



MCKEESPORT AREA
School District



2026 - 2027

Preliminary Budget

April 9, 2026

TABLE OF CONTENTS

EXPLANATION OF EXPENDITURE ACCOUNTS	1
EXPLANATION OF REVENUE ACCOUNTS	2
FACTS ABOUT THE BUDGET	3
BUDGET SUMMARY	4
BUDGET COMPARISONS	5

EXPENDITURES

1100 REGULAR PROGRAMS	6-7
1200 SPECIAL PROGRAMS	8-9
1300 VOCATIONAL PROGRAMS	10-11
1400 OTHER INSTRUCTIONAL PROGRAMS	12-13
1800 PRE-KINDERGARTEN PROGRAMS	14-15
2100 PUPIL PERSONNEL	16-17
2200 INSTRUCTIONAL STAFF SUPPORT	18-19
2300 ADMINISTRATION	20-21
2400 HEALTH SERVICES	22-23
2500 BUSINESS SERVICES	24-25
2600 OPERATION/MAINTENANCE	26-27
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
5200 FUND TRANSFERS	37
TOTAL EXPENDITURES	38
SUMMARY PAGE	39

REVENUES

6000 LOCAL REVENUES	40
7000 STATE REVENUES	41
8000 FEDERAL REVENUES	42
TOTAL REVENUES	43

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	
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

EXPLANATION OF REVENUE ACCOUNTS

LOCAL REVENUE

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 REVENUE

7111 Basic Education Funding
7160 Tuition for Court - Place Children
7220 Vocational Education
7271 Special Education Subsidy

STATE REVENUE

7292 Pre-K Counts
7310 Transportation Subsidy
7320 Rental and Sinking Fund Payments
7340 State Property Tax Reduction
7500 Ready to Learn
7810 Social Security - State Share
7820 Retirement - State Share

FEDERAL REVENUES

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
8744 CARES Act - ESSER III Funds
8810 Medical Assistance Reimb.- Access

FEDERAL REVENUES

9300 Transfer from Capital Projects Account
9400 Sale of Fixed Assets

FACTS ABOUT THE BUDGET

* Total Budget	\$92,358,911		
An Increase of	\$5,834,293	from the 2025-26 budget or	7.00%
 Total Revenue	 \$88,087,344		
An Increase of	\$4,219,601	from the 2025-26 budget or	5.00%

- * The Budget sets the millage rate at 20.96, which is the same millage in the 2025-26 budget. The allowable Act 1 index for 2026-2027 is 5.4%.
- * The unassigned fund balance as of 6/30/25 is of which \$7,198,265 will be unassigned while the assigned portion is \$17,977,823. The 2025-26 Budget uses \$4,271,567 to balance the Budget. The actual fund balance as of 6/30/26 will not be known until completion of the audit report.
- * The preliminary budget is calculated with the Basic Education Funding and Special Education allocations being increased at 1.% and 4% respectively over prior years budget. ESSER funding has gone away the past year, however the district has received at 74% increase in the Ready to Learn Grant.
- * The most significant increases in expenditures (other than salaries) are:

Total Salaries and Benefits for the Preliminary Budget are \$50,833,309, which is 55% of overall budget.
Budget for health insurance is at a 10% increase.
Budget for Charter Schools is \$13,280,378, which is a 5% increase over prior year's budget.
Increase in Vocational due to the addition of 2 new programs

BUDGET
2026-2027

FUND BALANCE/BEGINNING BALANCE

REVENUES

6000	LOCAL REVENUE	18,879,235
7000	STATE REVENUE	65,986,014
8000	FEDERAL REVENUE	3,222,095
9000	OTHER FINANCING SOURCES	0
	TOTAL REVENUE	88,087,344
	TOTAL REVENUE & BEGINNING BALANCE	88,087,344

EXPENDITURES

1100	REGULAR PROGRAMS	39,031,296
1200	SPECIAL PROGRAMS	12,518,491
1300	VOCATIONAL PROGRAMS	1,891,777
1400	OTHER INSTRUCTIONAL PROGRAMS	3,083,229
1800	PRE-KINDERGARTEN PROGRAMS	910,393
2100	PUPIL PERSONNEL	2,206,673
2200	INSTRUCTIONAL STAFF SUPPORT	505,657
2300	ADMINISTRATION	5,743,734
2400	PUPIL HEALTH	683,844
2500	BUSINESS	886,592
2600	OPERATION/MAINTENANCE OF PLANT	8,581,776
2700	STUDENT TRANSPORTATION	4,962,597
2800	SUPPORT SERVICES-CENTRAL	1,269,765
2900	OTHER SUPPORT SERVICES	28,127
3200	STUDENT ACTIVITIES	1,570,859
3300	COMMUNITY SERVICES	22,000
5100	DEBT SERVICES	100,000
5200	FUND TRANSFERS	8,362,102
	TOTAL EXPENDITURES	92,358,911

