

June 27, 2018

McKeesport Area School District

Final Budget

2018-2019



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EXPLANATION OF EXPENDITURE ACCOUNTS

<u>FUNCTION</u>		<u>OBJECT</u>
<u>1000 INSTRUCTION</u>		
1100 Regular Programs		
1200 Special Education Programs	100	Salaries
1300 Vocational Education Programs		
1400 Homebound, Class Size Reduction, Title I, Alternative Education	200	Employee Benefits
1800 Pre-Kindergarten		
<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	400	Purchased Property Services, Repairs, Rentals
2300 Board Services, Tax Collection, Legal Services, Superintendent, Principals, Technology	500	Contracted Transportation, Telephone, Insurance, Tuition, Travel, Printing
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	600	Supplies, Natural Gas, Fuel, Books
2900 Intermediate Unit Services, Pass-Through Funds		
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>		
3200 Student Activities & Athletics	700	Equipment – New and Replacement
3300 Community Services	800	Dues & Fees, Interest
<u>5000 OTHER FINANCING USES</u>		
5100 Debt Service	900	Fund Transfers
5200 Transfers to Debt Service, Capital Projects or Food Service Funds		

EXPLANATION OF REVENUE ACCOUNTS

LOCAL REVENUES

6111 Current Real Estate Tax
6113 Public Utility Tax
6143 Occupational Privilege Tax
6151 Earned Income Tax
6153 Real Estate Transfer Tax
6155 Business Privilege Tax
6157 Mercantile Tax
6411 Delinquent Real Estate Tax
6451 Delinquent Earned Income Tax
6455 Delinquent Business Privilege Tax
6457 Delinquent Mercantile Tax
6510 Interest Earnings
6700 Athletic Fund Revenue
6832 IDEA Funds from AIU
6910 Rentals
6940 Tuition from other LEA'S
6990 Miscellaneous Revenue

STATE REVENUES

7110 Basic Education Funding
7160 Tuition for Court-Placed Children

STATE REVENUES

7220 Vocational Education
7271 Special Education Subsidy
7292 Pre-K Counts
7310 Transportation Subsidy
7320 Rental and Sinking Fund Payments
7330 Health Services Reimbursement
7340 State Property Tax Reduction
7500 ELECT, Ready to Learn
7810 Social Security – State Share
7820 Retirement – State Share

FEDERAL REVENUES

8110 Payments for Federally Impacted Areas
8390 Other Federal Grants
8514 Title I
8519 Class Size Reduction, Title II
8521 Vocational Education - Perkins
8810 Medical Assistance Reimbursement

OTHER FINANCEING

9300 Transfer from Capital Projects Account
9400 Sale of Fixed Assets

FACTS ABOUT THE BUDGET

- The total Budget is \$67,068,392 which is an increase of \$1,514,078 from the 2017-18 budget or 2.31%. Revenues increased by \$1,854,924 or 2.99%.
- The Budget uses a millage rate of 19.48 which is a 2.11 mill increase from the 2017-2018 budget. This includes a .625 mill increase up to the allowable Act 1 index which is 3.6%. The district filed for exceptions to the index which would allow the district to increase the millage above the index. The exception filed was for debt service payments on grandfathered debt. The amount of the exception was determined to be \$1,123,420 which equals 1.4866 mills. One mill equals \$769,863.
- The fund balance as of 6/30/18 is projected to be \$4,461,794. The 2018-19 Budget uses \$3,194,839 of the fund balance to balance the Budget. The actual fund balance will not be known until completion of the audit report.
- A state budget has been proposed by Governor Wolf that provides an increase in Basic Education Funding. The Budget includes an increase of 1.62% or \$403,778.
- The most significant increases in expenditures are:
 - ❖ Budget for debt service payments increases by \$1,015,287
 - ❖ Budget for retirement contributions increases by \$240,790; Rate increased from 32.57% to 33.43%
 - ❖ Budget for charter schools increases by \$408,385
- Budgeted salaries decreased by \$2,124 due to retirements and the elimination of positions.
- Excluding the increases for the three categories listed above the total budget decreases by \$150,384.

BUDGET SUMMARY
McKEESPORT AREA SCHOOL DISTRICT

June 27, 2018

BUDGET

2018-2019

FUND BALANCE/BEGINNING BALANCE

3,194,839

REVENUES

6000	LOCAL REVENUE	17,903,350
7000	STATE REVENUE	42,991,003
8000	FEDERAL REVENUE	2,979,200
9000	OTHER FINANCING SOURCES	-0-

TOTAL REVENUE

63,873,553

TOTAL REVENUE & BEGINNING BALANCE

67,068,392

EXPENDITURES

1100	REGULAR PROGRAMS	26,691,179
1200	SPECIAL PROGRAMS	7,814,875
1300	VOCATIONAL PROGRAMS	1,302,845
1400	OTHER INSTRUCTIONAL PROGRAMS	3,231,510
1800	PRE-KINDERGARTEN PROGRAMS	829,050
2100	PUPIL PERSONNEL	1,841,570
2200	INSTRUCTIONAL STAFF SUPPORT	323,795
2300	ADMINISTRATION	3,816,174
2400	PUPIL HEALTH	587,930
2500	BUSINESS	715,660
2600	OPERATION/MAINTENANCE OF PLANT	6,022,366
2700	STUDENT TRANSPORTATION	2,611,685
2800	SUPPORT SERVICES-CENTRAL	859,620
2900	OTHER SUPPORT SERVICES	25,050
3200	STUDENT ACTIVITIES	1,006,410
3300	COMMUNITY SERVICES	140,050
5100	DEBT SERVICE	80,000
5200	FUND TRANSFERS	9,168,623
5900	BUDGETARY RESERVE	-0-

