

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Christopher McHugh

Contact Person

cmchugh@bbsd.org

Email Address

6/20/19

Date

6/20/19

Date

6/20/19

Date

(215) 781-1000

Telephone

Extn : 1017

Extension

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Borough SD	COUNTY : Bucks	AUN : 122091303
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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 2019-2020 (compared to 2018-2019) ?

Yes  
No ☒


If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$25016271
Ending Unassigned Fund Balance	\$1136039
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

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 6/20/19
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DUE DATE: AUGUST 15, 2019

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Bristol Borough SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122091303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/20/19
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

LEA :

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<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.	Necessary for Contingencies.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	224,888	
0820 Restricted Fund Balance	94,758	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,753,548	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,753,548</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	11,809,754	
7000 Revenue from State Sources	11,643,820	
8000 Revenue from Federal Sources	945,188	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$24,398,762</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$26,152,310</u></b>

LEA : 122091303 Bristol Borough SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,728,405
6112 Interim Real Estate Taxes	3,308
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,000
6150 Current Act 511 Taxes - Proportional Assessments	150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	530,000
6500 Earnings on Investments	28,000
6700 Revenues from LEA Activities	4,500
6910 Rentals	279,541
6970 Services Provided Other Funds	24,000
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$11,809,754</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,672,013
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,014,060
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	259,463
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,160
7340 State Property Tax Reduction Allocation	497,333
7505 Ready to Learn Block Grant	214,151
7810 State Share of Social Security and Medicare Taxes	496,072
7820 State Share of Retirement Contributions	2,223,568
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,643,820</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	285,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,499
8517 NCLB, Title IV - 21St Century Schools	27,689
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$945,188</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,398,762</b>

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,728,405	
Amount of Tax Relief for Homestead Exclusions	<u>\$497,333</u>	
Total Approx. Tax Revenue:	\$11,225,738	
Approx. Tax Levy for Tax Rate Calculation:	\$11,820,188	
	Bucks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$76,309,000	\$76,309,000
b. Real Estate Mills	154.0000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$563,466,344	\$563,466,344
d. Assessed Value	\$76,754,470	\$76,754,470
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$11,751,586	\$11,751,586
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$11,751,586	\$11,751,586
(f Total * g)		
i. Base Mills Subject to Index	154.0000	
(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	94.75000%	94.75000%
k. Tax Levy Needed	\$11,820,188	\$11,820,188
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	154.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,820,188	\$11,820,188
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,322,855
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,728,405
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,728,405	
Amount of Tax Relief for Homestead Exclusions	<u>\$497,333</u>	
Total Approx. Tax Revenue:	\$11,225,738	
Approx. Tax Levy for Tax Rate Calculation:	\$11,820,188	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	158.9280	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,198,434	\$12,198,434
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	\$1,867.00	
Number of Homestead/Farmstead Properties	1730	1730
Median Assessed Value of Homestead Properties		\$16,680



Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,728,405
Amount of Tax Relief for Homestead Exclusions	<u>\$497,333</u>
Total Approx. Tax Revenue:	\$11,225,738
Approx. Tax Levy for Tax Rate Calculation:	\$11,820,188
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$497,333	Lowering RE Tax Rate	\$0	\$497,333
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$497,333