MILLAGE RATE IS SET AT 20.96 MILLS

	<u>ACTUAL</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
FUND BALANCE/BEGINNING BALANCE	24,537,823	25,176,086	22,464,211
 <u>REVENUES</u>			
6000 LOCAL REVENUE	21,818,712	19,118,735	18,879,235
7000 STATE REVENUE	63,045,260	61,862,168	65,986,014
8000 FEDERAL REVENUE	6,317,122	2,886,840	3,222,095
9000 OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUE	91,181,094	83,867,743	88,087,344
TOTAL REVENUE & BEGINNING BALANCE	115,718,917	109,043,829	110,551,555

EXPENDITURES

1100 REGULAR PROGRAMS	30,854,252	38,141,836	39,031,296
1200 SPECIAL PROGRAMS	14,937,924	9,391,686	12,518,491
1300 VOCATIONAL PROGRAMS	1,164,958	1,264,167	1,891,777
1400 OTHER INSTRUCTIONAL PROGRAMS	4,924,583	3,301,785	3,083,229
1800 PRE-KINDERGARTEN PROGRAMS	820,309	832,348	910,393
2100 PUPIL PERSONNEL	2,636,899	1,857,765	2,206,673
2200 INSTRUCTIONAL STAFF SUPPORT	324,281	486,967	505,657
2300 ADMINISTRATION	4,313,920	5,645,269	5,743,734
2400 PUPIL HEALTH	524,815	501,624	683,844
2500 BUSINESS	635,534	866,439	886,592
2600 OPERATION/MAINTENANCE OF PLANT	7,313,334	8,054,096	8,581,776
2700 STUDENT TRANSPORTATION	4,425,605	4,500,825	4,962,597
2800 SUPPORT SERVICES-CENTRAL	1,126,805	1,170,890	1,269,765
2900 OTHER SUPPORT SERVICES	23,689	28,395	28,127
3200 STUDENT ACTIVITIES	1,423,980	1,312,125	1,570,859
3300 COMMUNITY SERVICES	24,915	58,960	22,000
4000 FACILITIES ACQUISITION, CONSTRUCTION &	1,670,228	0	0
5100 DEBT SERVICES	394,807	100,000	100,000
5200 FUND TRANSFERS	13,001,991	9,064,441	8,362,102
TOTAL EXPENDITURES	90,542,831	86,579,617	92,358,911
ENDING BALANCE	25,176,086	22,464,211	18,192,644

1100 - INSTRUCTION, REGULAR PROGRAMS - ELEMENTARY/SECONDARY

BUDGET
2026-2027

100 SALARIES		
Elementary Teachers	6,103,099	
Secondary Teachers	6,370,043	
Ready to Learn	957,275	
Substitutes	<u>700,000</u>	
		14,130,417
200 EMPLOYEE BENEFITS		
Medical Insurance	4,327,145	
Life Insurance	19,867	
Social Security	1,076,917	
Retirement	4,766,763	
Unemployment Compensation	38,316	
Worker's Compensation	120,647	
Other Employee Benefits	<u>0</u>	
		10,349,655
300 PURCHASED PROFESSIONAL SERVICES		
Workshops/Professional Services		14,000
400 PURCHASED PROPERTY SERVICES		
Repairs and maintenance		26,000
500 OTHER PURCHASED SERVICES		
Schools		13,398,874
600 SUPPLIES		
Teaching Supplies	431,500	
Textbooks and Workbooks	<u>103,850</u>	
		535,350
700 EQUIPMENT		
Equipment - Additional	387,500	
Equipment - Replacement	<u>175,500</u>	
		563,000
800 OTHER OBJECTS		14,000
TOTAL 1100 SERIES		<u><u>39,031,296</u></u>

1100 - INSTRUCTION, REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	14,264,505	14,130,417
200 EMPLOYEE BENEFITS	10,278,245	10,349,655
300 PURCHASED PROFESSIONAL SERVICES	19,500	14,000
400 PURCHASED PROPERTY SERVICES	19,500	26,000
500 OTHER PURCHASED SERVICES	12,768,126	13,398,874
600 SUPPLIES	464,830	535,350
700 EQUIPMENT	315,130	563,000
800 OTHER OBJECTS	12,000	14,000
TOTAL 1100 SERIES	<u>38,141,836</u>	<u>39,031,296</u>

2025-2026	38,141,836
2026-2027	39,031,296
Increase of	889,460
% Change	2.33%

Includes:

* Salaries and benefits for Regular Program Teachers and Substitutes

* Tuition for student attending charter schools in the amount of \$13,280,078

Comments:

* Health care rates are budgeted at 10%. Retirement has gone from .34% to .3359%.

