

LEA Name : McKeesport Area SD

Class : 2

AUN Number : 103020004


County : Allegheny

## FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024


### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required


\_\_\_\_\_  
Date

6/28/23

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

6/28/23

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

6/28/23

R Scott Domowicz

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# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : McKeesport Area SD	COUNTY : Allegheny	AUN : 103026002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures;

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?

Yes      ☒  
 No        ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$86109279
Ending Unassigned Fund Balance	\$7173425
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.33%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  
 No      ☒

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE <div style="font-size: 1.2em; margin-top: 10px;">6/29/23</div>
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : McKeesport Area SD	County : Allegheny	AUN Number : 103026002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/28/23
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DUE DATE:  
IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds to be used to support unanticipated expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds to be used to support expenses for anticipated capital improvement projects

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	78,797	
0830 Committed Fund Balance	24,408	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,006,886	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,031,294</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	19,475,786	
7000 Revenue from State Sources	55,153,748	
8000 Revenue from Federal Sources	15,448,964	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$90,078,498</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$97,109,792</u></b>

LEA : 103026002     McKeesport Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,678,172
6113 Public Utility Realty Taxes	13,998
6114 Payments in Lieu of Current Taxes - State / Local	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,140
6150 Current Act 511 Taxes - Proportional Assessments	2,859,233
6400 Delinquencies on Taxes Levied / Assessed by the LEA	815,243
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,000,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,475,786</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	33,986,420
7112 Basic Education Funding-Social Security	1,374,480
7160 Tuition for Orphans Subsidy	449,070
7220 Vocational Education	445,251
7271 Special Education funds for School-Aged Pupils	4,550,393
7292 Pre-K Counts	720,000
7311 Pupil Transportation Subsidy	1,295,667
7312 Nonpublic and Charter School Pupil Transportation Subsidy	213,675
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,216,774
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,500
7340 State Property Tax Reduction Allocation	3,074,049
7360 Safe Schools	227,000
7505 Ready to Learn Block Grant	888,223
7820 State Share of Retirement Contributions	6,648,246
<b>REVENUE FROM STATE SOURCES</b>	<b>\$55,153,748</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	195,000
8512 IDEA, Part B	965,670
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,882,174
8517 Title IV - 21st Century Schools	162,029
8519 Title V - Flexibility and Accountability	160,284
8521 Vocational Education - Operating Expenditures	118,117
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,665,690

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	300,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$15,448,964</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>90,078,498</b>

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,678,172	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,049</u>	
Total Approx. Tax Revenue:	\$17,752,221	
Approx. Tax Levy for Tax Rate Calculation:	\$20,342,487	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$891,688,608	\$891,688,608
b. Real Estate Mills	20.9600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$796,443,737	\$796,443,737
d. Assessed Value	\$970,538,489	\$970,538,489
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$18,689,793	\$18,689,793
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$18,689,793	\$18,689,793
(f Total * g)		
i. Base Mills Subject to Index	20.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$20,342,487	\$20,342,487
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,342,487	\$20,342,487
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,268,438
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,678,172
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,678,172	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,049</u>	
Total Approx. Tax Revenue:	\$17,752,221	
Approx. Tax Levy for Tax Rate Calculation:	\$20,342,487	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.2804	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,623,986	\$21,623,986
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$22,858.00	
Number of Homestead/Farmstead Properties	6516	6516
Median Assessed Value of Homestead Properties		\$57,900

Act 1 Index (current): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,678,172
Amount of Tax Relief for Homestead Exclusions	<u>\$3,074,049</u>
Total Approx. Tax Revenue:	\$17,752,221
Approx. Tax Levy for Tax Rate Calculation:	\$20,342,487
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,074,049	Lowering RE Tax Rate	\$0	\$3,074,049
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,074,049

CODE										
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>			
Allegheny	970,538,489	20.9600	20,342,487				85.00000%			
<b>Totals:</b>				<b>970,538,489</b>	<b>20,342,487</b>	-	3,074,049	=	17,268,438 X	85.00000% = 14,678,172
				<u>Rate</u>	<u>Estimated Revenue</u>					
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0					
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0			
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	56,290	53,140			
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0			
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0			
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0			
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>56,290</b>	<b>53,140</b>			
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,308,793	2,263,678			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	162,555	162,555			
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0			
6155	Current Act 511 Business Privilege Taxes			2.0000	0.0000	269,475	261,000			
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0			
6157	Current Act 511 Mercantile Taxes			1.0000	0.0000	178,000	172,000			
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0			
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>2,918,823</b>	<b>2,859,233</b>			
<b>Total Act 511, Current Taxes</b>							<b>2,912,373</b>			
<b>Act 511 Tax Limit --&gt;</b>				<b>796,443,737</b>	<b>X</b>	<b>12</b>	<b>9,557,325</b>			
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>			

