

SSD BUDGET PRESENTATION #2



Initial
Expenditures
Analysis for
26/27

February 2026



"CULTIVATING LIFELONG LEARNERS READY FOR AN EVER-CHANGING WORLD"

Agenda

***PLEASE KEEP IN MIND, THE NUMBERS WILL
AND SHOULD CHANGE AS WE ADVANCE
THROUGH THIS PROCESS!!!!***



01

Inflation Analysis

02

County Comparison and Context

03

25/26 Cost Drivers

04

Object Definitions and Initial
Budgeted Amounts

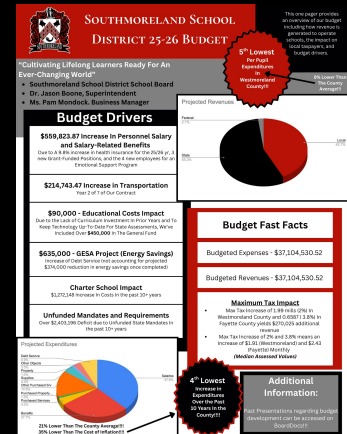
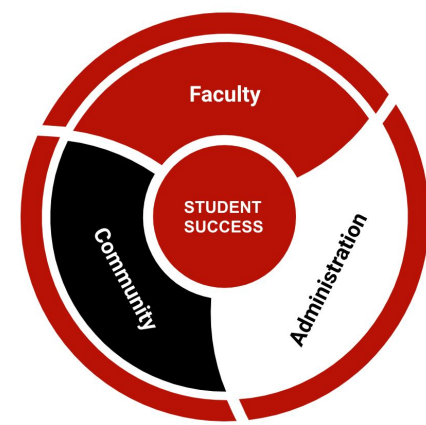
05

