

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

06/27/17
Date



Secretary of the Board - Original Signature Required

06/27/17
Date



Chief School Administrator - Original Signature Required

06/27/17
Date

Hamsini Rajgopal

Contact Person

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Extn :

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Clairton City SD	County : Allegheny	AUN Number : 103021903
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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 05/25/17
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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>
1530	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$309,519.65 C x 2%: \$9,336.76</p>	District has two tax rates for land and building
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$156,628.02 C x 2%: \$9,336.76</p>	District has two tax rates for land and building
1780	<p>Tax Data: Amount for 2017-18 State Property Tax Reduction Allocation has been changed. Provide a justification.</p> <p>User entered amount for 7340: \$466,838.00 Pre-loaded amount for 7340: \$466,839.00</p>	Corrected for decimal of .70
8080	<p>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.</p>	Within limits of unassigned fund balance

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

980,115

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$980,115

Estimated Revenues And Other Financing Sources

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

3,889,967
10,642,351
876,944

Total Estimated Revenues And Other Financing Sources

\$15,409,262

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$16,389,377

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,249,267
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	705,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	425,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,700
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	250,000
REVENUE FROM LOCAL SOURCES	\$3,889,967
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,338,803
7271 Special Education funds for School-Aged Pupils	1,102,111
7311 Pupil Transportation Subsidy	220,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	466,838
7505 Ready to Learn Block Grant	220,599
7810 State Share of Social Security and Medicare Taxes	300,000
7820 State Share of Retirement Contributions	980,000
REVENUE FROM STATE SOURCES	\$10,642,351
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	689,293
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,046
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	975
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	75,630
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$876,944
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,409,262

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$223,257 \$2,026,010

Amount of Tax Relief for Homestead Exclusions \$466,838

Total Approx. Tax Revenue: \$690,095

Approx. Tax Levy for Tax Rate Calculation: \$785,777 \$2,894,300

Allegheny
Buildings

Allegheny
Land

Total

2016-17 Data

a. Assessed Value \$109,346,823 \$37,461,484 \$146,808,307
 b. Real Estate Mills 7.2660 77.8500

I. 2017-18 Data

c. 2015 STEB Market Value \$125,495,085 \$125,495,085 \$250,990,170
 d. Assessed Value \$108,144,233 \$37,177,904 \$145,322,137
 e. Assessed Value of New Constr/ Renov \$0 \$0 \$0

2016-17 Calculations

f. 2016-17 Tax Levy \$794,514 \$2,916,377 \$3,710,891
 (a * b)

2017-18 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
II. h. Rebalanced 2016-17 Tax Levy \$794,514 \$2,916,377 \$3,710,891
 (f * g)
 i. Base Mills Subject to Index 7.2660 77.8500
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 70.00000% 70.00000%
 k. Tax Levy Needed \$785,777 \$2,894,300 \$3,680,077
 (Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate 7.2660 77.8500
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$785,776 \$2,894,300 \$3,680,076
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$318,938 \$2,894,300 \$3,213,238
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$223,257 \$2,026,010 \$2,249,267
 (n * Est. Pct. Collection)

Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$223,257	\$2,026,010	
Amount of Tax Relief for Homestead Exclusions	<u>\$466,838</u>		
Total Approx. Tax Revenue:	\$690,095		
Approx. Tax Levy for Tax Rate Calculation:	\$785,777	\$2,894,300	

	Allegheny Buildings	Allegheny Land	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	7.5493	80.8861	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$816,413	\$3,007,176	\$3,823,589
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$14,850.00	\$2,733.00	
Number of Homestead/Farmstead Properties	1458	1458	1458
Median Assessed Value of Homestead Properties			\$37,700

Act 1 Index (current): 3.9%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$223,257	\$2,026,010		
Amount of Tax Relief for Homestead Exclusions	<u>\$466,838</u>			
Total Approx. Tax Revenue:	\$690,095			
Approx. Tax Levy for Tax Rate Calculation:	\$785,777	\$2,894,300		
	Allegheny Buildings	Allegheny Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$466,838	Lowering RE Tax Rate	\$0		\$466,838
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$466,838

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	108,144,233	7.2660	785,776			70.00000%	
Allegheny	37,177,904	77.8500	2,894,300			70.00000%	
Totals:	145,322,137		3,680,076	- 466,838 =	3,213,238 X	N/A =	2,249,267

