

**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 <i>Melanie Gehron</i>	DATE <i>7/7/2020</i>
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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.

<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	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>

	<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

Amount

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

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
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%
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		
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

\$3,391,219

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

227.8449

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$95,647,227

\$95,647,227

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$1,324.00

V. 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

CODE

6111 Current Real Estate Taxes

<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	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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	90,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	79,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 169,000 169,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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	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%				

<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

2020-2021 Final General Fund Budget

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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	

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
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 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,296,156

2020-2021 Final General Fund Budget

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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 <u>Operation of Non-Instructional Services</u>	
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

<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 Debt Service / Other Expenditures and Financing Uses	
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 Budgetary Reserve	
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

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$43,411,500	\$39,211,500
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 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

2020-2021 Final General Fund Budget

LEA : 122091352 Bristol Township SD

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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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 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

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$159,023,050	\$156,532,000
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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