



**West Mifflin Area
School District**

**Proposed General
Fund Budget
2020-2021**

BUDGET NARRATIVE

Introduction

The Proposed Preliminary Budget is presented in balance with a tax increase of .88 mills. The Board passed a Resolution in December that they would not raise taxes above the Act 1 Index of .88 mills.

The Presented Budget

Total projected Revenues are \$54,077,421 and projected Expenditures are \$57,995,350, the difference of \$3,917,929 is financed through Fund Balance, Fund Transfers and the selling of Fixed Assets. The attached budget includes the following:

- An increase of taxes of .88 mills setting the rate at 25.3765 mills
- Transferring \$1,000,000 from the Capital Projects Fund to the General Fund
- Revenue of \$192,000 from the Pennsylvania Turnpike from the use/acquisition of H.S./M.S. Campus for the Mon Valley Expressway Project
- Revenue from the Pennsylvania Turnpike from the sale of the Camp Hollow Road Property of \$656,000 after expenses
- The amount of current fund balance used is \$2,069,929. The actual need will vary based upon the over or underestimation of the effect that Covid-19 will have on Local Tax Revenues as well as any additional future sources of Federal/State revenues that may be available as the result of such
- All professional staff positions from last year are included with the addition of three new Special Education Teachers bringing the total of FTE's to 196
- An increased Special Education Budget of \$1.54 million
- PSERS Rate Increases to 34.51% from 34.29%
- Health Insurance increase of 2.5%, Dental Insurance by 6% and Vision Insurance by 7%

Revenue is projected to decrease by \$1,274,247 million as a result of Lost Local Revenue. West Mifflin's taxable assessed value has decreased \$28,825,122 as of 05/15/2020 from the beginning of 2019. There are also additional projected losses from the collection of all Local Taxes as a result of the effects of Covid-19 which the district has already started to see. The administration froze all non-essential spending as of April 1st, 2020 anticipating a loss of Local Revenue in order to protect the Fund Balance. All other significant revenue streams are expected to stay the same or increase slightly.

Expenditures are expected to increase by \$1,832,460. Special Education, Employee Salaries/Benefits and Charter/Cyber school costs continue to be the greatest drivers. Most other budget categories are close to the 2019/2020 budgeted amounts.

Summary

There is no other time in history that one can look back upon as a gauge to project the effect that Covid-19 will have upon local tax revenue sources. The district will explore all available options to reduce expenditures in the coming year. One thing that will not suffer is the Education of the children of this district which is and always will be our top priority.

**West Mifflin Area School District
 Budget Detail Report
 Revenue**

Account Number / ASN		20-21 Proposed Revenues
10 GENERAL FUND		
10-6111-001-000-00-00-00 6001	PROPERTY TAX-WM	20,760,654
10-6111-002-000-00-00-00 6002	PROPERTY TAX-WHITAKER	550,000
10-6113-000-000-00-00-00 6003	PUBLIC UTILITY REALTY TAX	26,500
10-6114-000-000-00-00-01 7671	PILOT - CORPORATE AIR	13,364
10-6114-000-000-00-00-02 7578	PILOT - ACHA	8,000
10-6114-000-000-00-00-03 7672	PILOT - BETTIS	380,876
10-6143-001-000-00-00-00 6005	LST-WM	69,000
10-6143-002-000-00-00-00 6006	LST-WHITAKER	1,000
10-6151-001-000-00-00-00 6007	EIT-WM	1,900,000
10-6151-002-000-00-00-00 6008	EIT-WHITAKER	135,000
10-6153-000-000-00-00-00 6009	REAL ESTATE TRANSFER TAX	335,000
10-6154-000-000-00-00-00 6010	ADMISSION TAX	300,000
10-6155-001-000-00-00-00 6056	BUSINESS PRIVILEGE TAX-WM	525,000
10-6155-002-000-00-00-00 6057	BUSINESS PRIVILEGE TAX-WHITAKER	500
10-6157-001-000-00-00-00 6011	MERCANTILE TAX-WM	500,000
10-6157-002-000-00-00-00 6012	MERCANTILE TAX-WHITAKER	2,500
10-6411-001-000-00-00-00 6013	DELINQUENT RET-WM	1,500,000
10-6411-002-000-00-00-00 6014	DELINQUENT RET-WHITAKER	50,000
10-6443-001-000-00-00-00 6054	DELINQUENT LST-WM	800
10-6451-001-000-00-00-00 6015	DELINQUENT EIT-WM	500
10-6455-001-000-00-00-00 6061	DELINQUENT BPT-WM	200,000
10-6457-001-000-00-00-00 6017	DELINQUENT MERCH TAX-WM	25,000
10-6457-002-000-00-00-00 6018	DELINQUENT MERCH TAX-WHITAKER	1,000
10-6510-000-000-00-00-00 6019	EARNINGS FROM INVESTMENTS	20,000
10-6710-000-000-00-00-00 8225	ATHLETIC DEPARTMENT MISCELLANE...	1,500
10-6710-000-000-00-00-20 8214	ADMISSIONS - FOOTBALL	10,000
10-6710-000-000-00-00-21 8229	ADMISSIONS - BOYS SOCCER	500
10-6710-000-000-00-00-22 8320	ADMISSIONS - GIRLS SOCCER	500
10-6710-000-000-00-00-24 8309	ADMISSIONS - GIRLS VOLLEYBALL	200
10-6710-000-000-00-00-28 8215	ADMISSIONS BOYS - BASKETBALL	1,400
10-6710-000-000-00-00-29 8216	ADMISSIONS - GIRLS BASKETBALL	400
10-6710-000-000-00-00-32 8485	ADMISSIONS - TRACK&FIELD	2,500
10-6710-000-000-00-00-35 8218	ADMISSIONS - SWIMMING	200
10-6831-000-000-00-00-00 0153	IDEA FUNDS	730,000
10-6910-000-000-00-00-00 6020	RENTS	30,000
10-6922-000-000-00-00-00 6591	DONATIONS FROM PRIVATE SOURCE...	1,000
10-6941-000-000-00-00-72 7403	DCSD TUITION	4,500,000