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes									
	Allegheny	20.9600	20.9600	0.00%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679					6.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					6.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					6.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%				
6144	Current Act 511 Trailer Taxes					6.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					6.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6152	Current Act 511 Occupation Taxes					6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6154	Current Act 511 Amusement Taxes					6.3%				
6155	Current Act 511 Business Privilege Taxes	2.0000	2.0000	0.00%	Yes	6.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.3%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	6.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					6.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,710,213
1200 Special Programs - Elementary / Secondary	11,923,463
1300 Vocational Education	1,105,059
1400 Other Instructional Programs - Elementary / Secondary	4,292,731
1800 Pre-Kindergarten	779,314
<b>Total Instruction</b>	<b>\$52,810,780</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,800,439
2200 Support Services - Instructional Staff	404,905
2300 Support Services - Administration	4,483,296
2400 Support Services - Pupil Health	457,692
2500 Support Services - Business	635,643
2600 Operation and Maintenance of Plant Services	8,884,693
2700 Student Transportation Services	3,852,179
2800 Support Services - Central	965,154
2900 Other Support Services	27,805
<b>Total Support Services</b>	<b>\$22,511,806</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,332,287
3300 Community Services	189,240
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,521,527</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	86,520
5200 Interfund Transfers - Out	9,178,646
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,265,166</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$86,109,279</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,806,740
200 Personnel Services - Employee Benefits	8,728,625
300 Purchased Professional and Technical Services	5,750
400 Purchased Property Services	5,135
500 Other Purchased Services	11,342,350
600 Supplies	765,515
700 Property	1,046,098
800 Other Objects	10,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,710,213</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,948,478
200 Personnel Services - Employee Benefits	3,819,433
300 Purchased Professional and Technical Services	1,249,252
500 Other Purchased Services	891,800
600 Supplies	12,500
700 Property	500
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,923,463</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	535,764
200 Personnel Services - Employee Benefits	433,970
400 Purchased Property Services	2,553
500 Other Purchased Services	2,900
600 Supplies	119,588
700 Property	9,633
800 Other Objects	651
<b>Total Vocational Education</b>	<b>\$1,105,059</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,279,428
200 Personnel Services - Employee Benefits	1,448,371
300 Purchased Professional and Technical Services	163,620
500 Other Purchased Services	112,228
600 Supplies	284,084
700 Property	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$4,292,731</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	435,935
200 Personnel Services - Employee Benefits	295,379
300 Purchased Professional and Technical Services	18,000
600 Supplies	20,000
700 Property	10,000

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<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$779,314</b>
<b>Total Instruction</b>	<b>\$52,810,780</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,522,502
200 Personnel Services - Employee Benefits	1,025,572
300 Purchased Professional and Technical Services	214,943
400 Purchased Property Services	1,208
500 Other Purchased Services	4,752
600 Supplies	30,412
700 Property	1,050
<b>Total Support Services - Students</b>	<b>\$2,800,439</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	243,288
200 Personnel Services - Employee Benefits	128,779
300 Purchased Professional and Technical Services	13,266
400 Purchased Property Services	7,476
600 Supplies	7,596
700 Property	4,500
<b>Total Support Services - Instructional Staff</b>	<b>\$404,905</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,591,690
200 Personnel Services - Employee Benefits	1,165,450
300 Purchased Professional and Technical Services	386,972
400 Purchased Property Services	825,295
500 Other Purchased Services	39,800
600 Supplies	330,500
700 Property	80,350
800 Other Objects	63,239
<b>Total Support Services - Administration</b>	<b>\$4,483,296</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	248,106
200 Personnel Services - Employee Benefits	187,351
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,510
600 Supplies	7,293
700 Property	2,432
<b>Total Support Services - Pupil Health</b>	<b>\$457,692</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	315,015
200 Personnel Services - Employee Benefits	233,724
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,318

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	18,544
600	Supplies	3,892
700	Property	3,150
800	Other Objects	5,000
<b>Total Support Services - Business</b>		<b>\$635,643</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,825,775
200	Personnel Services - Employee Benefits	1,246,225
300	Purchased Professional and Technical Services	733,692
400	Purchased Property Services	3,260,635
500	Other Purchased Services	368,062
600	Supplies	1,317,041
700	Property	106,000
800	Other Objects	27,263
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$8,884,693</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	118,255
200	Personnel Services - Employee Benefits	52,874
500	Other Purchased Services	3,430,000
600	Supplies	251,050
<b>Total Student Transportation Services</b>		<b>\$3,852,179</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	529,665
200	Personnel Services - Employee Benefits	375,539
300	Purchased Professional and Technical Services	37,250
500	Other Purchased Services	18,400
600	Supplies	2,300
700	Property	1,000
800	Other Objects	1,000
<b>Total Support Services - Central</b>		<b>\$965,154</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	24,865
800	Other Objects	2,940
<b>Total Other Support Services</b>		<b>\$27,805</b>
<b>Total Support Services</b>		<b>\$22,511,806</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	507,095
200	Personnel Services - Employee Benefits	142,718
300	Purchased Professional and Technical Services	144,944
400	Purchased Property Services	75,407
500	Other Purchased Services	328,564
600	Supplies	70,000
700	Property	28,894



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<u>Description</u>	<u>Amount</u>
800 Other Objects	34,665
<b>Total Student Activities</b>	<b>\$1,332,287</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	100,619
200 Personnel Services - Employee Benefits	68,621
800 Other Objects	20,000
<b>Total Community Services</b>	<b>\$189,240</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,521,527</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	84,000
900 Other Uses of Funds	2,520
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$86,520</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	9,178,646
<b>Total Interfund Transfers - Out</b>	<b>\$9,178,646</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,265,166</b>
<b>TOTAL EXPENDITURES</b>	<b>\$86,109,279</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,006,896	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	43,391	44,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	72,182	74,500
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,897,631	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,020,100</b>	<b>\$10,619,000</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 103026002     McKeesport Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,020,100	\$10,619,000

LEA : 103026002     McKeesport Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	18,670	18,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	93,589	100,000
0599 Other Noncurrent Liabilities	1,621,595	1,700,000
<b>Total General Fund</b>	<b>\$1,733,854</b>	<b>\$1,818,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1,733,854</b>	<b>\$1,818,000</b>



<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$1,733,854	\$1,818,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	78,797
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	7,000,513
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,000,513
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,079,310