

Duquesne City School District
 General Fund Budget
 2020-21
 Preliminary

| | | 2020-2021 | 2019-2020 Final |
|---|---|---------------------------|------------------------|
| REVENUES | | Preliminary Budget | Budget |
| Revenue from Local Sources | | | |
| 6111/6411 | Real Estate Taxes (Current and Delinquent) | \$ 1,324,159 | \$ 1,404,671 |
| 6140/6150 | Act 511 Taxes (Current and Delinquent) | 251,577 | 302,643 |
| 6510 | Earnings on Investments | 25,000 | 54,000 |
| 6832 | Federal IDEA Revenue Received as Pass Through | 111,970 | 115,606 |
| | Other Local Sources | 58,450 | 91,640 |
| Subtotal - Revenue from Local Sources | | \$ 1,771,156 | \$ 1,968,561 |
| Revenue from State Sources | | | |
| 7110 | Basic Education Funding | \$ 12,329,131 | \$ 12,338,330 |
| 7271 | Special Education Funding | 723,315 | 701,581 |
| 7310 | Transportation Subsidy | 336,717 | 389,022 |
| 7320 | PlanCon Subsidy | 454,729 | 448,825 |
| 7340 | State Property Tax Reduction Allocation | 367,456 | 367,456 |
| 7810/7820 | State Reimbursement of Employee Benefits | 1,564,965 | 1,388,199 |
| | Other State Sources | 414,383 | 373,779 |
| Subtotal - Revenue from State Sources | | \$ 16,190,696 | \$ 16,007,192 |
| Revenue from Federal Sources | | | |
| 8514 | Title I | \$ 663,225 | \$ 663,225 |
| 8810 | Medicaid Reimbursement | 96,200 | 133,000 |
| | Other Federal Sources | 141,401 | 142,150 |
| Subtotal - Revenue from Federal Sources | | \$ 900,826 | \$ 938,375 |
| Total Estimated Revenues and Other Sources | | \$ 18,862,679 | \$ 18,914,129 |

| EXPENSES | | 2020-2021 Preliminary Budget | 2019-2020 Final Budget |
|---|---|---------------------------------|---------------------------|
| Regular Education | | | |
| 1100 | 100 Salaries | \$ 1,681,707 | \$ 1,631,022 |
| | 200 Employee Benefits | 1,313,584 | 1,113,613 |
| | 300 Purchased Professional & Technical Services | 3,270 | 5,870 |
| | 400 Purchased Property Services | - | 576 |
| | 561 Tuition to West Mifflin/East Allegheny | 4,949,150 | 4,348,760 |
| | 562 Tuition to Charter Schools | 2,471,501 | 2,467,264 |
| | 500 All Other Tuition and Purchased Services | 30,550 | 24,702 |
| | 600 Supplies | 46,910 | 48,772 |
| | 800 Other Objects | 1,000 | 2,000 |
| Subtotal - Regular Education | | \$ 10,497,672 | \$ 9,642,580 |
| Special Education | | | |
| 1200 | 100 Salaries | \$ 780,860 | \$ 604,520 |
| | 200 Employee Benefits | 497,968 | 401,298 |
| | 322 Professional Educational Services - IUs | 369,891 | 410,998 |
| | 300 All Other Purchased Professional & Technical Services | 106,106 | 140,857 |
| | 562 Tuition to Charter Schools | 1,617,924 | 1,414,224 |
| | 500 All Other Tuition and Purchased Services | 137,150 | 142,741 |
| | 600 Supplies | 3,800 | 3,800 |
| Subtotal - Special Education | | \$ 3,513,699 | \$ 3,118,438 |
| Vocational Education | | | |
| 1300 | 500 All Other Tuition and Purchased Services | \$ 148,600 | \$ 132,000 |
| Subtotal - Vocational Education | | \$ 148,600 | \$ 132,000 |
| Other Instructional Programs | | | |
| 1400 | 100 Salaries | \$ 8,500 | \$ 115,000 |
| | 200 Employee Benefits | 3,584 | 48,231 |
| | 500 All Other Tuition and Purchased Services | 10,000 | 11,700 |
| | 600 Supplies | 350 | - |
| Subtotal - Extended Day Programs | | \$ 22,434 | \$ 174,931 |
| Nonpublic School Programs | | | |
| 1500 | 300 Purchased Professional & Technical Services | \$ 31,664 | \$ 48,714 |
| Subtotal - Nonpublic School Programs | | \$ 31,664 | \$ 48,714 |
| Pre-Kindergarten | | | |
| 1800 | 100 Salaries | \$ 229,250 | \$ 175,214 |
| | 200 Employee Benefits | 125,501 | 90,942 |
| | 300 Purchased Professional & Technical Services | - | 10,802 |
| | 400 Purchased Property Services | 5,000 | 5,000 |
| | 500 Other Purchased Services | - | 2,246 |
| | 600 Supplies | 20,830 | 20,830 |
| | 700 Property | 10,000 | 10,000 |
| Subtotal - Pre-Kindergarten | | \$ 390,581 | \$ 315,034 |
| Subtotal Instruction | | \$ 14,604,649 | \$ 13,431,697 |

