



McKEESPORT AREA
School District



2024-2025

Preliminary Budget

April 4, 2024

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EXPENDITURES

1100 REGULAR PROGRAMS	6-7
1200 SPECIAL PROGRAMS	8-9
1300 VOCATIONAL PROGRAMS	10-11
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2100 PUPIL PERSONNEL	16-17
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2500 BUSINESS SERVICES	24-25
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2700 TRANSPORTATION	28-29
2800 CENTAL SUPPORT	30-31
2900 OTHER SUPPORT SERVICES	32
3200 STUDENT ACTIVITIES	33-34
3300 COMMUNITY SERVICES	35
5100 DEBT SERVICE	36
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REVENUES

6000 LOCAL REVENUES	41
7000 STATE REVENUES	42
8000 FEDERAL REVENUES	43
TOTAL REVENUES	44

EXPLANATION OF EXPENDITURE ACCOUNTS

<u>FUNCTION</u>	<u>OBJECT</u>
<u>1000 INSTRUCTION</u>	
1100 Regular Programs	100 Salaries
1200 Special Education Programs	
1300 Vocational Education Programs	
1400 Homebound, Class Size Reduction, Title I, Alternative Education	
1800 Pre-Kindergarten	200 Employee Benefits
<u>2000 SUPPORT SERVICES</u>	
2100 Pupil Personnel, Guidance, Records, Attendance, Psychological Services	300 Contracted Professional & Technical Services
2200 Audio Visual, Computer Instruction, Library, Curriculum Development, Staff Development	
2300 Board Services, Tax Collection, Legal Services, Superintendent, Principals, Technology	400 Purchased Property Services, Repairs, Rentals
2400 Nurses and Medical Services	
2500 Business Manager, Business Office, Payroll	
2600 Buildings, Grounds, Maintenance, Security	
2700 Transportation Services	
2800 Data Processing, Public Relations, Personnel, Federal Programs, Technology	500 Contracted Transportation, Telephone, Insurance, Tuition, Travel, Printing
2900 Intermediate Unit Services, Pass-Through Funds	
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>	
3200 Student Activities & Athletics	600 Supplies, Natural Gs, Fuel, Books
3300 Community Services	700 Equipment - New and Replacement
<u>5000 OTHER FINANCING USES</u>	
5100 Debt Services	800 Dues & Fees, Interest
5200 Transfers to Debt Service, Capital Projects or Food Service Funds	900 Fund Transfers

[illegible]

FACTS ABOUT THE BUDGET

* Total Budget \$82,824,828
An decrease of \$3,284,466 from the 2023-24 budget or 3.00%

Total Revenue \$82,473,644
A decrease of \$9,941,202 from the 2023-24 budget or 12.00%

*
The Budget sets the millage rate at 20.96, which is the same millage in the 2023-24 budget. The allowable Act 1 index for 2024-2025 is 8.2%.

*
The unassigned fund balance as of 6/30/23 is of which \$9,494,000 will be unassigned. The 2024-25 Budget uses \$351,184 to balance the Budget. The actual fund balance as of 6/30/24 will not be known until completion of the audit report.

*
Currently waiting on the State to pass a Budget. The preliminary budget is calculated with the Basic Education Funding and Special Education allocations being increased at 3% over last years budget.

*
The 2024-25 Budget uses \$1,586,348 CARES Act Funding , ESSER III only. Funding through ESSER I and ESSER II has been expended. These are Federal Funds that are provided to deal with expenses and Budget issues associated with the pandemic. This funding will be expended by the end of September 2024. It's important to remembe that the 2023-2024 budget contained \$11,665,690 in Esser III money.

* The most significant increases in expenditures (other than salaries) are:

Total Salaries and Benefits for the Preliminary Budget are \$46,399,576, which is 56% of overall budget. Budget for health insurance has not been determined, but the preliminary is projected at 12% increase. Budget for Charter Schools is \$11,669,869, which is a 3% increase over prior year's budget. Budget for debt service payments increases by \$120,616.

* Charter school tuition, salaries and employee benefits combined account for 70% of the total budget

*
The 2024-2025 budget includes the new teacher's contract and it is anticipated that the Support Contract and Act 93 will be settled by the end of 2023-2024.

BUDGET
2024-2025

FUND BALANCE/BEGINNING BALANCE

REVENUES

6000	LOCAL REVENUE	19,478,598
7000	STATE REVENUE	58,244,205
8000	FEDERAL REVENUE	4,750,840
9000	OTHER FINANCING SOURCES	0

TOTAL REVENUE 82,473,644

TOTAL REVENUE & BEGINNING BALANCE 82,473,644

EXPENDITURES

1100	REGULAR PROGRAMS	35,874,027
1200	SPECIAL PROGRAMS	8,617,756
1300	VOCATIONAL PROGRAMS	1,090,335
1400	OTHER INSTRUCTIONAL PROGRAMS	3,541,229
1800	PRE-KINDERGARTEN PROGRAMS	813,889
2100	PUPIL PERSONNEL	2,443,563
2200	INSTRUCTIONAL STAFF SUPPORT	543,222
2300	ADMINISTRATION	5,037,012
2400	PUPIL HEALTH	600,021
2500	BUSINESS	835,289
2600	OPERATION/MAINTENANCE OF PLANT	7,548,178
2700	STUDENT TRANSPORTATION	4,040,000
2800	SUPPORT SERVICES-CENTRAL	983,249
2900	OTHER SUPPORT SERVICES	26,684
3200	STUDENT ACTIVITIES	1,428,761
3300	COMMUNITY SERVICES	52,352
5100	DEBT SERVICES	50,000
5200	FUND TRANSFERS	9,299,262
5900	BUDGETARY RESERVE	0

