

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

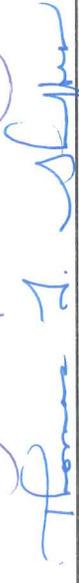
Date of Adoption of the General Fund Budget:



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)

School District Name : Bristol Borough SD	County : Bucks	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 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.

<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	224,888
0820 Restricted Fund Balance	94,758
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,753,548
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,753,548</u>
Estimated Revenues And Other Financing Sources	
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	
Total Estimated Revenues And Other Financing Sources	<u>\$24,398,762</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,152,310</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
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
REVENUE FROM LOCAL SOURCES	\$11,809,754
REVENUE FROM STATE SOURCES	
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
REVENUE FROM STATE SOURCES	\$11,643,820
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	\$945,188
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,398,762

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

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
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%
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		
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
(l / 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

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	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

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,000
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 35,000 35,000

	<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	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 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
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
Total Instruction	\$16,866,922
2000 Support Services	
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
Total Support Services	\$5,351,761
3000 Operation of Non-Instructional Services	
3200 Student Activities	336,960
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$340,960
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	392,490
Total Facilities Acquisition, Construction and Improvement Services	\$392,490
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,064,138
Total Other Expenditures and Financing Uses	\$2,064,138
Total Estimated Expenditures and Other Financing Uses	\$25,016,271

2019-2020 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	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
Total Regular Programs - Elementary / Secondary	\$10,605,071
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$4,306,502
1300 <u>Vocational Education</u>	
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
Total Vocational Education	\$935,917
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$1,019,432
Total Instruction	\$16,866,922
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$763,775
2200 <u>Support Services - Instructional Staff</u>	
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
Total Support Services - Instructional Staff	\$182,485
2300 Support Services - Administration	
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
Total Support Services - Administration	\$1,191,299
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$285,162
2500 Support Services - Business	
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
Total Support Services - Business	\$426,486
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	\$1,524,697
2700 Student Transportation Services	
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
Total Student Transportation Services	\$421,498
2800 Support Services - Central	

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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
Total Support Services - Central	\$551,325
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,034
Total Other Support Services	\$5,034
Total Support Services	\$5,351,761
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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
Total Student Activities	\$336,960
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$340,960
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	392,490
Total Facilities Acquisition, Construction and Improvement Services	\$392,490
Total Facilities Acquisition, Construction and Improvement Services	\$392,490
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,064,138
Total Debt Service / Other Expenditures and Financing Uses	\$2,064,138
Total Other Expenditures and Financing Uses	\$2,064,138
TOTAL EXPENDITURES	\$25,016,271

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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,284,443	\$1,657,062
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

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		

Total General Fund	\$22,502,643	\$20,990,000
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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

06/30/2019 Estimate

06/30/2020 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

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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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

<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

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

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
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