Next Steps And Possibilities



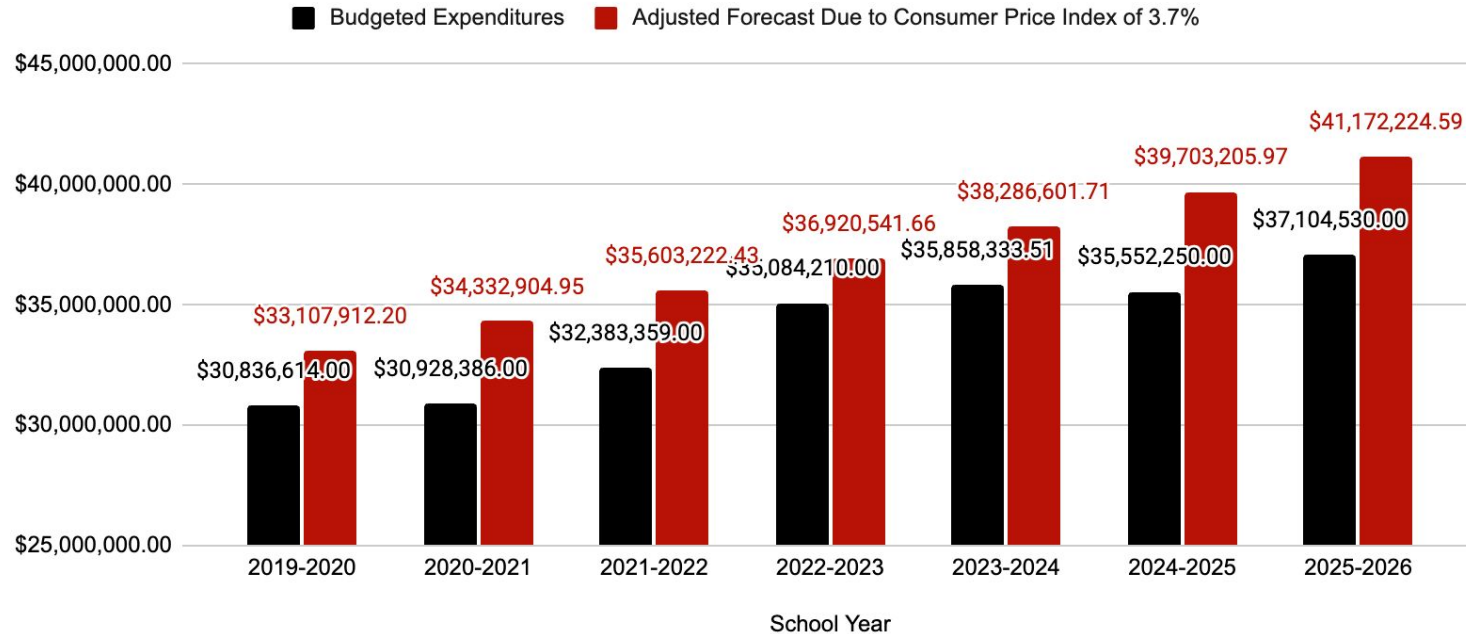


In Southmoreland School District, we provide a **safe, supportive, and adaptable learning environment** dedicated to nurturing individual growth and fostering active citizenship. Our mission is to **inspire** each student to achieve personal excellence, encouraging their journey as **lifelong learners, responsible community members, and engaged citizens** in southwestern Pennsylvania and beyond.



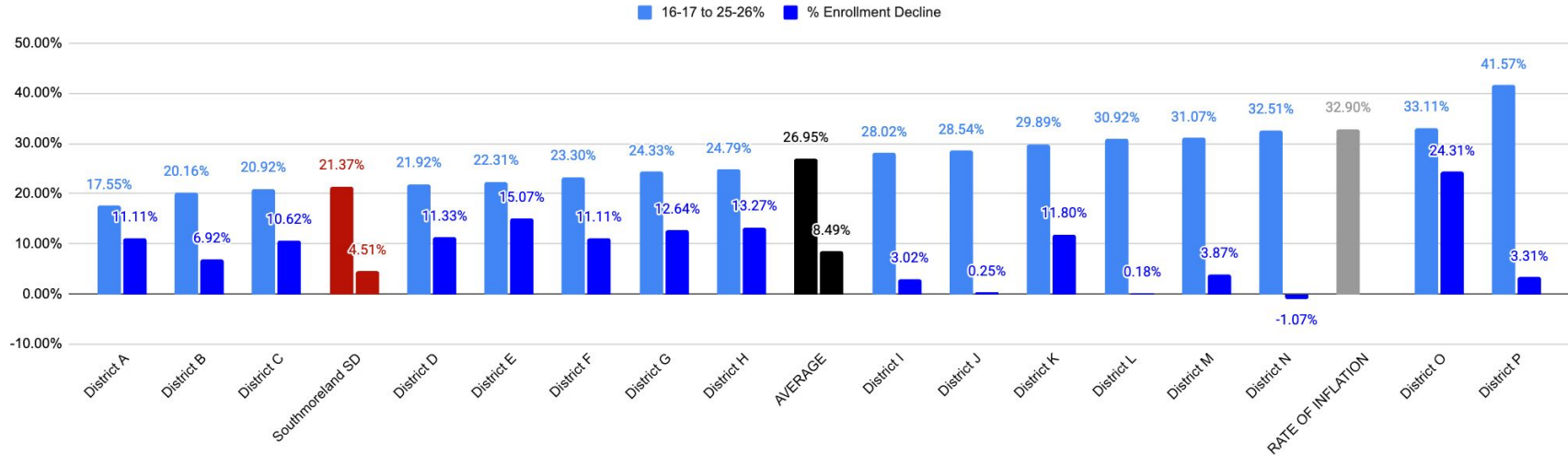
Final Budget Graphic
25/26

How Have We Stacked Up vs Inflation?



How Have We Stacked Up vs Inflation and Our Peers in Westmoreland County?

- 1. 5th Lowest - Per Pupil Expenditures In Westmoreland County!!!**
- 2. 4th Lowest Increase in Expenditures Over the Past 10 Years In the County, Even When Enrollment Figures Declined Far Less Than Our Peers Across the County!!!**



- Overall Salary Increases:
\$620,451.97, which includes 3 additional aides due to student needs.
- Currently we have an unknown Administrative Assistants Agreement which will expire June 30, 2026.
 - Salary increases of this groups are equal to the county averages as a conservative estimate.