**West Mifflin Area School District
 Budget Detail Report
 Revenue**

Account Number / ASN		20-21 Proposed Revenues
10 GENERAL FUND		
10-6980-000-000-00-00-00 6051	SWIM PROGRAMS	4,000
10-6999-000-000-00-00-00 5145	OTHER REVENUE NOT SPECIFIED	33,200
10-6999-000-000-00-00-01 7412	ROYALTIES	150
10-6999-000-000-00-00-03 7414	COCA COLA	200
10-6999-000-000-00-00-04 7415	MAGISTERIAL	2,000
10-6999-000-000-00-00-05 7416	PURCHASING REBATES	500
10-6999-000-000-00-00-08 7638	EMPLOYEE LAPTOP INSURANCE	1,000
10-6999-000-000-00-00-14 8093	RECORDS REQUEST REVENUE	1,000
10-6999-000-000-00-00-16 8095	DEMAND RESPONSE REVENUE	9,000
10-6999-000-000-00-00-19 8191	I PAD INSURANCE	15,000
10-6999-000-000-00-00-20 8202	SUMMER SCHOOL REVENUE	250
10-7110-000-000-00-00-00 6027	STATE SUBSIDY	8,287,845
10-7160-000-000-00-00-00 6064	TUITION-ORPHANS SECTION 1305	150,000
10-7271-000-000-00-00-00 0185	SPECIAL EDUCATION	2,312,152
10-7292-000-000-00-00-00 5264	PRE K COUNTS GRANT	175,000
10-7311-000-000-00-00-00 8336	SD TRANSPORTATION	1,156,500
10-7320-000-000-00-00-00 6035	RENTAL REIMBURSEMENT	732,000
10-7330-000-000-00-00-00 6036	HEALTH SERVICES	56,000
10-7340-000-000-00-00-00 6037	SUPPLEMENTAL - ACT 1	1,464,109
10-7361-000-000-00-00-00 8763	PCCD GRANT	20,000
10-7505-000-000-00-00-00 8160	READY TO LEARN BLOCK GRANT	489,803
10-7810-000-000-00-00-00 0045	SOCIAL SECURITY REIMBURSEMENT	1,000,000
10-7820-000-000-00-00-00 0044	RETIREMENT REIMBURSEMENT	4,018,924
10-8390-000-000-00-00-00 5133	JROTC	100,000
10-8512-000-000-00-00-00 6073	IDEA SUPPLEMENTAL	175,000
10-8514-000-000-00-00-00 6050	TITLE I	987,090
10-8515-000-000-00-00-00 6078	TITLE II	117,050
10-8516-000-000-00-00-00 6072	TITLE III	4,000
10-8517-000-000-00-00-00 5147	TITLE IV	52,754
10-8810-000-000-00-00-00 0095	ACCESS-SBAP REIMBURSEMENT	130,000
10-9310-000-000-00-00-00 6686	APPROPRIATION FROM FUND BALAN...	2,069,626
10-9360-000-000-00-00-00 6066	TRANSFERS FROM OTHER FUNDS	1,000,000
10-9400-000-000-00-00-00 6045	SALE OF FIXED ASSETS	848,303
10 Fund (R) TOTALS		57,995,350

