

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

6/28/21

Date



Secretary of the Board - Original Signature Required

6/28/2021

Date



Chief School Administrator - Original Signature Required

6/28/21

Date

Scott Burchill

Contact Person

(412)833-1600

Extn :2054

Telephone

Extension

sburchill@uscscd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Saint Clair SD	COUNTY : Allegheny	AUN : 103029203
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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.

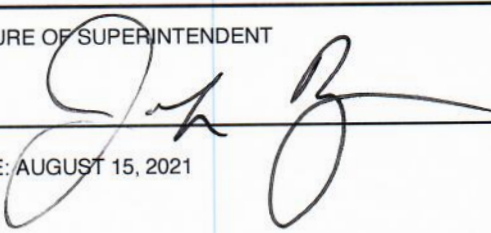
Total Budgeted Expenditures	\$91880982
Ending Unassigned Fund Balance	\$5863584
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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 6-28-21
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(e)(1)

(03/2006)

School District Name : Upper Saint Clair SD	County : Allegheny	AUN Number : 103029203
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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 5/25/2021
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DocuSigned by:
Paul A Hart
9635EC6B47A08

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.	Utilizing Budgetary Reserve is a sound management practice to provide for operating contingencies.
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.	Unassigned fund balance serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Upper St. Clair School District.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been Assigned for Post Employment Benefits, Security, and Capital Expenditures.

<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	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	5,863,584
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,413,584</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	71,721,531
7000 Revenue from State Sources	18,853,913
8000 Revenue from Federal Sources	1,305,538
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$91,880,982</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$101,294,566</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	62,388,993
6112 Interim Real Estate Taxes	525,000
6113 Public Utility Realty Taxes	57,500
6150 Current Act 511 Taxes - Proportional Assessments	7,170,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	565,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	550,000
6910 Rentals	110,000
6940 Tuition from Patrons	80,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$71,721,531
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,606,037
7112 Basic Education Funding-Social Security	1,577,640
7271 Special Education funds for School-Aged Pupils	2,059,867
7311 Pupil Transportation Subsidy	850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	749,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,390,290
7505 Ready to Learn Block Grant	332,045
7820 State Share of Retirement Contributions	7,205,034
REVENUE FROM STATE SOURCES	\$18,853,913
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	78,437
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,078
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,500
8517 NCLB, Title IV - 21st Century Schools	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	272,793
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	551,718
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	336,012
REVENUE FROM FEDERAL SOURCES	\$1,305,538
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,880,982

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$62,388,993
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,290</u>
Total Approx. Tax Revenue:	\$63,779,283
Approx. Tax Levy for Tax Rate Calculation:	\$65,214,028

Allegheny

Total

2020-21 Data		
a. Assessed Value	\$2,319,564,041	\$2,319,564,041
b. Real Estate Mills	26.8972	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,136,011,581	\$2,136,011,581
d. Assessed Value	\$2,356,236,466	\$2,356,236,466
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$62,389,778	\$62,389,778
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$62,389,778	\$62,389,778
(f Total * g)		
i. Base Mills Subject to Index	26.8972	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.75202%	97.75202%
k. Tax Levy Needed	\$65,214,028	\$65,214,028
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	27.6772	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$65,214,028	\$65,214,028
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$63,823,738
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$62,388,993
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$62,388,993	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,290</u>	
Total Approx. Tax Revenue:	\$63,779,283	
Approx. Tax Levy for Tax Rate Calculation:	\$65,214,028	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	27.7041	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,277,411	\$65,277,411
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	\$8,435.00	
Number of Homestead/Farmstead Properties	5955	5955
Median Assessed Value of Homestead Properties		\$230,800

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$62,388,993
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,290</u>
Total Approx. Tax Revenue:	\$63,779,283
Approx. Tax Levy for Tax Rate Calculation:	\$65,214,028
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,390,290	Lowering RE Tax Rate	\$0	\$1,390,290
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,390,290

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	2,356,236,466	27.6772	65,214,028			97.75202%	
Totals:	2,356,236,466		65,214,028	- 1,390,290	= 63,823,738	X 97.75202%	= 62,388,993

	<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%	1,202,007,800	6,010,038
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000,000	800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0015	0.000	240,000,000	360,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 1,602,007,800 7,170,038

Total Act 511, Current Taxes 7,170,038

Act 511 Tax Limit -->	2,136,011,581	X	12	25,632,139
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	26.8972	27.6772	2.90%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,050,335
1200 Special Programs - Elementary / Secondary	11,143,516
1300 Vocational Education	267,697
1400 Other Instructional Programs - Elementary / Secondary	255,178
Total Instruction	\$49,716,726
2000 Support Services	
2100 Support Services - Students	3,086,856
2200 Support Services - Instructional Staff	3,305,333
2300 Support Services - Administration	5,458,165
2400 Support Services - Pupil Health	758,991
2500 Support Services - Business	1,185,872
2600 Operation and Maintenance of Plant Services	9,308,857
2700 Student Transportation Services	4,820,514
2800 Support Services - Central	1,660,081
2900 Other Support Services	62,651
Total Support Services	\$29,647,320
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,947,251
Total Operation of Non-Instructional Services	\$1,947,251
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,419,685
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$10,569,685
Total Estimated Expenditures and Other Financing Uses	\$91,880,982

