

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

Date

6/14/2021


Secretary of the Board - Original Signature Required

Date

6/14/2021


Chief School Administrator - Original Signature Required

Date

6/14/2021

Kimberly Pawlishak

Extn :

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Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021)?

Yes

No

If yes, see information below, taken from the 2021-2022 General Fund Budget

Total Budgeted Expenditures	\$104802939
Ending Unassigned Fund Balance	\$3190269
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.04%

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 <i>Mary Catherine Rezac, Ed.D.</i>	DATE <i>June 14, 2021</i>
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
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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 5/11/21
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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.	Portion of Unassigned allocated as Budgetary Reserve annually
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.	Portion of Unassigned allocated as Budgetary Reserve annually
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balances exist for PSERS and GALA Arts Expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balances exist for Athletic Activities and Capital Projects

<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	1,500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,270,511
0840 Assigned Fund Balance	7,242,126
0850 Unassigned Fund Balance	4,541,278
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,053,915</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	80,748,190
7000 Revenue from State Sources	20,476,147
8000 Revenue from Federal Sources	1,952,593
9000 Other Financing Sources	75,000
Total Estimated Revenues And Other Financing Sources	<u>\$103,251,930</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$122,305,845</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	67,899,556
6113 Public Utility Realty Taxes	74,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,100
6150 Current Act 511 Taxes - Proportional Assessments	8,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,700,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	235,810
6800 Revenues from Intermediary Sources / Pass-Through Funds	555,474
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	104,250
6940 Tuition from Patrons	69,000
6960 Services Provided Other Local Governmental Units / LEAs	135,000
6990 Refunds and Other Miscellaneous Revenue	115,000

REVENUE FROM LOCAL SOURCES \$80,748,190

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,785,191
7112 Basic Education Funding-Social Security	1,858,000
7271 Special Education funds for School-Aged Pupils	2,417,779
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	225,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	823,877
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	1,476,270
7505 Ready to Learn Block Grant	205,030
7820 State Share of Retirement Contributions	8,400,000

REVENUE FROM STATE SOURCES \$20,476,147

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	426,867
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,013
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,723
8517 NCLB, Title IV - 21st Century Schools	32,162
8742 Governor's Emergency Education Relief Fund (GEER)	40,828
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,952,593
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	75,000
OTHER FINANCING SOURCES	\$75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	103,251,930

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$67,899,556	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,476,270</u>	
Total Approx. Tax Revenue:	\$69,375,826	
Approx. Tax Levy for Tax Rate Calculation:	\$72,204,974	
	Allegheny	Total

2020-21 Data		
a. Assessed Value	\$3,554,406,107	\$3,554,406,107
b. Real Estate Mills	19.8686	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$3,357,898,840	\$3,357,898,840
d. Assessed Value	\$3,587,486,087	\$3,587,486,087
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$70,621,073	\$70,621,073
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$70,621,073	\$70,621,073
(f Total * g)		
i. Base Mills Subject to Index	19.8686	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$72,204,974	\$72,204,974
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	20.1269	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,204,974	\$72,204,974
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,728,704
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$67,899,556
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$67,899,556	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,476,270</u>	
Total Approx. Tax Revenue:	\$69,375,826	
Approx. Tax Levy for Tax Rate Calculation:	\$72,204,974	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.4646	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$73,416,468	\$73,416,468
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	\$9,427.24	
Number of Homestead/Farmstead Properties	7792	7792
Median Assessed Value of Homestead Properties		\$220,000

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$67,899,556
Amount of Tax Relief for Homestead Exclusions	<u>\$1,476,270</u>
Total Approx. Tax Revenue:	\$69,375,826
Approx. Tax Levy for Tax Rate Calculation:	\$72,204,974
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,476,270	Lowering RE Tax Rate	\$0	\$1,476,270
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,476,270

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>
Allegheny	3,587,486,087	20.1269	72,204,974			96.00000%	
Totals:	3,587,486,087		72,204,974	- 1,476,270	= 70,728,704	X 96.00000%	= 67,899,556

	<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	100,100
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			100,100
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			8,600,000
Total Act 511, Current Taxes			8,700,100
Act 511 Tax Limit -->		3,357,898,840 X	12
		Market Value	Mills
			40,294,786
			(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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.8686	20.1269	1.31%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,435,361
1200 Special Programs - Elementary / Secondary	13,295,227
1300 Vocational Education	678,000
1400 Other Instructional Programs - Elementary / Secondary	650,997
1500 Nonpublic School Programs	10,500
1800 Pre-Kindergarten	255,743
Total Instruction	\$63,325,828
2000 Support Services	
2100 Support Services - Students	4,235,798
2200 Support Services - Instructional Staff	3,750,134
2300 Support Services - Administration	6,560,277
2400 Support Services - Pupil Health	750,542
2500 Support Services - Business	1,557,159
2600 Operation and Maintenance of Plant Services	8,704,630
2700 Student Transportation Services	4,797,561
2800 Support Services - Central	788,406
2900 Other Support Services	110,495
Total Support Services	\$31,255,002
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,694,943
3300 Community Services	56,604
Total Operation of Non-Instructional Services	\$2,751,547
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	593,547
Total Facilities Acquisition, Construction and Improvement Services	\$593,547
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,352,015
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	\$6,877,015
Total Estimated Expenditures and Other Financing Uses	\$104,802,939