TOTAL EXPENDITURES 82,824,828

MILLAGE RATE IS SET AT 20.96 MILLS

	<u>ACTUAL</u> <u>2022-2023</u>	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
FUND BALANCE/BEGINNING BALANCE	7,006,886	9,494,000	13,463,218
REVENUES			
6000 LOCAL REVENUE	21,189,092	19,475,786	19,478,598
7000 STATE REVENUE	54,762,880	55,153,748	58,244,205
8000 FEDERAL REVENUE	11,215,546	15,448,964	4,750,840
9000 OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUE	87,167,518	90,078,498	82,473,644
TOTAL REVENUE & BEGINNING BALANCE	94,174,404	99,572,498	95,936,862
EXPENDITURES			
1100 REGULAR PROGRAMS	28,191,281	34,710,212	35,874,027
1200 SPECIAL PROGRAMS	13,249,276	13,999,333	8,617,756
1300 VOCATIONAL PROGRAMS	914,286	1,105,061	1,090,335
1400 OTHER INSTRUCTIONAL PROGRAMS	4,506,025	4,292,727	3,541,229
1800 PRE-KINDERGARTEN PROGRAMS	760,190	779,313	813,889
2100 PUPIL PERSONNEL	2,755,256	2,800,431	2,443,563
2200 INSTRUCTIONAL STAFF SUPPORT	449,144	404,906	543,222
2300 ADMINISTRATION	3,844,225	4,483,293	5,037,012
2400 PUPIL HEALTH	483,049	457,693	600,021
2500 BUSINESS	489,682	635,643	835,289
2600 OPERATION/MAINTENANCE OF PLANT	6,252,124	6,808,835	7,548,178
2700 STUDENT TRANSPORTATION	3,423,649	3,852,180	4,040,000
2800 SUPPORT SERVICES-CENTRAL	930,925	965,153	983,249
2900 OTHER SUPPORT SERVICES	25,760	27,805	26,684
3200 STUDENT ACTIVITIES	1,181,719	1,332,288	1,428,761
3300 COMMUNITY SERVICES	183,442	189,241	52,352
5100 DEBT SERVICES	188,806	86,520	50,000
5200 FUND TRANSFERS	9,840,260	9,178,646	9,299,262
5900 BUDGETARY RESERVE	0	0	0
TOTAL EXPENDITURES	77,669,099	86,109,280	82,824,828
ENDING BALANCE	16,505,305	13,463,218	13,112,034

1100 - INSTRUCTION, REGULAR PROGRAMS - ELEMENTARY/SECONDARY**BUDGET**
2024-2025**100 SALARIES**

Elementary Teachers	5,854,845	
Secondary Teachers	6,150,332	
Ready to Learn	487,863	
Substitutes	<u>672,380</u>	
		13,165,420

200 EMPLOYEE BENEFITS

Medical Insurance	4,398,837	
Life Insurance	13,988	
Social Security	1,007,156	
Retirement	4,395,149	
Unemployment Compensation	34,272	
Worker's Compensation	111,907	
Other Employee Benefits	<u>150,000</u>	
		10,111,309

300 PURCHASED PROFESSIONAL SERVICES

Workshops/Professional Services		10,500
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400 PURCHASED PROPERTY SERVICES

Repairs and maintenance		22,000
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500 OTHER PURCHASED SERVICES

Schools		11,690,869
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600 SUPPLIES

Teaching Supplies	313,000	
Textbooks and Workbooks	<u>116,800</u>	
		429,800

700 EQUIPMENT

Equipment - Additional	295,250	
Equipment - Replacement	136,880	
Technology Equipment - CARES	<u>0</u>	
		432,130

800 OTHER OBJECTS

12,000

TOTAL 1100 SERIES**35,874,027**

1100 - INSTRUCTION, REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2023-2024</u>	<u>2024-2025</u>
100 SALARIES	12,806,740	13,165,420
200 EMPLOYEE BENEFITS	8,728,625	10,111,309
300 PURCHASED PROFESSIONAL SERVICES	5,750	10,500
400 PURCHASED PROPERTY SERVICES	5,135	22,000
500 OTHER PURCHASED SERVICES	11,342,350	11,690,869
600 SUPPLIES	765,515	429,800
700 EQUIPMENT	1,046,098	432,130
800 OTHER OBJECTS	10,000	12,000
TOTAL 1100 SERIES	<u>34,710,213</u>	<u>35,874,027</u>

2023-2024	34,710,213
2024-2025	35,874,027
Increase of	1,163,814
% Change	3.35%

Includes:

* Salaries and benefits for Regular Program Teachers and Substitutes

* Tuition for student attending charter schools in the amount of \$11,669,889

Comments:

* Health care rates have not yet been determined, but it's projected to be anywhere from 8-12% increase. Retirement has gone from .34% to .339%.