West Mifflin Area School District
Budget Detail Report
Revenue

Account Number / ASN	20-21 Proposed Revenues
FINAL TOTALS FOR REPORT	57,995,350

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL

1000 INSTRUCTION	
1110 REGULAR PROGRAMS	
100 SALARIES	
110 ADMINISTRATORS	38,000
120 PROFESSIONAL STAFF SALARIES	12,022,182
190 PARAEDUCATORS	32,718
100 O Sub Total	12,092,900
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	1,837,345
213 LIFE INSURANCE	13,277
214 SPOUSAL BUYOUT	210,015
215 DENTAL/VISION INSURANCE	126,231
220 FICA/MEDICARE	955,518
230 RETIREMENT	4,173,263
250 UNEMPLOYMENT COMPENSATION	50,000
260 WORKERS COMPENSATION	175,000
291 EARLY RETIREMENT BENEFITS	78,994
200 O Sub Total	7,619,643
300 PURCHASED PROFESSIONAL SERVICES	
329 PROFESSIONAL SERVICES	390,000
390 OTHER PROFESSIONAL SERVICES	6,600
300 O Sub Total	396,600
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	20,200
448 LEASE/RENTAL OF HARDWARE	176,513
400 O Sub Total	196,713
500 OTHER PURCHASED SERVICES	
510 STUDENT TRANSPORTATION SERVICES	8,000
550 PRINTING & BINDING	6,000
562 TUITION - PA CHARTER/CYBER SCHOOLS	1,050,000
569 TUITION - OTHER	300,000
580 LOCAL TRAVEL	3,850
581 TRAVEL & CONFERENCE	1,500
500 O Sub Total	1,369,350

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
1000 INSTRUCTION	
1110 REGULAR PROGRAMS	
600 SUPPLIES	
610 SUPPLIES	310,054
630 FOOD	5,650
640 BOOKS & PERIODICALS	36,500
645 BOOK BINDING	500
648 EDUCATIONAL SOFTWARE/LICENSING	30,000
600 O Sub Total	382,704
800 OTHER OBJECTS	
810 DUES & FEES	2,200
890 MISCELLANEOUS EXPENDITURES	20,075
800 O Sub Total	22,275
1110 ** Functio Sub Total	22,080,185
1210 SPECIAL EDUCATION	
100 SALARIES	
110 ADMINISTRATORS	88,200
120 PROFESSIONAL STAFF SALARIES	1,527,908
150 SECRETARIES	68,099
190 PARAEDUCATORS	569,836
100 O Sub Total	2,254,043
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	313,824
213 LIFE INSURANCE	3,933
214 SPOUSAL BUYOUT	64,803
215 DENTAL/VISION INSURANCE	22,266
220 FICA/MEDICARE	172,436
230 RETIREMENT	777,872
200 O Sub Total	1,355,134
300 PURCHASED PROFESSIONAL SERVICES	
322 PROFESSIONAL SERVICES - AIU	2,750,000
390 OTHER PROFESSIONAL SERVICES	60,000
300 O Sub Total	2,810,000

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
1000 INSTRUCTION	
1210 SPECIAL EDUCATION	
500 OTHER PURCHASED SERVICES	
510 STUDENT TRANSPORTATION SERVICES	530,000
561 TUITION - OTHER LEA'S	99,000
562 TUITION - PA CHARTER/CYBER SCHOOLS	650,000
567 TUITION - APS	612,000
569 TUITION - OTHER	765,000
581 TRAVEL & CONFERENCE	4,550
596 IU SERVICES	230,000
500 O Sub Total	2,890,550
600 SUPPLIES	
610 SUPPLIES	14,500
640 BOOKS & PERIODICALS	1,300
600 O Sub Total	15,800
700 EQUIPMENT	
790 OTHER PROPERTY	15,000
700 O Sub Total	15,000
800 OTHER OBJECTS	
810 DUES & FEES	1,000
840 CONTINGENCY	275,000
890 MISCELLANEOUS EXPENDITURES	19,000
800 O Sub Total	295,000
1210 ** Functio Sub Total	9,635,527
1243 ACE PROGRAM	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	281,875
100 O Sub Total	281,875
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	54,210
213 LIFE INSURANCE	290
215 DENTAL/VISION INSURANCE	3,576