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122091303 Bristol Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:07:58 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	76,754,470	154.0000	11,820,188			94.75000%	
Totals:	76,754,470		11,820,188	- 497,333	= 11,322,855	X 94.75000%	= 10,728,405
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	35,000	35,000
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						35,000	35,000
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			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							185,000
Act 511 Tax Limit -->				563,466,344	X	12	6,761,596
				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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	154.0000	154.0000	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,605,071
1200 Special Programs - Elementary / Secondary	4,306,502
1300 Vocational Education	935,917
1400 Other Instructional Programs - Elementary / Secondary	1,019,432
<b>Total Instruction</b>	<b>\$16,866,922</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	763,775
2200 Support Services - Instructional Staff	182,485
2300 Support Services - Administration	1,191,299
2400 Support Services - Pupil Health	285,162
2500 Support Services - Business	426,486
2600 Operation and Maintenance of Plant Services	1,524,697
2700 Student Transportation Services	421,498
2800 Support Services - Central	551,325
2900 Other Support Services	5,034
<b>Total Support Services</b>	<b>\$5,351,761</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	336,960
3300 Community Services	4,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$340,960</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	392,490
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$392,490</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,064,138
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,064,138</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,016,271</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,780,555
200 Personnel Services - Employee Benefits	3,665,047
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,500
500 Other Purchased Services	970,569
600 Supplies	163,300
700 Property	10,000
800 Other Objects	1,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,605,071</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,090,038
200 Personnel Services - Employee Benefits	1,281,478
300 Purchased Professional and Technical Services	423,624
500 Other Purchased Services	501,362
600 Supplies	10,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,306,502</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	73,395
200 Personnel Services - Employee Benefits	53,592
400 Purchased Property Services	2,000
500 Other Purchased Services	804,930
700 Property	2,000
<b>Total Vocational Education</b>	<b>\$935,917</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	345,783
200 Personnel Services - Employee Benefits	225,649
300 Purchased Professional and Technical Services	335,500
500 Other Purchased Services	72,500
600 Supplies	40,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,019,432</b>
<b>Total Instruction</b>	<b>\$16,866,922</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	455,039
200 Personnel Services - Employee Benefits	273,071
300 Purchased Professional and Technical Services	28,790
500 Other Purchased Services	3,000
600 Supplies	3,625
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$763,775</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	107,078

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	56,354
300	Purchased Professional and Technical Services	11,053
600	Supplies	8,000
<b>Total Support Services - Instructional Staff</b>		<b>\$182,485</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	635,383
200	Personnel Services - Employee Benefits	377,366
300	Purchased Professional and Technical Services	116,400
400	Purchased Property Services	3,000
500	Other Purchased Services	24,250
600	Supplies	24,800
800	Other Objects	10,100
<b>Total Support Services - Administration</b>		<b>\$1,191,299</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	167,948
200	Personnel Services - Employee Benefits	107,820
300	Purchased Professional and Technical Services	2,000
600	Supplies	7,394
<b>Total Support Services - Pupil Health</b>		<b>\$285,162</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	242,515
200	Personnel Services - Employee Benefits	161,295
300	Purchased Professional and Technical Services	15,200
500	Other Purchased Services	1,976
600	Supplies	5,000
800	Other Objects	500
<b>Total Support Services - Business</b>		<b>\$426,486</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	503,264
200	Personnel Services - Employee Benefits	336,483
300	Purchased Professional and Technical Services	87,000
400	Purchased Property Services	276,400
500	Other Purchased Services	169,050
600	Supplies	152,000
700	Property	500
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,524,697</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	176,844
200	Personnel Services - Employee Benefits	84,504
400	Purchased Property Services	35,000
500	Other Purchased Services	84,150
600	Supplies	41,000
<b>Total Student Transportation Services</b>		<b>\$421,498</b>
<b>2800 <u>Support Services - Central</u></b>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	96,632
200 Personnel Services - Employee Benefits	60,241
300 Purchased Professional and Technical Services	130,395
500 Other Purchased Services	39,057
700 Property	225,000
<b>Total Support Services - Central</b>	<b>\$551,325</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,034
<b>Total Other Support Services</b>	<b>\$5,034</b>
<b>Total Support Services</b>	<b>\$5,351,761</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	121,940
200 Personnel Services - Employee Benefits	52,361
300 Purchased Professional and Technical Services	79,354
400 Purchased Property Services	13,500
500 Other Purchased Services	35,770
600 Supplies	26,815
800 Other Objects	7,220
<b>Total Student Activities</b>	<b>\$336,960</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	4,000
<b>Total Community Services</b>	<b>\$4,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$340,960</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	392,490
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$392,490</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$392,490</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,064,138
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,064,138</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,064,138</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,016,271</b>

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Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	1,937,294	1,319,804
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	94,758	94,758
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,500	7,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	244,891	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,284,443	\$1,657,062

Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,284,443	\$1,657,062

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	20,115,000	18,740,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	697,489	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,690,154	1,600,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$22,502,643</b>	<b>\$20,990,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 122091303 Bristol Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$22,502,643	\$20,990,000	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,937,294	1,357,294
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	2,000	2,000
Permanent Fund		
Total Short-Term Payables	\$1,939,294	\$1,359,294
TOTAL INDEBTEDNESS	\$24,441,937	\$22,349,294

Account Description	Amounts
0810 Nonspendable Fund Balance	224,888
0820 Restricted Fund Balance	94,758
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,136,039
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,136,039
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,455,685