| | | | | |
|--|---|--|---------------------|---------------------|
| Support Services - Students | | | | |
| 2100 | 100 Salaries | | \$ 598,684 | \$ 595,487 |
| | 200 Employee Benefits | | 406,345 | 402,930 |
| | 300 Purchased Professional & Technical Services | | 43,959 | 67,000 |
| | 400 Purchased Property Services | | - | 289 |
| | 600 Supplies | | 29,731 | 31,957 |
| | 800 Other Objects | | 403 | 403 |
| Subtotal - Support Services - Students | | | \$ 1,079,122 | \$ 1,098,066 |
| Support Services - Instructional Staff | | | | |
| 2200 | 100 Salaries | | \$ 477,971 | \$ 616,107 |
| | 200 Employee Benefits | | 364,122 | 484,880 |
| | 300 Purchased Professional & Technical Services | | 100,608 | 126,216 |
| | 500 Other Purchased Services | | 8,000 | 10,000 |
| | 600 Supplies | | 2,835 | 2,000 |
| | 800 Other Objects | | 200 | - |
| Subtotal - Support Services - Instructional Staff | | | \$ 953,736 | \$ 1,239,203 |
| Support Services - Administration | | | | |
| 2300 | 100 Salaries | | \$ 313,956 | \$ 304,154 |
| | 200 Employee Benefits | | 229,104 | 221,391 |
| | 300 Purchased Professional & Technical Services | | 70,225 | 53,000 |
| | 400 Purchased Property Services | | 150 | - |
| | 500 Other Purchased Services | | 12,350 | 22,300 |
| | 600 Supplies | | 30,900 | 24,250 |
| | 800 Other Objects | | 10,800 | 9,600 |
| Subtotal - Support Services - Administration | | | \$ 667,484 | \$ 634,695 |
| Support Services - Pupil Health | | | | |
| 2400 | 100 Salaries | | \$ 50,000 | \$ 52,651 |
| | 200 Employee Benefits | | 43,452 | 30,175 |
| | 300 Purchased Professional & Technical Services | | 1,200 | 1,200 |
| | 400 Purchased Property Services | | 100 | 200 |
| | 600 Supplies | | 1,000 | 1,000 |
| Subtotal - Support Services - Pupil Health | | | \$ 95,752 | \$ 85,226 |
| Support Services - Business | | | | |
| 2500 | 100 Salaries | | \$ 88,560 | \$ 52,000 |
| | 200 Employee Benefits | | 68,088 | 43,269 |
| | 300 Purchased Professional & Technical Services | | 106,100 | 127,950 |
| | 400 Purchased Property Services | | 3,800 | 13,604 |
| | 500 Other Purchased Services | | 5,000 | 19,996 |
| | 600 Supplies | | 11,500 | 8,750 |
| | 800 Other Objects | | 10,000 | 12,000 |
| Subtotal - Support Services - Business | | | \$ 293,048 | \$ 277,569 |

| | | | |
|--|-----|---|------------------------------------|
| Operations and Maintenance | | | |
| 2600 | 100 | Salaries | \$ 325,879 \$ 293,602 |
| | 200 | Employee Benefits | 242,696 197,891 |
| | 300 | Purchased Professional & Technical Services | 79,484 132,428 |
| | 400 | Purchased Property Services | 65,909 89,943 |
| | 500 | Other Purchased Services | 87,500 83,563 |
| | 600 | Supplies | 186,500 236,050 |
| | 700 | Property | - - |
| | 800 | Other Objects | - - |
| Subtotal - Operations and Maintenance | | | \$ 987,968 \$ 1,033,477 |
| Student Transportation Services | | | |
| 2700 | 100 | Salaries | \$ - \$ 8,536 |
| | 200 | Employee Benefits | - 3,681 |
| | 500 | Other Purchased Services | 811,693 812,162 |
| Subtotal - Student Transportation Services | | | \$ 811,693 \$ 824,379 |
| Support Services - Central | | | |
| 2800 | 100 | Salaries | \$ 51,616 \$ 50,113 |
| | 200 | Employee Benefits | 71,605 43,851 |
| | 300 | Purchased Professional & Technical Services | 5,000 46,000 |
| | 400 | Purchased Property Services | 37,584 16,010 |
| | 500 | Other Purchased Services | 11,524 4,224 |
| | 600 | Supplies | 13,500 15,300 |
| Subtotal - Support Services - Central | | | \$ 190,829 \$ 175,498 |
| Other Support Services | | | |
| 2900 | 500 | Other Purchased Services | \$ 2,850 \$ 3,201 |
| Subtotal - Other Support Services | | | \$ 2,850 \$ 3,201 |
| Subtotal Support Services | | | \$ 5,082,481 \$ 5,371,314 |
| Community Services | | | |
| 3300 | 500 | Other Purchased Services | \$ 60,000 \$ 55,000 |
| | 600 | Supplies | 200 200 |
| Subtotal - Community Services | | | \$ 60,200 \$ 55,200 |
| Debt Service | | | |
| 5100 | 800 | Interest | \$ 133,443 \$ 170,430 |
| | 900 | Principal | 1,477,183 1,442,183 |
| Subtotal - Debt Service | | | \$ 1,610,626 \$ 1,612,614 |
| Subtotal Other | | | \$ 1,670,826 \$ 1,667,814 |
| Total Estimated Expenditures and Other Financing Uses | | | \$ 21,357,956 \$ 20,470,825 |

Fund Balance Summary

| | |
|---|---------------------------|
| Fund Balance as of June 30, 2019 | \$ 4,436,139 |
| Projected Net Change In Fund Balance 2019-2020 | <u>(1,924,325)</u> |
| Projected General Fund Balance as of June 30, 2020 | <u>2,511,814</u> |
| | |
| Total Estimated Revenues and Other Sources 2020-2021 | 18,862,679 |
| Total Estimated Expenditures and Other Financing Uses 2020-2021 | <u>21,357,956</u> |
| Projected Net Change In Fund Balance 2020-2021 | <u>(2,495,278)</u> |
| | |
| Projected General Fund Balance as of June 30, 20230 | 2,511,814 |
| Projected Net Change In Fund Balance 2020-2021 | <u>(2,495,278)</u> |
| Projected General Fund Balance as of June 30, 2021 | <u>\$ 16,536</u> |