

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2020



President of the Board - Original Signature Required

May 19, 2020
Date



Secretary of the Board - Original Signature Required

5.19.20
Date

Chief School Administrator - Original Signature Required

5.19.20
Date

BRIAN P COONEY
Contact Person

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Telephone Extension

BCOONEY@OXFORDASD.ORG
Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Oxford Area SD	County : Chester	AUN Number : 124156703
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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 May 19, 2020
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oxford Area SD	COUNTY : Chester	AUN : 124156703
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020) ?

Yes
No


If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$73301699
Ending Unassigned Fund Balance	\$701005
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.0%

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 5/19/2020
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DUE DATE: AUGUST 15, 2020

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

13,517,914

1,501,990

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$15,019,904

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

40,075,537

24,794,661

1,065,275

Total Estimated Revenues And Other Financing Sources

\$65,935,473

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$80,955,377

Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,295,991
6112 Interim Real Estate Taxes	264,489
6113 Public Utility Realty Taxes	37,952
6150 Current Act 511 Taxes - Proportional Assessments	3,149,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	909,648
6500 Earnings on Investments	210,000
6700 Revenues from LEA Activities	196,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	610,000
6910 Rentals	180,000
6920 Contributions and Donations from Private Sources	84,000
6990 Refunds and Other Miscellaneous Revenue	137,757

REVENUE FROM LOCAL SOURCES \$40,075,537

REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,090,000
7160 Tuition for Orphans Subsidy	67,343
7271 Special Education funds for School-Aged Pupils	2,074,321
7311 Pupil Transportation Subsidy	1,047,667
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	932,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,577,051
7505 Ready to Learn Block Grant	572,695
7810 State Share of Social Security and Medicare Taxes	1,032,375
7820 State Share of Retirement Contributions	4,326,209

REVENUE FROM STATE SOURCES \$24,794,661

REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	761,958
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	136,687
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	64,031
8517 NCLB, Title IV - 21st Century Schools	57,599
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000

REVENUE FROM FEDERAL SOURCES \$1,065,275

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 65,935,473

Act 1 Index (current): 3.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$34,295,991
 Rate
 Amount of Tax Relief for Homestead Exclusions: \$1,577,051
 Total Approx. Tax Revenue: \$35,873,042
 Approx. Tax Levy for Tax Rate Calculation: \$37,371,856
 Chester

Total

2019-20 Data	
a. Assessed Value	\$1,165,195,477
b. Real Estate Mills	31.4599
I. 2020-21 Data	
c. 2018 STEB Market Value	\$1,761,653,344
d. Assessed Value	\$1,167,491,057
e. Assessed Value of New Constr/ Renov	\$0

2019-20 Calculations	
f. 2019-20 Tax Levy (a * b)	\$36,656,933

2020-21 Calculations	
g. Percent of Total Market Value	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$36,656,933

III. (f Total * g)	31.4599
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	
(h / (d-e) * 1000) if reassessment	

Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	95.81276%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$37,371,856

I. 2020-21 Real Estate Tax Rate (k / d * 1000)	32.0104
m. Tax Levy Generated by Mills (l / 1000 * d)	\$37,371,856

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$35,794,805
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$34,295,991

Act 1 Index (current): 3.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$34,295,991
 Amount of Tax Relief for Homestead Exclusions \$1,577,051
 Total Approx. Tax Revenue: \$35,873,042
 Approx. Tax Levy for Tax Rate Calculation: \$37,371,856

Chester

Index Maximums

	Rate	Total
p. Maximum Mills Based On Index (i * (1 + Index))	32.5924	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,051,336	\$38,051,336
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	\$8,529,000	
Number of Homestead/Farmstead Properties	5800	5800
Median Assessed Value of Homestead Properties		\$137,325

Act 1 Index (current): 3.6%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$34,295,991
 Amount of Tax Relief for Homestead Exclusions \$1,577,051
 Total Approx. Tax Revenue: \$35,873,042
 Approx. Tax Levy for Tax Rate Calculation: \$37,371,856
 Chester

