



MCKEESPORT AREA
School District



2021 - 2022

Final Budget

June 23, 2021

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EXPLANATION OF EXPENDITURE ACCOUNTS

<u>FUNCTION</u>	<u>OBJECT</u>
1000 INSTRUCTION	
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
2000 SUPPORT SERVICES	
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	
3000 OPERATION OF NON-INSTRUCTIONAL SERVICES	
3200 Student Activities & Athletics	600 Supplies, Natural Gs, Fuel, Books
3300 Community Services	700 Equipment - New and Replacement
5000 OTHER FINANCING USES	800 Dues & Fees, Interest
5100 Debt Services	900 Fund Transfers
5200 Transfers to Debt Service, Capital Projects or Food Service Funds	

EXPLANATION OF REVENUE ACCOUNTS

<u>LOCAL REVENUE</u>	
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
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6455	Delinquent Business Privilege Tax
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6510	Interest Earnings
6700	Athletic Fund Revenue
6832	IDEA Funds from AIU
6910	Rentals
6940	Tuition from other LEA's
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	<u>STATE REVENUE</u>
7110	Basic Education Funding
7112	Social Security - State Share
7160	Tuition for Court - Place Children
7220	Vocational Education
7271	Special Education Subsidy
	<u>STATE REVENUE</u>
7292	Pre-K Counts
7310	Transportation Subsidy
7320	Rental and Sinking Fund Payments
7330	Health Services Reimbursement
7340	State Property Tax Reduction
7500	Ready to Learn
7820	Retirement - State Share
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8110	Payments for Federally Impacted Areas
8514	Title I
8517	Title IV
8519	Title II, Class Size Reduction
8521	Vocational Education - Perkins
8531	Food Service Subsidy
8741	CARES Act Funds
8743	CARES Act - ESSER II Funds
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8810	Medical Assistance Reimb.- Access
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9300	Transfer from Capital Projects Account
9400	Sale of Fixed Assets

FACTS ABOUT THE BUDGET

* Total Budget \$81,135,386
An increase of \$9,306,229 from the 2020-21 budget or 12.96%

Total Revenue \$76,878,183
An increase of \$9,042,579 from the 2020-21 budget or 13.33%

* The Budget sets the millage rate at 20.96, which is the same millage in the 2020-21 budget. The allowable Act 1 index for 2021-22 is 4.6%, which would increase the millage by 0.96 taking the millage to 21.92

*

The fund balance as of 6/30/20 was \$5,207,246. The 2021-22 Budget uses \$4,257,203 to balance the Budget. The actual fund balance as of 6/30/21 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 frozen at the 2019-20 levels as the 2020-21 budget was flat lined as well.

*

The 2021-22 Budget uses CARES Act Funding which totals \$10,581,124 between ESSER II and ESSER III. The 2020-21 Budget used \$1,525,350 from CARES Act Funding in Year 1. These are Federal Funds that are provided to deal with expenses and Budget issues associated with the pandemic.

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

Budget for charter schools increases by \$2,401,680
Budget for health insurance increases by \$363,874
Budget for retirement contributions increases by \$353,821
Budget for debt service payments increases by \$134,651
Contract AIU Services - Special Ed. Increases by \$248,900
Districtwide Security Cameras - CARES II/CARES III = \$1,070,756
Emergency COVID expenses - CARES III = \$691,000
Controls & Sewage fix at McClure and other repairs = \$908,800
Math and History HS/MS Curriculum and Book Series - CARES III = \$1,200,000
Technology (Chromebooks, Computers, Interactive Boards/Projectors = \$1,105,000

* Budgeted salaries increased by \$994,963 or 3.81%

BUDGET
2021-2022

FUND BALANCE/BEGINNING BALANCE 4,257,203

REVENUES

6000	LOCAL REVENUE	18,558,476
7000	STATE REVENUE	44,726,300
8000	FEDERAL REVENUE	13,593,407
9000	OTHER FINANCING SOURCES	0

TOTAL REVENUE 76,878,183

TOTAL REVENUE & BEGINNING BALANCE 81,135,386

EXPENDITURES

1100	REGULAR PROGRAMS	34,294,337
1200	SPECIAL PROGRAMS	9,138,895
1300	VOCATIONAL PROGRAMS	1,255,343
1400	OTHER INSTRUCTIONAL PROGRAMS	3,185,522
1800	PRE-KINDERGARTEN PROGRAMS	763,968
2100	PUPIL PERSONNEL	2,338,089
2200	INSTRUCTIONAL STAFF SUPPORT	548,162
2300	ADMINISTRATION	3,973,386
2400	PUPIL HEALTH	562,766
2500	BUSINESS	713,867
2600	OPERATION/MAINTENANCE OF PLANT	9,051,783
2700	STUDENT TRANSPORTATION	2,679,941
2800	SUPPORT SERVICES-CENTRAL	1,073,375
2900	OTHER SUPPORT SERVICES	25,800
3200	STUDENT ACTIVITIES	1,143,066
3300	COMMUNITY SERVICES	169,871
5100	DEBT SERVICES	80,000
5200	FUND TRANSFERS	10,137,215
5900	BUDGETARY RESERVE	0