Salary Assumptions



- Medical – health budgeted at a 10% increase or \$488,566.44. Increases are typically known at the end of April early May.
- Dental and Vision budgeted flat, typically these numbers aren't firm until May.
- PSERS: - rate decreased from 34% to 33.59% this fiscal year. Due to the increase in salaries the PSERS amount grew by \$186,059.62.

Benefits Assumptions



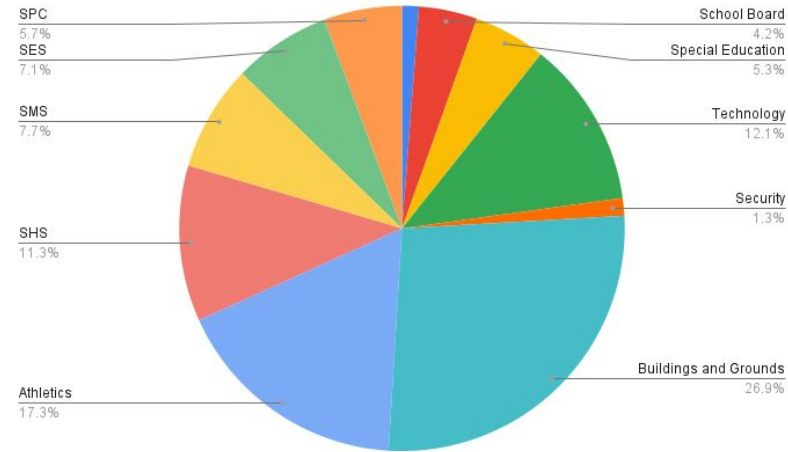


- CWCTC – is currently held flat. – We meet with CWCTC in March to review their budget & will have a better idea of our student engagement for 2026-2027.
- Building Budgets were held flat from last year with the exception of the Special Education & Athletics.
 - The Special Education budget was increased by \$32,629.09 due to current trends and average spending.
 - Athletics budget was increased by \$15,753.00 to help combat transportation costs.

Other Expenses



SSD Discretionary Spending Analysis 25-26.
(Overall < 5% of Overall General Fund Budget)

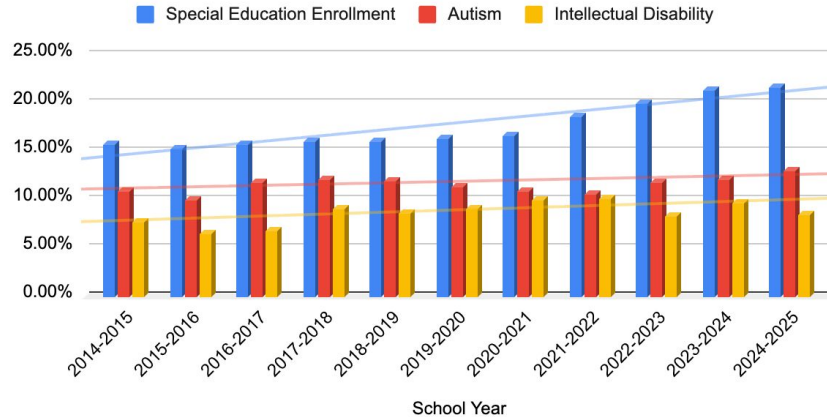


- Curriculum budgeted at \$185,000.
 - Keep in mind we need to purchase and adopt a new K-5 ELA Curriculum.
- Technology refresh budgeted at \$100,919.
 - Next year is Year 4 of a 5 Year Refresh Cycle
- Increased Cyber/Charter costs by \$254,000 due to increases incurred last year.
- Contingency fund budgeted at \$125,000.
- Contracted Carrier cost increased by \$110,682.53.