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
220 FICA/MEDICARE	21,564
230 RETIREMENT	97,276
200 O Sub Total	176,916
300 PURCHASED PROFESSIONAL SERVICES	
390 OTHER PROFESSIONAL SERVICES	500
300 O Sub Total	500
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	200
400 O Sub Total	200
500 OTHER PURCHASED SERVICES	
510 STUDENT TRANSPORTATION SERVICES	6,000
580 LOCAL TRAVEL	100
500 O Sub Total	6,100
600 SUPPLIES	
610 SUPPLIES	500
630 FOOD	300
600 O Sub Total	800
1243 ** Functio Sub Total	466,391
1342 FAMILY & CONSUMER SCIENCES	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	186,833
100 O Sub Total	186,833
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	6,397
213 LIFE INSURANCE	194
214 SPOUSAL BUYOUT	6,303
215 DENTAL/VISION INSURANCE	1,570
220 FICA/MEDICARE	14,292
230 RETIREMENT	64,475

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
1000 INSTRUCTION	
1342 FAMILY & CONSUMER SCIENCES	
200 O Sub Total	93,231
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	400
400 O Sub Total	400
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	200
500 O Sub Total	200
600 SUPPLIES	
610 SUPPLIES	4,350
630 FOOD	10,500
600 O Sub Total	14,850
1342 ** Functio Sub Total	295,514
1360 BUSINESS EDUCATION	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	156,675
100 O Sub Total	156,675
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	6,397
213 LIFE INSURANCE	194
214 SPOUSAL BUYOUT	7,500
215 DENTAL/VISION INSURANCE	378
220 FICA/MEDICARE	11,985
230 RETIREMENT	54,069
200 O Sub Total	80,523
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	100
400 O Sub Total	100
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	40

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
ALL	
1000 INSTRUCTION	
1360 BUSINESS EDUCATION	
500 O Sub Total	40
600 SUPPLIES	
610 SUPPLIES	500
600 O Sub Total	500
1360 ** Functio Sub Total	237,838
1391 STEEL CENTER VO TECH	
500 OTHER PURCHASED SERVICES	
564 TUITION - STEEL CENTER	598,000
596 IU SERVICES	20,881
500 O Sub Total	618,881
1391 ** Functio Sub Total	618,881
1426 SUMMER SCHOOL - MUSIC/MATH	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	8,458
100 O Sub Total	8,458
200 EMPLOYEE BENEFITS	
220 FICA/MEDICARE	647
230 RETIREMENT	2,919
200 O Sub Total	3,566
1426 ** Functio Sub Total	12,024
1430 HOMEBOUND INSTRUCTION	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	8,925
190 PARAEDUCATORS	500
100 O Sub Total	9,425
200 EMPLOYEE BENEFITS	
220 FICA/MEDICARE	721
230 RETIREMENT	3,253
200 O Sub Total	3,974
1430 ** Functio Sub Total	13,399

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL		
1000 INSTRUCTION		
1495 DETENTION/BUS DUTY		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	1,000	
100 O Sub Total	1,000	
200 EMPLOYEE BENEFITS		
220 FICA/MEDICARE	77	
230 RETIREMENT	350	
200 O Sub Total	427	
500 OTHER PURCHASED SERVICES		
510 STUDENT TRANSPORTATION SERVICES	7,250	
500 O Sub Total	7,250	
1495 ** Functio Sub Total	8,677	
1500 NONPUBLIC SCHOOL PROGRAMS		
300 PURCHASED PROFESSIONAL SERVICES		
330 OTHER PROFESSIONAL SERVICES	4,982	
300 O Sub Total	4,982	
1500 ** Functio Sub Total	4,982	
1000 ** Function (E) Sub Total	33,373,418	
2000 SUPPORT SERVICES		
2120 GUIDANCE SERVICES		
100 SALARIES		
120 PROFESSIONAL STAFF SALARIES	584,175	
150 SECRETARIES	44,540	
100 O Sub Total	628,715	
200 EMPLOYEE BENEFITS		
211 MEDICAL INSURANCE	81,470	
213 LIFE INSURANCE	770	
214 SPOUSAL BUYOUT	22,500	
215 DENTAL/VISION INSURANCE	5,211	
220 FICA/MEDICARE	48,095	
230 RETIREMENT	216,970	

