

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/26/2020



President of the Board - Original Signature Required

5/28/2020

Date



Secretary of the Board - Original Signature Required

5/28/2020

Date



Chief School Administrator - Original Signature Required

5/28/20

Date

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# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 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 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%

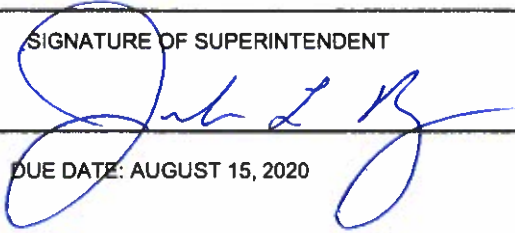
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020 )? Yes   
No

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

Total Budgeted Expenditures	\$87553623
Ending Unassigned Fund Balance	\$5188590
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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 5/28/20
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DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Upper Saint Clair SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/28/2020
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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>
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	673,342
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,800,000
0850 Unassigned Fund Balance	5,568,587
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,368,587</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	68,646,460
7000 Revenue from State Sources	18,146,138
8000 Revenue from Federal Sources	381,027
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$87,173,625</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$95,542,212</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	59,490,408
6112 Interim Real Estate Taxes	340,000
6113 Public Utility Realty Taxes	57,500
6150 Current Act 511 Taxes - Proportional Assessments	6,668,552
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	260,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	155,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$68,646,460</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,609,832
7271 Special Education funds for School-Aged Pupils	1,967,316
7311 Pupil Transportation Subsidy	540,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	756,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,389,632
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,532,228
7820 State Share of Retirement Contributions	6,875,085
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,146,138</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	236,012
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$381,027</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>87,173,625</b>

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$59,490,408</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,389,632</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$60,880,040</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$62,346,866</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2019-20 Data</b>		
a. Assessed Value	\$2,281,754,541	\$2,281,754,541
b. Real Estate Mills	26.3775	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,103,199,606	\$2,103,199,606
d. Assessed Value	\$2,319,564,041	\$2,319,564,041
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$60,186,980	\$60,186,980
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$60,186,980	\$60,186,980
(f Total * g)		
i. Base Mills Subject to Index	26.3775	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.59368%	97.59368%
k. Tax Levy Needed	\$62,346,866	\$62,346,866
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>26.8787</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,346,866	\$62,346,866
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,957,234
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$59,490,408
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$59,490,408</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,389,632</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$60,880,040</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$62,346,866</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.0633	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,775,058	\$62,775,058
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,635.00	
Number of Homestead/Farmstead Properties	5987	5987
Median Assessed Value of Homestead Properties		\$237,700

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Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$59,490,408</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,389,632</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$60,880,040</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$62,346,866</b>	
	<b>Allegheny</b>	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,389,632	Lowering RE Tax Rate	\$0	\$1,389,632
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,389,632</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>
Allegheny	2,319,564,041	26.8787	62,346,866			97.59368%	
<b>Totals:</b>	<b>2,319,564,041</b>		<b>62,346,866</b>	- 1,389,632	= 60,957,234	X 97.59368%	= 59,490,408

	<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%	11,337,104	5,668,552
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	130,000,000	650,000
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	233,333,333	350,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 374,670,437 6,668,552**

**Total Act 511, Current Taxes 6,668,552**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,103,199,606 X</b>	<b>12</b>	<b>25,238,395</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	26.3775	26.8787	1.91%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	36,275,645
1200 Special Programs - Elementary / Secondary	10,618,294
1300 Vocational Education	261,240
1400 Other Instructional Programs - Elementary / Secondary	170,500
<b>Total Instruction</b>	<b>\$47,325,679</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,067,550
2200 Support Services - Instructional Staff	2,862,303
2300 Support Services - Administration	5,084,088
2400 Support Services - Pupil Health	719,444
2500 Support Services - Business	1,074,675
2600 Operation and Maintenance of Plant Services	9,215,779
2700 Student Transportation Services	4,724,479
2800 Support Services - Central	1,563,526
2900 Other Support Services	62,651
<b>Total Support Services</b>	<b>\$28,374,495</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,945,661
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,945,661</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,637,790
5200 Interfund Transfers - Out	270,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,907,790</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$87,553,625</b>