1200 - INSTRUCTION, SPECIAL PROGRAMS

BUDGET
2026-2027

100 <u>SALARIES</u>	
Special Ed Director, Special Ed Supervisors	4,598,750
Special Education Teachers, Instructional Assistants, Clerical	
200 <u>EMPLOYEE BENEFITS</u>	2,991,741
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	
AIU Contracted Services	
Other Contracted Services	1,950,000
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	2,950,000
600 <u>SUPPLIES</u>	25,000
700 <u>EQUIPMENT</u>	0
800 <u>OTHER OBJECTS</u>	3,000
TOTAL 1200 SERIES	<u>12,518,491</u>

1200 - INSTRUCTION, SPECIAL PROGRAMS

	<u>BUDGET</u>	<u>BUDGET</u>
	<u>2025-2026</u>	<u>2026-2027</u>
100 SALARIES	3,895,342	4,598,750
200 EMPLOYEE BENEFITS	2,520,932	2,991,741
300 PURCHASED PROFESSIONAL SERVICES	1,699,912	1,950,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	1,253,000	2,950,000
600 SUPPLIES	21,000	25,000
700 EQUIPMENT	500	0
800 OTHER OBJECTS	1,000	3,000
	<hr/>	<hr/>
TOTAL 1200 SERIES	<u>9,391,686</u>	<u>12,518,491</u>

2025-2026	9,391,686
2026-2027	12,518,491
Increase of	3,126,805
% Change	33.29%

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, Contracted Services, and Approved Private Schools has increased significantly based on need.

1300 - INSTRUCTION, VOCATIONAL PROGRAMS

BUDGET
2026-2027

100 <u>SALARIES</u>	
Vocational Teachers, Vocational Secretaries & Perkins	1,002,119
200 <u>EMPLOYEE BENEFITS</u>	690,008
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
400 <u>PURCHASED PROPERTY SERVICES</u>	10,000
500 <u>OTHER PURCHASED SERVICES</u>	
Travel, Advertising, Tuition, Transportation	14,700
600 <u>SUPPLIES</u>	132,750
700 <u>EQUIPMENT</u>	
Vocational Equipment	39,200
800 <u>OTHER OBJECTS</u>	3,000
TOTAL 1300 SERIES	<u>1,891,777</u>

1300 - INSTRUCTION, VOCATIONAL PROGRAMS

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	641,868	1,002,119
200 EMPLOYEE BENEFITS	429,629	690,008
300 PURCHASED PROFESSIONAL SERVICES	0	0
400 PURCHASED PROPERTY SERVICES	6,100	10,000
500 OTHER PURCHASED SERVICES	15,000	14,700
600 SUPPLIES	143,920	132,750
700 EQUIPMENT	25,650	39,200
800 OTHER OBJECTS	2,000	3,000
TOTAL 1300 SERIES	<u>1,264,167</u>	<u>1,891,777</u>

2025-2026	1,264,167
2026-2027	1,891,777
Increase of	627,610
% Change	49.65%

Includes:

- * Salaries and benefits for Vocational Teachers, Secretaries, and Perkins.
- * Supplies, equipment and services for Vocational programs.
- *Budget also includes the addition of 2 new CTE programs.

Comments:

- * Budget increase is due to benefits cost.

1400 - OTHER INSTRUCTIONAL PROGRAMS

BUDGET
2026-2027

100 <u>SALARIES</u>	
Homebound, Title I Teachers, Alternative Education, STEM Teacher - Title I, Class Size Reduction Salaries - Title II, Kindergarten Teachers - Title I	1,636,596
200 <u>EMPLOYEE BENEFITS</u>	1,256,633
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	150,000
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	0
600 <u>SUPPLIES</u>	40,000
700 <u>EQUIPMENT</u>	0
800 <u>OTHER OBJECTS</u>	0
TOTAL 1400 SERIES	<u><u>3,083,229</u></u>

1400 - OTHER INSTRUCTIONAL PROGRAMS

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	1,880,286	1,636,596
200 EMPLOYEE BENEFITS	1,361,015	1,256,633
300 PURCHASED PROFESSIONAL SERVICES	0	150,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	55,484	40,000
700 EQUIPMENT	5,000	0
800 OTHER OBJECTS	0	0
TOTAL 1400 SERIES	<u>3,301,785</u>	<u>3,083,229</u>

2025-2026	3,301,785
2026-2027	3,083,229
Decrease of	(218,556)
% Change	-6.62%

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
2026-2027

100 <u>SALARIES</u>	
Pre-K Coordinator, Teachers and Instructional Assistants	507,696
200 <u>EMPLOYEE BENEFITS</u>	352,197
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	11,500
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	4,000
600 <u>SUPPLIES</u>	20,000
700 <u>EQUIPMENT</u>	15,000
800 <u>OTHER OBJECTS</u>	0
TOTAL 1800 SERIES	<u><u>910,393</u></u>