Other Expenses



Special Education Enrollment, Autism Enrollment, Intellectual Disability Enrollment



- Our Special Education Enrollment has increased by 38% over the 11 years!!!
 - Autistic Support enrollment has increased 19%
 - Intellectual Disabilities enrollment has increased 9%



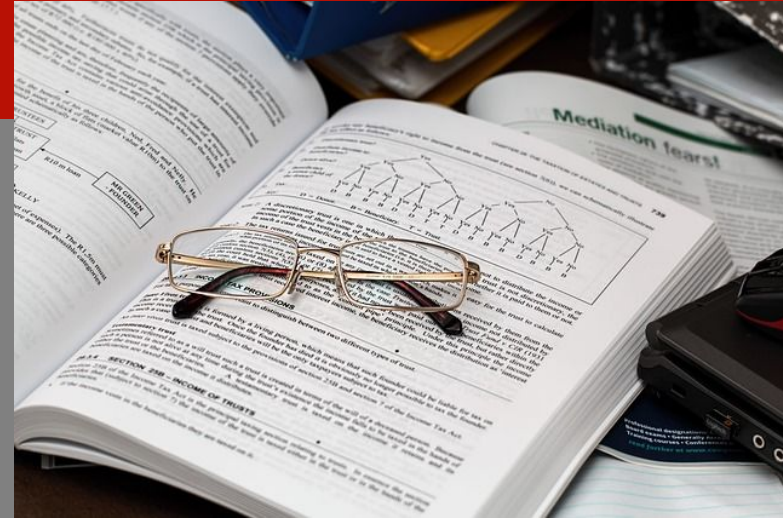
Special Education

- How does this affect our costs?
- Funding for each special education student from the state and federal levels amounts to 22% of the actual costs per student!
- Let's look at the 24/25 School Year
 - Unfunded Cost Covered by the district:
\$3,476,000 (approximately **21 mills** or **\$23/month**)
- Extrapolated since 2014-2015:
 - Total Unfunded Costs:
\$31,872,443



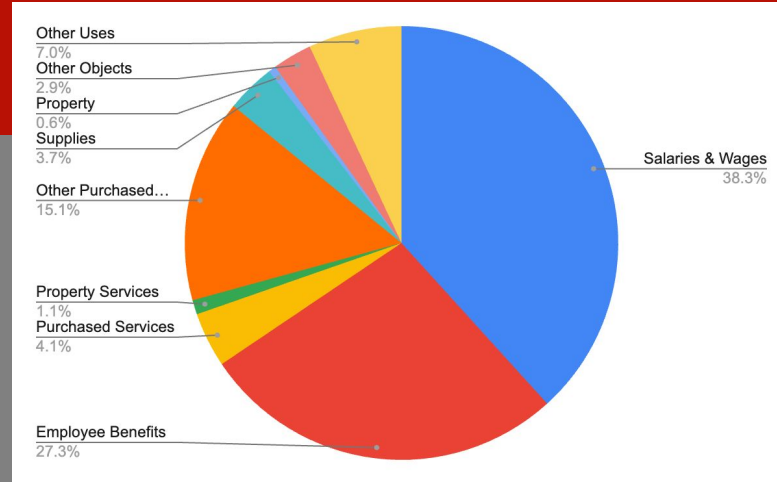
- 100 Object Codes – Gross salaries paid to employees of the LEA.
- 200 Object Codes – Fringe benefit payments such as insurance, social security and pension payments.
- 300 Object Codes – Purchased professional & technical services: architects, engineers, auditors, lawyers, consultants, tax collectors.
- 400 Object Codes – Purchased property services to operate, repair, maintain property owned and or used by the LEA.
- 500 Object Codes – Other purchased services not provided by the LEA personnel but rendered by organizations or personnel.
- 600 Object Codes – Supplies – material items of an expendable nature.
- 700 Object Codes – Property.
- 800 Object Codes – Other objects – dues and fees, claims, judgments, interest and contingency.
- 900 Object Codes – Other uses of funds – principal on long term debt.