* Budget for students attending charter schools increase by \$337,414

<u>1200 - INSTRUCTION, SPECIAL PROGRAMS</u>	
	<u>BUDGET</u>
	<u>2024-2025</u>
100 <u>SALARIES</u>	
Special Ed Director, Special Ed Supervisors	3,651,095
Special Education Teachers, Instructional Assistants, Clerical	
200 <u>EMPLOYEE BENEFITS</u>	2,339,978
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
AIU Contracted Services	
Other Contracted Services	1,321,760
IDEA Service - OT, PT, ESY	
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	
Approved Private Schools, PRRI's, Tuition, Travel, Transportation	1,289,923
600 <u>SUPPLIES</u>	12,500
700 <u>EQUIPMENT</u>	500
800 <u>OTHER OBJECTS</u>	2,000
TOTAL 1200 SERIES	<u>8,617,756</u>

1200 - INSTRUCTION, SPECIAL PROGRAMS

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	5,948,478	3,651,095
200 EMPLOYEE BENEFITS	3,819,433	2,339,978
300 PURCHASED PROFESSIONAL SERVICES	1,249,252	1,321,760
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	891,800	1,289,923
600 SUPPLIES	12,500	12,500
700 EQUIPMENT	500	500
800 OTHER OBJECTS	1,500	2,000
TOTAL 1200 SERIES	<u>11,923,463</u>	<u>8,617,756</u>

2023-2024	11,923,463
2024-2025	8,617,756
Increase of	(3,305,707)
% Change	-27.72%

Includes:

* Special Education Supervisor, Teachers, Instructional Assistants and Clerical Staff.

* Contracted services from the Allegheny Intermediate Unit for Special Education.

* Tuition from students attending Approved Private Schools.

Comments:

* Budget for tuition for Special Education and Approved Private Schools is \$1,285,123

* Budget for contracted services from the Allegheny Intermediate Unit is \$1,021,760, budget for other contracted services is \$300,000.

<u>1300 - INSTRUCTION, VOCATIONAL PROGRAMS</u>		<u>BUDGET</u>
		<u>2024-2025</u>
100	<u>SALARIES</u>	
	Vocational Teachers, Vocational Secretaries & Perkins	562,292
200	<u>EMPLOYEE BENEFITS</u>	388,573
300	<u>PURCHASED PROFESSIONAL SERVICES</u>	0
400	<u>PURCHASED PROPERTY SERVICES</u>	3,500
500	<u>OTHER PURCHASED SERVICES</u>	
	Travel, Advertising, Tuition, Transportation	2,875
600	<u>SUPPLIES</u>	118,870
700	<u>EQUIPMENT</u>	
	Vocational Equipment	13,525
800	<u>OTHER OBJECTS</u>	700
TOTAL 1300 SERIES		<u>1,090,335</u>

1300 - INSTRUCTION, VOCATIONAL PROGRAMS

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	535,764	562,292
200 EMPLOYEE BENEFITS	433,970	388,573
300 PURCHASED PROFESSIONAL SERVICES	0	0
400 PURCHASED PROPERTY SERVICES	2,553	3,500
500 OTHER PURCHASED SERVICES	2,900	2,875
600 SUPPLIES	119,588	118,870
700 EQUIPMENT	9,633	13,525
800 OTHER OBJECTS	651	700
TOTAL 1300 SERIES	<u>1,105,059</u>	<u>1,090,335</u>

2023-2024	1,105,059
2024-2025	1,090,335
Decrease of	(14,724)
% Change	-1.33%

Includes:

* Salaries and benefits for Vocational Teachers, Secretaries, and Perkins.

* Supplies, equipment and services for Vocational programs.

Comments:

* Budget decrease is due to benefits cost.

1400 - OTHER INSTRUCTIONAL PROGRAMS

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	2,279,428	1,850,596
200 EMPLOYEE BENEFITS	1,448,371	1,191,028
300 PURCHASED PROFESSIONAL SERVICES	163,620	140,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	112,228	53,500
600 SUPPLIES	284,084	296,105
700 EQUIPMENT	5,000	10,000
800 OTHER OBJECTS	0	0
TOTAL 1400 SERIES	<u>4,292,731</u>	<u>3,541,229</u>

2023-2024	4,292,731
2024-2025	3,541,229
Increase of	(751,502)
% Change	-17.51%

Includes:

* Homebound Instruction, Alternative Education Program

* Title I program expenditures.

* Kindergarten Teachers paid from Title I, Class Size Reduction teachers paid from Title II.

Comments:

1800 - PRE-KINDERGARTEN PROGRAMS

BUDGET
2024-2025

100 <u>SALARIES</u>	
Pre-K Coordinator, Teachers and Instructional Assistants	419,675
200 <u>EMPLOYEE BENEFITS</u>	344,214
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	18,000
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	2,000
600 <u>SUPPLIES</u>	20,000
700 <u>EQUIPMENT</u>	10,000
800 <u>OTHER OBJECTS</u>	0
TOTAL 1800 SERIES	<u>813,889</u>

1800 - PRE-KINDERGARTEN PROGRAMS

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	435,935	419,675
200 EMPLOYEE BENEFITS	295,379	344,214
300 PURCHASED PROFESSIONAL SERVICES	18,000	18,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	0	2,000
600 SUPPLIES	20,000	20,000
700 EQUIPMENT	10,000	10,000
800 OTHER OBJECTS	0	0
TOTAL 1800 SERIES	<u>779,314</u>	<u>813,889</u>

2023-2024	779,314
2024-2025	813,889
Increase of	34,575
% Change	4.44%

Includes:

* Salaries for Coordinator, Teachers and Instructional Assistants.