1800 - PRE-KINDERGARTEN PROGRAMS

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	462,879	507,696
200 EMPLOYEE BENEFITS	317,469	352,197
300 PURCHASED PROFESSIONAL SERVICES	18,000	11,500
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	4,000	4,000
600 SUPPLIES	20,000	20,000
700 EQUIPMENT	10,000	15,000
800 OTHER OBJECTS	0	0
TOTAL 1800 SERIES	<u>832,348</u>	<u>910,393</u>

2025-2026	832,348
2026-2027	910,393
Increase of	78,045
% Change	9.38%

Includes:

* Salaries for Coordinator, Teachers and Instructional Assistants.

Comments:

2100 - SUPPORT SERVICES, PUPIL PERSONNEL

BUDGET
2026-2027

100 <u>SALARIES</u>	
Homeless Liaison, Counselors, and Clerical Attendance Officers, Records Clerk, Psychologists, Community Outreach	1,192,613
200 <u>EMPLOYEE BENEFITS</u>	987,310
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
Testing Scoring	
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	5,000
600 <u>SUPPLIES</u>	
Testing Supplies	
Guidance Supplies	21,750
700 <u>EQUIPMENT</u>	0
800 <u>OTHER OBJECTS</u>	0
TOTAL 2100 SERIES	<u><u>2,206,673</u></u>

2100 - SUPPORT SERVICES, PUPIL PERSONNEL

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	1,009,095	1,192,613
200 EMPLOYEE BENEFITS	822,720	987,310
300 PURCHASED PROFESSIONAL SERVICES	2,000	0
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	5,000	5,000
600 SUPPLIES	16,950	21,750
700 EQUIPMENT	2,000	0
800 OTHER OBJECTS	0	0
TOTAL 2100 SERIES	<u>1,857,765</u>	<u>2,206,673</u>

2025-2026	1,857,765
2026-2027	2,206,673
Increase of	348,908
% Change	18.78%

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
2026-2027

100 <u>SALARIES</u>	
Computer Aide	97,000
Staff Development Salaries - Title I	
200 <u>EMPLOYEE BENEFITS</u>	133,175
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	238,382
Staff Development and Curriculum Development	
400 <u>PURCHASED PROPERTY SERVICES</u>	2,500
500 <u>OTHER PURCHASED SERVICES</u>	
Travel	0
600 <u>SUPPLIES</u>	
Audio Visual	
Library Supplies and Books	11,100
700 <u>EQUIPMENT</u>	23,500
800 <u>OTHER OBJECTS</u>	0
TOTAL 2200 SERIES	<u><u>505,657</u></u>

2200 - SUPPORT SERVICES, INSTRUCTIONAL STAFF

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	140,303	97,000
200 EMPLOYEE BENEFITS	130,364	133,175
300 PURCHASED PROFESSIONAL SERVICES	194,750	238,382
400 PURCHASED PROPERTY SERVICES	3,500	2,500
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	10,050	11,100
700 EQUIPMENT	8,000	23,500
800 OTHER OBJECTS	0	0
TOTAL 2200 SERIES	<u>486,967</u>	<u>505,657</u>

2025-2026	486,967
2026-2027	505,657
Increase of	18,690
% Change	3.84%

Includes:

* Curriculum development expenses.

*Staff Development Salaries paid for from Title I funds.

Comments:

2300 - SUPPORT SERVICES, ADMINISTRATION

BUDGET
2026-2027

100 <u>SALARIES</u>	
Board Secretary, Board Clerk, Tax Clerk	2,244,113
Tax Collectors, Superintendent, Assistant	
Superintendent, Principals and Clerical,	
Dean of Students	
200 <u>EMPLOYEE BENEFITS</u>	1,447,776
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	582,165
Auditing, Legal Services, Negotiations,	
Professional Services - Technology, Tax Commissions	
400 <u>PURCHASED PROPERTY SERVICES</u>	836,630
Repairs and Maintenance on Equipment	
Maintenance on Computer Hardware and Software	
500 <u>OTHER PURCHASED SERVICES</u>	51,300
Provides for certain required bonds,	
advertising, travel, postage, and printing	
600 <u>SUPPLIES</u>	367,000
700 <u>EQUIPMENT</u>	88,000
800 <u>OTHER OBJECTS</u>	126,750
TOTAL 2300 SERIES	<u><u>5,743,734</u></u>

2300 - SUPPORT SERVICES, ADMINISTRATION

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	2,071,150	2,244,113
200 EMPLOYEE BENEFITS	1,386,146	1,447,776
300 PURCHASED PROFESSIONAL SERVICES	511,845	582,165
400 PURCHASED PROPERTY SERVICES	873,478	836,630
500 OTHER PURCHASED SERVICES	45,600	51,300
600 SUPPLIES	356,750	367,000
700 EQUIPMENT	312,300	88,000
800 OTHER OBJECTS	88,000	126,750
TOTAL 2300 SERIES	<u>5,645,269</u>	<u>5,743,734</u>

2025-2026	5,645,269
2026-2027	5,743,734
Increase of	98,465
% Change	1.74%

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.

