

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

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

sburchill@uscscd.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes No

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

Total Budgeted Expenditures	\$85642128
Ending Unassigned Fund Balance	\$4458811
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 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 PRESIDENT 	DATE 5/20/19
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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.
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.

<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	1,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,300,000
0850 Unassigned Fund Balance	3,858,811
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,158,811</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	67,130,450
7000 Revenue from State Sources	18,105,651
8000 Revenue from Federal Sources	381,027
9000 Other Financing Sources	25,000
Total Estimated Revenues And Other Financing Sources	<u>\$85,642,128</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$90,800,939</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	57,292,675
6112 Interim Real Estate Taxes	365,000
6113 Public Utility Realty Taxes	57,500
6150 Current Act 511 Taxes - Proportional Assessments	6,693,552
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,723
6500 Earnings on Investments	565,000
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	150,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	231,000

REVENUE FROM LOCAL SOURCES \$67,130,450**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,609,832
7271 Special Education funds for School-Aged Pupils	1,967,316
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	775,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,390,394
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,461,065
7820 State Share of Retirement Contributions	6,585,999

REVENUE FROM STATE SOURCES \$18,105,651**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
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	236,012

REVENUE FROM FEDERAL SOURCES \$381,027

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 25,000

OTHER FINANCING SOURCES \$25,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 85,642,128

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$57,292,675

Amount of Tax Relief for Homestead Exclusions \$1,390,394

Total Approx. Tax Revenue: \$58,683,069

Approx. Tax Levy for Tax Rate Calculation: \$60,186,980

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$2,239,282,441	\$2,239,282,441
b. Real Estate Mills	25.8603	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,023,166,993	\$2,023,166,993
d. Assessed Value	\$2,281,754,541	\$2,281,754,541
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$57,908,516	\$57,908,516
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2018-19 Tax Levy	\$57,908,516	\$57,908,516
(f Total * g)		
i. Base Mills Subject to Index	25.8603	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.44218%	97.44218%
k. Tax Levy Needed	\$60,186,980	\$60,186,980
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	26.3775	
III.		
m. Tax Levy Generated by Mills	\$60,186,980	\$60,186,980
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,796,586
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,292,675
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,292,675	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,394</u>	
Total Approx. Tax Revenue:	\$58,683,069	
Approx. Tax Levy for Tax Rate Calculation:	\$60,186,980	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.4550	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,363,816	\$60,363,816
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	\$8,804.30	
Number of Homestead/Farmstead Properties	5987	5987
Median Assessed Value of Homestead Properties		\$226,200

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,292,675
Amount of Tax Relief for Homestead Exclusions	<u>\$1,390,394</u>
Total Approx. Tax Revenue:	\$58,683,069
Approx. Tax Levy for Tax Rate Calculation:	\$60,186,980

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,390,394	Lowering RE Tax Rate	\$0		\$1,390,394
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,390,394

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	2,281,754,541	26.3775	60,186,980			97.44218%	
Totals:	2,281,754,541		60,186,980	- 1,390,394	= 58,796,586	X 97.44218%	= 57,292,675

	<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	250,000,000	375,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 391,337,104 6,693,552

Total Act 511, Current Taxes 6,693,552

Act 511 Tax Limit -->	2,023,166,993 X	12	24,278,004
	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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	25.8603	26.3775	2.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,462,608
1200 Special Programs - Elementary / Secondary	10,612,975
1300 Vocational Education	270,000
1400 Other Instructional Programs - Elementary / Secondary	223,491
Total Instruction	\$46,569,074
2000 Support Services	
2100 Support Services - Students	2,759,267
2200 Support Services - Instructional Staff	2,724,899
2300 Support Services - Administration	5,245,248
2400 Support Services - Pupil Health	697,825
2500 Support Services - Business	1,037,202
2600 Operation and Maintenance of Plant Services	8,960,896
2700 Student Transportation Services	4,515,137
2800 Support Services - Central	1,440,206
2900 Other Support Services	61,751
Total Support Services	\$27,442,431
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,843,830
Total Operation of Non-Instructional Services	\$1,843,830
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,269,793
5200 Interfund Transfers - Out	267,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$9,786,793
Total Estimated Expenditures and Other Financing Uses	\$85,642,128