Comments:

<u>2100 - SUPPORT SERVICES, PUPIL PERSONNEL</u>	
	<u>BUDGET</u>
	<u>2024-2025</u>
100 <u>SALARIES</u>	
Homeless Liaison, Counselors, and Clerical	1,369,344
Attendance Officers, Records Clerk,	
Psychologists, Community Outreach	
200 <u>EMPLOYEE BENEFITS</u>	994,494
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	62,000
Testing Scoring	
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	4,750
600 <u>SUPPLIES</u>	
Testing Supplies	
Guidance Supplies	11,975
700 <u>EQUIPMENT</u>	1,000
800 <u>OTHER OBJECTS</u>	0
TOTAL 2100 SERIES	<u><u>2,443,563</u></u>

2100 - SUPPORT SERVICES, PUPIL PERSONNEL

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	1,522,502	1,369,344
200 EMPLOYEE BENEFITS	1,025,572	994,494
300 PURCHASED PROFESSIONAL SERVICES	214,943	62,000
400 PURCHASED PROPERTY SERVICES	1,208	0
500 OTHER PURCHASED SERVICES	4,752	4,750
600 SUPPLIES	30,412	11,975
700 EQUIPMENT	1,050	1,000
800 OTHER OBJECTS	0	0
TOTAL 2100 SERIES	<u>2,800,439</u>	<u>2,443,563</u>

2023-2024	2,800,439
2024-2025	2,443,563
Increase of	(356,876)
% Change	-12.74%

Includes:

* Salaries and benefits for Homeless Liaison, Guidance Counselors, Clerical Staff, Records Clerk, Attendance Officers, Community Outreach and Psychologists.

Comments:

2200 - SUPPORT SERVICES, INSTRUCTIONAL STAFF**BUDGET**
2024-2025100 SALARIES

Computer Aide

289,152

Staff Development Salaries - Title I

200 EMPLOYEE BENEFITS

214,445

300 PURCHASED PROFESSIONAL SERVICES

13,575

Staff Development and Curriculum Development

400 PURCHASED PROPERTY SERVICES

7,500

500 OTHER PURCHASED SERVICES

Travel

0

600 SUPPLIES

Audio Visual

Library Supplies and Books

11,550

700 EQUIPMENT

7,000

800 OTHER OBJECTS

0

TOTAL 2200 SERIES**543,222**

2200 - SUPPORT SERVICES, INSTRUCTIONAL STAFF

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	243,288	289,152
200 EMPLOYEE BENEFITS	128,779	214,445
300 PURCHASED PROFESSIONAL SERVICES	13,266	13,575
400 PURCHASED PROPERTY SERVICES	7,476	7,500
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	7,596	11,550
700 EQUIPMENT	4,500	7,000
800 OTHER OBJECTS	0	0
TOTAL 2200 SERIES	<u>404,905</u>	<u>543,222</u>

2023-2024	404,905
2024-2025	543,222
Increase of	138,317
% Change	34.16%

Includes:

* Curriculum development expenses.

*Staff Development Salaries paid for from Title I funds.

Comments:

<u>2300 - SUPPORT SERVICES, ADMINISTRATION</u>	
	<u>BUDGET</u>
	<u>2024-2025</u>
100 <u>SALARIES</u>	
Board Secretary, Board Clerk, Tax Clerk	1,753,875
Tax Collectors, Superintendent, Assistant	
Superintendent, Principals and Clerical,	
Dean of Students	
200 <u>EMPLOYEE BENEFITS</u>	1,247,405
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	536,797
Auditing, Legal Services, Negotiations,	
Professional Services - Technology, Tax Commissions	
400 <u>PURCHASED PROPERTY SERVICES</u>	867,545
Repairs and Maintenance on Equipment	
Maintenance on Computer Hardware and Software	
500 <u>OTHER PURCHASED SERVICES</u>	48,000
Provides for certain required bonds,	
advertising, travel, postage, and printing	
600 <u>SUPPLIES</u>	341,950
700 <u>EQUIPMENT</u>	175,940
800 <u>OTHER OBJECTS</u>	65,500
TOTAL 2300 SERIES	<u>5,037,012</u>

2300 - SUPPORT SERVICES, ADMINISTRATION

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	1,591,690	1,753,875
200 EMPLOYEE BENEFITS	1,165,450	1,247,405
300 PURCHASED PROFESSIONAL SERVICES	386,972	536,797
400 PURCHASED PROPERTY SERVICES	825,295	867,545
500 OTHER PURCHASED SERVICES	39,800	48,000
600 SUPPLIES	330,500	341,950
700 EQUIPMENT	80,350	175,940
800 OTHER OBJECTS	63,239	65,500
TOTAL 2300 SERIES	<u>4,483,296</u>	<u>5,037,012</u>

2023-2024	4,483,296
2024-2025	5,037,012
Decrease of	553,716
% Change	12.35%

Includes:

* Salaries and benefits for Superintendent, Assistant Superintendent, Principals, Dean of Students, School Environment Coordinator, Tax Collection, a portion of Business Manager charged as Board Secretary and Clerical Staff.

* Commissions paid for collection of Real Estate Tax, Wage Tax, Occupation Privilege Tax, Business Privilege and Mercantile Tax.

* Costs for Auditing Services, Solicitor and other legal services.

Comments:

* Budget Includes portion of Superintendent, Superintendent's Secretaries, and possible Assistant Superintendent/Administrator salary.

