

FINAL GENERAL FUND BUDGET

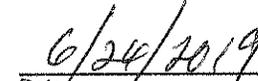
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019



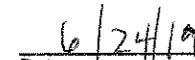
President of the Board - Original Signature Required



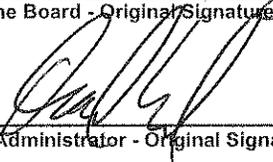
Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

David J Marsiglio

(570)784-5000

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 : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
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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

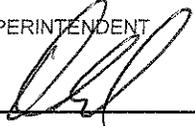
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$32437301
Ending Unassigned Fund Balance	\$343385
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

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 6/29/19
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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 : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
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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 6/3/19
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$182,958.00 Function 2400, Object 200: \$183,529.00	Combined Benefits Helathcare and PSERS and FICA exceed salaries.
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.	The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted 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.	The School Board of Directors have approved the following committed funds for PSERS retirement \$6,100,000.00, compensated Absences \$710,000.00, OPEB liabilities \$590,000.00.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,910,785
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,431,633
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,342,418</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,303,095
7000 Revenue from State Sources	10,965,771
8000 Revenue from Federal Sources	564,402
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>\$26,838,268</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,180,686</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,608,579
6112 Interim Real Estate Taxes	29,500
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	115,682
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,346,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	246,434
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	9,000
6940 Tuition from Patrons	34,000
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES \$15,303,095**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,065,897
7160 Tuition for Orphans Subsidy	44,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,021,579
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,025
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	336,884
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	489,380
7505 Ready to Learn Block Grant	234,078
7810 State Share of Social Security and Medicare Taxes	415,888
7820 State Share of Retirement Contributions	1,849,540

REVENUE FROM STATE SOURCES \$10,965,771**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	408,343
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,015
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	28,044
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$564,402
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,838,268

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,608,579
Amount of Tax Relief for Homestead Exclusions	<u>\$489,380</u>
Total Approx. Tax Revenue:	\$11,097,959
Approx. Tax Levy for Tax Rate Calculation:	\$11,775,102

Columbia

Total

2018-19 Data		
a. Assessed Value	\$256,217,288	\$256,217,288
b. Real Estate Mills	44.3800	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$978,471,944	\$978,471,944
d. Assessed Value	\$258,112,716	\$258,112,716
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$11,370,923	\$11,370,923
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$11,370,923	\$11,370,923
(f Total * g)		
i. Base Mills Subject to Index	44.3800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$11,775,102	\$11,775,102
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	45.6200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,775,102	\$11,775,102
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,285,722
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,608,579
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,608,579	
Amount of Tax Relief for Homestead Exclusions	<u>\$489,380</u>	
Total Approx. Tax Revenue:	\$11,097,959	
Approx. Tax Levy for Tax Rate Calculation:	\$11,775,102	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.6226	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,775,773	\$11,775,773
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	\$3,863.00	
Number of Homestead/Farmstead Properties	2812	2812
Median Assessed Value of Homestead Properties		\$32,818

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,608,579	
Amount of Tax Relief for Homestead Exclusions	<u>\$489,380</u>	
Total Approx. Tax Revenue:	\$11,097,959	
Approx. Tax Levy for Tax Rate Calculation:	\$11,775,102	
	Columbia	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$489,380	Lowering RE Tax Rate	\$0	\$489,380
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$489,380

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>
Columbia	258,112,716	45.6200	11,775,102			94.00000%	
Totals:	258,112,716		11,775,102	489,380 =	11,285,722 X	94.00000% =	10,608,579

	<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	50,000
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 50,000 50,000

	<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	1.060%	0.000%	3,100,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	246,400	246,400
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,346,400 3,346,400

Total Act 511, Current Taxes 3,396,400

Act 511 Tax Limit -->	978,471,944 X	12	11,741,663
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index		2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Columbia	44.3800	45.6200	2.80%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,557,834
1200 Special Programs - Elementary / Secondary	3,131,748
1300 Vocational Education	1,565,691
1400 Other Instructional Programs - Elementary / Secondary	54,260
1500 Nonpublic School Programs	2,500
Total Instruction	\$16,312,033
2000 Support Services	
2100 Support Services - Students	887,651
2200 Support Services - Instructional Staff	869,054
2300 Support Services - Administration	1,585,498
2400 Support Services - Pupil Health	382,764
2500 Support Services - Business	409,944
2600 Operation and Maintenance of Plant Services	2,477,605
2700 Student Transportation Services	1,021,460
2800 Support Services - Central	1,366,322
Total Support Services	\$9,000,298
3000 Operation of Non-Instructional Services	
3200 Student Activities	703,799
3300 Community Services	21,000
Total Operation of Non-Instructional Services	\$724,799
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	63,251
5200 Interfund Transfers - Out	6,336,920
Total Other Expenditures and Financing Uses	\$6,400,171
Total Estimated Expenditures and Other Financing Uses	\$32,437,301

