

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

06/23/21
Date



Secretary of the Board - Original Signature Required

06/23/21
Date



Chief School Administrator - Original Signature Required

6/23/21
Date

Lawrence J Nicolette

Contact Person

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clairton City SD	COUNTY : Allegheny	AUN : 103021903
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021)?

Yes
No


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$19065923
Ending Unassigned Fund Balance	\$-399932
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-2.09%

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 6/24/2021
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DUE DATE: AUGUST 15 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 5/27/2021
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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: \$299,307.07 C x 2%: \$9,337.06</p>	<p>We have a two-tiered tax structure and this causes an error message as this calculation does not account for both land and buildings. We have had this error every year. A manual calculation will show however that we are within the 2% tolerance.</p>
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: \$10,264.84 C x 2%: \$9,337.06</p>	<p>We have a two-tiered tax structure and this causes an error message as this calculation does not account for both land and buildings. We have had this error every year. A manual calculation will show however that we are within the 2% tolerance.</p>
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>	<p>Due to funding constraints and forced expenses we have a negative fund balance. This has been the case for several years. We are anticipating a small surplus in 2020-2021 and 2021-2022 and are thus making progress to rectify</p>

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

(875,353)

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

(\$875,353)

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

3,824,122
12,024,443
3,692,779

Total Estimated Revenues And Other Financing Sources

\$19,541,344

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

\$18,665,991

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,616,143
6113 Public Utility Realty Taxes	3,640
6114 Payments in Lieu of Current Taxes - State / Local	4,777
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	587,585
6400 Delinquencies on Taxes Levied / Assessed by the LEA	297,831
6500 Earnings on Investments	2,500
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	217,696
6910 Rentals	22,950
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$3,824,122
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,004,597
7112 Basic Education Funding-Social Security	214,433
7271 Special Education funds for School-Aged Pupils	1,787,822
7311 Pupil Transportation Subsidy	220,375
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,990
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	466,853
7505 Ready to Learn Block Grant	220,599
7820 State Share of Retirement Contributions	1,049,774
REVENUE FROM STATE SOURCES	\$12,024,443
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	717,808
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,802
8517 NCLB, Title IV - 21st Century Schools	49,916
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,509,048
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,253,005
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,200
REVENUE FROM FEDERAL SOURCES	\$3,692,779
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,541,344

Act 1 Index (current): 4.8%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$283,842	\$2,332,301	
Amount of Tax Relief for Homestead Exclusions	<u>\$466,853</u>		
Total Approx. Tax Revenue:	\$750,695		
Approx. Tax Levy for Tax Rate Calculation:	\$866,630	\$3,284,931	
	Allegheny Buildings	Allegheny Land	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$106,940,733	\$37,743,704	\$144,684,437
b. Real Estate Mills	8.1260	87.0653	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$129,094,866	\$129,094,866	\$258,189,732
d. Assessed Value	\$106,649,133	\$37,729,504	\$144,378,637
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$869,000	\$3,286,167	\$4,155,167
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2020-21 Tax Levy	\$869,000	\$3,286,167	\$4,155,167
(f * g)			
i. Base Mills Subject to Index	8.1260	87.0653	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	71.00000%	71.00000%	
k. Tax Levy Needed	\$866,630	\$3,284,931	\$4,151,561
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	8.1260	87.0653	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$866,631	\$3,284,931	\$4,151,562
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$399,778	\$3,284,931	\$3,684,709
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$283,842	\$2,332,301	\$2,616,143
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$283,842	\$2,332,301	
Amount of Tax Relief for Homestead Exclusions	<u>\$466,853</u>		
Total Approx. Tax Revenue:	\$750,695		
Approx. Tax Levy for Tax Rate Calculation:	\$866,630	\$3,284,931	

	Allegheny Buildings	Allegheny Land	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	8.5160	91.2444	
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)	\$908,224	\$3,442,606	\$4,350,830
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	\$15,050.00	\$4,000.00	
Number of Homestead/Farmstead Properties	1370	1370	1370
Median Assessed Value of Homestead Properties			\$38,000

Act 1 Index (current): 4.8%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$283,842	\$2,332,301		
Amount of Tax Relief for Homestead Exclusions	<u>\$466,853</u>			
Total Approx. Tax Revenue:	\$750,695			
Approx. Tax Levy for Tax Rate Calculation:	\$866,630	\$3,284,931		
	Allegheny Buildings	Allegheny Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$466,853	Lowering RE Tax Rate	\$0		\$466,853
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$466,853

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	106,649,133	8.1260	866,631			71.00000%	
Allegheny	37,729,504	87.0653	3,284,931			71.00000%	
Totals:	144,378,637		4,151,562	- 466,853 =	3,684,709 X	N/A =	2,616,143

