucks	AUN Number : 122091352
--	--------------------------	----------------------------------

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 5/31/2023
---	--------------------------

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.	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 retirement benefit expenses in 2023-2024.
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 to partially offset some expenses in 2023-2024 and future planned capital projects.

<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	1,402,824	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,237,287	
0840 Assigned Fund Balance	23,000,000	
0850 Unassigned Fund Balance	13,392,186	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$39,629,473</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	95,130,363	
7000 Revenue from State Sources	54,692,954	
8000 Revenue from Federal Sources	2,385,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$152,208,317</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$191,837,790</u>

LEA : 122091352 Bristol Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	85,565,363
6113 Public Utility Realty Taxes	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	190,000
6150 Current Act 511 Taxes - Proportional Assessments	2,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,500,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,650,000
6910 Rentals	125,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$95,130,363
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,491,990
7112 Basic Education Funding-Social Security	2,290,239
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	5,865,343
7292 Pre-K Counts	700,000
7311 Pupil Transportation Subsidy	2,036,849
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,104,992
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	4,274,274
7501 PA Accountability Grants	1,029,712
7505 Ready to Learn Block Grant	173,722
7820 State Share of Retirement Contributions	10,555,833
REVENUE FROM STATE SOURCES	\$54,692,954
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,650,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	260,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000
8517 Title IV - 21st Century Schools	75,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	350,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,385,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	152,208,317

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$85,565,363	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,274,274</u>	
Total Approx. Tax Revenue:	\$89,839,637	
Approx. Tax Levy for Tax Rate Calculation:	\$94,343,077	
	Bucks	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$423,764,920	\$423,764,920
b. Real Estate Mills	220.1400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,628,608,657	\$3,628,608,657
d. Assessed Value	\$428,559,450	\$428,559,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$93,287,609	\$93,287,609
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$93,287,609	\$93,287,609
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$94,343,077	\$94,343,077
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	220.1400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$94,343,077	\$94,343,077
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$90,068,803
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$85,565,363
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$85,565,363	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,274,274</u>	
Total Approx. Tax Revenue:	\$89,839,637	
Approx. Tax Levy for Tax Rate Calculation:	\$94,343,077	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	232.0275	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$99,437,578	\$99,437,578
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	\$1,771.55	
Number of Homestead/Farmstead Properties	10960	10960
Median Assessed Value of Homestead Properties		\$18,000

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$85,565,363
Amount of Tax Relief for Homestead Exclusions	<u>\$4,274,274</u>
Total Approx. Tax Revenue:	\$89,839,637
Approx. Tax Levy for Tax Rate Calculation:	\$94,343,077
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,274,274	Lowering RE Tax Rate	\$0	\$4,274,274
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,274,274

2023-2024 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)			
Printed 7/5/2023 10:54:20 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	428,559,450	220.1400	94,343,077			95.00000%	
Totals:	428,559,450		94,343,077	- 4,274,274	= 90,068,803	X 95.00000%	= 85,565,363
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	100,000	100,000
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	90,000	90,000
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						190,000	190,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	1,750,000	1,750,000
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			1.5000	0.000	550,000	550,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						2,300,000	2,300,000
Total Act 511, Current Taxes							2,490,000
Act 511 Tax Limit -->				3,628,608,657	X	12	43,543,304
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	220.1400	220.1400	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.4%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	5.4%				

LEA : 122091352 Bristol Township SD

Printed 7/5/2023 10:54:23 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,353,292
1200 Special Programs - Elementary / Secondary	39,214,643
1300 Vocational Education	8,050,930
1400 Other Instructional Programs - Elementary / Secondary	648,863
Total Instruction	\$106,267,728
2000 Support Services	
2100 Support Services - Students	5,675,181
2200 Support Services - Instructional Staff	4,224,903
2300 Support Services - Administration	6,313,281
2400 Support Services - Pupil Health	1,922,150
2500 Support Services - Business	1,613,955
2600 Operation and Maintenance of Plant Services	9,590,300
2700 Student Transportation Services	9,639,077
2800 Support Services - Central	1,630,737
2900 Other Support Services	64,101
Total Support Services	\$40,673,685
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,329,661
3300 Community Services	120,000
Total Operation of Non-Instructional Services	\$1,449,661
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,806,441
Total Facilities Acquisition, Construction and Improvement Services	\$1,806,441
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,372,997
Total Other Expenditures and Financing Uses	\$12,372,997
Total Estimated Expenditures and Other Financing Uses	\$162,570,512

