

# BUDGET PREVIEW 2025-26

WESTERN WAYNE  
SCHOOL DISTRICT

April 30, 2025

# INTRODUCTION

- Sources of Revenue
- Expenditures by Major Areas
- Summary

This budget preview is a working document and is subject to change. As the information for each account is verified and approved, adjustments will be made.

# 2025-26 REVENUES BY SOURCE



61.02% - Local

37.34% - State

1.64% - Federal

# SOURCES OF REVENUE

	2025-2026 Budget	
Local	\$33,853,705	61.02%
State	\$20,713,444	37.34%
Federal	\$911,900	1.64%
Total	\$55,479,049	

# 2025-26 VALUES



## County Assessments

@ Full Market Value: \$1,928,733,504

(As per the STEB for 2023)

@ Assessed Value (11-2024): \$2,656,355,146

Value of 1 collectable mill \$ 2,488,000

# Millage Assessment

Western Wayne's Index is 4.0%

2025-2026 millage raised to the Act I index  
would be 12.7723 and generate \$32,600,040

(After reduction for Homestead/Farmstead)

# CHANGES TO LOCAL REVENUE



- Local Real Estate Taxes:
  - Increase Millage 4.0%    add'l \$1,212,000 in tax revenue
  - No Referendum exceptions



# STATE REVENUES

- Basic Instruction \$7,250,119 (raised 24-25 level by \$98,800)
- Special Education \$1,485,800 (raised 24-25 level by \$23,600)
- Early Intervention \$2,028,000 (level funded from 24-25 draft)
- Transportation \$3,700,000 (Adjusted for increased costs)
- Property Tax Reduction \$1,327,725 (level funded from 24-25 draft)
- Social Security \$841,800 (Updated)
- Retirement \$3,729,000 (Updated)
- Ready to Learn \$239,000 (still at 2022-2023 level)
- **TOTAL items) \$20,713,444 (with a few additional misc**



# FEDERAL REVENUE



- Final allocations have not been determined. We do not have confirmation on allocations to date)
  - Medical Access Reimbursement \$259,000
  - Federal Programs Title I \$539,000
  - Federal Programs includes Title IV \$41,900
  - Federal Programs includes Title IIA \$72,000

# EXPENDITURES



# EXPENDITURES BY FUNCTION



59.2% - Instruction

32.4% - Support Svc.

2.1% - Student/Community Svc.

6.3% - Debt Svc.

# EXPENDITURES BY OBJECT

39.67% Salaries  
28.88% Benefits  
5.78% Professional Svc.  
1.78 Property Svc.  
14.75% Purchased Svc.  
2.52% Supplies  
0.18% Equipment  
0.15% Other-Fees  
6.30% Other-Debt Svc.



# CERTIFIED STAFF



We have one teacher retirement at EverGreen and two social workers

We will need to be replace these positions and they are included in the current expenditures.

# Staffing Needs - Nursing

## ► Nursing - Full or Part-time District Wide

(A full-time teacher would cost an estimated \$120,000 for salary and benefits.)

This position are not included in the budgeted expenditures



# EXISTING STAFF

- Administration TBA
- Professional Contract under negotiations
- Substitutes
  - Contracted through ESS at our current substitute rates
- Extra Duty/Coaching/Co-Curricular Contract under negotiations
- Clerical /Instructional Aides TBA
- Custodial/Maintenance Contract under negotiations
- School Police Officers \$33.00 per hour



# BENEFITS

- ▶ **Health Insurance**
  - PPO rates 10.5% increase
  - \$6,714,600
  - Benefits are currently being negotiated
- ▶ **Life Insurance**
  - \$24,450 No rate increase this year
- ▶ **Social Security / Medicare Tax (Mandated)**
  - \$1,683,800
- ▶ **Retirement (Mandated)**
  - Rate increased to 34.0% from 33.9%
  - \$7,458,800 (cost to district increased \$150,000)
- ▶ **Worker's Compensation (Mandated)**
  - Based on our current Mod Factor
  - \$240,000 (estimate)
- ▶ **Unemployment Compensation (Mandated)**
  - \$32,200

# PURCHASED SERVICES

## ➤ Charter Schools

- Approximately 101 students enrolled (up from 90)
- Overall Budget is \$2,626,000
- This is higher than last year's budget due to more students overall, special ed costs have been reduced by legislation last year, but we have more students this year