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
ALL	
2000 SUPPORT SERVICES	
2120 GUIDANCE SERVICES	
200 O Sub Total	375,016
300 PURCHASED PROFESSIONAL SERVICES	
311 CLRS	114,261
340 TECHNICAL SERVICES	16,850
300 O Sub Total	131,111
600 SUPPLIES	
610 SUPPLIES	1,500
648 EDUCATIONAL SOFTWARE/LICENSING	2,485
600 O Sub Total	3,985
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	500
800 O Sub Total	500
2120 ** Functio Sub Total	1,139,327
2130 ATTENDANCE SERVICES	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	57,776
100 O Sub Total	57,776
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	15,784
213 LIFE INSURANCE	96
215 DENTAL/VISION INSURANCE	1,192
220 FICA/MEDICARE	4,420
230 RETIREMENT	19,938
200 O Sub Total	41,430
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	750
500 O Sub Total	750
2130 ** Functio Sub Total	99,956

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2140 PSYCHOLOGICAL SERVICES	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	59,776
100 O Sub Total	59,776
200 EMPLOYEE BENEFITS	
213 LIFE INSURANCE	96
214 SPOUSAL BUYOUT	7,500
220 FICA/MEDICARE	4,573
230 RETIREMENT	20,628
200 O Sub Total	32,797
300 PURCHASED PROFESSIONAL SERVICES	
330 OTHER PROFESSIONAL SERVICES	70,000
300 O Sub Total	70,000
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	250
581 TRAVEL & CONFERENCE	100
500 O Sub Total	350
600 SUPPLIES	
610 SUPPLIES	1,250
600 O Sub Total	1,250
800 OTHER OBJECTS	
810 DUES & FEES	250
800 O Sub Total	250
2140 ** Functio Sub Total	164,423
2250 SCHOOL LIBRARY SERVICES	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	309,275
100 O Sub Total	309,275

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2250 SCHOOL LIBRARY SERVICES	
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	30,625
213 LIFE INSURANCE	290
214 SPOUSAL BUYOUT	7,500
215 DENTAL/VISION INSURANCE	1,950
220 FICA/MEDICARE	23,663
230 RETIREMENT	106,730
200 O Sub Total	170,758
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	1,000
400 O Sub Total	1,000
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	200
581 TRAVEL & CONFERENCE	100
500 O Sub Total	300
600 SUPPLIES	
610 SUPPLIES	5,225
640 BOOKS & PERIODICALS	31,902
648 EDUCATIONAL SOFTWARE/LICENSING	80,524
600 O Sub Total	117,651
700 EQUIPMENT	
790 OTHER PROPERTY	3,800
700 O Sub Total	3,800
2250 ** Functio Sub Total	602,784
2260 INSTRUCTION & CURRICULUM SERVICES	
300 PURCHASED PROFESSIONAL SERVICES	
329 PROFESSIONAL SERVICES	80,000
300 O Sub Total	80,000

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2260 INSTRUCTION & CURRICULUM SERVICES	
600 SUPPLIES	
610 SUPPLIES	1,000
600 O Sub Total	1,000
2260 ** Functio Sub Total	81,000
2270 STAFF DEVELOPMENT	
200 EMPLOYEE BENEFITS	
240 TUITION REIMBURSEMENT	38,000
200 O Sub Total	38,000
300 PURCHASED PROFESSIONAL SERVICES	
329 PROFESSIONAL SERVICES	1,000
330 OTHER PROFESSIONAL SERVICES	10,000
300 O Sub Total	11,000
2270 ** Functio Sub Total	49,000
2310 BOARD SERVICES	
100 SALARIES	
110 ADMINISTRATORS	9,991
150 SECRETARIES	6,159
100 O Sub Total	16,150
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	3,713
213 LIFE INSURANCE	67
215 DENTAL/VISION INSURANCE	245
220 FICA/MEDICARE	1,235
230 RETIREMENT	5,572
200 O Sub Total	10,832
500 OTHER PURCHASED SERVICES	
520 INSURANCE - GENERAL	68,000
525 BONDING INSURANCE	500
532 POSTAGE	700
549 ADVERTISING EXPENSE	7,500