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,104,037
200 Personnel Services - Employee Benefits	17,369,392
300 Purchased Professional and Technical Services	1,125,400
400 Purchased Property Services	50,836
500 Other Purchased Services	801,018
600 Supplies	847,430
700 Property	107,124
800 Other Objects	30,124
Total Regular Programs - Elementary / Secondary	\$48,435,361
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,461,658
200 Personnel Services - Employee Benefits	3,993,307
300 Purchased Professional and Technical Services	883,321
400 Purchased Property Services	17,500
500 Other Purchased Services	1,884,170
600 Supplies	39,581
700 Property	8,500
800 Other Objects	7,190
Total Special Programs - Elementary / Secondary	\$13,295,227
1300 <u>Vocational Education</u>	
500 Other Purchased Services	678,000
Total Vocational Education	\$678,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	332,688
200 Personnel Services - Employee Benefits	189,509
300 Purchased Professional and Technical Services	45,950
500 Other Purchased Services	54,500
600 Supplies	28,350
Total Other Instructional Programs - Elementary / Secondary	\$650,997
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,500
Total Nonpublic School Programs	\$10,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	164,708
200 Personnel Services - Employee Benefits	88,362
600 Supplies	2,673
Total Pre-Kindergarten	\$255,743
Total Instruction	\$63,325,828
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,240,648

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,399,453
300 Purchased Professional and Technical Services	276,132
400 Purchased Property Services	20,000
500 Other Purchased Services	3,400
600 Supplies	156,465
700 Property	72,700
800 Other Objects	67,000
Total Support Services - Students	\$4,235,798
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,968,300
200 Personnel Services - Employee Benefits	1,243,707
300 Purchased Professional and Technical Services	101,789
400 Purchased Property Services	56,300
500 Other Purchased Services	34,838
600 Supplies	308,732
700 Property	30,000
800 Other Objects	6,468
Total Support Services - Instructional Staff	\$3,750,134
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,413,159
200 Personnel Services - Employee Benefits	1,834,100
300 Purchased Professional and Technical Services	988,450
400 Purchased Property Services	4,515
500 Other Purchased Services	98,924
600 Supplies	94,081
700 Property	7,000
800 Other Objects	120,048
Total Support Services - Administration	\$6,560,277
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	446,408
200 Personnel Services - Employee Benefits	271,455
300 Purchased Professional and Technical Services	21,215
400 Purchased Property Services	1,701
500 Other Purchased Services	120
600 Supplies	7,373
700 Property	1,595
800 Other Objects	675
Total Support Services - Pupil Health	\$750,542
2500 Support Services - Business	
100 Personnel Services - Salaries	444,147
200 Personnel Services - Employee Benefits	292,225
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	556,591
500 Other Purchased Services	280
600 Supplies	196,316
800 Other Objects	6,600

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,557,159
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,458,654
200 Personnel Services - Employee Benefits	2,321,422
300 Purchased Professional and Technical Services	348,500
400 Purchased Property Services	785,963
500 Other Purchased Services	260,796
600 Supplies	1,459,245
700 Property	65,000
800 Other Objects	5,050
Total Operation and Maintenance of Plant Services	\$8,704,630
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	110,617
200 Personnel Services - Employee Benefits	69,853
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	4,611,591
Total Student Transportation Services	\$4,797,561
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	233,847
200 Personnel Services - Employee Benefits	184,168
300 Purchased Professional and Technical Services	109,770
400 Purchased Property Services	36,000
500 Other Purchased Services	82,888
600 Supplies	140,833
800 Other Objects	900
Total Support Services - Central	\$788,406
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
600 Supplies	10,495
Total Other Support Services	\$110,495
Total Support Services	\$31,255,002
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,344,408
200 Personnel Services - Employee Benefits	641,501
300 Purchased Professional and Technical Services	137,232
400 Purchased Property Services	80,457
500 Other Purchased Services	234,790
600 Supplies	154,957
700 Property	44,400
800 Other Objects	57,198
Total Student Activities	\$2,694,943
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	40,000

<u>Description</u>	<u>Amount</u>
600 Supplies	3,604
800 Other Objects	13,000
Total Community Services	\$56,604
Total Operation of Non-Instructional Services	\$2,751,547
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	581,836
600 Supplies	11,711
Total Facilities Acquisition, Construction and Improvement Services	\$593,547
Total Facilities Acquisition, Construction and Improvement Services	\$593,547
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,223,613
900 Other Uses of Funds	2,128,402
Total Debt Service / Other Expenditures and Financing Uses	\$5,352,015
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$6,877,015
TOTAL EXPENDITURES	\$104,802,939

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	20,000,000	19,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	200,000	200,000
Capital Reserve Fund - § 1431	200,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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 Cash and Short-Term Investments	\$20,900,000	\$20,800,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$20,900,000	\$20,800,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	64,205,000	62,330,000
0520 Extended-Term Financing Agreements Payable	303,977	50,000
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	\$64,508,977	\$62,380,000
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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

06/30/2021 Estimate

06/30/2022 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

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

06/30/2021 Estimate

06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$64,508,977	\$62,380,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$64,508,977	\$62,380,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,070,511
0840 Assigned Fund Balance	7,242,126
0850 Unassigned Fund Balance	3,190,269
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,502,906
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,502,906