	<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	\$5.00	\$0.00	10,000
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			10,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	475,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	20,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0060	0.0000	200,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.0000	10,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
Total Current Act 511 Taxes – Proportional Assessments			705,000
Total Act 511, Current Taxes			715,000
Act 511 Tax Limit -->		250,990,170 X	12
		Market Value	Mills
			3,011,882
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	7.2660	7.2660	0.00%	Yes	3.9%				
	Land	77.8500	77.8500	0.00%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679					3.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6144	Current Act 511 Trailer Taxes					3.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6152	Current Act 511 Occupation Taxes					3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6154	Current Act 511 Amusement Taxes					3.9%				
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	3.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.9%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,671,886
1200 Special Programs - Elementary / Secondary	2,759,574
1300 Vocational Education	163,000
1400 Other Instructional Programs - Elementary / Secondary	104,078
1500 Nonpublic School Programs	23,000
Total Instruction	\$10,721,538
2000 Support Services	
2100 Support Services - Students	512,411
2200 Support Services - Instructional Staff	662,207
2300 Support Services - Administration	1,421,295
2400 Support Services - Pupil Health	84,357
2500 Support Services - Business	161,361
2600 Operation and Maintenance of Plant Services	1,040,726
2700 Student Transportation Services	372,775
2800 Support Services - Central	97,418
2900 Other Support Services	4,000
Total Support Services	\$4,356,550
3000 Operation of Non-Instructional Services	
3200 Student Activities	305,022
3300 Community Services	31,000
Total Operation of Non-Instructional Services	\$336,022
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	308,000
5200 Interfund Transfers - Out	60,000
Total Other Expenditures and Financing Uses	\$368,000
Total Estimated Expenditures and Other Financing Uses	\$15,782,110

2017-2018 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	3,449,832
200 Personnel Services - Employee Benefits	2,440,504
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	95,000
500 Other Purchased Services	1,435,000
600 Supplies	232,600
800 Other Objects	3,950
Total Regular Programs - Elementary / Secondary	\$7,671,886
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,008,712
200 Personnel Services - Employee Benefits	657,362
300 Purchased Professional and Technical Services	553,000
500 Other Purchased Services	520,500
600 Supplies	15,500
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$2,759,574
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	160,000
Total Vocational Education	\$163,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	14,078
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	25,000
Total Other Instructional Programs - Elementary / Secondary	\$104,078
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	23,000
Total Nonpublic School Programs	\$23,000
Total Instruction	\$10,721,538
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	259,864
200 Personnel Services - Employee Benefits	196,747
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	200
500 Other Purchased Services	300
600 Supplies	2,500
800 Other Objects	300
Total Support Services - Students	\$512,411
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	255,444
200 Personnel Services - Employee Benefits	191,446
300 Purchased Professional and Technical Services	95,532
400 Purchased Property Services	10,040
500 Other Purchased Services	2,680
600 Supplies	77,218
700 Property	29,847
Total Support Services - Instructional Staff	\$662,207
2300 Support Services - Administration	
100 Personnel Services - Salaries	762,739
200 Personnel Services - Employee Benefits	457,486
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	5,700
500 Other Purchased Services	22,970
600 Supplies	7,100
700 Property	200
800 Other Objects	41,100
Total Support Services - Administration	\$1,421,295
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	49,993
200 Personnel Services - Employee Benefits	28,614
300 Purchased Professional and Technical Services	1,650
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	3,600
Total Support Services - Pupil Health	\$84,357
2500 Support Services - Business	
100 Personnel Services - Salaries	83,545
200 Personnel Services - Employee Benefits	50,316
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,500
500 Other Purchased Services	11,000
600 Supplies	3,000
800 Other Objects	1,000
Total Support Services - Business	\$161,361
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	650,226
500 Other Purchased Services	76,500
600 Supplies	129,000
700 Property	20,000
800 Other Objects	15,000
Total Operation and Maintenance of Plant Services	\$1,040,726
2700 Student Transportation Services	
100 Personnel Services - Salaries	16,242

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	6,533
500 Other Purchased Services	350,000
Total Student Transportation Services	\$372,775
2800 Support Services - Central	
100 Personnel Services - Salaries	58,684
200 Personnel Services - Employee Benefits	38,734
Total Support Services - Central	\$97,418
2900 Other Support Services	
500 Other Purchased Services	4,000
Total Other Support Services	\$4,000
Total Support Services	\$4,356,550
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	167,809
200 Personnel Services - Employee Benefits	70,213
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,000
500 Other Purchased Services	25,000
600 Supplies	8,000
700 Property	3,000
800 Other Objects	4,000
Total Student Activities	\$305,022
3300 Community Services	
600 Supplies	11,000
800 Other Objects	20,000
Total Community Services	\$31,000
Total Operation of Non-Instructional Services	\$336,022
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	45,000
900 Other Uses of Funds	263,000
Total Debt Service / Other Expenditures and Financing Uses	\$308,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	60,000
Total Interfund Transfers - Out	\$60,000
Total Other Expenditures and Financing Uses	\$368,000
TOTAL EXPENDITURES	\$15,782,110

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	750,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	5,000
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 Cash and Short-Term Investments	\$760,000	\$505,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$760,000** **\$505,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	660,000	660,000
0530 Lease-Purchase Obligations		150,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$660,000	\$810,630
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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

06/30/2017 Estimate

06/30/2018 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>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$660,000	\$810,630

Short-Term Payables

06/30/2017 Estimate

06/30/2018 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	\$660,000	\$810,630
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	607,267
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$607,267

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$607,267
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