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	22,264,687
200 Personnel Services - Employee Benefits	14,112,591
300 Purchased Professional and Technical Services	301,715
400 Purchased Property Services	33,263
500 Other Purchased Services	217,500
600 Supplies	1,016,449
700 Property	24,771
800 Other Objects	79,359
Total Regular Programs - Elementary / Secondary	\$38,050,335
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,449,953
200 Personnel Services - Employee Benefits	3,276,398
300 Purchased Professional and Technical Services	1,741,064
400 Purchased Property Services	15,000
500 Other Purchased Services	1,481,101
600 Supplies	85,350
800 Other Objects	94,650
Total Special Programs - Elementary / Secondary	\$11,143,516
1300 <u>Vocational Education</u>	
500 Other Purchased Services	267,697
Total Vocational Education	\$267,697
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	150,400
200 Personnel Services - Employee Benefits	84,087
300 Purchased Professional and Technical Services	3,000
600 Supplies	17,291
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$255,178
Total Instruction	\$49,716,726
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,825,885
200 Personnel Services - Employee Benefits	1,119,955
300 Purchased Professional and Technical Services	76,953
500 Other Purchased Services	500
600 Supplies	61,288
800 Other Objects	2,275
Total Support Services - Students	\$3,086,856
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,516,060
200 Personnel Services - Employee Benefits	921,334
300 Purchased Professional and Technical Services	96,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	95,400
500 Other Purchased Services	12,000
600 Supplies	609,039
700 Property	54,000
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$3,305,333
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,876,006
200 Personnel Services - Employee Benefits	1,672,273
300 Purchased Professional and Technical Services	644,028
500 Other Purchased Services	128,048
600 Supplies	61,375
800 Other Objects	76,435
Total Support Services - Administration	\$5,458,165
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	429,961
200 Personnel Services - Employee Benefits	290,841
300 Purchased Professional and Technical Services	14,300
400 Purchased Property Services	900
600 Supplies	22,850
800 Other Objects	139
Total Support Services - Pupil Health	\$758,991
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	437,245
200 Personnel Services - Employee Benefits	238,227
300 Purchased Professional and Technical Services	209,500
400 Purchased Property Services	118,600
500 Other Purchased Services	172,050
600 Supplies	6,000
800 Other Objects	4,250
Total Support Services - Business	\$1,185,872
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,612,215
200 Personnel Services - Employee Benefits	2,516,007
300 Purchased Professional and Technical Services	62,758
400 Purchased Property Services	947,623
500 Other Purchased Services	396,971
600 Supplies	1,690,306
700 Property	73,137
800 Other Objects	9,840
Total Operation and Maintenance of Plant Services	\$9,308,857
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,766,860
200 Personnel Services - Employee Benefits	895,399
300 Purchased Professional and Technical Services	9,200

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	220,680
500 Other Purchased Services	1,385,125
600 Supplies	536,850
700 Property	5,000
800 Other Objects	1,400
Total Student Transportation Services	\$4,820,514
2800 Support Services - Central	
100 Personnel Services - Salaries	952,197
200 Personnel Services - Employee Benefits	620,384
300 Purchased Professional and Technical Services	76,750
500 Other Purchased Services	8,250
600 Supplies	2,000
800 Other Objects	500
Total Support Services - Central	\$1,660,081
2900 Other Support Services	
500 Other Purchased Services	62,651
Total Other Support Services	\$62,651
Total Support Services	\$29,647,320
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	936,274
200 Personnel Services - Employee Benefits	390,556
300 Purchased Professional and Technical Services	174,550
400 Purchased Property Services	60,060
600 Supplies	267,111
700 Property	22,500
800 Other Objects	96,200
Total Student Activities	\$1,947,251
Total Operation of Non-Instructional Services	\$1,947,251
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,714,851
900 Other Uses of Funds	5,704,834
Total Debt Service / Other Expenditures and Financing Uses	\$10,419,685
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$10,569,685
TOTAL EXPENDITURES	\$91,880,982

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	20,037,000	22,037,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	150,000	120,000
Other Capital Projects Fund	2,000,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	\$22,197,000	\$22,367,000

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	\$22,197,000	\$22,367,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	141,440,000	137,545,000
0520 Extended-Term Financing Agreements Payable	2,862,109	4,247,103
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,790,018	1,879,519
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,700,000	19,000,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$164,792,127	\$162,671,622
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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	\$164,792,127	\$162,671,622

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	52,014	35,302
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	\$52,014	\$35,302
TOTAL INDEBTEDNESS	\$164,844,141	\$162,706,924

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	5,863,584
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,413,584
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,563,584