<u>2400 - SUPPORT SERVICES, PUPIL HEALTH</u>		<u>BUDGET</u>
		<u>2024-2025</u>
100 <u>SALARIES</u>		
Nurses, Nursing Assistants		364,743
200 <u>EMPLOYEE BENEFITS</u>		213,278
300 <u>PURCHASED PROFESSIONAL SERVICES</u>		8,000
Contracted Dental Services		
Contracted Medical Services		
400 <u>PURCHASED PROPERTY SERVICES</u>		4,000
500 <u>OTHER PURCHASED SERVICES</u>		0
600 <u>SUPPLIES</u>		7,000
700 <u>EQUIPMENT</u>		3,000
800 <u>OTHER OBJECTS</u>		0
TOTAL 2400 SERIES		<u>600,021</u>

2400 - SUPPORT SERVICES, PUPIL HEALTH

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	248,106	364,743
200 EMPLOYEE BENEFITS	187,351	213,278
300 PURCHASED PROFESSIONAL SERVICES	8,000	8,000
400 PURCHASED PROPERTY SERVICES	4,510	4,000
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	7,293	7,000
700 EQUIPMENT	2,432	3,000
800 OTHER OBJECTS	0	0
TOTAL 2400 SERIES	<u>457,692</u>	<u>600,021</u>

2023-2024	457,692
2024-2025	600,021
Decrease of	142,329
% Change	31.10%

Includes:

- * Salaries and benefits for nurses and nursing assistants.
- * Contracted medical and dental services.
- * Medical and nursing supplies

Comments:

<u>2500 - SUPPORT SERVICES - BUSINESS</u>		<u>BUDGET</u>
		<u>2024-2025</u>
100	<u>SALARIES</u> Business Manager, Business Manager Secretary, Payroll Office, Business Office Staff	279,365
200	<u>EMPLOYEE BENEFITS</u>	237,982
300	<u>PURCHASED PROFESSIONAL SERVICES</u> Contracted Services	150,000
400	<u>PURCHASED PROPERTY SERVICES</u> Rental of Copiers for District Postage Meter	143,943
500	<u>OTHER PURCHASED SERVICES</u> Bonds, Postage, Advertising, Travel	11,000
600	<u>SUPPLIES</u>	4,000
700	<u>EQUIPMENT</u>	7,000
800	<u>OTHER OBJECTS</u>	2,000
TOTAL 2500 SERIES		<u>835,289</u>

2500 - SUPPORT SERVICES - BUSINESS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2023-2024</u>	<u>2024-2025</u>
100 SALARIES	315,015	279,365
200 EMPLOYEE BENEFITS	233,724	237,982
300 PURCHASED PROFESSIONAL SERVICES	50,000	150,000
400 PURCHASED PROPERTY SERVICES	6,318	143,943
500 OTHER PURCHASED SERVICES	18,544	11,000
600 SUPPLIES	3,892	4,000
700 EQUIPMENT	3,150	7,000
800 OTHER OBJECTS	5,000	2,000
TOTAL 2500 SERIES	<u>635,643</u>	<u>835,289</u>

2023-2024	635,643
2024-2025	835,289
Increase of	199,646
% Change	31.41%

Includes:

* Salaries and benefits for Business Manager, Secretary, Payroll Office and Business Office.

* Business Office supplies, advertising, postage and rental of copiers for entire district.

Comments:

* A portion of Business Manager salary is charged to the 2300's for Board Secretary responsibilities

2600 - SUPPORT SERVICES - OPERATION & MAINTENANCE**BUDGET**
2024-2025**100 SALARIES**

Maintenance Supervisor, Clerical, Custodians, 2,212,107
Maintenance, Summer Cleaning, Security,
Groundskeepers, School Police Officers

200 EMPLOYEE BENEFITS

1,561,846

300 PURCHASED PROFESSIONAL SERVICES

550,000

Contracted Security Services
Other Contracted Services

400 PURCHASED PROPERTY SERVICES

1,438,050

Disposal Services, Electricity, Water/Sewage,
Repairs and Maintenance, Exterminating
Services, Rental of Equipment, Crossing Guards

500 OTHER PURCHASED SERVICES

466,875

Insurance, Telephone, Travel

600 SUPPLIES

833,000

General Supplies, Heating Fuel, Fuel for
Maintenance Vehicles

700 EQUIPMENT

450,000

800 OTHER OBJECTS

36,300

Operating Permits, Inspection Fees

TOTAL 2600 SERIES**7,548,178**

2600 - SUPPORT SERVICES, OPERATION & MAINTENANCE

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	1,825,775	2,212,107
200 EMPLOYEE BENEFITS	1,246,225	1,561,846
300 PURCHASED PROFESSIONAL SERVICES	733,692	550,000
400 PURCHASED PROPERTY SERVICES	3,260,635	1,438,050
500 OTHER PURCHASED SERVICES	368,062	466,875
600 SUPPLIES	1,317,041	833,000
700 EQUIPMENT	106,000	450,000
800 OTHER OBJECTS	27,263	36,300
TOTAL 2600 SERIES	<u>8,884,693</u>	<u>7,548,178</u>

2023-2024	8,884,693
2024-2025	7,548,178
Increase of	(1,336,515)
% Change	-15.04%

Includes:

* Salaries and benefits for Maintenance Supervisor, Assistant to the Maintenance Supervisor, Maintenance, Custodians, Groundskeepers, Summer Cleaning, Security Officers and School Police.

* Disposal services, electricity, water/sewage, repairs and maintenance, exterminating services, general property/liability insurance, telephone charges, heating fuel, contracted security services, operating permits/inspection fees, general cleaning and maintenance supplies, electrical supplies.

Comments:

* Budget for security includes New Security Company, Police Chief, Crossing Guards, and Police Staff.