## 2020-2021 Final General Fund Budget

LEA : 103029203 Upper Saint Clair SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,751,518
200 Personnel Services - Employee Benefits	13,187,533
300 Purchased Professional and Technical Services	97,945
400 Purchased Property Services	44,783
500 Other Purchased Services	241,990
600 Supplies	852,936
700 Property	24,771
800 Other Objects	74,169
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$36,275,645</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,327,175
200 Personnel Services - Employee Benefits	3,116,936
300 Purchased Professional and Technical Services	1,517,966
400 Purchased Property Services	34,588
500 Other Purchased Services	1,455,029
600 Supplies	71,950
800 Other Objects	94,650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,618,294</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	261,240
<b>Total Vocational Education</b>	<b>\$261,240</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	105,606
200 Personnel Services - Employee Benefits	59,894
300 Purchased Professional and Technical Services	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$170,500</b>
<b>Total Instruction</b>	<b>\$47,325,679</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,829,065
200 Personnel Services - Employee Benefits	1,105,788
300 Purchased Professional and Technical Services	76,339
400 Purchased Property Services	500
500 Other Purchased Services	53,373
800 Other Objects	2,485
<b>Total Support Services - Students</b>	<b>\$3,067,550</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,176,929
200 Personnel Services - Employee Benefits	788,100
300 Purchased Professional and Technical Services	113,000
400 Purchased Property Services	116,400
500 Other Purchased Services	1,000

## 2020-2021 Final General Fund Budget

LEA : 103029203 Upper Saint Clair SD

Printed 5/28/2020 3:08:12 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	611,874
700 Property	54,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,862,303</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,681,504
200 Personnel Services - Employee Benefits	1,597,850
300 Purchased Professional and Technical Services	502,500
500 Other Purchased Services	166,354
600 Supplies	56,350
800 Other Objects	79,530
<b>Total Support Services - Administration</b>	<b>\$5,084,088</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	402,191
200 Personnel Services - Employee Benefits	273,039
300 Purchased Professional and Technical Services	14,300
400 Purchased Property Services	900
600 Supplies	20,675
700 Property	8,200
800 Other Objects	139
<b>Total Support Services - Pupil Health</b>	<b>\$719,444</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	413,509
200 Personnel Services - Employee Benefits	231,366
300 Purchased Professional and Technical Services	147,000
400 Purchased Property Services	118,600
500 Other Purchased Services	156,200
600 Supplies	6,000
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$1,074,675</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,615,504
200 Personnel Services - Employee Benefits	2,367,766
300 Purchased Professional and Technical Services	67,758
400 Purchased Property Services	969,311
500 Other Purchased Services	397,000
600 Supplies	1,792,555
800 Other Objects	5,885
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,215,779</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,743,967
200 Personnel Services - Employee Benefits	815,308
300 Purchased Professional and Technical Services	9,200
400 Purchased Property Services	220,680
500 Other Purchased Services	1,385,625

## 2020-2021 Final General Fund Budget

LEA : 103029203 Upper Saint Clair SD

Printed 5/28/2020 3:08:12 PM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	538,299
700 Property	10,000
800 Other Objects	1,400
<b>Total Student Transportation Services</b>	<b>\$4,724,479</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	877,191
200 Personnel Services - Employee Benefits	599,335
300 Purchased Professional and Technical Services	76,250
500 Other Purchased Services	8,250
600 Supplies	2,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,563,526</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	62,651
<b>Total Other Support Services</b>	<b>\$62,651</b>
<b>Total Support Services</b>	<b>\$28,374,495</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	913,121
200 Personnel Services - Employee Benefits	401,019
300 Purchased Professional and Technical Services	197,550
400 Purchased Property Services	56,060
600 Supplies	264,411
700 Property	22,500
800 Other Objects	91,000
<b>Total Student Activities</b>	<b>\$1,945,661</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,945,661</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,713,170
900 Other Uses of Funds	4,924,620
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,637,790</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	270,000
<b>Total Interfund Transfers - Out</b>	<b>\$270,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,907,790</b>
<b>TOTAL EXPENDITURES</b>	<b>\$87,553,625</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	14,000,000	14,000,000
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	50,000	50,000
Other Capital Projects Fund	1,000,000	
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,060,000</b>	<b>\$14,060,000</b>
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**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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$15,060,000</b>	<b>\$14,060,000</b>
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## 2020-2021 Final General Fund Budget

LEA : 103029203 Upper Saint Clair SD

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Page - 1 of 6

Long-Term Indebtedness06/30/2020 Estimate06/30/2021 Projection**General Fund**

0510 Bonds Payable	135,030,000	131,445,000
0520 Extended-Term Financing Agreements Payable	3,160,132	2,844,135
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,600,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,800,000	16,600,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$156,590,132****\$152,389,135****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

LEA : 103029203 Upper Saint Clair SD

Printed 5/28/2020 3:08:14 PM

Page - 2 of 6

**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 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

## 2020-2021 Final General Fund Budget

LEA : 103029203 Upper Saint Clair SD

Printed 5/28/2020 3:08:14 PM

Page - 3 of 6

**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 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

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 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>\$156,590,132</b>	<b>\$152,389,135</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$156,590,132</b>	<b>\$152,389,135</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	673,342
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,800,000
0850 Unassigned Fund Balance	5,188,587
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,988,587</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,661,929</b>
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