TOTAL EXPENDITURES

67,068,392

 - MILLAGE RATE IS SET AT 19.48 MILLS

	ACTUAL 2016 -2017	BUDGET 2017 – 2018	PROJECTED 2017-2018	PROPOSED 2018-2019
FUND BALANCE/BEGINNING BALANCE	4,457,083	3,535,685	6,362,210	3,194,839
<u>REVENUES</u>				
6000 Local Revenue	16,164,166	16,464,970	16,714,198	17,903,350
7000 State Revenue	40,731,265	42,068,704	42,018,607	42,991,003
8000 Federal Revenue	4,782,569	3,084,955	3,547,923	2,979,200
9000 Other Revenue	23,511	400,000	412,305	-0-
TOTAL REVENUE	61,701,511	62,018,629	62,693,033	63,873,553
<u>EXPENDITURES</u>				
<u>1000 INSTRUCTION</u>				
1100 Regular Programs	22,113,893	26,166,469	25,320,916	26,691,179
1200 Special Programs	8,947,090	7,787,905	7,423,197	7,814,875
1300 Vocational Programs	1,306,233	1,447,012	1,292,943	1,302,845
1400 Other Instructional Programs	3,994,141	3,387,325	4,264,529	3,231,510
1800 Pre-Kindergarten	802,252	772,075	733,555	829,050
<u>2000 SUPPORT SERVICES</u>				
2100 Pupil Personnel	1,511,588	1,604,865	1,484,526	1,841,570
2200 Instructional Staff	778,416	541,290	408,897	323,795
2300 Administration	3,355,155	3,757,474	3,607,490	3,816,174
2400 Pupil Health	548,588	533,335	572,778	587,930
2500 Business	805,459	818,405	742,186	715,660
2600 Operation/Maintenance	5,114,660	5,919,098	5,605,341	6,022,366
2700 Student Transportation	2,443,536	2,549,600	2,532,094	2,611,685
2800 Support Services-Central	813,264	841,810	781,289	859,620
2900 Other Support Services	26,429	26,430	26,039	25,050
<u>3000 OPERATION OF NON-INSTRUCTIONAL</u>				
3200 Student Activities	915,905	1,012,720	947,271	1,006,410
3300 Community Services	55,558	155,165	148,384	140,050
<u>5000 OTHER FINANCING USES</u>				
5100 Debt Service	284,314	80,000	73,108	80,000
5200 Fund Transfers	5,979,903	8,153,336	8,628,906	9,168,623
TOTAL EXPENDITURES	59,796,384	65,554,314	64,593,449	67,068,392
ENDING BALANCE	6,362,210	-0-	4,461,794	-0-

McKeesport Area School District

Year End Fund Balance Projection

	BUDGET <u>2017 - 2018</u>	Projection <u>June 2018</u>
Beginning Fund Balance / July 1, 2017	6,362,210	6,362,210
<u>Revenues</u>		
Local	16,464,970	16,714,198
State	42,068,704	42,018,607
Federal	3,084,955	3,547,923
Other	400,000	412,305
Total Revenues	<u>62,018,629</u>	<u>62,693,033</u>
<u>Expenditures</u>		
1100	26,166,469	25,320,916
1200	7,787,905	7,423,197
1300	1,447,012	1,292,943
1400	3,387,325	4,264,529
1800	772,075	733,555
2100	1,604,865	1,484,526
2200	541,290	408,897
2300	3,757,474	3,607,490
2400	533,335	572,778
2500	818,405	742,186
2600	5,919,098	5,605,341
2700	2,549,600	2,532,094
2800	841,816	781,289
2900	26,430	26,039
3200	1,012,720	947,271
3300	155,165	148,384
5100	80,000	73,108
5200	8,153,336	8,628,906
5900	0	0
Total Expenditures	<u>65,554,314</u>	<u>64,593,449</u>
Surplus (Deficit)	(3,535,685)	(1,900,416)
Projected Fund Balance / June 30, 2018	2,826,525	4,461,794

* Projection for Account 5200 includes a transfer of \$475,000 to Capital Reserve Fund

1100 – INSTRUCTION, REGULAR PROGRAMS-ELEMENTARY/SECONDARY

		BUDGET
		<u>2018-2019</u>
100	<u>SALARIES</u>	
	Elementary Teachers	4,592,890
	Secondary Teachers	5,809,760
	Ready to Learn Grant	571,210
	Substitutes	<u>470,515</u>
		11,444,375
200	<u>EMPLOYEE BENEFITS</u>	
	Medical Insurance	3,069,975
	Life Insurance	28,050
	Social Security	875,505
	Retirement	3,763,745
	Tuition Reimbursement	50,000
	Unemployment Compensation	35,380
	Worker's Compensation	88,640
	Other Employee Benefits	<u>4,800</u>
		7,916,095
300	<u>PURCHASED PROFESSIONAL SERVICES</u>	
	Workshops/Professional Services	9,200
400	<u>PURCHASED PROPERTY SERVICES</u>	
	Repairs and maintenance	18,700
500	<u>OTHER PURCHASED SERVICES</u>	
	Field Trips, Travel, Tuition,	173,500
	Tuition to Charter Schools	<u>6,378,530</u>
		6,552,030
600	<u>SUPPLIES</u>	
	Teaching Supplies	330,300
	Textbooks and Workbooks	<u>111,250</u>
		441,550
700	<u>EQUIPMENT</u>	
	Equipment - Additional	59,500
	Equipment – Replacement	68,000
	Technology Equipment	<u>169,229</u>
		296,729
800	<u>OTHER OBJECTS</u>	12,500
		<hr/>
	TOTAL 1100 SERIES	26,691,179

1100 – INSTRUCTION – REGULAR PROGRAMS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2017 - 2018</u>	<u>2018 - 2019</u>
100 SALARIES	11,407,600	11,444,375
200 EMPLOYEE BENEFITS	7,821,415	7,916,095
300 PURCHASED PROFESSIONAL SERVICES	12,700	9,200
400 PURCHASED PROPERTY SERVICES	19,200	18,700
500 OTHER PURCHASED SERVICES	6,143,645	6,552,030
600 SUPPLIES	502,050	441,550
700 EQUIPMENT	247,059	296,729
800 OTHER OBJECTS	12,800	12,500
TOTAL 1100 – REGULAR PROGRAMS	<u>26,166,469</u>	<u>26,691,179</u>

2017 – 2018	26,166,469
2018– 2019	26,691,179
Increase of	524,710
% Change	2.01%

Includes:

- Salaries and benefits for Regular Program Teachers, Substitutes, Ready to Learn Grant.
- Tuition for students attending charter schools in the amount of \$6,378,530.