* Budget includes possible vehicle replacements and outdoor maintenance equipment.

2700 - SUPPORT SERVICES - STUDENT TRANSPORTATION**BUDGET**
2024-2025

100 <u>SALARIES</u>	
Bus Matrons	0
200 <u>EMPLOYEE BENEFITS</u>	0
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	4,030,000
Contracted Transportation - Public	
Contracted Transportation - Non-Public	
AIU Transportation	
600 <u>SUPPLIES</u>	10,000
700 <u>EQUIPMENT</u>	0
800 <u>OTHER OBJECTS</u>	0
Operating Permits, Inspection Fees	
TOTAL 2700 SERIES	<u>4,040,000</u>

2700 - SUPPORT SERVICES - STUDENT TRANSPORTATION

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2023-2024</u>	<u>2024-2025</u>
100 SALARIES	118,255	0
200 EMPLOYEE BENEFITS	52,874	0
300 PURCHASED PROFESSIONAL SERVICES	0	0
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	3,430,000	4,030,000
600 SUPPLIES	251,050	10,000
700 EQUIPMENT	0	0
800 OTHER OBJECTS	0	0
TOTAL 2700 SERIES	<u>3,852,179</u>	<u>4,040,000</u>

2023-2024	3,852,179
2024-2025	4,040,000
Decrease of	187,821
% Change	4.88%

Includes:

- * Salaries for bus matron/monitors.
- * Contracted services for public, charter school, and non-public student transportation.
- * Deduction from ESBE payment for transportation services provided by the Allegheny Intermediate Unit.

Comments:

- * Transportation subsidy is projected to be \$1,171,072.
- * 2024-25 is the third year of the transportation contract that goes through 2029.

2800 - SUPPORT SERVICES - CENTRAL

BUDGET
2024-2025

100 SALARIES

Director of Personnel Services & Secretary,	531,755
Federal Programs Director & Secretary,	
Data Processing Clerk, Computer Lab Assistants,	
Technology Coordinator, Technology Integration Specialist,	
Public Relations	

200 EMPLOYEE BENEFITS

388,994

300 PURCHASED PROFESSIONAL SERVICES

38,000

Pre-employment Drug Testing, ALICE Training,
Safe School Training, Advertising & Website

400 PURCHASED PROPERTY SERVICES

0

500 OTHER PURCHASED SERVICES

18,500

Postage, Printing, Travel

600 SUPPLIES

4,000

700 EQUIPMENT

1,000

800 OTHER OBJECTS

1,000

TOTAL 2800 SERIES

983,249

2800 - SUPPORT SERVICES - CENTRAL

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2023-2024</u>	<u>2024-2025</u>
100 SALARIES	529,665	531,755
200 EMPLOYEE BENEFITS	375,539	388,994
300 PURCHASED PROFESSIONAL SERVICES	37,250	38,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	18,400	18,500
600 SUPPLIES	2,300	4,000
700 EQUIPMENT	1,000	1,000
800 OTHER OBJECTS	1,000	1,000
TOTAL 2800 SERIES	<u>965,154</u>	<u>983,249</u>

2023-2024	965,154
2024-2025	983,249
Increase of	18,095
% Change	1.87%

Includes:

* Salaries for Director of Personnel Services, and Secretary, Technology Coordinator, Data Processing Clerk, Federal Programs Director, Public Relations, Computer Lab Assistants, Technology Integration Specialist

Comments:

2900 - OTHER SUPPORT SERVICES

BUDGET
2024-2025

500 OTHER PURCHASED SERVICES

26,684

Postage, Printing, Travel

TOTAL 2900 SERIES

26,684

2900 - OTHER SUPPORT SERVICES

BUDGET **PROPOSED**
2023-2024 **2024-2025**

500 OTHER PURCHASED SERVICES

27,805

26,684

TOTAL 2900 SERIES

27,805

26,684

2023-2024	27,805
2024-2025	26,684
Increase of	(1,121)
% Change	-4.03%

Includes:

* McKeesport Area School District's portion of the Allegheny Intermediate Unit Administrative Budget.

3200 - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES**BUDGET**
2024-2025

100 <u>SALARIES</u>	
Athletic Director and Administrative Assistant,	447,500
Salaries related to Athletics and Extra-Curricular	
200 <u>EMPLOYEE BENEFITS</u>	236,761
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	143,500
Athletic Trainer, Officials, Security	
400 <u>PURCHASED PROPERTY SERVICES</u>	94,000
Repairs and Maintenance, Uniform cleaning,	
Police/Security, Reconditioning of Equipment	
500 <u>OTHER PURCHASED SERVICES</u>	356,000
Athletic Insurance, Transportation for Activities,	
Travel, Filming/Streaming Services	
600 <u>SUPPLIES</u>	69,500
700 <u>EQUIPMENT</u>	40,000
800 <u>OTHER OBJECTS</u>	41,500
Dues & Fees	
TOTAL 3200 SERIES	<u>1,428,761</u>

3200 - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	507,095	447,500
200 EMPLOYEE BENEFITS	142,718	236,761
300 PURCHASED PROFESSIONAL SERVICES	144,944	143,500
400 PURCHASED PROPERTY SERVICES	75,407	94,000
500 OTHER PURCHASED SERVICES	328,564	356,000
600 SUPPLIES	70,000	69,500
700 EQUIPMENT	28,894	40,000
800 OTHER OBJECTS	34,664	41,500
TOTAL 3200 SERIES	<u>1,332,286</u>	<u>1,428,761</u>

2023-2024	1,332,286
2024-2025	1,428,761
Increase of	96,475
% Change	7.24%

Includes:

- * Salaries for Athletic Director, Administrative Assistant for Student Affairs and Athletic Coaches
- * Salaries for extra-curricular activities, off-season conditioning
- * All expenses for Athletic Programs
- * Transportation costs for activities
- * Supplies for extra-curricular activities

Comments:

- *Salary and benefits for Athletic Director all coded to 3200's in this budget.

