

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2018



President of the Board - Original Signature Required_____
Date

Secretary of the Board - Original Signature Required_____
Date

7/12/2018



Chief School Administrator - Original Signature Required_____
Date

7/12/18

Joshua Sweigard

Contact Person

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Extn : _____

Telephone_____
Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2018-2019 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 2018-2019 (compared to 2017-2018)?

Yes

☒

No

☐

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$141122000
Ending Unassigned Fund Balance	\$5430648
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

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 7/16/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

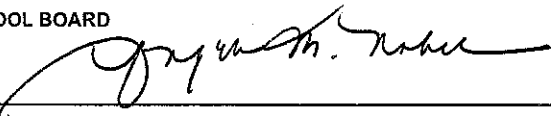
24 PS 6-687(a)(1)

(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 5/31/18
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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.
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	1,086,750	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,237,285	
0840 Assigned Fund Balance	2,000,000	
0850 Unassigned Fund Balance	6,930,444	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,167,729</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	91,764,884	
7000 Revenue from State Sources	45,386,652	
8000 Revenue from Federal Sources	2,470,668	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$139,622,204</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$151,789,933</u>

LEA : 122091352 Bristol Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,266,294
6113 Public Utility Realty Taxes	86,000
6114 Payments in Lieu of Current Taxes - State / Local	34,987
6140 Current Act 511 Taxes - Flat Rate Assessments	158,243
6150 Current Act 511 Taxes - Proportional Assessments	1,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,326,000
6500 Earnings on Investments	406,773
6700 Revenues from LEA Activities	25,644
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,513,991
6910 Rentals	37,555
6940 Tuition from Patrons	307,225
6990 Refunds and Other Miscellaneous Revenue	52,172
REVENUE FROM LOCAL SOURCES	\$91,764,884
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	21,248,902
7160 Tuition for Orphans Subsidy	95,000
7271 Special Education funds for School-Aged Pupils	4,896,888
7292 Pre-K Counts	832,298
7311 Pupil Transportation Subsidy	1,834,314
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	126,982
7340 State Property Tax Reduction Allocation	3,390,935
7501 PA Accountability Grants	1,029,712
7810 State Share of Social Security and Medicare Taxes	2,082,264
7820 State Share of Retirement Contributions	9,099,357
REVENUE FROM STATE SOURCES	\$45,386,652
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,683,429
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	58,246
8517 NCLB, Title IV - 21St Century Schools	114,201
8830 Medical Assistance Reimbursements (Access) - Early Intervention	350,000
REVENUE FROM FEDERAL SOURCES	\$2,470,668
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	139,622,204

Act 1 Index (current): 3.1%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$83,266,294	
Amount of Tax Relief for Homestead Exclusions		<u>\$3,390,935</u>	
Total Approx. Tax Revenue:		\$86,657,229	
Approx. Tax Levy for Tax Rate Calculation:		\$92,255,710	
		Bucks	Total
<hr/>			
2017-18 Data			
a. Assessed Value		\$416,642,750	\$416,642,750
b. Real Estate Mills		215.8200	
I. 2018-19 Data			
c. 2016 STEB Market Value		\$3,313,730,545	\$3,313,730,545
d. Assessed Value		\$419,077,450	\$419,077,450
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2017-18 Calculations			
f. 2017-18 Tax Levy		\$89,919,838	\$89,919,838
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy		\$89,919,838	\$89,919,838
(f Total * g)			
i. Base Mills Subject to Index		215.8200	
(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		93.70000%	93.70000%
k. Tax Levy Needed		\$92,255,710	\$92,255,710
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate		220.1400	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$92,255,710	\$92,255,710
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$88,864,775
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$83,266,294
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,266,294	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,390,935</u>	
Total Approx. Tax Revenue:	\$86,657,229	
Approx. Tax Levy for Tax Rate Calculation:	\$92,255,710	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	222.5104	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$93,249,091	\$93,249,091
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	\$1,313.96	
Number of Homestead/Farmstead Properties	11723	11723
Median Assessed Value of Homestead Properties		\$17,610

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$83,266,294
Amount of Tax Relief for Homestead Exclusions	<u>\$3,390,935</u>
Total Approx. Tax Revenue:	\$86,657,229
Approx. Tax Levy for Tax Rate Calculation:	\$92,255,710
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,390,935	Lowering RE Tax Rate	\$0	\$3,390,935
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,390,935

