



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Clairton City SD	<b>COUNTY :</b> Allegheny	<b>AUN :</b> 103021903
--	------------------------------	---------------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018) ?

Yes   
No


If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$16130419
Ending Unassigned Fund Balance	\$687857
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes   
No

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6/26/2018
--	--------------------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Clairton City SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021903
---	------------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/26/18
---	------------------------

**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: \$346,731.15 C x 2%: \$9,337.42</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: \$120,143.47 C x 2%: \$9,337.42</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>We believe it is good governance to keep an amount in Unassigned Fund Balance in order to be able to weather fluctuations in the timing of revenue collections and unexpected expenditures. In comparison, the amount is low in relation to budgeted expenses.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,025,133
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,025,133</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,599,305
7000 Revenue from State Sources	11,152,808
8000 Revenue from Federal Sources	1,041,030
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$15,793,143</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$16,818,276</u></b>

LEA : 103021903 Clairton City SD

Printed 10/22/2018 2:48:10 PM

Page - 1 of 1

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,332,851
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	346,306
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
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	45,000

**REVENUE FROM LOCAL SOURCES \$3,599,305****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,345,430
7271 Special Education funds for School-Aged Pupils	1,659,805
7311 Pupil Transportation Subsidy	215,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,137
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	466,871
7505 Ready to Learn Block Grant	220,600
7810 State Share of Social Security and Medicare Taxes	218,160
7820 State Share of Retirement Contributions	967,805

**REVENUE FROM STATE SOURCES \$11,152,808****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	838,960
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,070
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000

**REVENUE FROM FEDERAL SOURCES \$1,041,030****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 15,793,143**

Act 1 Index (current): 3.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Rate  
\$240,993 \$2,091,858

Amount of Tax Relief for Homestead Exclusions

\$466,871

Total Approx. Tax Revenue:

\$707,864

Approx. Tax Levy for Tax Rate Calculation:

\$811,147 \$2,988,369

Allegheny Allegheny Total  
Buildings Land

**2017-18 Data**

a. Assessed Value \$108,144,233 \$37,177,904 \$145,322,137  
b. Real Estate Mills 7.2660 77.8500

**I. 2018-19 Data**

c. 2016 STEB Market Value \$128,653,843 \$128,653,843 \$257,307,686  
d. Assessed Value \$107,550,623 \$36,981,104 \$144,531,727  
e. Assessed Value of New Constr/ Renov \$0 \$0 \$0

**2017-18 Calculations**

f. 2017-18 Tax Levy \$785,776 \$2,894,300 \$3,680,076  
(a \* b)

**2018-19 Calculations**

g. Percent of Total Market Value 100.00000% 100.00000%  
**II.** h. Rebalanced 2017-18 Tax Levy \$785,776 \$2,894,300 \$3,680,076  
(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 \$811,147 \$2,988,369 \$3,799,516  
(Approx. Tax Levy \* g)

**I. 2018-19 Real Estate Tax Rate** 7.5420 80.8080  
(k / d \* 1000)

**III.** m. Tax Levy Generated by Mills \$811,147 \$2,988,369 \$3,799,516  
(l / 1000 \* d)  
n. Tax Levy minus Tax Relief for Homestead Exclusions \$344,276 \$2,988,369 \$3,332,645  
(m - Amount of Tax Relief for Homestead Exclusions)  
o. Net Tax Revenue Generated By Mills \$240,993 \$2,091,858 \$2,332,851  
(n \* Est. Pct. Collection)

Act 1 Index (current): 3.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Rate		
	\$240,993	\$2,091,858

Amount of Tax Relief for Homestead Exclusions

\$466,871

Total Approx. Tax Revenue:

\$707,864

Approx. Tax Levy for Tax Rate Calculation:

\$811,147	\$2,988,369
-----------	-------------

	Allegheny Buildings	Allegheny Land	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	7.5421	80.8083	
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)	\$811,158	\$2,988,380	\$3,799,538
<b>IV.</b> 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**

Assessed Value Exclusion per Homestead	\$11,046.77	\$2,975.56	
<b>V.</b> Number of Homestead/Farmstead Properties	1442	1442	1442
Median Assessed Value of Homestead Properties			\$37,700



Act 1 Index (current): 3.8%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$240,993	\$2,091,858		
Amount of Tax Relief for Homestead Exclusions	<u>\$466,871</u>			
Total Approx. Tax Revenue:	\$707,864			
Approx. Tax Levy for Tax Rate Calculation:	\$811,147	\$2,988,369		
	Allegheny Buildings	Allegheny Land		Total

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$466,871	Lowering RE Tax Rate	\$0		\$466,871
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$466,871</b>

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	107,550,623	7.5420	811,147			70.00000%	
Allegheny	36,981,104	80.8080	2,988,369			70.00000%	
<b>Totals:</b>	<b>144,531,727</b>		<b>3,799,516</b>	- 466,871 =	3,332,645 X	N/A =	2,332,851

	<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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>10,000</b>
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>587,585</b>
<b>Total Act 511, Current Taxes</b>			<b>597,585</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>257,307,686 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,087,692</b>
			<b>(511 Limit)</b>