3300 - COMMUNITY SERVICES

	<u>BUDGET</u> <u>2024-2025</u>
100 <u>SALARIES</u>	18,439
200 <u>EMPLOYEE BENEFITS</u>	13,913
500 <u>OTHER PURCHASED SERVICES</u>	0
600 <u>SUPPLIES</u>	0
800 <u>OTHER OBJECTS</u> Contributions to the Library	20,000
TOTAL 3300 SERIES	<u>52,352</u>

3300 - COMMUNITY SERVICES

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
100 SALARIES	100,619	18,439
200 EMPLOYEE BENEFITS	68,622	13,913
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	0	0
800 OTHER PURCHASED SERVICES	20,000	20,000
TOTAL 3300 SERIES	<u>189,241</u>	<u>52,352</u>

2023-2024	189,241
2024-2025	52,352
Increase of	(136,889)
% Change	-72.34%

Includes:

* Contributions to the Carnegie Library in the amount of \$20,000.

5100 - OTHER FINANCING USES - DEBT SERVICE

	<u>BUDGET</u> <u>2024-2025</u>
800 <u>OTHER OBJECTS</u>	50,000
Refund of Prior Years Receipts	
TOTAL 5100 SERIES	<u>50,000</u>

5100 - OTHER FINANCING USES - DEBT SERVICE

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
800 OTHER OBJECTS	86,520	50,000
TOTAL 5100 SERIES	<u>86,520</u>	<u>50,000</u>

2023-2024	86,520
2024-2025	50,000
Increase of	(36,520)
% Change	-42.21%

Includes:

* Refunds of prior years receipts

5200 - SPECIAL REVENUE - FUND TRANSFERS

	<u>BUDGET</u> <u>2024-2025</u>
900 <u>OTHER FINANCING USES</u>	9,299,262
Transfers to Debt Service Fund	
TOTAL 5200 SERIES	<u>9,299,262</u>

5200 - SPECIAL REVENUE - FUND TRANSFERS

	<u>BUDGET</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
900 OTHER FINANCING USES	9,178,646	9,299,262
TOTAL 5200 SERIES	<u>9,178,646</u>	<u>9,299,262</u>

2023-2024	9,178,646
2024-2025	9,299,262
Increase of	120,616
% Change	1.31%

Includes:

* Any transfers necessary from the General Fund to the Debt Service Fund or Food Service Fund

Comments:

* Net debt service (payments minus estimated reimbursement from the State) is \$7,949,061.

TOTAL EXPENDITURES

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2023-2024</u>	<u>2024-2025</u>

1000 **INSTRUCTION**

1100	Regular Programs	34,710,213	35,874,027
1200	Special Programs	11,923,463	8,617,756
1300	Vocational Programs	1,105,059	1,090,335
1400	Other Instructional Programs	4,292,731	3,541,229
1800	Pre-Kindergarten Programs	779,314	813,889
		52,810,780	49,937,236

2000 **SUPPORT SERVICES**

2100	Pupil Personnel	2,800,439	2,443,563
2200	Instructional Staff	404,905	543,222
2300	Administration	4,483,296	5,037,012
2400	Pupil Health	457,692	600,021
2500	Business	635,643	835,289
2600	Operation/Maintenance	8,884,693	7,548,178
2700	Student Transportation	3,852,179	4,040,000
2800	Support Services	965,154	983,249
2900	Other Support Services	27,805	26,684
		22,511,806	22,057,217

3000 **SUPPORT SERVICES**

3200	Student Activities	1,332,286	1,428,761
3300	Community Services	189,241	52,352
		1,521,527	1,481,113

5000 **OTHER FINANCING USES**

5100	Debt Service	86,520	50,000
5200	Fund Transfers	9,178,646	9,299,262
5900	Budgetary Reserve	-	-
		9,265,166	9,349,262

TOTAL EXPENDITURES

86,109,279 **82,824,828**

SUMMARY PAGE

		<u>BUDGET</u>	<u>PROPOSED</u>
		<u>2023-2024</u>	<u>2024-2025</u>
<u>TOTALS BY OBJECT</u>			
100	SALARIES	26,879,310	26,915,358
200	EMPLOYEE BENEFITS	23,557,547	19,484,218
300	PURCHASED PROFESSIONAL SERVICES	3,025,689	2,992,132
400	PURCHASED PROPERTY SERVICES	2,305,466	2,580,537
500	OTHER PURCHASED SERVICES	16,587,265	18,000,975
600	SUPPLIES	3,008,986	2,170,250
700	EQUIPMENT	1,313,607	1,151,095
800	OTHER OBJECTS	250,258	231,000
900	OTHER FINANCING USES	<u>9,181,166</u>	<u>9,299,262</u>
TOTALS		86,109,294	82,824,828