# CONTRACTED SERVICES

## ➤ Student Transportation

- Cost Index increased to 7.433 a 2.9% increase over 24-25 Rate
- \$4,824,000
- Bus Contracts are in place through 26-27 SY
- Upgrade the Camera System \$118,500 (not in this budget)



# Extra Curricular Activities

## ➤ Co-Curricular Student Activities and Sports

Student Activities	\$340,000
Sports	\$797,300

# SUPPLIES

## ➤ Instructional

- Text Book Series \$125,000 included in budget

## ➤ Buildings & Grounds

- Maintained repairs and supply budgets for all buildings
- We kept a vehicle replacement cost in the budget
- Fuel Oil Bid - pending



# Debt Service

## Principal Summary

	Series 2019	Series 2024	TOTAL
2026	3,425,000	5,000	3,430,000
2027	1,355,000	585,000	1,940,000
2028		2,010,000	2,010,000
2029-2031	<u>                    </u>	<u>6,650,000</u>	<u>6,650,000</u>
	\$4,780,000	\$9,250,000	\$14,030,000

# ACT 1

Act 1 allows the district to increase our expenses by 4.0% or .49124 mills

In January the Board decided to stay within this Index for the 25-26 School Year and not seek referendum exceptions.

At this time we do not know state funding amounts, as the state has not passed a state budget.



# Millage 7 Year History - Act 1

▶ 2024-2025	12.2811	4.75%
▶ 2023-2024	11.7242	2.49%
▶ 2022-2023	18.1236	2.49%
▶ 2021-2022	17.6833	2.00%
▶ 2020-2021	17.3366	1.50%
▶ 2019-2020	17.0804	1.50%
▶ 2018-2019	16.8280	0.75%

# Act 1 Index

Western Wayne's Index is 4.0%

The Act 1 Index Increase(estimates):  
0.49124 mills or \$1,212,000 (4.0%)

# Fund Balance

- ▶ Fund Balance at end of 2023-2024 \$9,549,963
  - ▶ Committed \$1,137,922
    - ▶ Retirement and Healthcare Incentives Payable
    - ▶ 24-25 Fund Balance Usage
    - ▶ Construction Project Closeout
  - ▶ Assigned \$4,916,089
    - ▶ Healthcare future increases
    - ▶ PSERS (Retirement) future increases
    - ▶ Capital Projects
  - ▶ Unassigned \$3,495,952 (6.29% of budget)

# SUMMARY

Revenues:	\$55,479,049
Expenses:	<u>\$56,262,282</u>
Deficit:	\$ 783,233

Revenue includes an Act 1 Index increase of 4.00% \$1,212,000

We should increase 4.0% the allowable Act 1 Index  
Take the remaining deficit from Fund Balance.

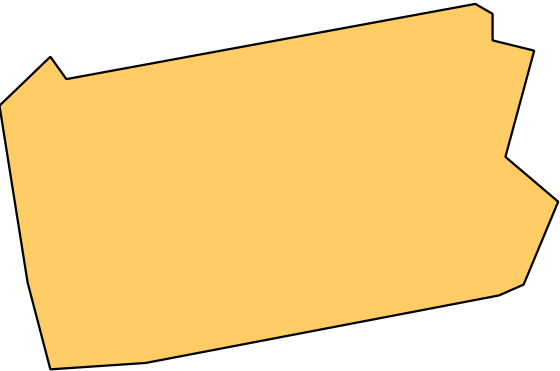
# Act 1 Index

We need to keep in mind that during the 2025-2026 School Year and future years we are still under Act 1 requirements and with the economy the way it is, the index will likely fluctuate.

If so our ability to fund next year's budget may be strained.

We need to watch the state budget closely for possible increases or decreases in revenue. This year we also need to watch federal funding and there are potential changes to the Department of Education

# Act 1



We are waiting for the Governor's Office to certify to the PA Department of Education that for the 2025-2026 School Year, there is enough gambling dollars to support a reduction in property taxes. This announcement should come by May 1st, the District's current year amount is \$1,327,725.

Western Wayne eligible properties saw a \$331.87 reduction per eligible homestead/farmstead in 2024-2025. This was \$58 more than previous year.