



WEST MIFFLIN AREA SCHOOL DISTRICT 2025-2026 BUDGET OVERVIEW

Public Presentation to the Board

April 16, 2025 Regular Board
Meeting

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PROJECTED 25-26 REVENUES

- Budget Increases

- \$500,000 in Real Estate Tax collection in West Mifflin
- \$300,000 from Earned Income Tax collection
- \$150,000 in Business Privilege Tax collection
- \$150,000 in Mercantile Tax collection
- \$100,000 in Special Ed funding

- Budget Reductions

- \$1,500,000 in ARP ESSER funds
- \$300,000 in Delinquent Business Privilege Tax collection in West Mifflin
- \$500,000 from BSCA grant
- \$125,000 from Project SEEKS grant

- Current Revenues estimate:
\$65,500,000

PROJECTED 25-26 EXPENDITURE INCREASES

- Budget Increases
 - \$750,000 for new math curriculum
 - \$550,000 in salary and benefits for 26 teachers hitting a jump step
 - \$500,000 for Charter Tuition
 - \$500,000 for special education placements
 - \$400,000 for student and teacher laptop leases
 - \$250,000 for SEIU salary and benefits with new starting rate of \$18/hour
- Budget Increases (cont.)
 - \$240,000 for Health Insurance and Dental/Vision coverage
 - \$170,000 for long-term debt
 - \$150,000 to finish the HS auditorium
 - \$100,000 for a new truck/equipment
- Sum = \$3,610,000

PROJECTED 25-26 EXPENDITURE REDUCTIONS

- Budget Reductions
 - \$1,400,000 in land improvements
 - \$1,000,000 in ARP ESSER expenditures
 - \$625,000 in BSCA and SEEKS grant expenditures
 - \$400,000 offset to the partial hospitalization program from LEA tuition and insurance reimbursement
 - Sum = \$3,425,000
- Net budget change due to these significant items
 - $\$3,610,000 - \$3,425,000 = \$185,000$ in additional expenditures
- Current Expenditures estimate: \$68,440,000

THE BIG BUDGET PICTURE

- June 30, 2024 General Fund fund balance: \$6,260,000
- 24-25 Fund Balance Appropriation (Budgeted): \$2,780,000
- Estimated Fund Balance as of June 30, 2025: \$3,480,000
- Current Estimated 25-26 Budget Deficit: \$68,440,000
- \$65,500,000 = \$2,940,000