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
580 LOCAL TRAVEL	100
581 TRAVEL & CONFERENCE	3,000
500 O Sub Total	79,800
600 SUPPLIES	
610 SUPPLIES	500
630 FOOD	500
600 O Sub Total	1,000
800 OTHER OBJECTS	
810 DUES & FEES	52,000
820 JUDGEMENTS AGAINST LEA	20,000
890 MISCELLANEOUS EXPENDITURES	1,000
800 O Sub Total	73,000
2310 ** Functio Sub Total	180,782
2330 TAX ASSESSMENT & COLLECTION	
100 SALARIES	
111 TAX COLLECTORS	50,514
100 O Sub Total	50,514
200 EMPLOYEE BENEFITS	
220 FICA/MEDICARE	3,866
200 O Sub Total	3,866
300 PURCHASED PROFESSIONAL SERVICES	
314 PREPARATION & FILING FEES	20,000
315 COMMISSION - EIT	46,000
316 COMMISSION - BP/MERC/AMUSEMENT	50,000
317 OTHER TAX COLLECTION EXPENSE	80,000
318 COMMISSION - LST	1,400
319 COMMISSION - DELINQUENT TAX	100,000
300 O Sub Total	297,400

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2330 TAX ASSESSMENT & COLLECTION	
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	500
400 O Sub Total	500
500 OTHER PURCHASED SERVICES	
525 BONDING INSURANCE	1,604
500 O Sub Total	1,604
600 SUPPLIES	
610 SUPPLIES	1,500
600 O Sub Total	1,500
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	7,500
800 O Sub Total	7,500
2330 ** Functio Sub Total	362,884
2350 LEGAL/ACCOUNTING SERVICES	
300 PURCHASED PROFESSIONAL SERVICES	
312 LEGAL SERVICES	108,000
313 COSTS, SOLICITOR'S OFFICE	2,000
324 TAX APPEALS COSTS, SOLICITOR'S	20,000
330 OTHER PROFESSIONAL SERVICES	40,000
300 O Sub Total	170,000
2350 ** Functio Sub Total	170,000
2360 ADMINISTRATIVE SERVICES	
100 SALARIES	
110 ADMINISTRATORS	304,200
150 SECRETARIES	68,099
100 O Sub Total	372,299
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	34,951
213 LIFE INSURANCE	1,441

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

214 SPOUSAL BUYOUT	7,500
215 DENTAL/VISION INSURANCE	3,669
220 FICA/MEDICARE	26,694
230 RETIREMENT	128,480
200 O Sub Total	202,735
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	500
581 TRAVEL & CONFERENCE	2,000
500 O Sub Total	2,500
600 SUPPLIES	
610 SUPPLIES	1,000
630 FOOD	500
600 O Sub Total	1,500
800 OTHER OBJECTS	
810 DUES & FEES	2,500
890 MISCELLANEOUS EXPENDITURES	500
800 O Sub Total	3,000
2360 ** Functio Sub Total	582,034
2380 OFFICE OF THE PRINCIPALS	
100 SALARIES	
110 ADMINISTRATORS	951,314
150 SECRETARIES	313,834
100 O Sub Total	1,265,148
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	233,077
213 LIFE INSURANCE	5,826
214 SPOUSAL BUYOUT	21,000
215 DENTAL/VISION INSURANCE	15,450
220 FICA/MEDICARE	96,785
230 RETIREMENT	436,604

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
ALL	
2000 SUPPORT SERVICES	
2380 OFFICE OF THE PRINCIPALS	
200 O Sub Total	808,742
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	900
581 TRAVEL & CONFERENCE	1,000
500 O Sub Total	1,900
600 SUPPLIES	
610 SUPPLIES	14,000
630 FOOD	1,200
640 BOOKS & PERIODICALS	415
600 O Sub Total	15,615
700 EQUIPMENT	
790 OTHER PROPERTY	2,100
700 O Sub Total	2,100
800 OTHER OBJECTS	
810 DUES & FEES	6,350
890 MISCELLANEOUS EXPENDITURES	1,300
800 O Sub Total	7,650
2380 ** Functio Sub Total	2,101,155
2411 HEALTH SERVICES	
100 SALARIES	
130 OTHER PROFESSIONAL	261,550
191 NURSES' AIDES	25,493
100 O Sub Total	287,043
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	38,576
213 LIFE INSURANCE	291
215 DENTAL/VISION INSURANCE	2,762
220 FICA/MEDICARE	21,960
230 RETIREMENT	99,060
200 O Sub Total	162,649

