

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022


President of the Board - Original Signature Required

6/29/22
Date


Secretary of the Board - Original Signature Required

06/29/22
Date


Chief School Administrator - Original Signature Required

6/29/22
Date

Lawrence J Nicolette

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Extn :

Contact Person

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022) ?

Yes
No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$18534291
Ending Unassigned Fund Balance	\$186234
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.00%

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 8/15/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 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 5/25/2022
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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: \$420,969.07 C x 2%: \$11,770.30</p>	<p>(15,050*1,370*.008126) + (3,584*1,370*.087065)-588,515=\$6,528.52 our two-tier system causes this error every year, but a manual calculation shows that we are within the acceptable 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: \$171,036.89 C x 2%: \$11,770.30</p>	<p>(15,050*1,370*.008126) + (3,584*1,370*.087065)-588,515=\$6,528.52 our two-tier system causes this error every year, but a manual calculation shows that we are within the acceptable 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>As of now we are slowing building back our fund balance, but with the challenges ahead we have not assigned it in any way.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(513,195)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$513,195)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,766,706
7000 Revenue from State Sources	12,146,115
8000 Revenue from Federal Sources	3,320,899
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,233,720</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,720,525</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,558,727
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	\$3,766,706
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	35,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	588,515
7505 Ready to Learn Block Grant	220,599
7820 State Share of Retirement Contributions	1,049,774
REVENUE FROM STATE SOURCES	\$12,146,115
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	1,248,827
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,102,846
8751 ARP ESSER Learning Loss	38,500
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	\$3,320,899
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,233,720

Act 1 Index (current): 5.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$218,093	\$2,340,634	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,515</u>		
Total Approx. Tax Revenue:	\$806,608		
Approx. Tax Levy for Tax Rate Calculation:	\$895,688	\$3,296,668	
	Allegheny Buildings	Allegheny Land	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$106,649,133	\$37,729,504	\$144,378,637
b. Real Estate Mills	8.1260	87.0653	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$133,929,836	\$133,929,836	\$267,859,672
d. Assessed Value	\$110,224,933	\$37,864,304	\$148,089,237
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$866,631	\$3,284,931	\$4,151,562
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2021-22 Tax Levy	\$866,631	\$3,284,931	\$4,151,562
(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	\$895,688	\$3,296,668	\$4,192,356
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	8.1260	87.0653	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$895,688	\$3,296,667	\$4,192,355
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$307,173	\$3,296,667	\$3,603,840
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$218,093	\$2,340,634	\$2,558,727
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.4%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$218,093	\$2,340,634	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,515</u>		
Total Approx. Tax Revenue:	\$806,608		
Approx. Tax Levy for Tax Rate Calculation:	\$895,688	\$3,296,668	
	Allegheny Buildings	Allegheny Land	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	8.5648	91.7668	
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)	\$944,055	\$3,474,686	\$4,418,741
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	\$3,500.00	
Number of Homestead/Farmstead Properties	1370	1370	1370
Median Assessed Value of Homestead Properties			\$38,000

Act 1 Index (current): 5.4%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$218,093		\$2,340,634	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,515</u>			
Total Approx. Tax Revenue:	\$806,608			
Approx. Tax Levy for Tax Rate Calculation:	\$895,688		\$3,296,668	
	Allegheny Buildings	Allegheny Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$588,515	Lowering RE Tax Rate	\$0		\$588,515
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$588,515

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	110,224,933	8.1260	895,688			71.00000%	
Allegheny	37,864,304	87.0653	3,296,667			71.00000%	
Totals:	148,089,237		4,192,355	588,515	3,603,840	N/A	2,558,727

	<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 -->		267,859,672	12
		Market Value	Mills
			3,214,316
			(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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	8.1260	8.1260	0.00%	Yes	5.4%				
	Land	87.0653	87.0653	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	5.4%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,277,331
1200 Special Programs - Elementary / Secondary	2,163,342
1300 Vocational Education	272,653
1400 Other Instructional Programs - Elementary / Secondary	90,072
1500 Nonpublic School Programs	2,293
1700 Higher Education Programs for Secondary Students	1,596
Total Instruction	\$10,807,287
2000 Support Services	
2100 Support Services - Students	635,744
2200 Support Services - Instructional Staff	343,646
2300 Support Services - Administration	1,267,314
2400 Support Services - Pupil Health	85,659
2500 Support Services - Business	424,769
2600 Operation and Maintenance of Plant Services	3,192,095
2700 Student Transportation Services	670,479
2800 Support Services - Central	510,876
2900 Other Support Services	5,097
Total Support Services	\$7,135,679
3000 Operation of Non-Instructional Services	
3200 Student Activities	382,115
3300 Community Services	745
Total Operation of Non-Instructional Services	\$382,860
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	17,268
Total Facilities Acquisition, Construction and Improvement Services	\$17,268
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	91,447
5200 Interfund Transfers - Out	99,750
Total Other Expenditures and Financing Uses	\$191,197
Total Estimated Expenditures and Other Financing Uses	\$18,534,291