2400 - SUPPORT SERVICES, PUPIL HEALTH

BUDGET
2026-2027

100 <u>SALARIES</u>	
Nurses, Nursing Assistants	489,763
200 <u>EMPLOYEE BENEFITS</u>	172,081
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>683,844</u>

2400 - SUPPORT SERVICES, PUPIL HEALTH

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	300,719	489,763
200 EMPLOYEE BENEFITS	178,905	172,081
300 PURCHASED PROFESSIONAL SERVICES	8,000	8,000
400 PURCHASED PROPERTY SERVICES	4,000	4,000
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	7,000	7,000
700 EQUIPMENT	3,000	3,000
800 OTHER OBJECTS	0	0
TOTAL 2400 SERIES	<u>501,624</u>	<u>683,844</u>

2025-2026	501,624
2026-2027	683,844
Increase of	182,220
% Change	36.33%

Includes:

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

Comments:

2500 - SUPPORT SERVICES - BUSINESS

BUDGET
2026-2027

100 <u>SALARIES</u>	
Business Manager, Business Manager Secretary, Payroll Office, Business Office Staff	320,188
200 <u>EMPLOYEE BENEFITS</u>	282,404
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	135,000
Contracted Services	
400 <u>PURCHASED PROPERTY SERVICES</u>	128,000
Rental of Copiers for District Postage Meter	
500 <u>OTHER PURCHASED SERVICES</u>	11,000
Bonds, Postage, Advertising, Travel	
600 <u>SUPPLIES</u>	4,000
700 <u>EQUIPMENT</u>	4,000
800 <u>OTHER OBJECTS</u>	2,000
TOTAL 2500 SERIES	<u>886,592</u>

2500 - SUPPORT SERVICES - BUSINESS

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	294,665	320,188
200 EMPLOYEE BENEFITS	269,274	282,404
300 PURCHASED PROFESSIONAL SERVICES	135,000	135,000
400 PURCHASED PROPERTY SERVICES	146,500	128,000
500 OTHER PURCHASED SERVICES	11,000	11,000
600 SUPPLIES	4,000	4,000
700 EQUIPMENT	4,000	4,000
800 OTHER OBJECTS	2,000	2,000
	<hr/>	<hr/>
TOTAL 2500 SERIES	866,439	886,592

2025-2026	866,439
2026-2027	886,592
Increase of	20,153
% Change	2.33%

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
2026-2027

100 <u>SALARIES</u>	
Maintenance Supervisor, Clerical, Custodians, Maintenance, Summer Cleaning, Security, Groundskeepers, School Police Officers	2,594,719
200 <u>EMPLOYEE BENEFITS</u>	1,960,057
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	650,000
Contracted Security Services Other Contracted Services	
400 <u>PURCHASED PROPERTY SERVICES</u>	1,514,500
Disposal Services, Electricity, Water/Sewage, Repairs and Maintenance, Exterminating Services, Rental of Equipment, Crossing Guards	
500 <u>OTHER PURCHASED SERVICES</u>	510,500
Insurance, Telephone, Travel	
600 <u>SUPPLIES</u>	865,750
General Supplies, Heating Fuel, Fuel for Maintenance Vehicles	
700 <u>EQUIPMENT</u>	389,450
800 <u>OTHER OBJECTS</u>	96,800
Operating Permits, Inspection Fees	
TOTAL 2600 SERIES	<u><u>8,581,776</u></u>

2600 - SUPPORT SERVICES, OPERATION & MAINTENANCE

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	2,454,931	2,594,719
200 EMPLOYEE BENEFITS	1,805,165	1,960,057
300 PURCHASED PROFESSIONAL SERVICES	600,000	650,000
400 PURCHASED PROPERTY SERVICES	1,661,000	1,514,500
500 OTHER PURCHASED SERVICES	496,500	510,500
600 SUPPLIES	820,500	865,750
700 EQUIPMENT	137,500	389,450
800 OTHER OBJECTS	78,750	96,800
	<hr/>	<hr/>
TOTAL 2600 SERIES	8,054,346	8,581,776