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2411 HEALTH SERVICES	
300 PURCHASED PROFESSIONAL SERVICES	
330 OTHER PROFESSIONAL SERVICES	125,000
300 O Sub Total	125,000
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	500
400 O Sub Total	500
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	200
500 O Sub Total	200
600 SUPPLIES	
610 SUPPLIES	5,000
648 EDUCATIONAL SOFTWARE/LICENSING	3,000
600 O Sub Total	8,000
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	500
800 O Sub Total	500
2411 ** Functio Sub Total	583,892
2519 BUSINESS OFFICE	
100 SALARIES	
110 ADMINISTRATORS	89,919
150 SECRETARIES	214,202
100 O Sub Total	304,121
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	77,495
213 LIFE INSURANCE	878
215 DENTAL/VISION INSURANCE	5,099
220 FICA/MEDICARE	23,265
230 RETIREMENT	104,952
200 O Sub Total	211,689

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2519 BUSINESS OFFICE	
300 PURCHASED PROFESSIONAL SERVICES	
310 AUDIT SERVICES	24,500
330 OTHER PROFESSIONAL SERVICES	5,000
340 TECHNICAL SERVICES	29,000
300 O Sub Total	58,500
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	500
441 RENTAL OF BUILDINGS	84,000
448 LEASE/RENTAL OF HARDWARE	184,206
400 O Sub Total	268,706
500 OTHER PURCHASED SERVICES	
532 POSTAGE	16,500
550 PRINTING & BINDING	50,000
580 LOCAL TRAVEL	250
581 TRAVEL & CONFERENCE	1,500
500 O Sub Total	68,250
600 SUPPLIES	
610 SUPPLIES	3,500
600 O Sub Total	3,500
700 EQUIPMENT	
790 OTHER PROPERTY	1,000
700 O Sub Total	1,000
800 OTHER OBJECTS	
810 DUES & FEES	1,100
890 MISCELLANEOUS EXPENDITURES	200,000
800 O Sub Total	201,100
2519 ** Functio Sub Total	1,116,866

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL

2000 SUPPORT SERVICES

2620 BUILDINGS & GROUNDS

100 SALARIES

110 ADMINISTRATORS	189,852
160 MAINTENANCE WORKERS	246,440
180 CUSTODIANS	949,628
193 SUBSTITUTE CUSTODIANS	70,000
194 CUSTODIAL/MAINTENANCE OVERTIME	32,000
100 O Sub Total	1,487,920

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE	403,162
213 LIFE INSURANCE	3,709
214 SPOUSAL BUYOUT	6,000
215 DENTAL/VISION INSURANCE	26,919
220 FICA/MEDICARE	108,472
230 RETIREMENT	489,321
200 O Sub Total	1,037,583

300 PURCHASED PROFESSIONAL SERVICES

330 OTHER PROFESSIONAL SERVICES	30,000
300 O Sub Total	30,000

400 PURCHASED PROPERTY SERVICES

421 NATURAL GAS	150,000
422 ELECTRICITY	329,250
424 WATER/SEWERAGE	99,400
430 R&M, EQUIPMENT	80,000
431 BOILER REPAIR	43,500
432 SOLID WASTE & RECYCLING	35,000
433 R&M, VEHICLES	15,000
439 R&M, STADIUM	30,000
440 RENTAL EQUIPMENT	6,000
449 UNIFORM RENTAL	5,000
450 BUILDING REPAIR, CONTRACTED	62,000
460 EXTERMINATION SERVICE	6,000
400 O Sub Total	861,150