TOTAL EXPENDITURES 81,135,386

MILLAGE RATE IS SET AT 20.96 MILLS

	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
FUND BALANCE/BEGINNING BALANCE	6,843,185	3,993,553	4,257,203
 <u>REVENUES</u>			
6000 LOCAL REVENUE	18,291,455	18,781,435	18,558,476
7000 STATE REVENUE	44,309,251	44,277,654	44,726,300
8000 FEDERAL REVENUE	4,324,806	4,776,515	13,593,407
9000 OTHER FINANCING SOURCES	2,300,000	0	0
TOTAL REVENUE	69,225,512	67,835,604	76,878,183
 TOTAL REVENUE & BEGINNING BALANCE	 76,068,697	 71,829,157	 81,135,386
 <u>EXPENDITURES</u>			
1100 REGULAR PROGRAMS	24,628,487	29,111,090	34,294,337
1200 SPECIAL PROGRAMS	10,838,588	8,503,638	9,138,895
1300 VOCATIONAL PROGRAMS	1,151,526	1,340,683	1,255,343
1400 OTHER INSTRUCTIONAL PROGRAMS	3,487,824	3,021,360	3,185,522
1800 PRE-KINDERGARTEN PROGRAMS	684,734	676,475	763,968
2100 PUPIL PERSONNEL	1,811,326	1,949,360	2,338,089
2200 INSTRUCTIONAL STAFF SUPPORT	452,811	424,530	548,162
2300 ADMINISTRATION	3,737,238	4,164,245	3,973,386
2400 PUPIL HEALTH	534,328	593,510	562,766
2500 BUSINESS	708,749	678,155	713,867
2600 OPERATION/MAINTENANCE OF PLANT	5,060,700	6,438,582	9,051,783
2700 STUDENT TRANSPORTATION	2,757,709	2,720,240	2,679,941
2800 SUPPORT SERVICES-CENTRAL	804,251	891,290	1,073,375
2900 OTHER SUPPORT SERVICES	23,120	25,800	25,800
3200 STUDENT ACTIVITIES	977,815	1,039,705	1,143,066
3300 COMMUNITY SERVICES	149,272	167,930	169,871
5100 DEBT SERVICES	376,534	80,000	80,000
5200 FUND TRANSFERS	12,676,439	10,002,564	10,137,215
5900 BUDGETARY RESERVE	-	0	0
TOTAL EXPENDITURES	70,861,451	71,829,157	81,135,386
 ENDING BALANCE	 5,207,246		

1100 - INSTRUCTION, REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
100 SALARIES	12,234,060	12,726,582
200 EMPLOYEE BENEFITS	8,455,475	8,783,454
300 PURCHASED PROFESSIONAL SERVICES	7,000	8,000
400 PURCHASED PROPERTY SERVICES	24,100	13,600
500 OTHER PURCHASED SERVICES	7,131,715	9,518,395
600 SUPPLIES	466,250	1,672,150
700 EQUIPMENT	780,490	1,560,156
800 OTHER OBJECTS	12,000	12,000
TOTAL 1100 SERIES	<u>29,111,090</u>	<u>34,294,337</u>

2020-2021	29,111,090
2021-2022	34,294,337
Increase of	5,183,247
% Change	17.81%

Includes:

- * Salaries and benefits for Regular Program Teachers and Substitutes
- * Tuition for student attending charter schools in the amount of \$9,362,395
- * Purchases from CARES Act Funding in the amount of \$2,639,156, which includes 1,200,000 for Books & Periodicals and \$1,400,000 for New Technology Equipment

Comments:

- * Health care rates increased by 5.0%, retirement rate increased from 34.51% to 34.94%.
- * Budget for students attending charter schools increase by \$2,401,680
- * Budget for retirement contributions increased by \$213,137

1200 - INSTRUCTION, SPECIAL PROGRAMS

BUDGET
2021-2022

100 <u>SALARIES</u>	
Special Ed Director, Special Ed Supervisors	4,062,202
Special Education Teachers, Instructional Assistants, Clerical	
200 <u>EMPLOYEE BENEFITS</u>	2,497,793
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
AIU Contracted Services	
Other Contracted Services	1,403,900
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	1,131,000
600 <u>SUPPLIES</u>	26,000
700 <u>EQUIPMENT</u>	16,000
800 <u>OTHER OBJECTS</u>	2,000
TOTAL 1200 SERIES	<u><u>9,138,895</u></u>

1200 - INSTRUCTION, SPECIAL PROGRAMS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	3,828,763	4,062,202
200 EMPLOYEE BENEFITS	2,339,875	2,497,793
300 PURCHASED PROFESSIONAL SERVICES	1,160,000	1,403,900
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	1,131,000	1,131,000
600 SUPPLIES	26,000	26,000
700 EQUIPMENT	16,000	16,000
800 OTHER OBJECTS	2,000	2,000
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TOTAL 1200 SERIES	8,503,638	9,138,895

2020-2021	8,503,638
2021-2022	9,138,895
Increase of	635,257
% Change	7.47%

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 \$1,060,000.
- * Budget for contracted services from the Allegheny Intermediate Unit is \$1,013,900, budget for other contracted services is \$390,000.
- * Budget adds one (1) Assistant Special Education Coordinator. Contracted services and tuition increased by \$243,900.