Comments:

- Health care rates increased by 1.9%, retirement rate increased from 32.57% to 33.43%.
- Ready to Learn Grant is budgeted to fund one-half of the Kindergarten Staff. The district is also utilizing Title 1 Funds to pay for one-half of full day Kindergarten.
- Budget for students attending charter schools increased by \$408,385.
- Budget for retirement contributions increased by \$113,450.
- Excluding increases for retirement contributions and charter schools, the 1100’s increased by only \$2,875.

1200 – INSTRUCTION, SPECIAL PROGRAMS

		BUDGET
		<u>2018-2019</u>
100	<u>SALARIES</u> Special Ed Director, Special Ed Supervisor Special Education Teachers, Instructional Assistants, Clerical	3,465,885
200	<u>EMPLOYEE BENEFITS</u>	2,149,790
300	<u>PURCHASED PROFESSIONAL SERVICES</u> AIU Contracted Services Other Contracted Services IDEA Services – OT, PT, ESY	1,095,000
400	<u>PURCHASED PROPERTY SERVICES</u>	1,000
500	<u>OTHER PURCHASED SERVICES</u> Approved Private Schools, PRRI's, Tuition, Travel, Transportation	1,064,200
600	<u>SUPPLIES</u>	26,000
700	<u>EQUIPMENT</u>	11,000
800	<u>OTHER OBJECTS</u>	2,000
TOTAL 1200 SERIES		<hr/> 7,814,875

1200 – INSTRUCTION, SPECIAL PROGRAMS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2017 - 2018</u>	<u>2018 - 2019</u>
100 SALARIES	3,488,960	3,465,885
200 EMPLOYEE BENEFITS	2,142,745	2,149,790
300 PURCHASED PROFESSIONAL SERVICES	1,045,000	1,095,000
400 PURCHASED PROPERTY SERVICES	1,000	1,000
500 OTHER PURCHASED SERVICES	1,071,200	1,064,200
600 SUPPLIES	26,000	26,000
700 EQUIPMENT	11,000	11,000
800 OTHER OBJECTS	2,000	2,000
TOTAL 1200 – SPECIAL PROGRAMS	<u>7,787,905</u>	<u>7,814,875</u>

2017 – 2018	7,787,905
2018 – 2019	7,814,875
Increase of	26,970
% Change35%

Includes:

- Special Education Supervision, Teachers, Instructional Assistants and Clerical Staff.
- Contracted services from the Allegheny Intermediate Unit for Special Education students.
- Tuition for students attending Approved Private Schools.

Comments:

- Budget for tuition for Special Education and Approved Private Schools is \$993,000.
- Budget for contracted services from the Allegheny Intermediate Unit is \$720,000, budget for other contracted services is \$375,000.

1300 – INSTRUCTION, VOCATIONAL PROGRAMS

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Vocational Teachers, Vocational Secretaries ELECT & Perkins	601,160
200 <u>EMPLOYEE BENEFITS</u>	401,115
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Contracted Services – ELECT	65,000
400 <u>PURCHASED PROPERTY SERVICES</u>	
Repairs and Maintenance, Graphic Occupations Equipment lease	40,850
500 <u>OTHER PURCHASE SERVICES</u>	
Travel, Advertising, Tuition, Transportation	10,800
600 <u>SUPPLIES</u>	154,820
700 <u>EQUIPMENT</u>	
Vocational Equipment	28,100
800 <u>OTHER OBJECTS</u>	1,000
	<hr/>
TOTAL 1300 SERIES	1,302,845

1300 – INSTRUCTION, VOCATIONAL PROGRAMS

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	667,847	601,160
200 EMPLOYEE BENEFITS	440,345	401,115
300 PURCHASED PROFESSIONAL SERVICES	82,000	65,000
400 PURCHASED PROPERTY SERVICES	48,900	40,850
500 OTHER PURCHASED SERVICES	20,850	10,800
600 SUPPLIES	164,320	154,820
700 EQUIPMENT	21,750	28,100
800 OTHER OBJECTS	1,000	1,000
TOTAL 1300 – VOCATIONAL PROGRAMS	<u>1,447,012</u>	<u>1,302,845</u>

2017 – 2018	1,447,012
2018 – 2019	1,302,845
Decrease of	(144,167)
% Change	(9.96%)

Includes:

- ▼ Salaries and benefits for Vocational Teachers, Secretaries, ELECT and Perkins.
- ▼ Supplies, equipment and services for Vocational programs.

Comments:

- ▼ Outside funding supports \$237,020 of the expenditures budgeted in the 1300's.

1400 – OTHER INSTRUCTIONAL PROGRAMS

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Homebound Title I Teachers Alternative Education Class Size Reduction Salaries – Title I & Title II Kindergarten Teachers – Title I	1,932,335
200 <u>EMPLOYEE BENEFITS</u>	1,261,675
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	-0-
400 <u>PURCHASED PROPERTY SERVICES</u>	-0-
500 <u>OTHER PURCHASED SERVICES</u>	6,500
600 <u>SUPPLIES</u>	21,000
700 <u>EQUIPMENT</u>	10,000
800 <u>OTHER OBJECTS</u>	-0-
TOTAL 1400 SERIES	<hr/> 3,231,510

1400 – OTHER INSTRUCTIONAL PROGRAMS

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	2,032,110	1,932,335
200 EMPLOYEE BENEFITS	1,287,715	1,261,675
300 PURCHASED PROFESSIONAL SERVICES	-0-	-0-
400 PURCHASED PROPERTY SERVICES	-0-	-0-
500 OTHER PURCHASED SERVICES	6,500	6,500
600 SUPPLIES	51,000	21,000
700 EQUIPMENT	10,000	10,000
800 OTHER OBJECTS	-0-	-0-
TOTAL 1400 – OTHER INSTRUCTION	<u>3,387,325</u>	<u>3,231,510</u>

2017 – 2018	3,387,325
2018 – 2019	3,231,510
Decrease of	(155,815)
% Change	(4.60%)

Includes:

- Homebound Instruction, Alternative Education Program
- Title I program expenditures.
- Class Size Reduction and Kindergarten Teachers paid from Title I, Class Size Reduction teachers paid from Title II.

