

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/28/2019



JOSEPH E. TIGHE

5/28/2019

President of the Board - Original Signature Required

Date



BRIAN P. COONEY

5/28/2019

Secretary of the Board - Original Signature Required

Date



DAVID A. WOODS

5/28/2019

Chief School Administrator - Original Signature Required

Date

BRIAN COONEY

(610)932-6600

Extn :

Contact Person

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Extension

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Email Address

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Oxford Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> JOSEPH E. TIGHE 	<b>DATE</b> 5/28/2019
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 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 2019-2020 (compared to 2018-2019 )? Yes   
No

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

Total Budgeted Expenditures	\$70539523
Ending Unassigned Fund Balance	\$1043130
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <b>DAVID A. WOODS</b> 	DATE <b>5/28/2019</b>
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DUE DATE: AUGUST 15, 2019

<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.	To cover unpredictable changes in cost of goods and service (less than 1% of 2019-20 budgeted expenditures)
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.	1.7% of 2019-20 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.	For Unanticipated Medical Claims (self-insured), Employer Retirement Contributions, Other Capital Projects and Revenue Shortfalls

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,577,403
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,534,867
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,112,270</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	39,419,134
7000 Revenue from State Sources	24,924,511
8000 Revenue from Federal Sources	1,075,925
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$65,419,570</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$82,531,840</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,616,298
6112 Interim Real Estate Taxes	234,794
6113 Public Utility Realty Taxes	38,782
6150 Current Act 511 Taxes - Proportional Assessments	3,078,494
6400 Delinquencies on Taxes Levied / Assessed by the LEA	998,826
6500 Earnings on Investments	240,693
6700 Revenues from LEA Activities	203,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	589,375
6910 Rentals	193,413
6920 Contributions and Donations from Private Sources	84,000
6990 Refunds and Other Miscellaneous Revenue	141,459

**REVENUE FROM LOCAL SOURCES \$39,419,134****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	13,133,789
7160 Tuition for Orphans Subsidy	64,860
7271 Special Education funds for School-Aged Pupils	2,089,799
7311 Pupil Transportation Subsidy	1,443,831
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	955,131
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,571,525
7505 Ready to Learn Block Grant	572,695
7810 State Share of Social Security and Medicare Taxes	1,012,132
7820 State Share of Retirement Contributions	4,005,749

**REVENUE FROM STATE SOURCES \$24,924,511****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	769,587
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	86,338
8517 NCLB, Title IV - 21st Century Schools	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000

**REVENUE FROM FEDERAL SOURCES \$1,075,925****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 65,419,570**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,616,298
Amount of Tax Relief for Homestead Exclusions	<u>\$1,571,525</u>
Total Approx. Tax Revenue:	\$35,187,823
Approx. Tax Levy for Tax Rate Calculation:	\$36,656,933

Chester

Total

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<b>2018-19 Data</b>		
a. Assessed Value	\$1,150,116,957	\$1,150,116,957
b. Real Estate Mills	31.1484	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,732,563,747	\$1,732,563,747
d. Assessed Value	\$1,165,195,477	\$1,165,195,477
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$35,824,303	\$35,824,303
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$35,824,303	\$35,824,303
(f Total * g)		
i. Base Mills Subject to Index	31.1484	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.81276%	95.81276%
k. Tax Levy Needed	\$36,656,933	\$36,656,933
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>31.4599</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,656,933	\$36,656,933
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,085,408
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,616,298
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$33,616,298

Amount of Tax Relief for Homestead Exclusions

\$1,571,525

Total Approx. Tax Revenue:

\$35,187,823

Approx. Tax Levy for Tax Rate Calculation:

\$36,656,933

Chester

Total

**Index Maximums**

p. Maximum Mills Based On Index

32.1451

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$37,455,325

\$37,455,325

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$8,674.00

V. Number of Homestead/Farmstead Properties

5811

5811

Median Assessed Value of Homestead Properties

\$136,110



Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$33,616,298</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,571,525</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$35,187,823</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,656,933</b>

<b>Chester</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,571,525	Lowering RE Tax Rate	\$0	\$1,571,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,571,525</b>

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>
Chester	1,165,195,477	31.4599	36,656,933			95.81276%	
<b>Totals:</b>	<b>1,165,195,477</b>		<b>36,656,933</b>	1,571,525 =	35,085,408 X	95.81276% =	33,616,298

	<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	\$0.00	\$0.00	0
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 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,622,999	2,622,999
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	455,495	455,495
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 3,078,494 3,078,494**