1300 - INSTRUCTION, VOCATIONAL PROGRAMS

BUDGET
2021-2022

100 <u>SALARIES</u>	
Vocational Teachers, Vocational Secretaries & Perkins	599,785
200 <u>EMPLOYEE BENEFITS</u>	432,988
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
400 <u>PURCHASED PROPERTY SERVICES</u>	43,100
500 <u>OTHER PURCHASED SERVICES</u>	
Travel, Advertising, Tuition, Transportation	6,800
600 <u>SUPPLIES</u>	148,020
700 <u>EQUIPMENT</u>	
Vocational Equipment	22,650
800 <u>OTHER OBJECTS</u>	2,000
TOTAL 1300 SERIES	<u><u>1,255,343</u></u>

1300 - INSTRUCTION, VOCATIONAL PROGRAMS

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
100 SALARIES	599,088	599,785
200 EMPLOYEE BENEFITS	422,905	432,988
300 PURCHASED PROFESSIONAL SERVICES	82,620	0
400 PURCHASED PROPERTY SERVICES	41,600	43,100
500 OTHER PURCHASED SERVICES	8,800	6,800
600 SUPPLIES	165,020	148,020
700 EQUIPMENT	18,650	22,650
800 OTHER OBJECTS	2,000	2,000
TOTAL 1300 SERIES	<u>1,340,683</u>	<u>1,255,343</u>

2020-2021	1,340,683
2021-2022	1,255,343
Decrease of	(85,340)
% Change	-6.37%

Includes:

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

* Supplies, equipment and services for Vocational programs.

Comments:

* Budget decrease is due to \$137,235 less with ELECT not being included in 2021-22 budget

1400 - OTHER INSTRUCTIONAL PROGRAMS

BUDGET
2021-2022

100 <u>SALARIES</u>	
Homebound, Title I Teachers, Alternative Education, STEM Teacher - Title I, Class Size Reduction Salaries - Title II, Kindergarten Teachers - Title I	1,874,428
200 <u>EMPLOYEE BENEFITS</u>	1,276,594
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	1,500
600 <u>SUPPLIES</u>	23,000
700 <u>EQUIPMENT</u>	10,000
800 <u>OTHER OBJECTS</u>	0
TOTAL 1400 SERIES	<u><u>3,185,522</u></u>

1400 - OTHER INSTRUCTIONAL PROGRAMS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	1,826,835	1,874,428
200 EMPLOYEE BENEFITS	1,157,025	1,276,594
300 PURCHASED PROFESSIONAL SERVICES	0	0
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	6,500	1,500
600 SUPPLIES	21,000	23,000
700 EQUIPMENT	10,000	10,000
800 OTHER OBJECTS	0	0
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TOTAL 1400 SERIES	<u>3,021,360</u>	<u>3,185,522</u>

2020-2021	3,021,360
2021-2022	3,185,522
Increase of	164,162
% Change	5.43%

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:

* Alternative Education budget is \$867,572

1800 - PRE-KINDERGARTEN PROGRAMS

BUDGET
2021-2022

100 <u>SALARIES</u>	
Pre-K Coordinator, Teachers and Instructional Assistants	437,899
200 <u>EMPLOYEE BENEFITS</u>	276,069
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><u>763,968</u></u>

1800 - PRE-KINDERGARTEN PROGRAMS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	386,220	437,899
200 EMPLOYEE BENEFITS	240,255	276,069
300 PURCHASED PROFESSIONAL SERVICES	18,000	18,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	2,000	2,000
600 SUPPLIES	20,000	20,000
700 EQUIPMENT	10,000	10,000
800 OTHER OBJECTS	0	0
	<hr/>	<hr/>
TOTAL 1800 SERIES	<u>676,475</u>	<u>763,968</u>

2020-2021	676,475
2021-2022	763,968
Increase of	87,493
% Change	12.93%

Includes:

* Salaries for Coordinator, Teachers and Instructional Assistants.

Comments:

* Grant pays portion of Coordinator salary overseeing Pre-School Program.

2100 - SUPPORT SERVICES, PUPIL PERSONNEL

BUDGET
2021-2022

100 <u>SALARIES</u>	
Homeless Liaison, Counselors, and Clerical Attendance Officers, Records Clerk, Psychologists, Community Outreach	1,363,960
200 <u>EMPLOYEE BENEFITS</u>	937,630
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	7,500
Testing Scoring	
400 <u>PURCHASED PROPERTY SERVICES</u>	1,300
500 <u>OTHER PURCHASED SERVICES</u>	3,000
600 <u>SUPPLIES</u>	
Testing Supplies	
Guidance Supplies	19,700
700 <u>EQUIPMENT</u>	5,000
800 <u>OTHER OBJECTS</u>	0
TOTAL 2100 SERIES	<u><u>2,338,089</u></u>