Comments:

- Federal Funds provide \$2,213,535 of the expenditures in the 1400's.
- Alternative Education budget is \$997,690.

Allocations for Title I, Title II and other Federal Revenues have not been determined at this time.

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1800 – PRE-KINDERGARTEN PROGRAMS

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Pre-K Coordinator, Teachers and Instructional Assistants	347,055
200 <u>EMPLOYEE BENEFITS</u>	195,325
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	20,000
Contracted Security	
500 <u>OTHER PURCHASED SERVICES</u>	1,000
600 <u>SUPPLIES</u>	20,000
700 <u>EQUIPMENT</u>	-0-
800 <u>OTHER OBJECTS</u>	
Pass thru funds	245,670

1800 – PRE-KINDERGARTEN PROGRAMS

	<u>BUDGET</u> <u>2017 – 2018</u>	<u>PROPOSED</u> <u>2018 – 2019</u>
100 SALARIES	333,690	347,055
200 BENEFITS	165,715	195,325
300 PURCHASED PROFESSIONAL SERVICES	1,000	20,000
500 OTHER PURCHASED SERVICES	1,000	1,000
600 SUPPLIES	25,000	20,000
700 EQUIPMENT	-0-	-0-
800 OTHER OBJECT	245,670	245,670
TOTAL 1800 – PRE-KINDERGARTEN PROGRAMS	<u>772,075</u>	<u>829,050</u>

2017 – 2018	772,075
2018 – 2019	829,050
Increase of	56,975

Includes:

- ▾ A portion of pre-school funds passed through to Brightside Academy.
- ▾ Salaries for Coordinator, Teachers and Instructional Assistants.

Comments:

✦ Budget adds one (1) Contracted Security Guard paid for by Pre K.

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2100 – SUPPORT SERVICES, PUPIL PERSONNEL

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Homeless Liaison Counselors and Clerical Attendance Officers Records Clerk Psychologists Community Outreach	1,081,860
200 <u>EMPLOYEE BENEFITS</u>	721,785
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Test Scoring	7,500
400 <u>PURCHASED PROPERTY SERVICES</u>	1,300
500 <u>OTHER PURCHASED SERVICES</u>	4,000
600 <u>SUPPLIES</u>	
Testing Supplies Guidance Supplies	20,125
700 <u>EQUIPMENT</u>	5,000

800 OTHER OBJECTS

-0-

TOTAL 2100 SERIES

1,841,570


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2100 – SUPPORT SERVICES, PUPIL PERSONNEL

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	955,060	1,081,860
200 EMPLOYEE BENEFITS	612,080	721,785
300 PURCHASED PROFESSIONAL SERVICES	7,500	7,500
400 PURCHASED PROPERTY SERVICES	1,300	1,300
500 OTHER PURCHASED SERVICES	3,000	4,000
600 SUPPLIES	20,925	20,125
700 EQUIPMENT	5,000	5,000
800 OTHER OBJECTS	-0-	-0-
	<hr/>	<hr/>
TOTAL 2100 – PUPIL PERSONNEL	1,604,865	1,841,570

2017 – 2018	1,604,865
2018 – 2019	1,841,570
Increase of	236,705
% Change	14.75%

Includes:

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

Comments:

- ✦ Budget includes two (2) Attendance Officers, one (1) In-School Suspension/Attendance Officer and added two (2) Community Outreach positions.

-18-

2200 – SUPPORT SERVICES, INSTRUCTIONAL STAFF

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Computer Aide	
Staff Development Salaries – Title I	151,735
200 <u>EMPLOYEE BENEFITS</u>	88,585
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Staff Development and Curriculum Development	37,000
400 <u>PURCHASED PROPERTY SERVICES</u>	7,900
500 <u>OTHER PURCHASED SERVICES</u>	
Travel	500
600 <u>SUPPLIES</u>	
Audio Visual	26,175
Library Supplies and Books	
700 <u>EQUIPMENT</u>	11,900
800 <u>OTHER OBJECTS</u>	-0-

TOTAL 2200 SERIES

323,795

-19-

2200 – SUPPORT SERVICES, INSTRUCTIONAL STAFF

	<u>BUDGET</u> <u>2017 – 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	258,855	151,735
200 EMPLOYEE BENEFITS	183,135	88,585
300 PURCHASED PROFESSIONAL SERVICES	39,000	37,000
400 PURCHASED PROPERTY SERVICES	7,800	7,900
500 OTHER PURCHASED SERVICES	10,500	500
600 SUPPLIES	30,100	26,175
700 EQUIPMENT	11,900	11,900
800 OTHER OBJECTS	-0-	-0-
TOTAL 2200 – INSTRUCTIONAL STAFF	<u>541,290</u>	<u>323,795</u>

2017 – 2018	541,290
2018 – 2019	323,795
Decrease of	(217,495)
% Change	(40.18%)

Includes:

▼ Supplies, Books and Equipment.

▼ Staff Development Salaries paid for from Title I funds.

Comments:

▼ Budget eliminates two (2) Librarian Positions.

-20-

2300 – SUPPORT SERVICES, ADMINISTRATION

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Board Secretary	1,840,845
Board Clerk	
Tax Clerk	
Tax Collectors	
Superintendent, Assistant Superintendent	
Principals and Clerical	
Dean of Students	
School Environment Coordinator	
200 <u>EMPLOYEE BENEFITS</u>	1,137,245
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Auditing, Legal Services, Negotiations, Professional Services – Technology, Tax Commissions	357,390
400 <u>PURCHASED PROPERTY SERVICES</u>	
Repairs and Maintenance on Equipment	238,419
Maintenance on Computer Hardware and Software	
500 <u>OTHER PURCHASED SERVICES</u>	
Provides for certain required bonds, advertising, travel, postage, printing	69,475
600 <u>SUPPLIES</u>	41,300

700	<u>EQUIPMENT</u>	51,800
800	<u>OTHER OBJECTS</u>	79,700
TOTAL 2300 SERIES		<u>3,816,174</u>


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2300 – SUPPORT SERVICES – ADMINISTRATION


	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2017 - 2018</u>	<u>2018- 2019</u>
100 SALARIES	1,754,142	1,840,845
200 EMPLOYEE BENEFITS	1,122,830	1,137,245
300 PURCHASED PROFESSIONAL SERVICES	370,365	357,390
400 PURCHASED PROPERTY SERVICES	252,887	238,419
500 OTHER PURCHASED SERVICES	68,975	69,475
600 SUPPLIES	52,200	41,300
700 EQUIPMENT	57,500	51,800
800 OTHER OBJECTS	78,575	79,700
TOTAL 2300 – ADMINISTRATION	<u>3,757,474</u>	<u>3,816,174</u>

2017 – 2018	3,757,474
2018 – 2019	3,816,174
Increase of	58,700
% Change	1.56%

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.