2025-2026	8,054,346
2026-2027	8,581,776
Increase of	527,430
% Change	6.55%

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
2026-2027

100 <u>SALARIES</u>	
Bus Matrons	50,000
200 <u>EMPLOYEE BENEFITS</u>	20,825
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	4,891,772
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>4,962,597</u></u>

2700 - SUPPORT SERVICES - STUDENT TRANSPORTATION

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	50,000	50,000
200 EMPLOYEE BENEFITS	20,825	20,825
300 PURCHASED PROFESSIONAL SERVICES	0	0
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	4,430,000	4,891,772
600 SUPPLIES	0	0
700 EQUIPMENT	0	0
800 OTHER OBJECTS	0	0
TOTAL 2700 SERIES	<u>4,500,825</u>	<u>4,962,597</u>

2025-2026	4,500,825
2026-2027	4,962,597
Increase of	461,772
% Change	10.26%

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:

The current Krise transportation contract that goes through 2029.

2800 - SUPPORT SERVICES - CENTRAL

BUDGET
2026-2027

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	664,376
200 <u>EMPLOYEE BENEFITS</u>	493,889
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	35,000
Pre-employment Drug Testing, ALICE Training, Safe School Training, Advertising & Website	
400 <u>PURCHASED PROPERTY SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	22,000
Postage, Printing, Travel	
600 <u>SUPPLIES</u>	52,000
700 <u>EQUIPMENT</u>	1,500
800 <u>OTHER OBJECTS</u>	1,000
TOTAL 2800 SERIES	<u><u>1,269,765</u></u>

2800 - SUPPORT SERVICES - CENTRAL

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	613,855	664,376
200 EMPLOYEE BENEFITS	467,035	493,889
300 PURCHASED PROFESSIONAL SERVICES	40,000	35,000
400 PURCHASED PROPERTY SERVICES	0	0
500 OTHER PURCHASED SERVICES	21,500	22,000
600 SUPPLIES	26,500	52,000
700 EQUIPMENT	1,000	1,500
800 OTHER OBJECTS	1,000	1,000
TOTAL 2800 SERIES	<u>1,170,890</u>	<u>1,269,765</u>

2025-2026	1,170,890
2026-2027	1,269,765
Increase of	98,875
% Change	8.44%

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

	<u>BUDGET</u> <u>2026-2027</u>
500 <u>OTHER PURCHASED SERVICES</u>	26,684
Postage, Printing, Travel	
TOTAL 2900 SERIES	<u>26,684</u>

2900 - OTHER SUPPORT SERVICES

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
500 OTHER PURCHASED SERVICES	28,395	28,127
TOTAL 2900 SERIES	<u>28,395</u>	<u>28,127</u>

2025-2026	28,395
2026-2027	28,127
Decrease of	(268)
% Change	-0.94%

Includes:

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

3200 - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES

	<u>BUDGET</u> <u>2026-2027</u>
100 <u>SALARIES</u>	
Athletic Director and Administrative Assistant, Salaries related to Athletics and Extra-Curricular	634,785
200 <u>EMPLOYEE BENEFITS</u>	366,574
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	136,000
Athletic Trainer, Officials, Security	
400 <u>PURCHASED PROPERTY SERVICES</u>	127,000
Repairs and Maintenance, Uniform cleaning, Police/Security, Reconditioning of Equipment	
500 <u>OTHER PURCHASED SERVICES</u>	134,000
Athletic Insurance, Transportation for Activities, Travel, Filming/Streaming Services	
600 <u>SUPPLIES</u>	88,000
700 <u>EQUIPMENT</u>	35,000
800 <u>OTHER OBJECTS</u>	49,500
Dues & Fees	
TOTAL 3200 SERIES	<u>1,570,859</u>

3200 - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	536,540	634,785
200 EMPLOYEE BENEFITS	252,085	366,574
300 PURCHASED PROFESSIONAL SERVICES	128,500	136,000
400 PURCHASED PROPERTY SERVICES	102,000	127,000
500 OTHER PURCHASED SERVICES	131,000	134,000
600 SUPPLIES	76,500	88,000
700 EQUIPMENT	32,000	35,000
800 OTHER OBJECTS	53,500	49,500
TOTAL 3200 SERIES	<u>1,312,125</u>	<u>1,570,859</u>

2025-2026	1,312,125
2026-2027	1,570,859
Increase of	258,734
% Change	19.72%

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>2026-2027</u>
100 <u>SALARIES</u>	0
200 <u>EMPLOYEE BENEFITS</u>	0
300 <u>PURCHASED PROFESSIONAL SERVICES</u>	0
500 <u>OTHER PURCHASED SERVICES</u>	0
600 <u>SUPPLIES</u>	2,000
800 <u>OTHER OBJECTS</u> Contributions to the Library	20,000
TOTAL 3300 SERIES	<u>22,000</u>

