

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Scott Burchill

(412)833-1600

Extn :2054

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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**Email Address**

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 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 2018-2019 (compared to 2017-2018)?

Yes  No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$83620354
Ending Unassigned Fund Balance	\$3317118
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(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 VICE PRESIDENT 	DATE 5/12/18
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.

<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	1,453,075
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,324,177
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,324,177</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	64,650,464
7000 Revenue from State Sources	17,510,804
8000 Revenue from Federal Sources	1,452,027
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$83,613,295</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$86,937,472</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	55,105,912
6112 Interim Real Estate Taxes	340,000
6113 Public Utility Realty Taxes	60,000
6150 Current Act 511 Taxes - Proportional Assessments	6,693,552
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	290,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	606,000
6990 Refunds and Other Miscellaneous Revenue	805,000

**REVENUE FROM LOCAL SOURCES****\$64,650,464****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,496,621
7271 Special Education funds for School-Aged Pupils	1,926,364
7311 Pupil Transportation Subsidy	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	815,361
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
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	1,404,289
7820 State Share of Retirement Contributions	6,161,492

**REVENUE FROM STATE SOURCES****\$17,510,804****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	87,300
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	9,500
8731 ARRA - Build America Bonds	1,052,441
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	245,786

**REVENUE FROM FEDERAL SOURCES****\$1,452,027****TOTAL ESTIMATED REVENUES AND OTHER SOURCES****83,613,295**

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$55,105,912</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,389,632</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$56,495,544</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$57,908,516</b>

	Allegheny	Total
<hr/>		
<b>2017-18 Data</b>		
a. Assessed Value	\$2,208,083,250	\$2,208,083,250
b. Real Estate Mills	25.1560	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$1,961,599,691	\$1,961,599,691
d. Assessed Value	\$2,239,282,441	\$2,239,282,441
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$55,546,542	\$55,546,542
(a * b)		
<b>2018-19 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$55,546,542	\$55,546,542
(f Total * g)		
i. Base Mills Subject to Index	25.1560	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$57,908,516	\$57,908,516
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>25.8603</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$57,908,516	\$57,908,516
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,518,884
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$55,105,912
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$55,105,912</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,389,632</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$56,495,544</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$57,908,516</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	25.8603	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,908,516	\$57,908,516
<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	\$8,987.12	
Number of Homestead/Farmstead Properties	5979	5979
Median Assessed Value of Homestead Properties		\$234,600

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Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$55,105,912</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,389,632</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$56,495,544</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$57,908,516</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	2,239,282,441	25.8603	57,908,516			97.50000%	
<b>Totals:</b>	<b>2,239,282,441</b>		<b>57,908,516</b>	- 1,389,632	= 56,518,884	X 97.50000%	= 55,105,912

	<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%	1,133,710,400	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	250,000,000	375,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,513,710,400 6,693,552**