Reminder - Object Code Definitions



Object	Description	Proposed Budget Amt	%
100	Salaries & Wages	\$14,824,084	38.27%
200	Employee Benefits	\$10,806,402	27.30%
300	Purchased Services	\$1,541,569	4.10%
400	Property Services	\$329,020	1.07%
500	Other Purchased Serv	\$5,903,590	15.14%
600	Supplies	\$1,373,421	3.66%
700	Property	\$216,304	0.55%
800	Other Objects	\$1,082,996	2.94%
900	Other Uses	\$2,662,000	6.96%

Object Code Analysis



100 Object Code - Salaries and Wages (38%) Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/2026 FINAL BUDGET	2026/2027 Proposed Budget	INC/ DECR \$	INC/ DECR %
100-192	Salaries/Ins Buyout/Overtime	\$14,047,457	\$14,754,552	\$707,095	5%
115	ERIP	\$157,102	\$69,532	(\$87,570)	(55.7%)



200 Object Code - Employee Benefits (27%)

Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 FINAL BUDGET	2026/27 Proposed Budget	INC/ DECR \$	INC/ DECR %
211-213, 271-281	Medical & Other Fringe Benefits	\$3,963,117	\$4,451,683	\$488,566	8%
230	Retirement	\$4,720,560	\$4,906,620	\$186,060	3.9%
220-260	Payroll Taxes	\$1,175,369	\$1,233,646	\$58,277	4.9%



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300 Object Code – Purchased Services (4%)

Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 Final Budget	2026/27 Proposed Budget	INC/ DECR \$	INC/ DECR %
310-390	Contracted Services	\$1,125,195	\$1,057,049	(\$68,146)	(6%)
329	Contracted Sub Teachers/Aides	\$441,017	\$484,520	\$43,503	9.9%



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400 Object Code - Property Services (1%)

Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 FINAL BUDGET	2026-27 Proposed Budget	INC/ DECR \$	INC/ DECR %
411-424	Utilities	\$67,610	\$67,860	\$250	0.3%
430-438	Repairs & Maintenance	\$229,935	\$210,010	(\$19,925)	(8.7%)
442-490	Rentals & Other	\$93,940	\$51,150	(\$42,790)	(45.5%)



500 Object Code - Other Purchased Services (15%)

Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 FINAL BUDGET	2026/27 Proposed Budget	INC/ DECR \$	INC/ DECR %
513	Transportation	\$2,479,410	\$2,590,092	\$110,682	4.5%
521-529	Insurance	\$236,964	\$245,625	\$8,661	3.7%
561-569	Tuition	\$2,676,083	\$2,918,793	\$242,710	9%
530-599	Other Purchased Services	\$143,115	\$149,080	\$5,965	4.2%



600 Object Code - Supplies (4%)

Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 FINAL BUDGET	2026/27 Proposed Budget	INC/ DECR \$	INC/ DECR %
621-626	Utilities; Heat-electricity	\$446,800	\$462,950	\$16,150	3.6%
640-648	Books & Educational Software	\$225,346	\$261,296	\$35,950	15.9%
650-658	Supplies & Tech Lic Fees	\$116,519	\$121,485	\$4,966	4.3%
610-611, 634-635	Supplies	\$531,464	\$527,690	(\$3,774)	(0.7%)



700 Object Code – Property (1%)

Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 FINAL BUDGET	2026/27 Proposed Budget	INC/ DECR \$	INC/ DECR %
752-768	Equipment (New/ Replace)	\$206,919	\$216,304	\$9,385	4.5%



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800 Object Code - Other Objects (3%) & 900 Object Code - Other Uses (1%) Proposed Budget vs 25/26 Final Budget

OBJECT	DESCRIPTION	2025/26 FINAL BUDGET	2026/27 Proposed Budget	INC/ DECR \$	INC/ DECR %
832-910	Debt Service	\$3,538,811	\$3,556,411	\$17,600	0.5%
830-894	Miscellaneous Services	\$44,900	\$9,900	(\$35,000)	(78%)



BUDGET PROCESS TIMELINE - NEXT STEPS



02

February

Initial Expenditures
Draft

03

March

Initial Revenues
Draft

04

April

Refined Budget
With A More
Accurate List of
Expenditures and
Revenues

05

May

Preliminary Budget
Prepared and
Approved

06

June

Final Budget
Adopted

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AND SHOULD CHANGE AS WE ADVANCE
THROUGH THIS PROCESS!!!!***

We Are Here!!!!!!