2019-2020 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	21,043,507
200 Personnel Services - Employee Benefits	12,746,444
300 Purchased Professional and Technical Services	214,150
400 Purchased Property Services	41,166
500 Other Purchased Services	383,290
600 Supplies	842,526
700 Property	50,017
800 Other Objects	141,508
Total Regular Programs - Elementary / Secondary	\$35,462,608
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,593,828
200 Personnel Services - Employee Benefits	3,202,499
300 Purchased Professional and Technical Services	1,373,260
400 Purchased Property Services	19,588
500 Other Purchased Services	1,258,200
600 Supplies	70,950
800 Other Objects	94,650
Total Special Programs - Elementary / Secondary	\$10,612,975
1300 <u>Vocational Education</u>	
500 Other Purchased Services	270,000
Total Vocational Education	\$270,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	146,440
200 Personnel Services - Employee Benefits	75,051
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$223,491
Total Instruction	\$46,569,074
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,627,312
200 Personnel Services - Employee Benefits	993,055
300 Purchased Professional and Technical Services	70,250
500 Other Purchased Services	11,550
600 Supplies	45,525
800 Other Objects	11,575
Total Support Services - Students	\$2,759,267
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,140,311
200 Personnel Services - Employee Benefits	648,338
300 Purchased Professional and Technical Services	121,425
400 Purchased Property Services	93,364
500 Other Purchased Services	90,933

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<u>Description</u>	<u>Amount</u>
600 Supplies	575,528
700 Property	54,000
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$2,724,899
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,777,400
200 Personnel Services - Employee Benefits	1,631,688
300 Purchased Professional and Technical Services	550,000
500 Other Purchased Services	145,320
600 Supplies	63,700
800 Other Objects	77,140
Total Support Services - Administration	\$5,245,248
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	404,254
200 Personnel Services - Employee Benefits	249,946
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	875
500 Other Purchased Services	1,400
600 Supplies	25,850
Total Support Services - Pupil Health	\$697,825
2500 Support Services - Business	
100 Personnel Services - Salaries	395,335
200 Personnel Services - Employee Benefits	232,067
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	113,600
500 Other Purchased Services	161,200
600 Supplies	6,000
800 Other Objects	2,000
Total Support Services - Business	\$1,037,202
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,328,982
200 Personnel Services - Employee Benefits	2,337,249
300 Purchased Professional and Technical Services	1,061,550
400 Purchased Property Services	712,257
500 Other Purchased Services	346,000
600 Supplies	1,127,937
700 Property	46,921
Total Operation and Maintenance of Plant Services	\$8,960,896
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,570,707
200 Personnel Services - Employee Benefits	711,099
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	257,400
500 Other Purchased Services	1,323,550
600 Supplies	620,348

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<u>Description</u>	<u>Amount</u>
700 Property	21,633
800 Other Objects	1,400
Total Student Transportation Services	\$4,515,137
2800 Support Services - Central	
100 Personnel Services - Salaries	802,030
200 Personnel Services - Employee Benefits	550,566
300 Purchased Professional and Technical Services	73,000
500 Other Purchased Services	12,110
600 Supplies	2,000
800 Other Objects	500
Total Support Services - Central	\$1,440,206
2900 Other Support Services	
500 Other Purchased Services	61,751
Total Other Support Services	\$61,751
Total Support Services	\$27,442,431
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	883,130
200 Personnel Services - Employee Benefits	390,216
300 Purchased Professional and Technical Services	164,100
400 Purchased Property Services	54,610
500 Other Purchased Services	3,500
600 Supplies	245,940
700 Property	19,084
800 Other Objects	83,250
Total Student Activities	\$1,843,830
Total Operation of Non-Instructional Services	\$1,843,830
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,763,961
900 Other Uses of Funds	4,505,832
Total Debt Service / Other Expenditures and Financing Uses	\$9,269,793
5200 Interfund Transfers - Out	
900 Other Uses of Funds	267,000
Total Interfund Transfers - Out	\$267,000
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$9,786,793
TOTAL EXPENDITURES	\$85,642,128

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	13,000,000	13,100,000
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	250,000	125,000
Other Capital Projects Fund	8,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	50,000
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	\$21,285,000	\$13,275,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$21,285,000	\$13,275,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	138,375,000	135,105,000
0520 Extended-Term Financing Agreements Payable	3,132,856	4,029,797
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,950,000	16,750,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$159,957,856	\$157,284,797
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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		

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2019-2020 Final General Fund Budget

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$159,957,856	\$157,284,797

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$159,957,856	\$157,284,797
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	4,458,811
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,158,811
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,708,811