**Total Act 511, Current Taxes 6,693,552**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,961,599,691 X</b>	<b>12</b>	<b>23,539,196</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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	25.1560	25.8603	2.80%	Yes	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,230,487
1200 Special Programs - Elementary / Secondary	10,405,175
1300 Vocational Education	290,260
1400 Other Instructional Programs - Elementary / Secondary	257,310
<b>Total Instruction</b>	<b>\$45,183,232</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,588,356
2200 Support Services - Instructional Staff	2,879,544
2300 Support Services - Administration	4,893,935
2400 Support Services - Pupil Health	653,951
2500 Support Services - Business	993,331
2600 Operation and Maintenance of Plant Services	8,259,798
2700 Student Transportation Services	4,502,972
2800 Support Services - Central	1,289,033
2900 Other Support Services	59,560
<b>Total Support Services</b>	<b>\$26,120,480</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,776,354
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,776,354</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,995,288
5200 Interfund Transfers - Out	295,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,540,288</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$83,620,354</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,351,586
200 Personnel Services - Employee Benefits	12,415,505
300 Purchased Professional and Technical Services	206,520
400 Purchased Property Services	42,126
500 Other Purchased Services	283,973
600 Supplies	777,160
700 Property	21,170
800 Other Objects	132,447
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,230,487</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,480,340
200 Personnel Services - Employee Benefits	3,109,018
300 Purchased Professional and Technical Services	1,342,124
400 Purchased Property Services	19,588
500 Other Purchased Services	1,306,430
600 Supplies	68,075
800 Other Objects	79,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,405,175</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	290,260
<b>Total Vocational Education</b>	<b>\$290,260</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	169,959
200 Personnel Services - Employee Benefits	85,351
300 Purchased Professional and Technical Services	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$257,310</b>
<b>Total Instruction</b>	<b>\$45,183,232</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,526,446
200 Personnel Services - Employee Benefits	926,813
300 Purchased Professional and Technical Services	80,147
500 Other Purchased Services	11,375
600 Supplies	42,125
800 Other Objects	1,450
<b>Total Support Services - Students</b>	<b>\$2,588,356</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,151,589
200 Personnel Services - Employee Benefits	807,987
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	81,174
500 Other Purchased Services	67,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	600,174
700 Property	50,000
800 Other Objects	1,620
<b>Total Support Services - Instructional Staff</b>	<b>\$2,879,544</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,589,228
200 Personnel Services - Employee Benefits	1,550,388
300 Purchased Professional and Technical Services	460,000
500 Other Purchased Services	147,392
600 Supplies	84,427
800 Other Objects	62,500
<b>Total Support Services - Administration</b>	<b>\$4,893,935</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	360,997
200 Personnel Services - Employee Benefits	262,144
300 Purchased Professional and Technical Services	15,200
400 Purchased Property Services	950
500 Other Purchased Services	1,200
600 Supplies	13,460
<b>Total Support Services - Pupil Health</b>	<b>\$653,951</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	385,733
200 Personnel Services - Employee Benefits	209,648
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	114,000
500 Other Purchased Services	155,200
600 Supplies	6,000
800 Other Objects	2,750
<b>Total Support Services - Business</b>	<b>\$993,331</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,890,118
200 Personnel Services - Employee Benefits	2,007,080
300 Purchased Professional and Technical Services	1,337,687
400 Purchased Property Services	559,904
500 Other Purchased Services	358,188
600 Supplies	1,106,571
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,259,798</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,572,938
200 Personnel Services - Employee Benefits	709,024
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	250,455
500 Other Purchased Services	1,323,050
600 Supplies	594,511

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<u>Description</u>	<u>Amount</u>
700 Property	43,094
800 Other Objects	1,400
<b>Total Student Transportation Services</b>	<b>\$4,502,972</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	763,218
200 Personnel Services - Employee Benefits	473,115
300 Purchased Professional and Technical Services	42,500
500 Other Purchased Services	8,700
600 Supplies	1,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,289,033</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	59,560
<b>Total Other Support Services</b>	<b>\$59,560</b>
<b>Total Support Services</b>	<b>\$26,120,480</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	803,492
200 Personnel Services - Employee Benefits	353,305
300 Purchased Professional and Technical Services	173,900
400 Purchased Property Services	61,360
500 Other Purchased Services	3,500
600 Supplies	288,487
700 Property	11,560
800 Other Objects	80,750
<b>Total Student Activities</b>	<b>\$1,776,354</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,776,354</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,668,209
900 Other Uses of Funds	4,327,079
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,995,288</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	295,000
<b>Total Interfund Transfers - Out</b>	<b>\$295,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,540,288</b>
<b>TOTAL EXPENDITURES</b>	<b>\$83,620,354</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	7,500,000	7,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	298,903	298,903
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
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>\$7,873,903</b>	<b>\$7,873,903</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$7,873,903** **\$7,873,903**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	119,800,000	139,300,000
0520 Extended-Term Financing Agreements Payable	2,750,000	2,750,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,550,000	1,625,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	50,000	50,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$124,150,000</b>	<b>\$143,725,000</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**

**06/30/2018 Estimate**

**06/30/2019 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

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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>\$124,150,000</b>	<b>\$143,725,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	10,000,000	10,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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 Short-Term Payables</b>	<b>\$10,300,000</b>	<b>\$10,300,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$134,450,000</b>	<b>\$154,025,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,453,075
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,317,118
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,317,118</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,020,193</b>