Technology related expenses in the amount of \$302,359.

Comments:

Budget adds one (1) Elementary Assistant Principal and eliminates one (1) Secondary Assistant Principal.

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2400 – SUPPORT SERVICES, PUPIL HEALTH

	<u>BUDGET</u> <u>2018- 2019</u>
100 <u>SALARIES</u>	
Nurses	368,075
Nursing Assistants	
200 <u>EMPLOYEE BENEFITS</u>	194,855
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Contracted Dental Services	8,000
Contracted Medical Services	
400 <u>PURCHASED PROPERTY SERVICES</u>	4,000
500 <u>OTHER PURCHASED SERVICES</u>	-0-
600 <u>SUPPLIES</u>	10,000
700 <u>EQUIPMENT</u>	3,000

800 OTHER OBJECTS

-0-

TOTAL 2400 SERIES

587,930

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2400 – SUPPORT SERVICES – PUPIL HEALTH

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018- 2019</u>
100 SALARIES	321,295	368,075
200 EMPLOYEE BENEFITS	172,540	194,855
300 PURCHASED PROFESSIONAL SERVICES	8,000	8,000
400 PURCHASED PROPERTY SERVICES	4,000	4,000
500 OTHER PURCHASED SERVICES	-0-	-0-
600 SUPPLIES	10,000	10,000
700 EQUIPMENT	17,500	3,000
800 OTHER OBJECTS	-0-	-0-
TOTAL 2400 – PUPIL HEALTH	533,335	587,930

2017 – 2018	533,335
2018 – 2019	587,930
Increase of	54,595
% Change	10.24%

Includes:

▼ Salaries and benefits for nurses and nursing assistants.

▼ Contracted medical and dental services.

▼ Medical and nursing supplies.

Comments:

▼ Provide nursing services to non-public schools.

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2500 – SUPPORT SERVICES – BUSINESS

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Business Manager	246,135
Business Manager Secretary	
Payroll Office	
Business Office Staff	
200 <u>EMPLOYEE BENEFITS</u>	195,225
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Contracted Services	95,000
400 <u>PURCHASED PROPERTY SERVICES</u>	
Rental of Copiers for District	
Postage Meter	
	144,000
500 <u>OTHER PURCHASED SERVICES</u>	
Bonds, Postage, Advertising	
Travel	
	26,500
600 <u>SUPPLIES</u>	
	5,600

700	<u>EQUIPMENT</u>	2,000
800	<u>OTHER OBJECTS</u>	1,200
TOTAL 2500 SERIES		<u>715,660</u>

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2500 – SUPPORT SERVICES – BUSINESS

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	365,740	246,135
200 EMPLOYEE BENEFITS	247,065	195,225
300 PURCHASED PROFESSIONAL SERVICES	25,000	95,000
400 PURCHASED PROPERTY SERVICES	144,300	144,000
500 OTHER PURCHASED SERVICES	26,500	26,500
600 SUPPLIES	6,600	5,600
700 EQUIPMENT	2,000	2,000
800 OTHER OBJECTS	1,200	1,200
TOTAL 2500 – BUSINESS	<u>818,405</u>	<u>715,660</u>

2017– 2018	818,405
2018 –2019.	715,660
Decrease of	(102,745)
% Change	(12.55%)

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.
- The Assistant to the Business Manager position was eliminated.

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2600 – SUPPORT SERVICES, OPERATION & MAINTENANCE

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Maintenance Supervisor, Assistant Maintenance Supervisor, Clerical, Custodians, Maintenance, Summer Cleaning, Security, Groundskeepers	1,914,295
200 <u>EMPLOYEE BENEFITS</u>	1,387,600
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Contracted Security Services	257,550
400 <u>PURCHASED PROPERTY SERVICES</u>	
Disposal Services, Electricity, Water/Sewage, Repairs And Maintenance, Exterminating Services, Rental of Equipment, Crossing Guards	1,254,895
500 <u>OTHER PURCHASED SERVICES</u>	
Insurance, Telephone, Travel	306,340
600 <u>SUPPLIES</u>	
General Supplies, Heating Fuel, Fuel for Maintenance	855,975

Vehicles

700	<u>EQUIPMENT</u>	31,711
800	<u>OTHER OBJECTS</u>	
	Operating Permits, Inspection Fees	14,000
	TOTAL 2600 SERIES	6,022,366


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2600 - SUPPORT SERVICES, OPERATION AND MAINTENANCE

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	1,853,025	1,914,295
200 EMPLOYEE BENEFITS	1,347,025	1,387,600
300 PURCHASED PROFESSIONAL SERVICES	275,350	257,550
400 PURCHASED PROPERTY SERVICES	1,211,215	1,254,895
500 OTHER PURCHASED SERVICES	306,140	306,340
600 SUPPLIES	877,785	855,975
700 EQUIPMENT	35,258	31,711
800 OTHER OBJECTS	13,300	14,000
TOTAL 2600 – OPERATION AND MAINTENANCE	5,919,098	6,022,366

2017 – 2018	5,919,098
2018– 2019	6,022,366
Increase	103,268
% Change	1.74%

Includes:

-  Salaries and benefits for Maintenance Supervisor, Assistant Maintenance Supervisor, Maintenance, Custodians, Groundskeepers, Summer Cleaning and Security Officers.