2100 - SUPPORT SERVICES, PUPIL PERSONNEL

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
100 SALARIES	1,186,980	1,363,960
200 EMPLOYEE BENEFITS	725,430	937,630
300 PURCHASED PROFESSIONAL SERVICES	7,500	7,500
400 PURCHASED PROPERTY SERVICES	1,300	1,300
500 OTHER PURCHASED SERVICES	3,000	3,000
600 SUPPLIES	20,150	19,700
700 EQUIPMENT	5,000	5,000
800 OTHER OBJECTS	0	0
TOTAL 2100 SERIES	<u>1,949,360</u>	<u>2,338,089</u>

2020-2021	1,949,360
2021-2022	2,338,089
Increase of	388,729
% Change	19.94%

Includes:

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

Comments:

* CARES Act Funds paying for Guidance Counselor and Psychologists salaries

* Four (4) Social Workers' salary and benefits added, also being paid by CARES Act Funds which totals \$332,016

2200 - SUPPORT SERVICES, INSTRUCTIONAL STAFF

BUDGET
2021-2022

100 <u>SALARIES</u>	
Computer Aide	266,463
Staff Development Salaries - Title I	
200 <u>EMPLOYEE BENEFITS</u>	223,700
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	25,000
Staff Development and Curriculum Development	
400 <u>PURCHASED PROPERTY SERVICES</u>	6,500
500 <u>OTHER PURCHASED SERVICES</u>	
Travel	500
600 <u>SUPPLIES</u>	
Audio Visual	
Library Supplies and Books	16,600
700 <u>EQUIPMENT</u>	9,400
800 <u>OTHER OBJECTS</u>	0
TOTAL 2200 SERIES	<u><u>548,162</u></u>

2200 - SUPPORT SERVICES, INSTRUCTIONAL STAFF

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	187,565	266,463
200 EMPLOYEE BENEFITS	171,915	223,700
300 PURCHASED PROFESSIONAL SERVICES	33,000	25,000
400 PURCHASED PROPERTY SERVICES	2,500	6,500
500 OTHER PURCHASED SERVICES	500	500
600 SUPPLIES	19,150	16,600
700 EQUIPMENT	9,900	9,400
800 OTHER OBJECTS	0	0
TOTAL 2200 SERIES	<u>424,530</u>	<u>548,162</u>

2020-2021	424,530
2021-2022	548,162
Increase of	123,632
% Change	29.12%

Includes:

* Curriculum development expenses.

*Staff Development Salaries paid for from Title I funds.

Comments:

*Added Principal to 2200's as Title I is paying for Principal that was coded to 2100's in 2020-21 budget

2300 - SUPPORT SERVICES, ADMINISTRATION

BUDGET
2021-2022

100 <u>SALARIES</u>	
Board Secretary, Board Clerk, Tax Clerk	1,837,510
Tax Collectors, Superintendent, Assistant	
Superintendent, Principals and Clerical,	
Dean of Students	
200 <u>EMPLOYEE BENEFITS</u>	1,184,580
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	373,018
Auditing, Legal Services, Negotiations,	
Professional Services - Technology, Tax Commissions	
400 <u>PURCHASED PROPERTY SERVICES</u>	380,028
Repairs and Maintenance on Equipment	
Maintenance on Computer Hardware and Software	
500 <u>OTHER PURCHASED SERVICES</u>	70,050
Provides for certain required bonds,	
advertising, travel, postage, and printing	
600 <u>SUPPLIES</u>	49,800
700 <u>EQUIPMENT</u>	14,500
800 <u>OTHER OBJECTS</u>	63,900
TOTAL 2300 SERIES	<u><u>3,973,386</u></u>

2300 - SUPPORT SERVICES, ADMINISTRATION

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
100 SALARIES	1,927,360	1,837,510
200 EMPLOYEE BENEFITS	1,225,295	1,184,580
300 PURCHASED PROFESSIONAL SERVICES	422,790	373,018
400 PURCHASED PROPERTY SERVICES	372,525	380,028
500 OTHER PURCHASED SERVICES	67,975	70,050
600 SUPPLIES	43,800	49,800
700 EQUIPMENT	42,500	14,500
800 OTHER OBJECTS	62,000	63,900
TOTAL 2300 SERIES	<u>4,164,245</u>	<u>3,973,386</u>

2020-2021	4,164,245
2021-2022	3,973,386
Decrease of	(190,859)
% Change	-4.58%

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 moves portion of Assistant Superintendent and Assistant Superintendent's Secretary salary and benefits to Personnel (2800's).

2400 - SUPPORT SERVICES, PUPIL HEALTH

BUDGET
2021-2022

100 <u>SALARIES</u>	
Nurses, Nursing Assistants	321,884
200 <u>EMPLOYEE BENEFITS</u>	218,882
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><u>562,766</u></u>

2400 - SUPPORT SERVICES, PUPIL HEALTH

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	370,360	321,884
200 EMPLOYEE BENEFITS	198,150	218,882
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	7,000
700 EQUIPMENT	3,000	3,000
800 OTHER OBJECTS	0	0
	<hr/>	<hr/>
TOTAL 2400 SERIES	593,510	562,766

2020-2021	593,510
2021-2022	562,766
Decrease of	(30,744)
% Change	-5.18%

Includes:

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

Comments:

- * No longer providing nursing services to non-public schools a budget decrease of \$65,045