LOCAL REVENUE

		<u>BUDGET</u>	<u>PROPOSED</u>
		<u>2023-2024</u>	<u>2024-2025</u>
<u>6000</u>	<u>DESCRIPTION</u>		
6111	CURRENT REAL ESTATE TAX	13,451,000	13,159,000
6113	PUBLIC UTILITY TAX	13,998	13,998
6143	OCCUPATION PRIVILEGE TAX	250,700	45,300
6151	EARNED INCOME TAX	2,330,000	2,330,000
6153	REAL ESTATE TRANSFER TAX	112,000	166,000
6155	BUSINESS PRIVILEGE TAX	261,000	249,000
6157	MERCANTILE TAX	169,000	169,000
6411	DELINQUENT REAL ESTATE TAX	728,000	1,500,500
6443	DELINQUENT LOCAL SERVICES TAX	488,843	0
6451	DELINQUENT EARNED INCOME TAX	16,500	16,500
6455	DELINQUENT BUSINESS PRIVILEGE TAX	11,300	24,000
6457	DELINQUENT MERCANTILE TAX	10,600	10,600
6510	INTEREST EARNINGS	5,000	500,000
6700	ATHLETIC FUND REVENUE	45,000	45,000
6832	IDEA FUNDS	1,000,000	1,019,700
6910	RENTALS	10,000	20,000
6944	TUITION FROM OTHER LEA'S	0	200,000
6990	MISCELLANEOUS REVENUE	10,000	10,000
TOTAL LOCAL REVENUES		<u>18,912,941</u>	<u>19,478,598</u>

2023-2024	18,912,941
2024-2025	19,478,598
Decrease of	565,657
% Change	2.99%

* Millage Rate for Real Estate Tax is 20.96 which is the same millage rate for 2024-25 Budget.

STATE REVENUE

		<u>BUDGET</u>	<u>PROPOSED</u>
		<u>2023-2024</u>	<u>2024-2025</u>
<u>7000</u>	<u>DESCRIPTION</u>		
7110	BASIC EDUCATION FUNDING - FORMULA	33,986,420	37,403,350
7112	BASIC ED FUNDING - SOCIAL SECURITY	1,374,480	0
7120	LEVEL UP GRANT	2,204,379	0
7160	TUITION 1305 AND 1306	(449,070)	213,835
7220	VOCATIONAL EDUCATION	445,251	298,241
7271	SPECIAL EDUCATION SUBSIDY	4,550,393	4,662,703
7292	PRE-K COUNTS	720,000	720,000
7310	TRANSPORTATION SUBSIDY	2,364,705	1,171,072
7320	RENTALS AND SINKING FUND PAYMENTS	1,216,774	1,350,181
7330	HEALTH SERVICES REIMBURSEMENT	64,500	0
7340	STATE PROPERTY TAX ALLOCATION	2,441,186	3,074,049
7500	PCCD/SAFE SCHOOLS	567,854	412,236
7502	READY TO LEARN GRANT	888,223	888,223
7599	PLANTCON REIMBURSEMENTS	1,205,000	0
7810	SOCIAL SECURITY - STATE SHARE	0	1,401,970
7820	RETIREMENT - STATE SHARE	6,648,346	6,648,346
TOTAL STATE REVENUES		<u>58,228,441</u>	<u>58,244,205</u>

2023-2024	58,228,441
2024-2025	58,244,205
Increase of	15,764
% Change	0.03%

* Currently waiting on the State to pass a Budget. The preliminary budget is calculated with the Basic Education Funding and Special Education allocations at a conservative 3% increase.

* The retirement contribution rate which is shared equally by the school district and the state was decreased from .34 to .339.

FEDERAL REVENUE

		<u>BUDGET</u>	<u>PROPOSED</u>
		<u>2023-2024</u>	<u>2024-2025</u>
<u>8000</u>	<u>DESCRIPTION</u>		
8110	FEDERALLY IMPACTED AREAS	19,500	21,843
8512	IDEA PART B	965,670	
8514	TITLE I - PART A	1,882,174	2,344,440
8517	TITLE IV	162,029	173,957
8519	TITLE II	160,284	208,252
8521	VOCATIONAL EDUCATION	118,117	116,000
8690	CARES ACT FUNDING	0	0
8743	CARES ACT - ESSER II FUNDING	0	0
8744	CARES ACT - ESSER III FUNDING	11,665,690	1,586,348
8810	MEDICAL ASSISTANCE REIMBURSEMENT	300,000	300,000
TOTAL FEDERAL REVENUES		<u>15,273,464</u>	<u>4,750,840</u>

2023-2024	15,273,464
2024-2025	4,750,840
Increase of	(10,522,624)
% Change	-68.89%

* Medical Assistance Reimbursement funds reimburse the district for certain special education costs. Amount of funds eligible for reimbursement is not known at this time.

* The 2024-25 Budget uses CARES Act Funding which totals \$1,586,348 for ESSER III. The funding will be ending so salaries that were covered under ESSER III are being budgeted fully under regular salaries and benefits.

OTHER FINANCING SOURCES

		<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
<u>9000</u>	<u>DESCRIPTION</u>		
9300	TRANSFER FROM CAPITAL PROJECTS	0	0
9400	SALE OF FIXED ASSETS	0	0
	TOTAL OTHER FINANCING SOURCES	0	0

TOTAL REVENUES

		<u>BUDGETED</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>
6000	LOCAL REVENUES	18,912,941	19,478,598
7000	STATE REVENUES	58,228,441	58,244,205
8000	FEDERAL REVENUES	15,273,464	4,750,840
9000	OTHER FINANCING SOURCES	0	0
	TOTAL REVENUES	92,414,846	82,473,644