3300 - COMMUNITY SERVICES

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
100 SALARIES	18,939	0
200 EMPLOYEE BENEFITS	13,521	0
300 PURCHASED PROFESSIONAL SERVICES	2,000	0
500 OTHER PURCHASED SERVICES	0	0
600 SUPPLIES	4,500	2,000
800 OTHER PURCHASED SERVICES	20,000	20,000
TOTAL 3300 SERIES	<u>58,960</u>	<u>22,000</u>

2025-2026	58,960
2026-2027	22,000
Decrease of	(36,960)
% Change	-62.69%

Includes:

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

5100 - OTHER FINANCING USES - DEBT SERVICE

	<u>BUDGET</u> <u>2026-2027</u>
800 <u>OTHER OBJECTS</u>	100,000
Refund of Prior Years Receipts	
TOTAL 5100 SERIES	<u>100,000</u>

5100 - OTHER FINANCING USES - DEBT SERVICE

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
800 OTHER OBJECTS	100,000	100,000
TOTAL 5100 SERIES	<u>100,000</u>	<u>100,000</u>

2025-2026	100,000
2026-2027	100,000
% Change	0.00%

Includes:

* Refunds of prior years receipts

5200 - SPECIAL REVENUE - FUND TRANSFERS

	<u>BUDGET</u> <u>2026-2027</u>
900 <u>OTHER FINANCING USES</u>	8,362,102
Transfers to Debt Service Fund	
TOTAL 5200 SERIES	<u>8,362,102</u>

5200 - SPECIAL REVENUE - FUND TRANSFERS

	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
900 OTHER FINANCING USES	9,064,441	8,362,102
TOTAL 5200 SERIES	<u>9,064,441</u>	<u>8,362,102</u>

2025-2026	9,064,441
2026-2027	8,362,102
Decrease of	(702,339)
% Change	-7.75%

Includes:

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

Comments:

TOTAL EXPENDITURES

		<u>BUDGET</u>		<u>BUDGET</u>	
		<u>2025-2026</u>		<u>2026-2027</u>	
<u>1000</u>	<u>INSTRUCTION</u>				
1100	Regular Programs	38,141,836		39,031,296	
1200	Special Programs	9,391,686		12,518,491	
1300	Vocational Programs	1,264,167		1,891,777	
1400	Other Instructional Programs	3,301,785		3,083,229	
1800	Pre-Kindergarten Programs	832,348	52,931,822	910,393	57,435,186
<u>2000</u>	<u>SUPPORT SERVICES</u>				
2100	Pupil Personnel	1,857,765		2,206,673	
2200	Instructional Staff	486,967		505,657	
2300	Administration	5,645,269		5,743,734	
2400	Pupil Health	501,624		683,844	
2500	Business	866,439		886,592	
2600	Operation/Maintenance	8,054,346		8,581,776	
2700	Student Transportation	4,500,825		4,962,597	
2800	Support Services	1,170,890		1,269,765	
2900	Other Support Services	28,395	23,112,520	28,127	24,868,764
<u>3000</u>	<u>SUPPORT SERVICES</u>				
3200	Student Activities	1,312,125		1,570,859	
3300	Community Services	58,960	1,371,085	22,000	1,592,859
<u>5000</u>	<u>OTHER FINANCING USES</u>				
5100	Debt Service	100,000		100,000	
5200	Fund Transfers	9,064,441		8,362,102	
5900	Budgetary Reserve	-	9,164,441	-	8,462,102
	TOTAL EXPENDITURES	86,579,868		92,358,911	

SUMMARY PAGE

BUDGET
2025-2026

BUDGET
2026-2027

TOTALS BY OBJECT

100	SALARIES	28,635,077	30,163,135
200	EMPLOYEE BENEFITS	20,253,330	21,504,325
300	PURCHASED PROFESSIONAL SERVICES	3,359,507	3,910,047
400	PURCHASED PROPERTY SERVICES	2,816,078	2,648,630
500	OTHER PURCHASED SERVICES	19,209,121	22,021,273
600	SUPPLIES	2,027,734	2,171,700
700	EQUIPMENT	856,080	1,161,650
800	OTHER OBJECTS	358,250	416,050
900	OTHER FINANCING USES	<u>9,064,441</u>	<u>8,362,102</u>
	TOTALS	86,579,618	92,358,911

