



SOUTHMORELAND SCHOOL DISTRICT

PROPOSED BUDGET 2024-2025 FISCAL YEAR



**“CULTIVATING LIFELONG LEARNERS READY
FOR AN EVER-CHANGING WORLD”**

2024-25 BUDGET ASSUMPTIONS - EXPENSES

- HEALTHCARE
 - HEALTHCARE DECREASED BY **-\$74,774.78**.
 - INDIVIDUAL COVERAGE INCREASED BY 12.2%.
 - ALL OTHER LEVELS INCREASED BY 12.5%.
- REDUCED ADMIN ASSISTANT COSTS BY **-\$9,566.50** DUE TO NEW STAFF.
- SAME STAFFING AS 23/24 SCHOOL YEAR
 - (WITHOUT TWO ARP/ESSER III-FUNDED INTERVENTION POSITIONS @ SPC)



2024-25 BUDGET ASSUMPTIONS - EXPENSES

- REDUCE TRANSPORTATION LINE ITEM BY **-\$10,221.00**.
- TECHNOLOGY REFRESH **\$109,000.00** FOR 1-TO-1 DEVICES.
 - ***PDE TESTING WILL BE DONE ENTIRELY ONLINE WITHIN THE NEXT 2 YEARS.***
- CWCTC RATES INCREASED BY 8.83% OR A BUDGETED INCREASE OF **\$536** PER STUDENT - CWCTC INCREASE IN COST FOR OUR STUDENTS **\$65,881.35**.
- PURCHASED SERVICES REDUCED BY **-\$103,400**.
- BUILDING BUDGETS HELD FLAT FOR 3RD YEAR IN A ROW.



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2024-25 BUDGET ASSUMPTIONS - EXPENSES

- WORKFORCE DEVELOPMENT EXPERIENCES FROM WESTMORELAND INTERMEDIATE UNIT TO IN-HOUSE FOR LIFE SKILLS STUDENTS: **\$5,562.62.**
- CURRICULUM ADOPTION – BUDGETED AT **\$200,000.00.**



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2024-25 BUDGET ASSUMPTIONS - EXPENSES

- ADD ACTIVE SHOOTER TRAINING, COMPETITIVE ADJUSTMENT AND ADDITIONAL FUNDS FOR RADIOS FOR SAFETY & SECURITY: **\$26,344.88.**
- ADD ADDITIONAL AMOUNTS TO CUSTODIAL & MAINTENANCE BUDGET FOR 2 MAINTENANCE WORKERS: **\$127,044.85.**
- REDUCE CUSTODIAL/MAINTENANCE OVERTIME WAGES, LESS FICA & PSERS: **-\$32,523.94.**



2024-25 BUDGET ASSUMPTIONS – CAPITAL EXPENSES

- ALARM SYSTEM SHS & MAINTENANCE: **\$45,000.**
- SES SPRINKLER FIRE SYSTEM: **\$3,200.**
- SIDEWALK REPAIR SHS & SPC: **\$63,200.**
- REPLACE TRUCK & PLOW: **\$60,000 (USED)**

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2024-25 BUDGET ASSUMPTIONS - REVENUES

- SPECIAL EDUCATION FUNDING – BUDGETED **\$1,674,542** – A **\$39,000** INCREASE FROM 23/24 FISCAL YEAR.
- BASIC EDUCATION FUNDING IS PROJECTED TO BE **\$11,060,826** IN GOVERNOR SHAPIRO’S BUDGET - AN INCREASE OF **\$158,893**.
 - THERE IS AN ADDITIONAL **\$829,829** ADEQUACY INVESTMENT PROJECTED CURRENTLY IN THE STATE BUDGET.
 - PASBO ISN’T RECOMMENDING BUDGETING THIS AMOUNT.
- READY TO LEARN BLOCK GRANT IS BUDGETED FLAT AS **\$357,264** PER THE STATE BUDGET.



MILLAGE RATE – REBALANCING

2023-2024 DATA	FAYETTE	WESTMORELAND
ASSESSED VALUE:	\$84,705,270	\$121,199,020
REAL ESTATE MILLS:	17.26	94.61
2024-2025 DATA	FAYETTE	WESTMORELAND
ASSESSED VALUE:	\$85,586,870	\$120,790,680
REBALANCED MILLS	17.26	94.7010
INCREASE/DECREASE IN ASSESSED VALUE	\$881,600	-\$408,340

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2024-25 PROJECTED BUDGET - OPTION #1

SAME TAX RATES AS 23/24 SCHOOL YEAR

Total Expenses:	\$35,616,218.00
Local Revenues:	-\$15,241,906.00
State Revenues:	-\$19,322,364.00
Federal Revenues:	-\$739,300.00
Projected Deficit	-\$312,648.00



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2024-25 PROJECTED BUDGET - OPTION #2

1 MILL INCREASE

Total Expenses:	\$35,616,218.00
Local Revenues:	-\$15,373,028.00
State Revenues:	-\$19,322,364.00
Federal Revenues:	-\$739,300.00
Projected Deficit	-\$181,526.00

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2024-25 PROJECTED BUDGET - OPTION #3

SAME LOCAL EFFORT (\$) AS 23/24 SCHOOL YEAR

Total Expenses:	\$35,616,218.00
Local Revenues:	-\$15,505,323.00
State Revenues:	-\$19,322,364.00
Federal Revenues:	-\$739,300.00
Projected Deficit	-\$49,231.00



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2024-25 PROJECTED BUDGET - OPTION #4