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Bucks	419,077,450	220.1400	92,255,710				93.70000%		
Totals:	419,077,450		92,255,710	-	3,390,935	=	88,864,775	X	93.70000% = 83,266,294
				<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		85,000		85,000
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		73,243		73,243
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							158,243		158,243
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%		1,000,000		1,000,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			1.5000	0.000		550,000		550,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							1,550,000		1,550,000
Total Act 511, Current Taxes									1,708,243
Act 511 Tax Limit -->					3,313,730,545	X	12		39,764,767
					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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	215.8200	220.1400	2.01%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.1%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,623,385
1200 Special Programs - Elementary / Secondary	31,684,008
1300 Vocational Education	6,248,913
1400 Other Instructional Programs - Elementary / Secondary	945,221
1500 Nonpublic School Programs	45,000
1800 Pre-Kindergarten	790,500
Total Instruction	\$92,337,027
2000 Support Services	
2100 Support Services - Students	4,638,869
2200 Support Services - Instructional Staff	4,296,862
2300 Support Services - Administration	5,759,448
2400 Support Services - Pupil Health	1,475,336
2500 Support Services - Business	1,265,939
2600 Operation and Maintenance of Plant Services	7,707,358
2700 Student Transportation Services	7,703,120
2800 Support Services - Central	926,752
2900 Other Support Services	33,000
Total Support Services	\$33,806,684
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,209,977
3300 Community Services	140,411
Total Operation of Non-Instructional Services	\$1,350,388
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,453,814
5900 Budgetary Reserve	3,174,087
Total Other Expenditures and Financing Uses	\$13,627,901
Total Estimated Expenditures and Other Financing Uses	\$141,122,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,580,297
200 Personnel Services - Employee Benefits	19,057,687
300 Purchased Professional and Technical Services	755,900
400 Purchased Property Services	11,109
500 Other Purchased Services	3,397,994
600 Supplies	810,209
700 Property	10,189
Total Regular Programs - Elementary / Secondary	\$52,623,385
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,368,568
200 Personnel Services - Employee Benefits	6,181,270
300 Purchased Professional and Technical Services	11,625,214
500 Other Purchased Services	4,450,054
600 Supplies	45,402
700 Property	13,500
Total Special Programs - Elementary / Secondary	\$31,684,008
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	579,256
200 Personnel Services - Employee Benefits	381,201
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	2,900
500 Other Purchased Services	5,217,312
600 Supplies	57,244
700 Property	1,000
Total Vocational Education	\$6,248,913
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	93,967
200 Personnel Services - Employee Benefits	79,604
300 Purchased Professional and Technical Services	115,254
500 Other Purchased Services	649,446
600 Supplies	6,950
Total Other Instructional Programs - Elementary / Secondary	\$945,221
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	1,900
500 Other Purchased Services	787,600
600 Supplies	1,000
Total Pre-Kindergarten	\$790,500
Total Instruction	\$92,337,027

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,707,855
200 Personnel Services - Employee Benefits	1,773,398
300 Purchased Professional and Technical Services	77,800
500 Other Purchased Services	13,200
600 Supplies	66,216
800 Other Objects	400
Total Support Services - Students	\$4,638,869
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,152,128
200 Personnel Services - Employee Benefits	1,415,604
300 Purchased Professional and Technical Services	202,916
400 Purchased Property Services	116,963
500 Other Purchased Services	37,598
600 Supplies	366,653
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$4,296,862
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,998,342
200 Personnel Services - Employee Benefits	2,005,350
300 Purchased Professional and Technical Services	468,300
400 Purchased Property Services	6,600
500 Other Purchased Services	173,431
600 Supplies	65,725
700 Property	15,000
800 Other Objects	26,700
Total Support Services - Administration	\$5,759,448
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	810,483
200 Personnel Services - Employee Benefits	533,308
300 Purchased Professional and Technical Services	77,583
400 Purchased Property Services	4,800
500 Other Purchased Services	3,635
600 Supplies	42,397
700 Property	3,000
800 Other Objects	130
Total Support Services - Pupil Health	\$1,475,336
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	676,764
200 Personnel Services - Employee Benefits	443,354
400 Purchased Property Services	117,411
500 Other Purchased Services	23,135
600 Supplies	4,750
800 Other Objects	525

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Description	Amount
Total Support Services - Business	\$1,265,939
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,027,200
200 Personnel Services - Employee Benefits	1,974,129
300 Purchased Professional and Technical Services	43,400
400 Purchased Property Services	1,548,500
500 Other Purchased Services	369,380
600 Supplies	734,309
800 Other Objects	10,440
Total Operation and Maintenance of Plant Services	\$7,707,358
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,120,330
200 Personnel Services - Employee Benefits	529,561
300 Purchased Professional and Technical Services	580,000
400 Purchased Property Services	521,000
500 Other Purchased Services	4,661,604
600 Supplies	290,250
800 Other Objects	375
Total Student Transportation Services	\$7,703,120
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	314,488
200 Personnel Services - Employee Benefits	217,903
300 Purchased Professional and Technical Services	127,200
400 Purchased Property Services	1,000
500 Other Purchased Services	19,000
600 Supplies	245,802
800 Other Objects	1,359
Total Support Services - Central	\$926,752
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$33,806,684
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	555,826
200 Personnel Services - Employee Benefits	240,448
300 Purchased Professional and Technical Services	140,793
400 Purchased Property Services	41,900
500 Other Purchased Services	27,100
600 Supplies	146,109
700 Property	11,381
800 Other Objects	46,420
Total Student Activities	\$1,209,977
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	115,500
600 Supplies	24,411
Total Community Services	\$140,411
Total Operation of Non-Instructional Services	\$1,350,388
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,820,181
900 Other Uses of Funds	3,633,633
Total Debt Service / Other Expenditures and Financing Uses	\$10,453,814
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,174,087
Total Budgetary Reserve	\$3,174,087
Total Other Expenditures and Financing Uses	\$13,627,901
TOTAL EXPENDITURES	\$141,122,000

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Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	24,000,000	22,000,000
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	1,800,000	1,750,000
Other Capital Projects Fund	9,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	1,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	55,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,861,000	\$27,806,000

Long-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	147,049,783	148,000,000
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		
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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$147,049,783	\$148,000,000
TOTAL CASH AND INVESTMENTS	\$181,910,783	\$175,806,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	152,599,655	149,622,024
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,300,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,300,000	1,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$155,199,655	\$152,822,024
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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		

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Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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		

2018-2019 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$155,199,655	\$152,822,024	

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$155,199,655	\$152,822,024

Account Description	Amounts
0810 Nonspendable Fund Balance	1,086,750
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,237,285
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	5,430,648
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,667,933
5900 Budgetary Reserve	3,174,087
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,928,770