	<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%	400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	17,585
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0060	0.000	155,000
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	15,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			587,585
Total Act 511, Current Taxes			597,585
Act 511 Tax Limit -->		258,189,732 X	12
		Market Value	Mills
			3,098,277
			(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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	8.1260	8.1260	0.00%	Yes	4.8%				
	Land	87.0653	87.0653	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	4.8%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,583,452
1200 Special Programs - Elementary / Secondary	3,070,384
1300 Vocational Education	231,467
1400 Other Instructional Programs - Elementary / Secondary	24,736
1500 Nonpublic School Programs	12,486
1700 Higher Education Programs for Secondary Students	1,446
Total Instruction	\$11,923,971
2000 Support Services	
2100 Support Services - Students	645,890
2200 Support Services - Instructional Staff	646,768
2300 Support Services - Administration	1,241,312
2400 Support Services - Pupil Health	85,420
2500 Support Services - Business	454,259
2600 Operation and Maintenance of Plant Services	1,845,837
2700 Student Transportation Services	353,548
2800 Support Services - Central	703,165
2900 Other Support Services	7,435
Total Support Services	\$5,983,634
3000 Operation of Non-Instructional Services	
3200 Student Activities	413,201
3300 Community Services	16,985
Total Operation of Non-Instructional Services	\$430,186
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	515,000
Total Facilities Acquisition, Construction and Improvement Services	\$515,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	159,553
5200 Interfund Transfers - Out	53,579
Total Other Expenditures and Financing Uses	\$213,132
Total Estimated Expenditures and Other Financing Uses	\$19,065,923

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,993,814
200 Personnel Services - Employee Benefits	2,574,503
300 Purchased Professional and Technical Services	20,536
400 Purchased Property Services	30,080
500 Other Purchased Services	1,646,892
600 Supplies	294,107
700 Property	5,253
800 Other Objects	18,267
Total Regular Programs - Elementary / Secondary	\$8,583,452
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,084,348
200 Personnel Services - Employee Benefits	640,015
300 Purchased Professional and Technical Services	202,082
500 Other Purchased Services	1,133,844
600 Supplies	7,345
800 Other Objects	2,750
Total Special Programs - Elementary / Secondary	\$3,070,384
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	146,467
Total Vocational Education	\$231,467
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	23,441
500 Other Purchased Services	339
600 Supplies	956
Total Other Instructional Programs - Elementary / Secondary	\$24,736
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,486
Total Nonpublic School Programs	\$12,486
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,446
Total Higher Education Programs for Secondary Students	\$1,446
Total Instruction	\$11,923,971
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	360,909
200 Personnel Services - Employee Benefits	248,222
300 Purchased Professional and Technical Services	4,670
400 Purchased Property Services	9,947
500 Other Purchased Services	448
600 Supplies	20,324

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,370
Total Support Services - Students	\$645,890
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	291,191
200 Personnel Services - Employee Benefits	189,112
300 Purchased Professional and Technical Services	70,302
400 Purchased Property Services	26,137
500 Other Purchased Services	302
600 Supplies	43,110
700 Property	22,567
800 Other Objects	4,047
Total Support Services - Instructional Staff	\$646,768
2300 Support Services - Administration	
100 Personnel Services - Salaries	674,536
200 Personnel Services - Employee Benefits	392,035
300 Purchased Professional and Technical Services	116,488
400 Purchased Property Services	2,393
500 Other Purchased Services	3,714
600 Supplies	12,026
800 Other Objects	40,120
Total Support Services - Administration	\$1,241,312
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	42,650
200 Personnel Services - Employee Benefits	37,067
300 Purchased Professional and Technical Services	2,471
600 Supplies	3,232
Total Support Services - Pupil Health	\$85,420
2500 Support Services - Business	
100 Personnel Services - Salaries	224,906
200 Personnel Services - Employee Benefits	133,139
300 Purchased Professional and Technical Services	12,617
400 Purchased Property Services	39,103
500 Other Purchased Services	22,613
600 Supplies	3,514
800 Other Objects	18,367
Total Support Services - Business	\$454,259
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	254,830
400 Purchased Property Services	1,098,373
500 Other Purchased Services	187,383
600 Supplies	179,939
700 Property	123,942
800 Other Objects	1,370
Total Operation and Maintenance of Plant Services	\$1,845,837

2021-2022 Final General Fund Budget

LEA : 103021903 Clairton City SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	353,548
Total Student Transportation Services	\$353,548
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	195,026
200 Personnel Services - Employee Benefits	105,692
300 Purchased Professional and Technical Services	206,247
500 Other Purchased Services	4,965
600 Supplies	76,235
700 Property	115,000
Total Support Services - Central	\$703,165
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,435
Total Other Support Services	\$7,435
Total Support Services	\$5,983,634
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	161,521
200 Personnel Services - Employee Benefits	70,787
300 Purchased Professional and Technical Services	23,371
400 Purchased Property Services	16,986
500 Other Purchased Services	22,840
600 Supplies	77,084
700 Property	40,000
800 Other Objects	612
Total Student Activities	\$413,201
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	126
600 Supplies	7,928
800 Other Objects	8,931
Total Community Services	\$16,985
Total Operation of Non-Instructional Services	\$430,186
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	515,000
Total Facilities Acquisition, Construction and Improvement Services	\$515,000
Total Facilities Acquisition, Construction and Improvement Services	\$515,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	35,224
900 Other Uses of Funds	124,329
Total Debt Service / Other Expenditures and Financing Uses	\$159,553

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	53,579
Total Interfund Transfers - Out	\$53,579
Total Other Expenditures and Financing Uses	\$213,132
TOTAL EXPENDITURES	\$19,065,923

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	500,000	662,107
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	53,000	54,060
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	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	\$603,000	\$766,167

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$603,000	\$766,167
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	330,000	220,000
0530 Lease-Purchase Obligations	99,630	88,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$429,630	\$308,630
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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

06/30/2021 Estimate

06/30/2022 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

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

06/30/2021 Estimate

06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$429,630	\$308,630

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$429,630	\$308,630
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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	(399,932)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$399,932)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$399,932)
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