▼ 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.

▼ Crossing Guards.

Comments:

▼ Budget for security is \$504,830.

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2700 – SUPPORT SERVICES – STUDENT TRANSPORTATION

		<u>BUDGET</u> <u>2018 - 2019</u>
100	<u>SALARIES</u>	
	Bus Matrons	94,165
200	<u>EMPLOYEE BENEFITS</u>	53,940
300	<u>PURCHASED PROFESSIONAL SERVICES</u>	-0-
400	<u>PURCHASED PROPERTY SERVICES</u>	-0-
500	<u>OTHER PURCHASED SERVICES</u>	
	Contracted Transportation – Public	1,168,320
	Contracted Transportation – Non-Public	1,260,260
	AIU Transportation	<u>35,000</u>
		2,463,580

600	<u>SUPPLIES</u>	-0-
700	<u>EQUIPMENT</u>	-0-
800	<u>OTHER OBJECTS</u>	-0-
TOTAL 2700 SERIES		2,611,685

2700 – SUPPORT SERVICES – STUDENT TRANSPORTATION

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	84,960	94,165
200 EMPLOYEE BENEFITS	48,580	53,940
300 PURCHASED PROFESSIONAL SERVICES	-0-	-0-
400 PURCHASED PROPERTY SERVICES	-0-	-0-
500 OTHER PURCHASED SERVICES	2,416,060	2,463,580
600 SUPPLIES	-0-	-0-
700 EQUIPMENT	-0-	-0-
800 OTHER OBJECTS	-0-	-0-
TOTAL 2700 – STUDENT TRANSPORTATION	2,549,600	2,611,685

2017 – 2018	2,549,600
2018 – 2019	2,611,685
Increase of	62,085
% Change	2.44%

Includes:

- ▾ Salaries for bus matrons.

- ▼ 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 \$1,650,025.
- ▼ 2018-19 is the last year of the current transportation contract.

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2800 – SUPPORT SERVICES – CENTRAL

		<u>BUDGET</u> <u>2018 - 2019</u>
100	<u>SALARIES</u>	
	Director of Personnel Services & Secretary	488,935
	Federal Programs Director & Secretary	
	Data Processing Clerk	
	Computer Lab Assistants	
	Public Relations	
200	<u>EMPLOYEE BENEFITS</u>	311,205
300	<u>PURCHASED PROFESSIONAL SERVICES</u>	
	Pre-Employment Drug Testing	27,880
	Advertising & Website – Public Relations	
400	<u>PURCHASED PROPERTY SERVICES</u>	250

500	<u>OTHER PURCHASED SERVICES</u>	
	Postage, Printing, Travel	22,250
600	<u>SUPPLIES</u>	5,500
700	<u>EQUIPMENT</u>	2,000
800	<u>OTHER OBJECTS</u>	1,600
	TOTAL 2800 SERIES	859,620

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2800 – SUPPORT SERVICES – CENTRAL

	<u>BUDGET</u> <u>2017 -2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
100 SALARIES	470,645	488,935
200 EMPLOYEE BENEFITS	311,665	311,205
300 PURCHASED PROFESSIONAL SERVICES	26,900	27,880
400 PURCHASED PROPERTY SERVICES	250	250
500 OTHER PURCHASED SERVICES	23,250	22,250
600 SUPPLIES	5,500	5,500
700 EQUIPMENT	2,000	2,000
800 OTHER OBJECTS	1,600	1,600
	841,810	859,620
TOTAL 2800 – SUPPORT, CENTRAL		

2017 – 2018	841,810
2018 – 2019	859,620
Increase of	17,810
% Change	2.12%

Includes:

- Salaries for Director of Personnel Services and Secretary, Data Processing Clerk, Federal Programs Director, Public Relations, Computer Lab Assistants.

Comments:

- One hundred (100%) percent of the Federal Programs Director is charged to Title I funds.

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2900 – OTHER SUPPORT SERVICES

	<u>BUDGET</u> <u>2018 - 2019</u>
500 <u>OTHER PURCHASED SERVICES</u>	
Intermediate Unit Administrative Budget	25,050
TOTAL 2900 SERIES	<hr/> 25,050


2900 – OTHER SUPPORT SERVICES

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
500 <u>OTHER PURCHASED SERVICES</u>	26,430	25,050
	<hr/>	<hr/>

TOTAL 2900 – OTHER SUPPORT SERVICES	26,430	25,050
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2017 – 2018	26,430
2018 – 2019	25,050
Decrease of	(1,380)

Includes:


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

3200 – NON-INSTRUCTIONAL SERVICES – STUDENT ACTIVITIES

	<u>BUDGET</u> <u>2018 - 2019</u>
100 <u>SALARIES</u>	
Athletic Director and Administrative Assistant	446,970
Salaries related to Athletics and Extra-Curricular Activities	
200 <u>EMPLOYEE BENEFITS</u>	191,240
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
Athletic Trainer, Officials, Security	76,700
400 <u>PURCHASED PROPERTY SERVICES</u>	
Repairs and Maintenance, Uniform cleaning, Police/Security, Reconditioning of Equipment	58,000
500 <u>OTHER PURCHASED SERVICES</u>	
Athletic Insurance	93,500

	Transportation for Activities	
	Travel	
	Filming Services	
600	<u>SUPPLIES</u>	76,000
700	<u>EQUIPMENT</u>	25,000
800	<u>OTHER OBJECTS</u>	
	Dues & Fees	39,000
	TOTAL 3200 SERIES	1,006,410

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3200 – NON-INSTRUCTIONAL SERVICES – STUDENT ACTIVITIES

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2017- 2018</u>	<u>2018 - 2019</u>
100 SALARIES	436,620	446,970
200 EMPLOYEE BENEFITS	187,500	191,240
300 PURCHASED PROFESSIONAL SERVICES	75,200	76,700
400 PURCHASED PROPERTY SERVICES	57,500	58,000
500 OTHER PURCHASED SERVICES	114,900	93,500
600 SUPPLIES	77,000	76,000
700 EQUIPMENT	25,000	25,000
800 OTHER OBJECTS	39,000	39,000
TOTAL 3200 – STUDENT ACTIVITIES	1,012,720	1,006,410