2500 - SUPPORT SERVICES - BUSINESS

BUDGET
2021-2022

100 <u>SALARIES</u>	
Business Manager, Business Manager Secretary, Payroll Office, Business Office Staff	282,241
200 <u>EMPLOYEE BENEFITS</u>	212,526
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	37,000
Contracted Services	
400 <u>PURCHASED PROPERTY SERVICES</u>	147,000
Rental of Copiers for District Postage Meter	
500 <u>OTHER PURCHASED SERVICES</u>	26,500
Bonds, Postage, Advertising, Travel	
600 <u>SUPPLIES</u>	5,600
700 <u>EQUIPMENT</u>	2,000
800 <u>OTHER OBJECTS</u>	1,000
TOTAL 2500 SERIES	<u><u>713,867</u></u>

2500 - SUPPORT SERVICES - BUSINESS

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	222,795	282,241
200 EMPLOYEE BENEFITS	185,260	212,526
300 PURCHASED PROFESSIONAL SERVICES	97,000	37,000
400 PURCHASED PROPERTY SERVICES	138,000	147,000
500 OTHER PURCHASED SERVICES	26,500	26,500
600 SUPPLIES	5,600	5,600
700 EQUIPMENT	2,000	2,000
800 OTHER OBJECTS	1,000	1,000
	<hr/>	<hr/>
TOTAL 2500 SERIES	678,155	713,867
	<hr/>	<hr/>

2020-2021	678,155
2021-2022	713,867
Increase of	35,712
% Change	5.27%

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
- * A portion of Business Manager salary is no longer charged to 2800's for personnel responsibilities.

2600 - SUPPORT SERVICES - OPERATION & MAINTENANCE

BUDGET
2021-2022

100 <u>SALARIES</u>	
Maintenance Supervisor, Clerical, Custodians, Maintenance, Summer Cleaning, Security, Groundskeepers, School Police Officers	2,106,063
200 <u>EMPLOYEE BENEFITS</u>	1,494,635
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	1,070,607
Contracted Security Services Other Contracted Services	
400 <u>PURCHASED PROPERTY SERVICES</u>	1,417,350
Disposal Services, Electricity, Water/Sewage, Repairs and Maintenance, Exterminating Services, Rental of Equipment, Crossing Guards	
500 <u>OTHER PURCHASED SERVICES</u>	340,353
Insurance, Telephone, Travel	
600 <u>SUPPLIES</u>	2,489,065
General Supplies, Heating Fuel, Fuel for Maintenance Vehicles	
700 <u>EQUIPMENT</u>	119,710
800 <u>OTHER OBJECTS</u>	14,000
Operating Permits, Inspection Fees	
TOTAL 2600 SERIES	<u><u>9,051,783</u></u>

2600 - SUPPORT SERVICES, OPERATION & MAINTENANCE

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	2,171,975	2,106,063
200 EMPLOYEE BENEFITS	1,480,180	1,494,635
300 PURCHASED PROFESSIONAL SERVICES	262,725	1,070,607
400 PURCHASED PROPERTY SERVICES	1,300,050	1,417,350
500 OTHER PURCHASED SERVICES	314,735	340,353
600 SUPPLIES	793,760	2,489,065
700 EQUIPMENT	101,157	119,710
800 OTHER OBJECTS	14,000	14,000
	<hr/>	<hr/>
TOTAL 2600 SERIES	6,438,582	9,051,783

2020-2021	6,438,582
2021-2022	9,051,783
Increase of	2,613,201
% Change	40.59%

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 is \$739,304. CARES Funding will pay for Chief and two (2) officers.
- * Budget includes purchase of new dump truck
- * Budget includes purchase of Districtwide camera system which will be paid by CARES funding = \$1,070,756
- * Budget includes the Heat Pump Control Replacement and replacing the existing underground cast iron sewer piping through the office area at Francis McClure, which both will be paid with CARES Funding.
- * Also includes \$691,000 for emergency COVID-19 related expenses through CARES funding

2700 - SUPPORT SERVICES - STUDENT TRANSPORTATION

BUDGET
2021-2022

100 <u>SALARIES</u>	
Bus Matrons	40,515
200 <u>EMPLOYEE BENEFITS</u>	33,249
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	2,606,177
Contracted Transportation - Public	
Contracted Transportation - Non-Public	
AIU Transportation	
600 <u>SUPPLIES</u>	0
700 <u>EQUIPMENT</u>	0
800 <u>OTHER OBJECTS</u>	0
Operating Permits, Inspection Fees	
TOTAL 2700 SERIES	<u><u>2,679,941</u></u>

2700 - SUPPORT SERVICES - STUDENT TRANSPORTATION

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	121,545	40,515
200 EMPLOYEE BENEFITS	67,405	33,249
300 PURCHASED PROFESSIONAL SERVICES	0	0
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	2,531,290	2,606,177
600 SUPPLIES	0	0
700 EQUIPMENT	0	0
800 OTHER OBJECTS	0	0
	<hr/>	<hr/>
TOTAL 2700 SERIES	2,720,240	2,679,941

2020-2021	2,720,240
2021-2022	2,679,941
Decrease of	(40,299)
% Change	-1.48%

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 \$1,895,465.
- * 2021-22 is the third year of the transportation contract.

