

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 RequiredDate 8/20/19

Secretary of the Board - Original Signature RequiredDate 8/20/19

Chief School Administrator - Original Signature RequiredDate 8/20/19

Joshua Sweigard

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Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes ☐

No ☒

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


Total Budgeted Expenditures	\$143788255
Ending Unassigned Fund Balance	\$6282836
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.4%

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 8/20/19
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DUE DATE: AUGUST 15, 2019

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

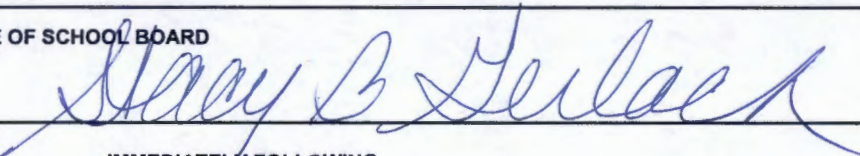
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bristol 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 4/15/19
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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>
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.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for operating expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed to offset future increases in retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for the use in future planned capital projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,112,714	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,237,285	
0840 Assigned Fund Balance	8,000,000	
0850 Unassigned Fund Balance	8,480,796	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$19,718,081</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	92,614,667	
7000 Revenue from State Sources	46,522,645	
8000 Revenue from Federal Sources	2,452,983	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$141,590,295</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$161,308,376</u>

LEA : 122091352 Bristol Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,571,981
6113 Public Utility Realty Taxes	89,000
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	1,654,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,326,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	25,644
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,409,749
6910 Rentals	37,555
6960 Services Provided Other Local Governmental Units / LEAs	332,225
6990 Refunds and Other Miscellaneous Revenue	64,526
REVENUE FROM LOCAL SOURCES	\$92,614,667
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	21,943,222
7160 Tuition for Orphans Subsidy	95,000
7271 Special Education funds for School-Aged Pupils	5,190,414
7292 Pre-K Counts	680,000
7311 Pupil Transportation Subsidy	1,855,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	3,390,813
7501 PA Accountability Grants	1,029,712
7810 State Share of Social Security and Medicare Taxes	2,090,979
7820 State Share of Retirement Contributions	9,372,505
REVENUE FROM STATE SOURCES	\$46,522,645
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,663,429
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	264,792
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,561
8517 NCLB, Title IV - 21st Century Schools	114,201
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
REVENUE FROM FEDERAL SOURCES	\$2,452,983
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	141,590,295

AUN: 122091352 Bristol Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$83,571,981	
Amount of Tax Relief for Homestead Exclusions		<u>\$3,390,813</u>	
Total Approx. Tax Revenue:		\$86,962,794	
Approx. Tax Levy for Tax Rate Calculation:		\$92,306,635	
		Bucks	Total
<hr/>			
2018-19 Data			
a. Assessed Value		\$419,077,450	\$419,077,450
b. Real Estate Mills		220.1400	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$3,311,346,023	\$3,311,346,023
d. Assessed Value		\$419,308,780	\$419,308,780
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy		\$92,255,710	\$92,255,710
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$92,255,710	\$92,255,710
(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		93.99000%	93.99000%
k. Tax Levy Needed		\$92,306,635	\$92,306,635
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		220.1400	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$92,306,635	\$92,306,635
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$88,915,822
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$83,571,981
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,571,981	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,390,813</u>	
Total Approx. Tax Revenue:	\$86,962,794	
Approx. Tax Levy for Tax Rate Calculation:	\$92,306,635	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	226.7442	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$95,075,834	\$95,075,834
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	\$1,315.03	
Number of Homestead/Farmstead Properties	11713	11713
Median Assessed Value of Homestead Properties		\$17,660

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$83,571,981
Amount of Tax Relief for Homestead Exclusions	<u>\$3,390,813</u>
Total Approx. Tax Revenue:	\$86,962,794
Approx. Tax Levy for Tax Rate Calculation:	\$92,306,635
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,390,813	Lowering RE Tax Rate	\$0	\$3,390,813
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,390,813

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122091352 Bristol Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	419,308,780	220.1400	92,306,635			93.99000%	
Totals:	419,308,780		92,306,635	- 3,390,813	= 88,915,822	X 93.99000%	= 83,571,981
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	90,000	90,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	79,000	79,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						169,000	169,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	1,100,000	1,100,000
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	554,000	554,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,654,000	1,654,000
Total Act 511, Current Taxes							1,823,000
Act 511 Tax Limit -->				3,311,346,023	X	12	39,736,152
				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	220.1400	220.1400	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,478,035
1200 Special Programs - Elementary / Secondary	33,521,592
1300 Vocational Education	6,421,870
1400 Other Instructional Programs - Elementary / Secondary	686,503
1500 Nonpublic School Programs	109,703
1800 Pre-Kindergarten	680,000
Total Instruction	\$93,897,703
2000 Support Services	
2100 Support Services - Students	4,850,518
2200 Support Services - Instructional Staff	4,812,155
2300 Support Services - Administration	6,097,782
2400 Support Services - Pupil Health	1,476,367
2500 Support Services - Business	1,258,592
2600 Operation and Maintenance of Plant Services	7,595,347
2700 Student Transportation Services	7,483,303
2800 Support Services - Central	903,648
2900 Other Support Services	65,000
Total Support Services	\$34,542,712
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,227,204
3300 Community Services	139,989
Total Operation of Non-Instructional Services	\$1,367,193
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,429,421
5900 Budgetary Reserve	3,551,226
Total Other Expenditures and Financing Uses	\$13,980,647
Total Estimated Expenditures and Other Financing Uses	\$143,788,255