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,344,130
200 Personnel Services - Employee Benefits	4,375,398
300 Purchased Professional and Technical Services	41,989
400 Purchased Property Services	65,343
500 Other Purchased Services	373,160
600 Supplies	213,415
700 Property	24,070
800 Other Objects	120,329
Total Regular Programs - Elementary / Secondary	\$11,557,834
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,227,615
200 Personnel Services - Employee Benefits	861,577
300 Purchased Professional and Technical Services	367,404
500 Other Purchased Services	654,004
600 Supplies	18,784
800 Other Objects	2,364
Total Special Programs - Elementary / Secondary	\$3,131,748
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	305,223
200 Personnel Services - Employee Benefits	196,404
300 Purchased Professional and Technical Services	128
500 Other Purchased Services	1,039,236
600 Supplies	24,700
Total Vocational Education	\$1,565,691
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	40,860
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$54,260
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,500
Total Nonpublic School Programs	\$2,500
Total Instruction	\$16,312,033
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	522,129
200 Personnel Services - Employee Benefits	336,237
400 Purchased Property Services	510
500 Other Purchased Services	1,989
600 Supplies	22,393
800 Other Objects	4,393

2019-2020 Final General Fund Budget

LEA : 116191203 Bloomsburg Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$887,651
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	418,328
200 Personnel Services - Employee Benefits	388,680
300 Purchased Professional and Technical Services	4,590
500 Other Purchased Services	1,224
600 Supplies	55,385
800 Other Objects	847
Total Support Services - Instructional Staff	\$869,054
2300 Support Services - Administration	
100 Personnel Services - Salaries	753,717
200 Personnel Services - Employee Benefits	572,865
300 Purchased Professional and Technical Services	111,710
400 Purchased Property Services	4,488
500 Other Purchased Services	78,437
600 Supplies	43,280
700 Property	4,185
800 Other Objects	16,816
Total Support Services - Administration	\$1,585,498
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	182,958
200 Personnel Services - Employee Benefits	183,529
300 Purchased Professional and Technical Services	918
400 Purchased Property Services	765
500 Other Purchased Services	978
600 Supplies	11,076
700 Property	2,540
Total Support Services - Pupil Health	\$382,764
2500 Support Services - Business	
100 Personnel Services - Salaries	213,400
200 Personnel Services - Employee Benefits	165,695
300 Purchased Professional and Technical Services	3,548
500 Other Purchased Services	1,506
600 Supplies	23,428
800 Other Objects	2,367
Total Support Services - Business	\$409,944
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	503,609
200 Personnel Services - Employee Benefits	398,976
300 Purchased Professional and Technical Services	229,600
400 Purchased Property Services	460,020
500 Other Purchased Services	122,900
600 Supplies	716,600
700 Property	41,900
800 Other Objects	4,000

2019-2020 Final General Fund Budget

LEA : 116191203 Bloomsburg Area SD

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,477,605
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,020,820
600 Supplies	140
Total Student Transportation Services	\$1,021,460
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	218,500
200 Personnel Services - Employee Benefits	176,227
300 Purchased Professional and Technical Services	19,450
400 Purchased Property Services	60,000
500 Other Purchased Services	96,623
600 Supplies	310,198
700 Property	485,324
Total Support Services - Central	\$1,366,322
Total Support Services	\$9,000,298
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	243,300
200 Personnel Services - Employee Benefits	124,099
300 Purchased Professional and Technical Services	60,635
400 Purchased Property Services	73,073
500 Other Purchased Services	111,774
600 Supplies	86,099
800 Other Objects	4,819
Total Student Activities	\$703,799
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	15,000
Total Community Services	\$21,000
Total Operation of Non-Instructional Services	\$724,799
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,006
900 Other Uses of Funds	56,245
Total Debt Service / Other Expenditures and Financing Uses	\$63,251
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,336,920
Total Interfund Transfers - Out	\$6,336,920
Total Other Expenditures and Financing Uses	\$6,400,171
TOTAL EXPENDITURES	\$32,437,301

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	14,449,477	8,738,748
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	892,083	1,052,372
Other Capital Projects Fund	12,356,905	247,138
Debt Service Fund	51	55
Food Service / Cafeteria Operations Fund	120,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	273,510	272,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	154,000	152,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,246,026	\$10,562,813

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	\$28,246,026	\$10,562,813
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	27,640,000	26,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,020,000
0550 Authority Lease Obligations	175,563	118,918
0560 Other Post-Employment Benefits (OPEB)	1,500,000	1,580,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$30,315,563	\$28,718,918
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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

2019-2020 Final General Fund Budget

LEA : 116191203 Bloomsburg Area SD

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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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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

<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	\$30,315,563	\$28,718,918

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	63,830	63,251
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	1,298,271	
Debt Service Fund	1,735,000	2,635,120
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	\$3,097,101	\$2,698,371
TOTAL INDEBTEDNESS	\$33,412,664	\$31,417,289

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	343,385
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,743,385

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,743,385
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