BALANCED BUDGET WITH ALL EXPENSES

Total Expenses:	\$35,616,218.00
Local Revenues:	-\$15,554,554.00
State Revenues:	-\$19,322,364.00
Federal Revenues:	-\$739,300.00
Projected Balanced Budget	\$0.00

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IMPACT ON TAXPAYERS - OPTION #1

WESTMORELAND COUNTY

Proposed Tax Rate	94.71
Amount of Increase	.009
% of Increase	.001%
Yearly Effect on Taxpayers	\$0.12
Monthly Effect on Taxpayers	\$0.01

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IMPACT ON TAXPAYERS - OPTION #2

WESTMORELAND COUNTY

Proposed Tax Rate	95.70
Amount of Increase	.999
% of Increase	.1%
Yearly Effect on Taxpayers	\$18.36
Monthly Effect on Taxpayers	\$1.53

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IMPACT ON TAXPAYERS - OPTION #3

WESTMORELAND COUNTY

Proposed Tax Rate	96.70
Amount of Increase	1.999
% of Increase	2%
Yearly Effect on Taxpayers	\$36.72
Monthly Effect on Taxpayers	\$3.06

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IMPACT ON TAXPAYERS - OPTION #4

WESTMORELAND COUNTY

Proposed Tax Rate	97.07
Amount of Increase	2.369
% of Increase	2.4%
Yearly Effect on Taxpayers	\$43.56
Monthly Effect on Taxpayers	\$3.63

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IMPACT ON TAXPAYERS - OPTION #1

FAYETTE COUNTY

Proposed Tax Rate	16.89
Amount of Increase/Decrease	-0.37
% of Increase/Decrease	2.2%
Yearly Effect on Taxpayers	-\$21.12
Monthly Effect on Taxpayers	-\$1.76

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IMPACT ON TAXPAYERS - OPTION #2

FAYETTE COUNTY

Proposed Tax Rate	17.07
Amount of Increase/Decrease	-0.19
% of Increase/Decrease	1.1%
Yearly Effect on Taxpayers	-\$10.92
Monthly Effect on Taxpayers	-\$0.91

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IMPACT ON TAXPAYERS - OPTION #3

FAYETTE COUNTY

Proposed Tax Rate	17.25
Amount of Increase/Decrease	-0.01
% of Increase/Decrease	-.0058
Yearly Effect on Taxpayers	-\$0.60
Monthly Effect on Taxpayers	-\$0.05

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IMPACT ON TAXPAYERS - OPTION #4

FAYETTE COUNTY

Proposed Tax Rate	17.32
Amount of Increase/Decrease	0.06
% of Increase/Decrease	.0035
Yearly Effect on Taxpayers	\$3.48
Monthly Effect on Taxpayers	\$0.29

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LOCAL TAX EFFORT 2024-2025

Local Tax Effort (\$)	Westmoreland Tax Rate (mills)	Increase/Decrease (mills)	Average Monthly Increase/Decrease At Median Value	Fayette Tax Rate (mills)	Increase/Decrease (mills)	Average Monthly Increase/Decrease At Median Value	Deficit (\$)	Notes
\$11,137,000.00	94.71		\$0.01	16.89		-\$1.76	-\$312,648.00	Option #1 - 23/24 Local Tax Effort In Mills
\$11,150,000.00	94.8	0.09	\$0.15	16.91	0.02	-\$1.67	-\$300,426.00	
\$11,200,000.00	95.18	0.47	\$0.73	16.98	0.09	-\$1.33	-\$250,020.00	
\$11,250,000.00	95.56	0.85	\$1.32	17.05	0.16	-\$1.00	-\$199,616.00	
\$11,269,000.00	95.7	0.99	\$1.53	17.07	0.18	-\$0.91	-\$181,526.00	Option #2 - Approximate 1 Mill Increase
\$11,300,000.00	95.94	1.23	\$1.90	17.11	0.22	-\$0.71	-\$150,042.00	
\$11,350,000.00	96.32	1.61	\$2.48	17.18	0.29	-\$0.38	-\$99,637.00	
\$11,400,000.00	96.7	1.99	\$3.06	17.25	0.36	-\$0.05	-\$49,231.00	Option #3 - 23/24 Tax Effort in Dollars (\$)
\$11,450,000.00	97.07	2.36	\$3.63	17.32	0.43	\$0.29	\$0.00	Option #4
<i>Maximum Allowed Increase Under The Act 1 Index</i>								
\$12,036,000.00	101.51	6.80	\$10.42	18.11	1.22	\$4.05	\$586,623.00	<----- Surplus



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24/25 HOMESTEAD/FARMSTEAD EFFECT

Budget Options	Westmoreland	Fayette	Homestead/Farmstead Amount	Total
Option 1 - Same Tax Rates As 23/24	\$11,111,181.77	\$1,404,150.26		\$12,515,332.03
- minus Homestead/Farmstead Amount			\$1,420,943.00	\$11,094,389.03
Option 2 - 1 Mill Increase	\$11,228,512.41	\$1,419,114.92		\$12,647,627.33
- minus Homestead/Farmstead Amount			\$1,420,943.00	\$11,226,684.33
Option 3 - Same Local Effort (\$) As 23/24	\$11,345,843.05	\$1,434,079.58		\$12,779,922.63
- minus Homestead/Farmstead Amount			\$1,420,943.00	\$11,358,979.63
Option 4 - Totally Balanced Budget	\$11,389,254.74	\$1,439,898.95		\$12,829,153.69
- minus Homestead/Farmstead Amount			\$1,420,943.00	\$11,408,210.69



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