Total

	Lowering RE Tax Rate	Lowering RE Tax Rate
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,577,051	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$1,577,051	\$1,577,051

CODE	County Name	Current Real Estate Taxes	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Chester	1,167,491,057	32.0104	37,371,856	1,577,051	35,794,805	95.81276%	34,295,991
Totals:		1,167,491,057		37,371,856	=	35,794,805	X	=
6120	Current Per Capita Taxes, Section 679				Rate			Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments				\$0.00			0
6141	Current Act 511 Per Capita Taxes				Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate				\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes				\$0.00	\$0.00	0	0
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						0	0
6150	Current Act 511 Taxes – Proportional Assessments				Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes				0.500%	0.000%	2,708,013	2,708,013
6152	Current Act 511 Occupation Taxes				0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%	441,687	441,687
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				0.000%	0.000%	0	0
	Total Current Act 511 Taxes – Proportional Assessments						3,149,700	3,149,700
	Total Act 511, Current Taxes					1,761,653,344	12	21,139,840
					Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Chester									
6120	Current Per Capita Taxes, Section 679	31.4599	32.0104	1.75%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes					3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,435,473
1200 Special Programs - Elementary / Secondary	14,951,314
1300 Vocational Education	2,271,154
1400 Other Instructional Programs - Elementary / Secondary	264,416
1500 Nonpublic School Programs	14,169
Total Instruction	\$46,936,526
2000 Support Services	
2100 Support Services - Students	1,811,729
2200 Support Services - Instructional Staff	1,267,014
2300 Support Services - Administration	3,944,995
2400 Support Services - Pupil Health	801,634
2500 Support Services - Business	611,508
2600 Operation and Maintenance of Plant Services	4,805,332
2700 Student Transportation Services	3,927,702
2800 Support Services - Central	1,674,853
2900 Other Support Services	22,000
Total Support Services	\$18,866,767
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,185,471
3300 Community Services	77,124
Total Operation of Non-Instructional Services	\$1,262,595
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,035,811
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$6,235,811
Total Estimated Expenditures and Other Financing Uses	\$73,301,699

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,459,463
200 Personnel Services - Employee Benefits	9,303,793
300 Purchased Professional and Technical Services	602,844
400 Purchased Property Services	126,874
500 Other Purchased Services	3,738,710
600 Supplies	803,979
700 Property	376,800
800 Other Objects	23,010
Total Regular Programs - Elementary / Secondary	\$29,435,473
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,717,439
200 Personnel Services - Employee Benefits	2,397,550
300 Purchased Professional and Technical Services	5,714,875
400 Purchased Property Services	2,500
500 Other Purchased Services	3,044,250
600 Supplies	57,350
700 Property	14,500
800 Other Objects	2,850
Total Special Programs - Elementary / Secondary	\$14,951,314
1300 Vocational Education	
500 Other Purchased Services	2,271,154
Total Vocational Education	\$2,271,154
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	31,050
200 Personnel Services - Employee Benefits	13,366
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	130,000
Total Other Instructional Programs - Elementary / Secondary	\$264,416
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	14,169
Total Nonpublic School Programs	\$14,169
Total Instruction	\$46,936,526
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,033,326
200 Personnel Services - Employee Benefits	734,224
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	25,080
600 Supplies	10,760
700 Property	1,000
800 Other Objects	3,339