2800 - SUPPORT SERVICES - CENTRAL

BUDGET
2021-2022

100 <u>SALARIES</u>	
Director of Personnel Services & Secretary, Federal Programs Director & Secretary, Data Processing Clerk, Computer Lab Assistants, Technology Coordinator, Technology Integration Specialist, Public Relations	583,980
200 <u>EMPLOYEE BENEFITS</u>	414,518
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	38,977
Pre-employment Drug Testing, ALICE Training, Safe School Training, Advertising & Website	
400 <u>PURCHASED PROPERTY SERVICES</u>	250
500 <u>OTHER PURCHASED SERVICES</u>	27,250
Postage, Printing, Travel	
600 <u>SUPPLIES</u>	5,250
700 <u>EQUIPMENT</u>	2,000
800 <u>OTHER OBJECTS</u>	1,150
TOTAL 2800 SERIES	<u><u>1,073,375</u></u>

2800 - SUPPORT SERVICES - CENTRAL

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	487,710	583,980
200 EMPLOYEE BENEFITS	331,100	414,518
300 PURCHASED PROFESSIONAL SERVICES	26,880	38,977
400 PURCHASED PROPERTY SERVICES	250	250
500 OTHER PURCHASED SERVICES	36,250	27,250
600 SUPPLIES	5,250	5,250
700 EQUIPMENT	2,000	2,000
800 OTHER OBJECTS	1,850	1,150
	<hr/>	<hr/>
TOTAL 2800 SERIES	891,290	1,073,375
	<hr/>	<hr/>

2020-2021	891,290
2021-2022	1,073,375
Increase of	182,085
% Change	20.43%

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:

* Federal Programs Director is charged to Title I funds.

*Technology Integration Specialist position added \$59,400 + benefits paid with CARES funding

* Budget moves portion of Assistant Superintendent and Assistant Superintendent's Secretary to Personnel (2800's).

2900 - OTHER SUPPORT SERVICES

	<u>BUDGET</u> <u>2021-2022</u>
500 <u>OTHER PURCHASED SERVICES</u>	25,800
Postage, Printing, Travel	
TOTAL 2900 SERIES	<u>25,800</u>

2900 - OTHER SUPPORT SERVICES

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
500 OTHER PURCHASED SERVICES	25,800	25,800
TOTAL 2900 SERIES	<u>25,800</u>	<u>25,800</u>

2020-2021	25,800
2021-2022	25,800
Increase of	0
% Change	0.00%

Includes:

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

3200 - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES

BUDGET
2021-2022

100 <u>SALARIES</u>	
Athletic Director and Administrative Assistant, Salaries related to Athletics and Extra-Curricular	503,104
200 <u>EMPLOYEE BENEFITS</u>	261,481
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	75,700
Athletic Trainer, Officials, Security	
400 <u>PURCHASED PROPERTY SERVICES</u>	70,000
Repairs and Maintenance, Uniform cleaning, Police/Security, Reconditioning of Equipment	
500 <u>OTHER PURCHASED SERVICES</u>	90,281
Athletic Insurance, Transportation for Activities, Travel, Filming/Streaming Services	
600 <u>SUPPLIES</u>	73,500
700 <u>EQUIPMENT</u>	30,000
800 <u>OTHER OBJECTS</u>	39,000
Dues & Fees	
TOTAL 3200 SERIES	<u><u>1,143,066</u></u>

3200 - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
100 SALARIES	460,895	503,104
200 EMPLOYEE BENEFITS	207,040	261,481
300 PURCHASED PROFESSIONAL SERVICES	77,870	75,700
400 PURCHASED PROPERTY SERVICES	67,000	70,000
500 OTHER PURCHASED SERVICES	88,400	90,281
600 SUPPLIES	73,500	73,500
700 EQUIPMENT	30,000	30,000
800 OTHER OBJECTS	35,000	39,000
	<hr/>	<hr/>
TOTAL 3200 SERIES	1,039,705	1,143,066
	<hr/>	<hr/>

2020-2021	1,039,705
2021-2022	1,143,066
Increase of	103,361
% Change	9.94%

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.
- *Lead Learning Teacher stipends added to 3200's = \$30,000

3300 - COMMUNITY SERVICES

	<u>BUDGET</u> <u>2021-2022</u>
100 <u>SALARIES</u>	96,815
200 <u>EMPLOYEE BENEFITS</u>	53,056
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>169,871</u>

3300 - COMMUNITY SERVICES

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
100 SALARIES	96,315	96,815
200 EMPLOYEE BENEFITS	51,615	53,056
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	0	0
800 OTHER PURCHASED SERVICES	20,000	20,000
TOTAL 3300 SERIES	<u>167,930</u>	<u>169,871</u>

2020-2021	167,930
2021-2022	169,871
Increase of	1,941
% Change	1.16%

Includes:

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

* Salaries & Expenses for Parent Involvement - Title I

5100 - OTHER FINANCING USES - DEBT SERVICE

	<u>BUDGET</u> <u>2021-2022</u>
800 <u>OTHER OBJECTS</u>	80,000
Contributions to the Library	
TOTAL 5100 SERIES	<u>80,000</u>