2017 - 2018	1,012,720
2018 - 2019	1,006,410
Decrease of	(6,310)
% Change	(.62%)

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

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3300 – COMMUNITY SERVICES

		<u>BUDGET</u> <u>2018 - 2019</u>
100	<u>SALARIES</u>	77,435
200	<u>EMPLOYEE BENEFITS</u>	42,615
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>140,050</u>

		<u>BUDGET</u> <u>2017 – 2018</u>	<u>PROPOSED</u> <u>2018– 2019</u>
100	SALARIES	72,835	77,435
200	EMPLOYEE BENEFITS	39,330	42,615

500	OTHER PURCHASED SERVICES	500	-0-
600	SUPPLIES	2,500	-0-
800	OTHER OBJECTS	40,000	20,000
TOTAL 3300 – COMMUNITY SERVICES		155,165	140,050

2017 – 2018	155,165
2018 – 2019	140,050
Decrease of	(15,115)

Includes:

- Contributions to the Carnegie Library in the amount of \$20,000.
- Salaries & Expenses for Parent Involvement – Title I

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5100 – OTHER FINANCING USES – DEBT SERVICE

		<u>BUDGET</u> <u>2018- 2019</u>
800	<u>OTHER OBJECTS</u>	
	Refund of Prior Years Receipts	80,000
TOTAL 5100 SERIES		80,000

5100 – OTHER FINANCING USES – DEBT SERVICE

		<u>BUDGET</u> <u>2017– 2018</u>	<u>PROPOSED</u> <u>2018 – 2019</u>
800	OTHER OBJECTS	80,000	80,000

TOTAL 5100 – DEBT SERVICE

80,000

80,000

2017– 2018	80,000
2018– 2019	80,000
Increase of	-0-

Includes:

▼ Refunds of prior years receipts.

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5200 – SPECIAL REVENUE – FUND TRANSFERS

	<u>BUDGET</u> <u>2018 - 2019</u>
900 <u>OTHER FINANCING USES</u>	
Transfers to Debt Service Fund	9,168,623
Total 5200 SERIES	<hr/> 9,168,623

5200 – SPECIAL REVENUE – FUND TRANSFERS

	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018- 2019</u>
900 OTHER FINANCING USES	8,153,336	9,168,623
TOTAL 5200 – FUND TRANSFERS	<hr/> 8,153,336	<hr/> 9,168,623

2017 – 2018	8,153,336
2018 – 2019	9,168,623
Increase of	1,015,287

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 \$8,001,418 an increase of \$653,710 from 2017-18.

5900 – OTHER FINANCING USES – BUDGETARY RESERVE

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account. In addition to the appropriations which are made to each of the functions, it is a sound management practice to provide for operating contingencies through a Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless may require expenditures by the School District during the year for which the budget is being prepared.

OTHER OBJECTS

Budgetary Reserve

-0-

		<u>BUDGET</u> <u>2017 - 2018</u>		<u>PROPOSED</u> <u>2018 - 2019</u>	
<u>1000</u>	<u>INSTRUCTION</u>				
1100	Regular Programs	26,166,469		26,691,179	
1200	Special Programs	7,787,905		7,814,875	
1300	Vocational Programs	1,447,012		1,302,845	
1400	Other Instructional Programs	3,387,325		3,231,510	
1800	Pre-Kindergarten Programs	772,075	39,560,786	829,050	39,869,459
<u>2000</u>	<u>SUPPORT SERVICES</u>				
2100	Pupil Personnel	1,604,865		1,841,570	
2200	Instructional Staff	541,290		323,795	
2300	Administration	3,757,474		3,816,174	
2400	Pupil Health	533,335		587,930	
2500	Business	818,405		715,660	
2600	Operation/Maintenance	5,919,098		6,022,366	
2700	Student Transportation	2,549,600		2,611,685	
2800	Support Services	841,810		859,620	
2900	Other Support Services	26,430	16,592,307	25,050	16,803,850
<u>3000</u>	<u>OPERATION OF NON-INSTRUCTIONAL</u>				
3200	Student Activities	1,012,720		1,006,410	
3300	Community Services	155,165	1,167,885	140,050	1,146,460
<u>5000</u>	<u>OTHER FINANCING USES</u>				
5100	Debt Service	80,000		80,000	
5200	Fund Transfers	8,153,336		9,168,623	
5900	Budgetary Reserve	-0-	8,233,336	-0-	9,248,623
	TOTAL EXPENDITURES	65,554,314		67,068,392	

SUMMARY PAGE

		<u>BUDGET</u>	<u>BUDGET</u>
		2017 - 2018	2018 - 2019
<u>TOTALS BY OBJECT</u>			
100	SALARIES	24,503,384	24,501,260
200	EMPLOYEE BENEFITS	16,129,685	16,248,295
300	PURCHASED PROFESSIONAL SERVICES	1,968,015	2,056,220
400	PURCHASED PROPERTY SERVICES	1,748,352	1,769,314
500	OTHER PURCHASED SERVICES	10,239,450	10,645,725
600	SUPPLIES	1,850,980	1,704,045
700	EQUIPMENT	445,967	478,240
800	OTHER OBJECTS	515,145	496,670
900	OTHER FINANCING USES	8,153,336	9,168,623
TOTALS		65,554,314	67,068,392

BENEFITS SUMMARY

		<u>BUDGET</u>	<u>BUDGET</u>
		2017 - 2018	2018 - 2019
211	MEDICAL INSURANCE	5,945,715	5,828,850
213	LIFE INSURANCE	58,400	56,945
220	SOCIAL SECURITY	1,875,385	1,873,965
230	RETIREMENT CONTRIBUTIONS	7,866,585	8,107,375
240	TUITION REIMBURSEMENT	123,000	108,000
250	UNEMPLOYMENT COMPENSATION	75,100	75,255
260	WORKER'S COMPENSATION	176,150	188,555
290	OTHER BENEFITS	9,350	9,350
TOTALS		16,129,685	16,248,295