**Total Act 511, Current Taxes 3,078,494**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,732,563,747 X</b>	<b>12</b>	<b>20,790,765</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2018-19 (Rebalanced)	2019-20	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
6111	<u>Current Real Estate Taxes</u> Chester	31.1484	31.4599	1.01%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.2%				
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes					3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,525,316
1200 Special Programs - Elementary / Secondary	13,584,461
1300 Vocational Education	2,173,162
1400 Other Instructional Programs - Elementary / Secondary	220,497
1500 Nonpublic School Programs	14,573
<b>Total Instruction</b>	<b>\$44,518,009</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,903,131
2200 Support Services - Instructional Staff	1,413,094
2300 Support Services - Administration	3,840,771
2400 Support Services - Pupil Health	725,020
2500 Support Services - Business	589,220
2600 Operation and Maintenance of Plant Services	4,517,366
2700 Student Transportation Services	3,886,128
2800 Support Services - Central	1,575,488
2900 Other Support Services	22,000
<b>Total Support Services</b>	<b>\$18,472,218</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,157,957
3300 Community Services	92,301
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,250,258</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,099,038
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,299,038</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$70,539,523</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,070,772
200 Personnel Services - Employee Benefits	9,253,804
300 Purchased Professional and Technical Services	405,150
400 Purchased Property Services	126,311
500 Other Purchased Services	3,482,906
600 Supplies	787,058
700 Property	383,205
800 Other Objects	16,110
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,525,316</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,606,975
200 Personnel Services - Employee Benefits	2,298,762
300 Purchased Professional and Technical Services	5,060,000
400 Purchased Property Services	3,500
500 Other Purchased Services	2,526,874
600 Supplies	65,650
700 Property	21,400
800 Other Objects	1,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,584,461</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,173,162
<b>Total Vocational Education</b>	<b>\$2,173,162</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,497
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	145,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$220,497</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	14,573
<b>Total Nonpublic School Programs</b>	<b>\$14,573</b>
<b>Total Instruction</b>	<b>\$44,518,009</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,125,608
200 Personnel Services - Employee Benefits	726,424
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	26,370
600 Supplies	16,415
700 Property	1,000
800 Other Objects	3,314

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,903,131</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	694,577
200 Personnel Services - Employee Benefits	448,251
300 Purchased Professional and Technical Services	121,346
400 Purchased Property Services	3,300
500 Other Purchased Services	14,030
600 Supplies	116,930
700 Property	9,700
800 Other Objects	4,960
<b>Total Support Services - Instructional Staff</b>	<b>\$1,413,094</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,060,027
200 Personnel Services - Employee Benefits	1,405,165
300 Purchased Professional and Technical Services	152,000
400 Purchased Property Services	18,905
500 Other Purchased Services	156,355
600 Supplies	17,700
800 Other Objects	30,619
<b>Total Support Services - Administration</b>	<b>\$3,840,771</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	414,700
200 Personnel Services - Employee Benefits	261,290
300 Purchased Professional and Technical Services	10,045
400 Purchased Property Services	1,090
500 Other Purchased Services	14,550
600 Supplies	18,900
700 Property	3,295
800 Other Objects	1,150
<b>Total Support Services - Pupil Health</b>	<b>\$725,020</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	333,191
200 Personnel Services - Employee Benefits	221,029
400 Purchased Property Services	2,900
500 Other Purchased Services	19,800
600 Supplies	7,500
700 Property	2,000
800 Other Objects	2,800
<b>Total Support Services - Business</b>	<b>\$589,220</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	745,449
200 Personnel Services - Employee Benefits	536,082
300 Purchased Professional and Technical Services	853,535
400 Purchased Property Services	948,300
500 Other Purchased Services	186,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,207,000
700 Property	40,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,517,366</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	4,500
500 Other Purchased Services	3,353,890
600 Supplies	517,438
700 Property	10,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$3,886,128</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	520,592
200 Personnel Services - Employee Benefits	337,471
300 Purchased Professional and Technical Services	76,827
400 Purchased Property Services	27,500
500 Other Purchased Services	86,150
600 Supplies	228,800
700 Property	294,173
800 Other Objects	3,975
<b>Total Support Services - Central</b>	<b>\$1,575,488</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	22,000
<b>Total Other Support Services</b>	<b>\$22,000</b>
<b>Total Support Services</b>	<b>\$18,472,218</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	459,478
200 Personnel Services - Employee Benefits	219,777
300 Purchased Professional and Technical Services	61,080
400 Purchased Property Services	31,000
500 Other Purchased Services	179,697
600 Supplies	47,300
700 Property	80,500
800 Other Objects	79,125
<b>Total Student Activities</b>	<b>\$1,157,957</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,388
200 Personnel Services - Employee Benefits	1,433
300 Purchased Professional and Technical Services	29,854
500 Other Purchased Services	20,000
600 Supplies	38,626
<b>Total Community Services</b>	<b>\$92,301</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,250,258</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,344,038
900 Other Uses of Funds	4,755,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,099,038</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,299,038</b>
<b>TOTAL EXPENDITURES</b>	<b>\$70,539,523</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	17,112,270	12,165,764
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,112,270</b>	<b>\$12,165,764</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$17,112,270</b>	<b>\$12,165,764</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	47,831,486	41,728,892
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		

<b>Total General Fund</b>	<b>\$47,831,486</b>	<b>\$41,728,892</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

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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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$47,831,486</b>	<b>\$41,728,892</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	6,084,038	6,102,594
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		
<b>Total Short-Term Payables</b>	<b>\$6,084,038</b>	<b>\$6,102,594</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$53,915,524</b>	<b>\$47,831,486</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,949,187
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,043,130
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,992,317</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,192,317</b>