5100 - OTHER FINANCING USES - DEBT SERVICE

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
800 OTHER OBJECTS	80,000	80,000
TOTAL 5100 SERIES	<u>80,000</u>	<u>80,000</u>

2020-2021	80,000
2021-2022	80,000
Increase of	0
% Change	0.00%

Includes:

* Refunds of prior years receipts

5200 - SPECIAL REVENUE - FUND TRANSFERS

	<u>BUDGET</u> <u>2021-2022</u>
900 <u>OTHER FINANCING USES</u>	10,137,215
Transfers to Debt Service Fund	
TOTAL 5200 SERIES	<u>10,137,215</u>

5200 - SPECIAL REVENUE - FUND TRANSFERS

	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
900 OTHER FINANCING USES	10,002,564	10,137,215
TOTAL 5200 SERIES	<u>10,002,564</u>	<u>10,137,215</u>

2020-2021	10,002,564
2021-2022	10,137,215
Increase of	134,651
% Change	1.35%

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 \$8,968,187 an increase of \$110,778 from 2020-21.

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 the events which are vaguely perceptible during the time of budget preparations, but which nevertheless may require expenditures by the School District during the year form which the budget is being prepared.

	<u>BUDGET</u> <u>2021-2022</u>
<u>OTHER OBJECTS</u>	
Budgetary Reserve	0

TOTAL EXPENDITURES

	<u>BUDGET</u>	<u>PROPOSED</u>
	<u>2020-2021</u>	<u>2021-2022</u>
<u>1000</u>		
<u>INSTRUCTION</u>		
1100 Regular Programs	29,111,090	34,294,337
1200 Special Programs	8,503,638	9,138,895
1300 Vocational Programs	1,340,683	1,255,343
1400 Other Instructional Programs	3,021,360	3,185,522
1800 Pre-Kindergarten Programs	676,475	763,968
	42,653,246	48,638,066
<u>2000</u>		
<u>SUPPORT SERVICES</u>		
2100 Pupil Personnel	1,949,360	2,338,089
2200 Instructional Staff	424,530	548,162
2300 Administration	4,164,245	3,973,386
2400 Pupil Health	593,510	562,766
2500 Business	678,155	713,867
2600 Operation/Maintenance	6,438,582	9,051,783
2700 Student Transportation	2,720,240	2,679,941
2800 Support Services	891,290	1,073,375
2900 Other Support Services	25,800	25,800
	17,885,712	20,967,169
<u>3000</u>		
<u>SUPPORT SERVICES</u>		
3200 Student Activities	1,039,705	1,143,066
3300 Community Services	167,930	169,871
	1,207,635	1,312,937
<u>5000</u>		
<u>OTHER FINANCING USES</u>		
5100 Debt Service	80,000	80,000
5200 Fund Transfers	10,002,564	10,137,215
5900 Budgetary Reserve	-	-
	10,082,564	10,217,215
TOTAL EXPENDITURES	71,829,157	81,135,386

SUMMARY PAGE

		<u>BUDGET</u>	<u>PROPOSED</u>
		<u>2020-2021</u>	<u>2021-2022</u>
<u>TOTALS BY OBJECT</u>			
100	SALARIES	26,108,466	27,103,429
200	EMPLOYEE BENEFITS	17,258,925	18,301,156
300	PURCHASED PROFESSIONAL SERVICES	2,203,385	3,065,701
400	PURCHASED PROPERTY SERVICES	1,951,325	2,083,128
500	OTHER PURCHASED SERVICES	11,374,465	13,849,605
600	SUPPLIES	1,669,480	4,555,685
700	EQUIPMENT	1,030,697	1,804,417
800	OTHER OBJECTS	229,850	235,050
900	OTHER FINANCING USES	<u>10,002,564</u>	<u>10,137,215</u>
	TOTALS	71,829,157	81,135,386

BENEFITS SUMMARY

211	MEDICAL INSURANCE	5,907,840	6,271,714
213	LIFE INSURANCE	54,390	56,491
220	SOCIAL SECURITY	1,995,960	2,135,283
230	RETIREMENT CONTRIBUTIONS	8,922,095	9,464,487
240	TUITION REIMBURSEMENT	75,000	75,000
250	UNEMPLOYMENT COMPENSATION	64,240	63,616
260	WORKER'S COMPENSATION	229,850	225,015
290	OTHER BENEFITS	<u>9,550</u>	9,550
	TOTALS	17,258,925	18,301,156

LOCAL REVENUE

<u>6000</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
6111	CURRENT REAL ESTATE TAX	13,514,875	13,467,243
6113	PUBLIC UTILITY TAX	15,065	15,215
6143	OCCUPATION PRIVILEGE TAX	52,600	53,140
6151	EARNED INCOME TAX	2,262,595	2,263,678
6153	REAL ESTATE TRANSFER TAX	155,000	162,500
6155	BUSINESS PRIVILEGE TAX	261,000	261,000
6157	MERCANTILE TAX	168,000	169,000
6411	DELINQUENT REAL ESTATE TAX	861,000	864,000
6451	DELINQUENT EARNED INCOME TAX	98,800	87,200
6455	DELINQUENT BUSINESS PRIVILEGE TAX	53,000	53,000
6457	DELINQUENT MERCANTILE TAX	21,500	15,000
6510	INTEREST EARNINGS	75,000	75,000
6700	ATHLETIC FUND REVENUE	48,000	42,000
6832	IDEA FUNDS	845,000	905,500
6910	RENTALS	20,000	20,000
6940	TUITION FROM OTHER LEA'S	320,000	95,000
6990	MISCELLANEOUS REVENUE	10,000	10,000
TOTAL LOCAL REVENUES		<u>18,781,435</u>	<u>18,558,476</u>