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
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	7.2660	7.5420	3.80%	Yes	3.8%				
	Land	77.8500	80.8080	3.80%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679					3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6144	Current Act 511 Trailer Taxes					3.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes					3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes					3.8%				
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	3.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.8%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,390,826
1200 Special Programs - Elementary / Secondary	3,032,006
1300 Vocational Education	129,566
1400 Other Instructional Programs - Elementary / Secondary	24,424
1700 Higher Education Programs for Secondary Students	1,357
<b>Total Instruction</b>	<b>\$10,578,179</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	503,015
2200 Support Services - Instructional Staff	778,074
2300 Support Services - Administration	1,409,163
2400 Support Services - Pupil Health	86,475
2500 Support Services - Business	204,706
2600 Operation and Maintenance of Plant Services	1,299,037
2700 Student Transportation Services	333,688
2800 Support Services - Central	396,850
2900 Other Support Services	6,971
<b>Total Support Services</b>	<b>\$5,017,979</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	311,213
3300 Community Services	23,187
<b>Total Operation of Non-Instructional Services</b>	<b>\$334,400</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	149,619
5200 Interfund Transfers - Out	50,242
<b>Total Other Expenditures and Financing Uses</b>	<b>\$199,861</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,130,419</b>

## 2018-2019 Final General Fund Budget

LEA : 103021903 Clairton City SD

Printed 10/22/2018 2:48:15 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,029,796
200 Personnel Services - Employee Benefits	2,308,882
300 Purchased Professional and Technical Services	20,261
400 Purchased Property Services	96,582
500 Other Purchased Services	1,778,758
600 Supplies	146,447
700 Property	10,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,390,826</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	993,206
200 Personnel Services - Employee Benefits	633,082
300 Purchased Professional and Technical Services	417,434
500 Other Purchased Services	981,220
600 Supplies	4,484
800 Other Objects	2,580
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,032,006</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	120,939
600 Supplies	8,627
<b>Total Vocational Education</b>	<b>\$129,566</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	850
200 Personnel Services - Employee Benefits	378
300 Purchased Professional and Technical Services	21,981
500 Other Purchased Services	318
600 Supplies	897
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$24,424</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,357
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,357</b>
<b>Total Instruction</b>	<b>\$10,578,179</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	277,607
200 Personnel Services - Employee Benefits	157,046
300 Purchased Professional and Technical Services	38,973
400 Purchased Property Services	9,327
500 Other Purchased Services	422
600 Supplies	19,060
800 Other Objects	580
<b>Total Support Services - Students</b>	<b>\$503,015</b>

## 2018-2019 Final General Fund Budget

LEA : 103021903 Clairton City SD

Printed 10/22/2018 2:48:15 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	272,412
200 Personnel Services - Employee Benefits	195,372
300 Purchased Professional and Technical Services	136,894
400 Purchased Property Services	12,101
500 Other Purchased Services	6,862
600 Supplies	123,845
700 Property	26,088
800 Other Objects	4,500
<b>Total Support Services - Instructional Staff</b>	<b>\$778,074</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	741,903
200 Personnel Services - Employee Benefits	536,517
300 Purchased Professional and Technical Services	79,120
400 Purchased Property Services	2,244
500 Other Purchased Services	2,824
600 Supplies	5,975
800 Other Objects	40,580
<b>Total Support Services - Administration</b>	<b>\$1,409,163</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	51,640
200 Personnel Services - Employee Benefits	29,487
300 Purchased Professional and Technical Services	2,317
600 Supplies	3,031
<b>Total Support Services - Pupil Health</b>	<b>\$86,475</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	102,498
200 Personnel Services - Employee Benefits	58,539
300 Purchased Professional and Technical Services	11,830
400 Purchased Property Services	3,847
500 Other Purchased Services	21,205
600 Supplies	4,340
800 Other Objects	2,447
<b>Total Support Services - Business</b>	<b>\$204,706</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	167,695
400 Purchased Property Services	792,532
500 Other Purchased Services	122,266
600 Supplies	213,440
700 Property	1,820
800 Other Objects	1,284
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,299,037</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	14,566
200 Personnel Services - Employee Benefits	6,338

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	312,784
<b>Total Student Transportation Services</b>	<b>\$333,688</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	147,319
200 Personnel Services - Employee Benefits	92,208
300 Purchased Professional and Technical Services	153,879
500 Other Purchased Services	2,268
600 Supplies	975
800 Other Objects	201
<b>Total Support Services - Central</b>	<b>\$396,850</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	6,971
<b>Total Other Support Services</b>	<b>\$6,971</b>
<b>Total Support Services</b>	<b>\$5,017,979</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	127,879
200 Personnel Services - Employee Benefits	68,281
300 Purchased Professional and Technical Services	29,040
400 Purchased Property Services	8,427
500 Other Purchased Services	38,241
600 Supplies	38,600
800 Other Objects	745
<b>Total Student Activities</b>	<b>\$311,213</b>
<b>3300 Community Services</b>	
600 Supplies	14,813
800 Other Objects	8,374
<b>Total Community Services</b>	<b>\$23,187</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$334,400</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	33,029
900 Other Uses of Funds	116,590
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$149,619</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	50,242
<b>Total Interfund Transfers - Out</b>	<b>\$50,242</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$199,861</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,130,419</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	1,296,864	959,588
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,486	3,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	52,605	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	24,008	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		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,376,963</b>	<b>\$1,013,088</b>
--	--------------------	--------------------

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$1,376,963** **\$1,013,088**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	660,000	550,000
0530 Lease-Purchase Obligations	150,630	130,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$810,630</b>	<b>\$680,630</b>
---------------------------	------------------	------------------

**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
---	--	--

**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
---	--	--

**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
---	--	--

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 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

## 2018-2019 Final General Fund Budget

LEA : 103021903 Clairton City SD

Printed 10/22/2018 2:48:17 PM

Page - 3 of 6

**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$810,630**

**\$680,630**

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$810,630</b>	<b>\$680,630</b>
---------------------------	------------------	------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	687,857
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$687,857</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$687,857</b>
--	------------------