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,184,314
200 Personnel Services - Employee Benefits	1,902,968
300 Purchased Professional and Technical Services	2,564
500 Other Purchased Services	1,879,094
600 Supplies	303,193
800 Other Objects	5,198
Total Regular Programs - Elementary / Secondary	\$8,277,331
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,169,152
200 Personnel Services - Employee Benefits	526,974
300 Purchased Professional and Technical Services	150,654
500 Other Purchased Services	292,733
600 Supplies	19,173
800 Other Objects	4,656
Total Special Programs - Elementary / Secondary	\$2,163,342
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	31,634
500 Other Purchased Services	241,019
Total Vocational Education	\$272,653
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	35,545
500 Other Purchased Services	54,527
Total Other Instructional Programs - Elementary / Secondary	\$90,072
1500 <u>Nonpublic School Programs</u>	
600 Supplies	2,293
Total Nonpublic School Programs	\$2,293
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,596
Total Higher Education Programs for Secondary Students	\$1,596
Total Instruction	\$10,807,287
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	407,234
200 Personnel Services - Employee Benefits	184,790
300 Purchased Professional and Technical Services	41,081
600 Supplies	2,506
800 Other Objects	133
Total Support Services - Students	\$635,744
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	172,123

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	77,363
300 Purchased Professional and Technical Services	84,039
500 Other Purchased Services	534
600 Supplies	8,397
800 Other Objects	1,190
Total Support Services - Instructional Staff	\$343,646
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	788,746
200 Personnel Services - Employee Benefits	352,586
300 Purchased Professional and Technical Services	53,668
500 Other Purchased Services	32,411
600 Supplies	24,887
800 Other Objects	15,016
Total Support Services - Administration	\$1,267,314
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	44,000
200 Personnel Services - Employee Benefits	20,715
300 Purchased Professional and Technical Services	7,804
400 Purchased Property Services	8,607
600 Supplies	4,533
Total Support Services - Pupil Health	\$85,659
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	227,306
200 Personnel Services - Employee Benefits	102,452
300 Purchased Professional and Technical Services	67
400 Purchased Property Services	59,482
500 Other Purchased Services	9,295
600 Supplies	17,645
800 Other Objects	8,522
Total Support Services - Business	\$424,769
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	480,616
400 Purchased Property Services	1,423,688
500 Other Purchased Services	89,271
600 Supplies	340,563
700 Property	793,701
800 Other Objects	64,256
Total Operation and Maintenance of Plant Services	\$3,192,095
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	670,479
Total Student Transportation Services	\$670,479
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	232,256
200 Personnel Services - Employee Benefits	107,138

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	16,551
500 Other Purchased Services	34,885
600 Supplies	119,590
700 Property	323
800 Other Objects	133
Total Support Services - Central	\$510,876
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,097
Total Other Support Services	\$5,097
Total Support Services	\$7,135,679
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	166,151
200 Personnel Services - Employee Benefits	72,597
300 Purchased Professional and Technical Services	23,033
400 Purchased Property Services	9,283
500 Other Purchased Services	23,659
600 Supplies	73,756
800 Other Objects	13,636
Total Student Activities	\$382,115
3300 <u>Community Services</u>	
600 Supplies	745
Total Community Services	\$745
Total Operation of Non-Instructional Services	\$382,860
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	2,970
400 Purchased Property Services	14,298
Total Facilities Acquisition, Construction and Improvement Services	\$17,268
Total Facilities Acquisition, Construction and Improvement Services	\$17,268
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	14,647
900 Other Uses of Funds	76,800
Total Debt Service / Other Expenditures and Financing Uses	\$91,447
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	99,750
Total Interfund Transfers - Out	\$99,750
Total Other Expenditures and Financing Uses	\$191,197
TOTAL EXPENDITURES	\$18,534,291

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	662,107	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	54,060	55,412
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	\$766,167	\$1,105,412

Long-Term Investments

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$766,167	\$1,105,412

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	220,000	165,000
0530 Lease-Purchase Obligations	88,630	77,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$308,630	\$242,630
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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

06/30/2022 Estimate

06/30/2023 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

2022-2023 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 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

06/30/2022 Estimate

06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$308,630	\$242,630

Short-Term Payables

06/30/2022 Estimate

06/30/2023 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	\$308,630	\$242,630
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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	186,234
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$186,234

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$186,234
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