LEA : 122091352 Bristol Township SD

Printed 7/5/2023 10:54:24 AM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		29,432,376
200 Personnel Services - Employee Benefits		19,773,192
300 Purchased Professional and Technical Services		2,182,400
400 Purchased Property Services		11,009
500 Other Purchased Services		4,504,194
600 Supplies		1,951,102
700 Property		499,019
Total Regular Programs - Elementary / Secondary		\$58,353,292
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,123,916
200 Personnel Services - Employee Benefits		6,873,663
300 Purchased Professional and Technical Services		12,538,133
500 Other Purchased Services		9,508,455
600 Supplies		146,976
700 Property		23,500
Total Special Programs - Elementary / Secondary		\$39,214,643
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		715,078
200 Personnel Services - Employee Benefits		479,035
400 Purchased Property Services		2,900
500 Other Purchased Services		6,844,373
600 Supplies		9,544
Total Vocational Education		\$8,050,930
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		76,000
200 Personnel Services - Employee Benefits		50,913
300 Purchased Professional and Technical Services		45,000
500 Other Purchased Services		467,000
600 Supplies		9,950
Total Other Instructional Programs - Elementary / Secondary		\$648,863
Total Instruction		\$106,267,728
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		3,281,550
200 Personnel Services - Employee Benefits		2,194,331
300 Purchased Professional and Technical Services		153,300
500 Other Purchased Services		7,100
600 Supplies		38,500
800 Other Objects		400
Total Support Services - Students		\$5,675,181
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		2,392,972

LEA : 122091352 Bristol Township SD

Printed 7/5/2023 10:54:24 AM

Description	Amount
200 Personnel Services - Employee Benefits	1,546,793
300 Purchased Professional and Technical Services	171,540
400 Purchased Property Services	4,000
500 Other Purchased Services	12,250
600 Supplies	95,648
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$4,224,903
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,292,133
200 Personnel Services - Employee Benefits	2,205,419
300 Purchased Professional and Technical Services	533,464
400 Purchased Property Services	3,200
500 Other Purchased Services	103,650
600 Supplies	113,062
800 Other Objects	62,353
Total Support Services - Administration	\$6,313,281
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,035,430
200 Personnel Services - Employee Benefits	693,641
300 Purchased Professional and Technical Services	141,952
400 Purchased Property Services	4,800
500 Other Purchased Services	800
600 Supplies	42,897
700 Property	2,500
800 Other Objects	130
Total Support Services - Pupil Health	\$1,922,150
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	766,066
200 Personnel Services - Employee Benefits	513,192
300 Purchased Professional and Technical Services	136,000
400 Purchased Property Services	95,946
500 Other Purchased Services	60,251
600 Supplies	25,000
700 Property	10,000
800 Other Objects	7,500
Total Support Services - Business	\$1,613,955
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,725,149
200 Personnel Services - Employee Benefits	2,495,499
300 Purchased Professional and Technical Services	67,750
400 Purchased Property Services	757,100
500 Other Purchased Services	512,802
600 Supplies	2,006,500
700 Property	25,000
800 Other Objects	500

LEA : 122091352 Bristol Township SD

Printed 7/5/2023 10:54:24 AM

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$9,590,300
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,446,691
200 Personnel Services - Employee Benefits	969,146
400 Purchased Property Services	482,800
500 Other Purchased Services	6,052,490
600 Supplies	524,750
700 Property	160,000
800 Other Objects	3,200
Total Student Transportation Services	\$9,639,077
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	609,216
200 Personnel Services - Employee Benefits	408,117
300 Purchased Professional and Technical Services	146,104
400 Purchased Property Services	20,622
500 Other Purchased Services	193,976
600 Supplies	252,002
800 Other Objects	700
Total Support Services - Central	\$1,630,737
2900 <u>Other Support Services</u>	
500 Other Purchased Services	64,101
Total Other Support Services	\$64,101
Total Support Services	\$40,673,685
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	545,421
200 Personnel Services - Employee Benefits	365,381
300 Purchased Professional and Technical Services	144,108
400 Purchased Property Services	53,100
500 Other Purchased Services	23,400
600 Supplies	125,793
700 Property	12,800
800 Other Objects	59,658
Total Student Activities	\$1,329,661
3300 <u>Community Services</u>	
500 Other Purchased Services	120,000
Total Community Services	\$120,000
Total Operation of Non-Instructional Services	\$1,449,661
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,806,441
Total Facilities Acquisition, Construction and Improvement Services	\$1,806,441
Total Facilities Acquisition, Construction and Improvement Services	\$1,806,441

LEA : 122091352 Bristol Township SD

Printed 7/5/2023 10:54:24 AM

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,581,997
900 Other Uses of Funds	5,791,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,372,997
Total Other Expenditures and Financing Uses	\$12,372,997
TOTAL EXPENDITURES	\$162,570,512

LEA : 122091352 Bristol Township SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	43,000,000	40,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,931,000	120,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	70,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,003,000	\$40,192,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

LEA : 122091352 Bristol Township SD

Printed 7/5/2023 10:54:25 AM

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$45,003,000	\$40,192,000

LEA : 122091352 Bristol Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	189,482,736	183,584,560
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)	8,500,000	8,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$197,982,736	\$192,334,560
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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$197,982,736	\$192,334,560

LEA : 122091352 Bristol Township SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$197,982,736	\$192,334,560

Account Description	Amounts
0810 Nonspendable Fund Balance	1,402,824
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,237,285
0840 Assigned Fund Balance	23,000,000
0850 Unassigned Fund Balance	3,029,993
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$29,267,278
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,670,102