Description	Amount
Total Support Services - Students	\$1,811,729
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	697,170
200 Personnel Services - Employee Benefits	393,197
300 Purchased Professional and Technical Services	28,848
400 Purchased Property Services	3,300
500 Other Purchased Services	14,869
600 Supplies	111,995
700 Property	12,675
800 Other Objects	4,960
Total Support Services - Instructional Staff	\$1,267,014
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,159,229
200 Personnel Services - Employee Benefits	1,403,602
300 Purchased Professional and Technical Services	154,000
400 Purchased Property Services	18,905
500 Other Purchased Services	159,505
600 Supplies	17,450
700 Property	300
800 Other Objects	32,004
Total Support Services - Administration	\$3,944,995
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	461,623
200 Personnel Services - Employee Benefits	288,389
300 Purchased Professional and Technical Services	10,045
400 Purchased Property Services	380
500 Other Purchased Services	6,670
600 Supplies	20,456
700 Property	13,496
800 Other Objects	575
Total Support Services - Pupil Health	\$801,634
2500 Support Services - Business	
100 Personnel Services - Salaries	337,107
200 Personnel Services - Employee Benefits	238,901
400 Purchased Property Services	2,900
500 Other Purchased Services	20,000
600 Supplies	7,800
700 Property	2,000
800 Other Objects	2,800
Total Support Services - Business	\$611,508
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	780,282
200 Personnel Services - Employee Benefits	653,833
300 Purchased Professional and Technical Services	1,119,917
400 Purchased Property Services	988,300

Description	Amount
500 Other Purchased Services	186,500
600 Supplies	1,036,000
700 Property	40,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$4,805,332
2700 Student Transportation Services	
400 Purchased Property Services	4,500
500 Other Purchased Services	3,425,464
600 Supplies	487,438
700 Property	10,000
800 Other Objects	300
Total Student Transportation Services	\$3,927,702
2800 Support Services - Central	
100 Personnel Services - Salaries	557,171
200 Personnel Services - Employee Benefits	391,332
300 Purchased Professional and Technical Services	104,656
400 Purchased Property Services	22,500
500 Other Purchased Services	102,971
600 Supplies	224,250
700 Property	269,173
800 Other Objects	2,800
Total Support Services - Central	\$1,674,853
2900 Other Support Services	
500 Other Purchased Services	22,000
Total Other Support Services	\$22,000
Total Support Services	\$18,866,767
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	470,843
200 Personnel Services - Employee Benefits	231,228
300 Purchased Professional and Technical Services	56,660
400 Purchased Property Services	31,000
500 Other Purchased Services	192,100
600 Supplies	42,738
700 Property	81,852
800 Other Objects	79,050
Total Student Activities	\$1,185,471
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,305
300 Purchased Professional and Technical Services	42,634
500 Other Purchased Services	20,000
600 Supplies	185

Description

Amount

Total Community Services	\$77,124
Total Operation of Non-Instructional Services	\$1,262,595
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,219,162
900 Other Uses of Funds	4,816,649
Total Debt Service / Other Expenditures and Financing Uses	\$6,035,811
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$6,235,811
TOTAL EXPENDITURES	\$73,301,699

2020-2021 Final General Fund Budget

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Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

15,019,904

7,067,231

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		

\$15,019,904

\$7,067,231

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2020 Estimate **06/30/2021 Projection**

\$15,019,904 **\$7,067,231**

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

General Fund

0510 Bonds Payable	41,155,750	35,135,161
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 General Fund	\$41,155,750	\$35,135,161

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		

2020-2021 Final General Fund Budget

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Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

2020-2021 Final General Fund Budget

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06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

2020-2021 Final General Fund Budget

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06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

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

2020-2021 Final General Fund Budget

LEA : 124156703 Oxford Area SD

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06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

\$41,155,750

\$95,135,161

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
	6,035,811	6,020,589

Short-Term Payables

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comproller-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	\$6,035,811	\$6,020,589
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TOTAL INDEBTEDNESS	\$47,191,561	\$41,155,750
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Amounts

Account Description

0810 Nonspendable Fund Balance
 0820 Restricted Fund Balance
 0830 Committed Fund Balance
 0840 Assigned Fund Balance
 0850 Unassigned Fund Balance

6,952,673
 701,005
 \$7,653,678

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

200,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$7,853,678