LOCAL REVENUE

		<u>BUDGET</u>	<u>BUDGET</u>
		<u>2025-2026</u>	<u>2026-2027</u>
<u>6000</u>	<u>DESCRIPTION</u>		
6111	CURRENT REAL ESTATE TAX	13,064,000	12,520,000
6113	PUBLIC UTILITY TAX	13,998	13,998
6143	OCCUPATION PRIVILEGE TAX	45,300	45,300
6151	EARNED INCOME TAX	2,387,000	2,437,000
6153	REAL ESTATE TRANSFER TAX	166,000	166,000
6155	BUSINESS PRIVILEGE TAX	224,000	224,000
6157	MERCANTILE TAX	169,000	169,000
6411	DELINQUENT REAL ESTATE TAX	1,100,500	1,350,000
6443	DELINQUENT LOCAL SERVICES TAX	0	0
6451	DELINQUENT EARNED INCOME TAX	16,500	16,500
6455	DELINQUENT BUSINESS PRIVILEGE TAX	24,000	24,000
6457	DELINQUENT MERCANTILE TAX	10,600	10,600
6510	INTEREST EARNINGS	700,000	700,000
6700	ATHLETIC FUND REVENUE	45,000	50,000
6832	IDEA FUNDS	922,837	922,837
6910	RENTALS	20,000	20,000
6944	TUITION FROM OTHER LEA'S	200,000	200,000
6990	MISCELLANEOUS REVENUE	10,000	10,000
	TOTAL LOCAL REVENUES	<u>19,118,735</u>	<u>18,879,235</u>

2025-2026	19,118,735
2026-2027	18,879,235
Decrease of	(239,500)
% Change	-1.25%

* Millage Rate for Real Estate Tax is 20.96 which is the same millage rate for 2025-26 Budget.

STATE REVENUE

<u>7000</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
7110	BASIC EDUCATION FUNDING - FORMULA	38,247,811	38,672,562
7112	BASIC ED FUNDING - SOCIAL SECURITY	0	0
7120	LEVEL UP GRANT	0	0
7160	TUITION 1305 AND 1306	213,835	213,835
7220	VOCATIONAL EDUCATION	298,241	405,406
7271	SPECIAL EDUCATION SUBSIDY	4,755,957	5,225,243
7292	PRE-K COUNTS	720,000	756,000
7310	TRANSPORTATION SUBSIDY	1,394,630	1,394,630
7320	RENTALS AND SINKING FUND PAYMENTS	1,107,352	1,319,185
7330	HEALTH SERVICES REIMBURSEMENT	0	0
7340	STATE PROPERTY TAX ALLOCATION	3,612,470	3,958,221
7500	PCCD/SAFE SCHOOLS		0
7505	READY TO LEARN BLOCK GRANT	2,530,504	2,529,711
7502	READY TO LEARN GRANT	888,223	3,418,075
7599	PLANTCON REIMBURSEMENTS	0	0
7810	SOCIAL SECURITY - STATE SHARE	1,323,158	1,323,158
7820	RETIREMENT - STATE SHARE	6,769,988	6,769,988
TOTAL STATE REVENUES		<u>61,862,169</u>	<u>65,986,014</u>

2025-2026	61,862,169
2026-2027	65,986,014
Increase of	4,123,845
% Change	6.67%

The preliminary 26-27 budget contains the Ready to Learn Grant Increase that was also received in the 2025-2026 year. The district is confident that the same grant will be received in the 26-27 school year.

* The retirement contribution rate which is shared equally by the school district and the state was decreased from .34 to .3359.

FEDERAL REVENUE

<u>8000</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
8110	FEDERALLY IMPACTED AREAS	21,843	21,843
8512	IDEA PART B	0	
8514	TITLE I - PART A	2,319,019	2,679,397
8517	TITLE IV	176,683	172,892
8519	TITLE II	239,748	225,963
8521	VOCATIONAL EDUCATION	129,547	122,000
8690	CARES ACT FUNDING	0	0
8743	CARES ACT - ESSER II FUNDING	0	0
8744	CARES ACT - ESSER III FUNDING	0	0
8810	MEDICAL ASSISTANCE REIMBURSEMENT	0	0
	TOTAL FEDERAL REVENUES	<u>2,886,840</u>	<u>3,222,095</u>

2025-2026	2,886,840
2026-2027	3,222,095
Increase of	335,255
% Change	11.61%

OTHER FINANCING SOURCES

<u>9000</u>	<u>DESCRIPTION</u>	<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
9300	TRANSFER FROM CAPITAL PROJECTS	0	0
9400	SALE OF FIXED ASSETS	0	0
	TOTAL OTHER FINANCING SOURCES	0	0

TOTAL REVENUES

		<u>BUDGET</u> <u>2025-2026</u>	<u>BUDGET</u> <u>2026-2027</u>
6000	LOCAL REVENUES	19,118,735	18,879,235
7000	STATE REVENUES	61,862,169	65,986,014
8000	FEDERAL REVENUES	2,886,840	3,222,095
9000	OTHER FINANCING SOURCES	0	0
	TOTAL REVENUES	83,867,744	88,087,344