2020-2021	18,781,435
2021-2022	18,558,476
Decrease of	(222,959)
% Change	-1.19%

* Millage Rate for Real Estate Tax is 20.96 which is the same millage rate for 2020-21 Budget. The amount permitted to be within the Act 1 index in 2021-22 is 4.6%, which would have raised the millage rate to 21.92 a change of 0.96 mills

* Real Estate Taxes are reduced in the amount of \$2,439,547 by a Homestead/Farmstead Exemption provided to eligible taxpayers, with monies provided by the State from gaming revenues.

STATE REVENUE

<u>7000</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
7110	BASIC EDUCATION FUNDING - FORMULA	25,921,192	25,922,864
7112	BASIC ED FUNDING - SOCIAL SECURITY	1,287,270	1,316,340
7160	TUITION 1305 AND 1306	194,235	174,035
7220	VOCATIONAL EDUCATION	317,265	359,927
7271	SPECIAL EDUCATION SUBSIDY	3,440,662	3,518,645
7292	PRE-K COUNTS	630,000	630,000
7310	TRANSPORTATION SUBSIDY	1,660,845	1,895,465
7320	RENTALS AND SINKING FUND PAYMENTS	1,145,155	1,169,028
7330	HEALTH SERVICES REIMBURSEMENT	72,000	69,500
7340	STATE PROPERTY TAX ALLOCATION	2,438,727	2,439,547
7500	EXTRA GRANTS	127,925	0
7502	READY TO LEARN GRANT	888,223	888,223
7810	SOCIAL SECURITY - STATE SHARE	0	0
7820	RETIREMENT - STATE SHARE	6,154,155	6,342,726
TOTAL STATE REVENUES		<u>44,277,654</u>	<u>44,726,300</u>

2020-2021	44,277,654
2021-2022	44,726,300
Increase of	448,646
% Change	1.01%

* Currently waiting on the State to pass a Budget. The preliminary budget is calculated with the Basic Education Funding and Special Education allocations being frozen at the 2019-20 levels as the 2020-21 budget was flat lined as well.

* The retirement contribution rate which is shared equally by the school district and the state was increased from 34.51% to 34.94%

FEDERAL REVENUE

<u>8000</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>PROPOSED</u> <u>2021-2022</u>
8110	FEDERALLY IMPACTED AREAS	12,000	14,500
8514	TITLE I - PART A	2,364,595	2,203,788
8517	TITLE IV	175,610	171,083
8519	TITLE II	253,380	222,348
8521	VOCATIONAL EDUCATION	95,580	100,564
8690	CARES ACT FUNDING	1,525,350	0
8743	CARES ACT - ESSER II FUNDING	0	5,062,561
8744	CARES ACT - ESSER III FUNDING	0	5,518,563
8810	MEDICAL ASSISTANCE REIMBURSEMENT	350,000	300,000
TOTAL FEDERAL REVENUES		<u>4,776,515</u>	<u>13,593,407</u>

2020-2021	4,776,515
2021-2022	13,593,407
Increase of	8,816,892
% Change	184.59%

* 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 2021-22 Budget uses CARES Act Funding which totals \$10,581,124 between ESSER II and ESSER III. The 2020-21 Budget used \$1,525,350 from CARES Act Funding in Year 1. These are Federal Funds that are provided to deal with expenses and Budget issues associated with the pandemic.

OTHER FINANCING SOURCES

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

TOTAL REVENUES

		<u>PROPOSED</u> <u>2021-2022</u>
6000	LOCAL REVENUES	18,558,476
7000	STATE REVENUES	44,726,300
8000	FEDERAL REVENUES	13,593,407
9000	OTHER FINANCING SOURCES	0
	TOTAL REVENUES	76,878,183

Calculation of Homestead Exclusion 2021-2022

A.	Total Allocation Provided for Property Tax Relief	2,439,546.74
B.	Total Homesteads	6,731
C.	Tax Relief Per Homestead (Line A divided by Line B)	362.43
D.	Assessed Value of Homestead Exclusion (Line C divided by 20.96 mills)	17,291.69

Properties Assessed Below Homestead Exclusion:		No.	Amount
	Dravosburg	1	33.36
	McKeesport	379	37,125.44
	Versailles	6	449.60
	White Oak	39	10,209.11
	South Versailles	2	96.07
E.	Additional Amount available for Homestead Exclusion	427	47,913.57

F.	Additional Tax Reduction Per Homestead (Line E divided by 6,304)	7.60
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G.	Additional Assessment Reduction (Line F divided by 20.96 mills)	362.62
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H.	Total Estimated Homestead Exclusion (Line D plus Line G)	17,654.31
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I.	Total Tax Reduction (Line C plus Line F)	370.04
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