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,664,331
200 Personnel Services - Employee Benefits	20,001,832
300 Purchased Professional and Technical Services	760,500
400 Purchased Property Services	11,109
500 Other Purchased Services	3,224,643
600 Supplies	815,620
Total Regular Programs - Elementary / Secondary	\$52,478,035
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,346,379
200 Personnel Services - Employee Benefits	6,363,970
300 Purchased Professional and Technical Services	11,589,437
400 Purchased Property Services	23,493
500 Other Purchased Services	6,128,014
600 Supplies	70,299
Total Special Programs - Elementary / Secondary	\$33,521,592
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	579,256
200 Personnel Services - Employee Benefits	395,224
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,900
500 Other Purchased Services	5,351,346
600 Supplies	78,144
Total Vocational Education	\$6,421,870
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	84,000
200 Personnel Services - Employee Benefits	51,252
300 Purchased Professional and Technical Services	66,272
500 Other Purchased Services	476,029
600 Supplies	8,950
Total Other Instructional Programs - Elementary / Secondary	\$686,503
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	\$93,897,703
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,724,415
200 Personnel Services - Employee Benefits	1,844,382
300 Purchased Professional and Technical Services	201,005
500 Other Purchased Services	13,100
600 Supplies	67,216
800 Other Objects	400
Total Support Services - Students	\$4,850,518
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,176,730
200 Personnel Services - Employee Benefits	1,476,629
300 Purchased Professional and Technical Services	266,752
400 Purchased Property Services	118,063
500 Other Purchased Services	64,898
600 Supplies	379,150
700 Property	329,933
Total Support Services - Instructional Staff	\$4,812,155
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,169,439
200 Personnel Services - Employee Benefits	2,157,337
300 Purchased Professional and Technical Services	486,500
400 Purchased Property Services	6,600
500 Other Purchased Services	173,532
600 Supplies	67,071
700 Property	10,000
800 Other Objects	27,303
Total Support Services - Administration	\$6,097,782
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	806,307
200 Personnel Services - Employee Benefits	548,019
300 Purchased Professional and Technical Services	67,379
400 Purchased Property Services	4,800
500 Other Purchased Services	3,835
600 Supplies	42,897
700 Property	3,000
800 Other Objects	130
Total Support Services - Pupil Health	\$1,476,367
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	672,524
200 Personnel Services - Employee Benefits	455,133
400 Purchased Property Services	104,810
500 Other Purchased Services	20,050
600 Supplies	4,300
800 Other Objects	1,775
Total Support Services - Business	\$1,258,592

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,119,322
200 Personnel Services - Employee Benefits	2,096,056
300 Purchased Professional and Technical Services	58,400
400 Purchased Property Services	1,092,249
500 Other Purchased Services	349,880
600 Supplies	869,000
800 Other Objects	10,440
Total Operation and Maintenance of Plant Services	\$7,595,347
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,124,195
200 Personnel Services - Employee Benefits	542,251
300 Purchased Professional and Technical Services	580,000
400 Purchased Property Services	418,800
500 Other Purchased Services	4,343,468
600 Supplies	474,214
800 Other Objects	375
Total Student Transportation Services	\$7,483,303
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	308,033
200 Personnel Services - Employee Benefits	220,149
300 Purchased Professional and Technical Services	124,200
400 Purchased Property Services	1,000
500 Other Purchased Services	19,000
600 Supplies	229,907
800 Other Objects	1,359
Total Support Services - Central	\$903,648
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$34,542,712
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	562,522
200 Personnel Services - Employee Benefits	248,061
300 Purchased Professional and Technical Services	137,303
400 Purchased Property Services	43,400
500 Other Purchased Services	27,100
600 Supplies	138,852
700 Property	17,441
800 Other Objects	52,525
Total Student Activities	\$1,227,204
3300 <u>Community Services</u>	
500 Other Purchased Services	115,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	24,989
Total Community Services	\$139,989
Total Operation of Non-Instructional Services	\$1,367,193
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,663,918
900 Other Uses of Funds	3,765,503
Total Debt Service / Other Expenditures and Financing Uses	\$10,429,421
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,551,226
Total Budgetary Reserve	\$3,551,226
Total Other Expenditures and Financing Uses	\$13,980,647
TOTAL EXPENDITURES	\$143,788,255

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Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	38,750,000	41,250,000
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	2,250,000	2,100,000
Other Capital Projects Fund	4,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,900	1,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	65,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,066,900	\$43,411,500

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	158,604,004	153,604,004
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	\$158,604,004	\$153,604,004
TOTAL CASH AND INVESTMENTS	\$203,670,904	\$197,015,504

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	148,889,050	145,123,050
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,100,000	1,200,000
0560 Other Post-Employment Benefits (OPEB)	13,800,000	13,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$163,789,050	\$160,223,050
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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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 Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 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>
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		

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	\$163,789,050	\$160,223,050	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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	\$163,789,050	\$160,223,050

Account Description	Amounts
0810 Nonspendable Fund Balance	1,112,714
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,237,285
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	6,282,836
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,520,121
5900 Budgetary Reserve	3,551,226
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,184,061