

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

750,000

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

\$750,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

4,456,099

7000 Revenue from State Sources

14,599,284

8000 Revenue from Federal Sources

1,023,360

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$20,078,743

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

\$20,828,743

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,006,659
6113 Public Utility Realty Taxes	3,640
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	735,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	237,500
6910 Rentals	27,300
6920 Contributions and Donations from Private Sources	100,000
REVENUE FROM LOCAL SOURCES	\$4,456,099
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,220,568
7271 Special Education funds for School-Aged Pupils	1,540,699
7311 Pupil Transportation Subsidy	350,000
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	784,260
7505 Ready to Learn Block Grant	220,599
7810 State Share of Social Security and Medicare Taxes	261,398
7820 State Share of Retirement Contributions	1,161,760
REVENUE FROM STATE SOURCES	\$14,599,284
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	808,921
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,328
8517 Title IV - 21st Century Schools	53,911
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	\$1,023,360
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,078,743

Act 1 Index (current): 6.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$187,338	\$2,819,321	
Amount of Tax Relief for Homestead Exclusions	\$784,260		
Total Approx. Tax Revenue:	\$971,598		
Approx. Tax Levy for Tax Rate Calculation:	\$1,048,116	\$3,970,875	
	Allegheny Buildings	Allegheny Land	Total
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2024-25 Data			
a. Assessed Value	\$106,129,750	\$37,549,791	\$143,679,541
b. Real Estate Mills	9.3985	99.3917	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$153,312,635	\$153,312,635	\$306,625,270
d. Assessed Value	\$104,811,650	\$37,548,691	\$142,360,341
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
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2024-25 Calculations			
f. 2024-25 Tax Levy	\$997,460	\$3,732,138	\$4,729,598
(a * b)			
2025-26 Calculations			
II. g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2024-25 Tax Levy	\$997,460	\$3,732,138	\$4,729,598
(f * g)			
i. Base Mills Subject to Index	9.3985	99.3917	
(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	\$1,048,116	\$3,970,875	\$5,018,991
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	10.0000	105.7527	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,048,117	\$3,970,875	\$5,018,992
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$263,857	\$3,970,875	\$4,234,732
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$187,338	\$2,819,321	\$3,006,659
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$187,338	\$2,819,321	
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Total Approx. Tax Revenue:	\$971,598		
Approx. Tax Levy for Tax Rate Calculation:	\$1,048,116	\$3,970,875	
	Allegheny Buildings	Allegheny Land	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.0000	105.7527	
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)	\$1,048,117	\$3,970,875	\$5,018,992
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$38,100

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$187,338	\$2,819,321
Amount of Tax Relief for Homestead Exclusions	<u>\$784,260</u>	
Total Approx. Tax Revenue:	\$971,598	
Approx. Tax Levy for Tax Rate Calculation:	\$1,048,116	\$3,970,875

Allegheny
Buildings

Allegheny
Land

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$784,260	Lowering RE Tax Rate	\$0	\$784,260
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$784,260

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	104,811,650	10.0000	1,048,117			71.00000%	
Allegheny	37,548,691	105.7527	3,970,875			71.00000%	
Totals:	142,360,341		5,018,992	- 784,260 =	4,234,732 X	N/A =	3,006,659

	<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%	70,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.00600	0.000	250,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.50000	0.000	15,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			735,000
Total Act 511, Current Taxes			745,000
Act 511 Tax Limit -->		306,625,270 X	12
		Market Value	Mills
			3,679,503
			(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
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Buildings	9.3985	10.0000	6.40%	Yes	6.4%				
	Land	99.3917	105.7527	6.40%	Yes	6.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6155	Current Act 511 Business Privilege Taxes	0.00600	0.00600	0.00%	Yes	6.4%				
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	6.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,043,479
1200 Special Programs - Elementary / Secondary	3,922,167
1300 Vocational Education	262,954
1400 Other Instructional Programs - Elementary / Secondary	95,461
1500 Nonpublic School Programs	4,453
Total Instruction	\$12,328,514
2000 Support Services	
2100 Support Services - Students	727,058
2200 Support Services - Instructional Staff	288,450
2300 Support Services - Administration	1,988,849
2400 Support Services - Pupil Health	343,992
2500 Support Services - Business	491,438
2600 Operation and Maintenance of Plant Services	1,730,706
2700 Student Transportation Services	602,720
2800 Support Services - Central	568,433
2900 Other Support Services	5,199
Total Support Services	\$6,746,845
3000 Operation of Non-Instructional Services	
3200 Student Activities	429,205
3300 Community Services	20,703
Total Operation of Non-Instructional Services	\$449,908
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	242,402
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$542,402
Total Estimated Expenditures and Other Financing Uses	\$20,067,669