LOCAL REVENUES

<u>6000 DESCRIPTION</u>	<u>BUDGET</u> <u>2017 - 2018</u>	<u>PROPOSED</u> <u>2018 - 2019</u>
6111 CURRENT REAL ESTATE TAX	11,105,240	12,557,950
6113 PUBLIC UTILITY TAX	15,700	15,690
6143 OCCUPATION PRIVILEGE TAX	55,425	53,225
6151 EARNED INCOME TAX	2,150,605	2,183,985
6153 REAL ESTATE TRANSFER TAX	142,000	147,500
6155 BUSINESS PRIVILEGE TAX	266,000	261,000
6157 MERCANTILE TAX	164,000	163,000
6411 DELINQUENT REAL ESTATE TAX	843,000	843,000
6451 DELINQUENT EARNED INCOME TAX	156,500	146,500
6455 DELINQUENT BUSINESS PRIVILEGE TAX	52,500	52,500
6457 DELINQUENT MERCANTILE TAX	44,000	39,000
6510 INTEREST EARNINGS	8,000	30,000
6700 ATHLETIC FUND REVENUE	60,000	50,000
6832 IDEA FUNDS	875,000	880,000
6910 RENTALS	17,000	20,000
6940 TUITION FROM OTHER LEA'S	500,000	450,000
6990 MISCELLANEOUS REVENUE	10,000	10,000
TOTAL LOCAL REVENUES	16,464,970	17,903,350

- ▶ Millage Rate for Real Estate Tax is 19.48 mills which is an increase of 2.11 mills over the 2017-18 Budget. This amount consists of .625 mills for the increase under the allowable Act 1 Index which in 2018-19 is 3.6% and 1.485 mills approved as an exception to the index for grandfathered debt.

- ▶ Real Estate Taxes are reduced in the amount of \$2,438,705 by a Homestead/Farmstead Exemption provided to eligible taxpayers, with monies provided by the State from gaming revenues.

STATE REVENUES

<u>7000 DESCRIPTION</u>	<u>BUDGET 2017 - 2018</u>	<u>PROPOSED 2018 - 2019</u>
7110 BASIC EDUCATION FUNDING	24,979,742	25,383,520
7140 CHARTER SCHOOL FUNDING	-0-	-0-
7160 TUITION 1305 AND 1306	194,045	194,045
7220 VOCATIONAL EDUCATION	303,885	278,565
7271 SPECIAL EDUCATION SUBSIDY	3,221,594	3,326,614
7292 PRE-K COUNTS	765,000	765,000
7310 TRANSPORTATION SUBSIDY	1,606,585	1,650,025
7320 RENTALS AND SINKING FUND PAYMENTS	805,628	1,167,205
7330 HEALTH SERVICES REIMBURSEMENT	77,000	73,000
7340 STATE PROPERTY TAX ALLOCATION	2,440,015	2,438,705
7500 EXTRA GRANTS	198,000	128,274
7502 READY TO LEARN GRANT	888,225	888,225
7810 SOCIAL SECURITY – STATE SHARE	1,198,720	1,191,555
7820 RETIREMENT – STATE SHARE	5,390,265	5,506,270
TOTAL STATE REVENUES	42,068,704	42,991,003

➤ Governor Wolf has proposed a Budget that provides an increase in the Basic Education Funding allocation. The estimated increase used in the Budget is 1.62% or \$403,778.

➤ The retirement contribution rate which is shared equally by the school district and the state was increased from 32.57% to 33.43%. This is an increase in the rate from 2017-18 of 2.6%.

➤ State Reimbursement on debt service increases by \$361,577.

FEDERAL REVENUES

<u>8000 DESCRIPTION</u>	<u>BUDGET 2017 - 2018</u>	<u>PROPOSED 2018 - 2019</u>
8110 FEDERALLY IMPACTED AREAS	12,000	12,000
8514 TITLE I – PART A	2,252,135	2,246,280
8517 21 st CENTURY CLC	-0-	-0-
8519 TITLE II	372,620	280,825
8521 VOCATIONAL EDUCATION	98,200	90,095
8810 MEDICAL ASSISTANCE REIMBURSEMENT	350,000	350,000
TOTAL FEDERAL REVENUES	3,084,955	2,979,200

➤ Medical Assistance Reimbursement funds reimburse the district for certain special education costs.

➤ Federal Program allocations for Title I, Title II and Perkins are not known at this time.

OTHER FINANCING SOURCES

<u>9000 DESCRIPTION</u>	<u>BUDGET 2017 - 2018</u>	<u>PROPOSED 2018 - 2019</u>
9300 TRANSFER FROM CAPITAL PROJECTS	400,000	-0-
9400 SALE OF FIXED ASSETS	-0-	-0-
TOTAL OTHER FINANCING SOURCES	<hr/> 400,000	<hr/> -0-

TOTAL REVENUES

	<u>PROPOSED 2018 - 2019</u>
6000 LOCAL REVENUES	17,903,350
7000 STATE REVENUES	42,991,003
8000 FEDERAL REVENUES	2,979,200
9000 OTHER FINANCING SOURCES	-0-
TOTAL REVENUES	<hr/> 63,873,553

Calculation of Homestead Exclusion 2018- 2019

A. Total Allocation Provided for Property Tax Relief	2,438,705.08
B. Total Homesteads	7010
C. Tax Relief Per Homestead (Line A divided by Line B)	347.89
D. Assessed Value of Homestead Exclusion (Line C divided by 19.48 mills)	17,858.83

<u>Properties Assessed Below Homestead Exclusion:</u>		
	<u>No.</u>	<u>Amount</u>
Dravosburg	1	347.89
McKeesport	436	40,386.91
Versailles	5	350.53
White Oak	36	9,539.70
South Versailles	1	55.69
E. Additional Amount available for Homestead Exclusion	479	50,680.72

F. Additional Tax Reduction Per Homestead (Line E divided by 6,531)	7.76
G. Additional Assessment Reduction (Line F divided by 19.48 mills)	398.36

<i>H. Total Estimated Homestead Exclusion (Line D plus Line G)</i>	<i>18,257.19</i>
<i>I. Total Tax Reduction (Line C plus Line F)</i>	<i>355.65</i>