2025-2026 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	3,318,036
200 Personnel Services - Employee Benefits	2,343,380
300 Purchased Professional and Technical Services	147,924
500 Other Purchased Services	1,831,343
600 Supplies	368,106
700 Property	32,122
800 Other Objects	2,568
Total Regular Programs - Elementary / Secondary	\$8,043,479
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,093,922
200 Personnel Services - Employee Benefits	714,164
300 Purchased Professional and Technical Services	468,398
500 Other Purchased Services	1,630,912
600 Supplies	14,771
Total Special Programs - Elementary / Secondary	\$3,922,167
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	72,233
500 Other Purchased Services	190,721
Total Vocational Education	\$262,954
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	17,561
500 Other Purchased Services	77,900
Total Other Instructional Programs - Elementary / Secondary	\$95,461
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,453
Total Nonpublic School Programs	\$4,453
Total Instruction	\$12,328,514
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	418,741
200 Personnel Services - Employee Benefits	253,452
300 Purchased Professional and Technical Services	52,786
500 Other Purchased Services	458
600 Supplies	1,621
Total Support Services - Students	\$727,058
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	93,294
200 Personnel Services - Employee Benefits	66,599
300 Purchased Professional and Technical Services	125,289
500 Other Purchased Services	725
600 Supplies	2,543

2025-2026 Final General Fund Budget

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$288,450
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	986,363
200 Personnel Services - Employee Benefits	603,608
300 Purchased Professional and Technical Services	61,448
500 Other Purchased Services	79,574
600 Supplies	28,178
800 Other Objects	229,678
Total Support Services - Administration	\$1,988,849
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	125,453
200 Personnel Services - Employee Benefits	76,521
300 Purchased Professional and Technical Services	137,141
400 Purchased Property Services	74
600 Supplies	4,803
Total Support Services - Pupil Health	\$343,992
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	232,174
200 Personnel Services - Employee Benefits	145,485
400 Purchased Property Services	71,351
500 Other Purchased Services	8,356
600 Supplies	17,169
800 Other Objects	16,903
Total Support Services - Business	\$491,438
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	509,236
400 Purchased Property Services	788,827
500 Other Purchased Services	9,905
600 Supplies	399,204
700 Property	23,534
Total Operation and Maintenance of Plant Services	\$1,730,706
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	602,720
Total Student Transportation Services	\$602,720
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	184,647
200 Personnel Services - Employee Benefits	160,504
300 Purchased Professional and Technical Services	3,587
500 Other Purchased Services	10,192
600 Supplies	155,324
700 Property	54,179
Total Support Services - Central	\$568,433
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,199

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$5,199
Total Support Services	\$6,746,845
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	155,737
200 Personnel Services - Employee Benefits	70,990
300 Purchased Professional and Technical Services	18,638
400 Purchased Property Services	21,644
500 Other Purchased Services	41,608
600 Supplies	85,224
700 Property	17,420
800 Other Objects	17,944
Total Student Activities	\$429,205
3300 Community Services	
300 Purchased Professional and Technical Services	44
600 Supplies	8,464
800 Other Objects	12,195
Total Community Services	\$20,703
Total Operation of Non-Instructional Services	\$449,908
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	48,757
900 Other Uses of Funds	193,645
Total Debt Service / Other Expenditures and Financing Uses	\$242,402
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$542,402
TOTAL EXPENDITURES	\$20,067,669