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
2000 SUPPORT SERVICES	
2620 BUILDINGS & GROUNDS	
500 OTHER PURCHASED SERVICES	
523 PROPERTY & LIABILITY INSURANCE	160,000
530 TELEPHONE SERVICES	37,250
580 LOCAL TRAVEL	2,000
581 TRAVEL & CONFERENCE	3,000
500 O Sub Total	202,250
600 SUPPLIES	
610 SUPPLIES	172,000
611 SUPPLIES, REPAIR OF BUILDINGS	56,000
612 SUPPLIES, UPKEEP OF GROUNDS	38,000
613 EQUIPMENT/FURNITURE REPAIR	18,600
615 SCHOOL VEHICLES SUPPLIES	5,000
616 GASOLINE - SCHOOL VEHICLES	15,000
600 O Sub Total	304,600
700 EQUIPMENT	
761 FURNITURE REPLACEMENT	5,000
790 OTHER PROPERTY	27,650
700 O Sub Total	32,650
800 OTHER OBJECTS	
810 DUES & FEES	10,000
890 MISCELLANEOUS EXPENDITURES	40,000
800 O Sub Total	50,000
2620 ** Functio Sub Total	4,006,153
2660 SECURITY SERVICES	
100 SALARIES	
110 ADMINISTRATORS	74,263
163 POLICE OFFICERS	248,644
100 O Sub Total	322,907
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	67,537

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
213 LIFE INSURANCE	3,360
215 DENTAL/VISION INSURANCE	4,332
220 FICA/MEDICARE	24,701
230 RETIREMENT	111,434
200 O Sub Total	211,364
300 PURCHASED PROFESSIONAL SERVICES	
330 OTHER PROFESSIONAL SERVICES	6,000
350 SECURITY/SAFETY SERVICES	219,488
300 O Sub Total	225,488
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	22,000
400 O Sub Total	22,000
500 OTHER PURCHASED SERVICES	
580 LOCAL TRAVEL	100
500 O Sub Total	100
600 SUPPLIES	
610 SUPPLIES	1,000
600 O Sub Total	1,000
700 EQUIPMENT	
790 OTHER PROPERTY	15,000
700 O Sub Total	15,000
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	170,000
800 O Sub Total	170,000
2660 ** Functio Sub Total	967,859
2720 VEHICLE OPERATION SERVICES	
500 OTHER PURCHASED SERVICES	
513 CONTRACTED CARRIERS	2,464,728

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
515 PUBLIC CARRIERS	10,000
516 TRANSPORTATION - SPECIAL EDUCATION	10,000
532 POSTAGE	1,000
500 O Sub Total	2,485,728
2720 ** Functio Sub Total	2,485,728
2832 PERSONNEL SERVICES	
100 SALARIES	
150 SECRETARIES	68,099
100 O Sub Total	68,099
200 EMPLOYEE BENEFITS	
213 LIFE INSURANCE	97
214 SPOUSAL BUYOUT	6,303
215 DENTAL/VISION INSURANCE	1,257
220 FICA/MEDICARE	5,209
230 RETIREMENT	23,501
200 O Sub Total	36,367
300 PURCHASED PROFESSIONAL SERVICES	
390 OTHER PROFESSIONAL SERVICES	25,000
300 O Sub Total	25,000
2832 ** Functio Sub Total	129,466
2840 TECHNOLOGY SERVICES	
100 SALARIES	
140 TECHNOLOGY COORDINATOR	123,000
145 TECHNICIANS	228,015
150 SECRETARIES	52,924
100 O Sub Total	403,939
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	45,757
213 LIFE INSURANCE	2,779
214 SPOUSAL BUYOUT	7,500

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
215 DENTAL/VISION INSURANCE	3,205
220 FICA/MEDICARE	21,490
230 RETIREMENT	96,953
240 TUITION REIMBURSEMENT	4,900
200 O Sub Total	182,584
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	167,000
400 O Sub Total	167,000
500 OTHER PURCHASED SERVICES	
531 INTERNET CONNECTION	25,800
580 LOCAL TRAVEL	2,000
581 TRAVEL & CONFERENCE	4,000
500 O Sub Total	31,800
600 SUPPLIES	
610 SUPPLIES	10,000
648 EDUCATIONAL SOFTWARE/LICENSING	176,529
600 O Sub Total	186,529
700 EQUIPMENT	
790 OTHER PROPERTY	152,995
700 O Sub Total	152,995
800 OTHER OBJECTS	
810 DUES & FEES	1,000
890 MISCELLANEOUS EXPENDITURES	5,000
800 O Sub Total	6,000
2840 ** Functio Sub Total	1,130,847
2910 AIU PROGRAM OF SERVICES	
500 OTHER PURCHASED SERVICES	
595 AIU PASS THROUGH PAYMENTS	28,796

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
ALL	
500 O Sub Total	28,796
2910 ** Functio Sub Total	28,796
2000 ** Function (E) Sub Total	15,982,952
3000 NON INSTRUCTIONAL SERVICES	
3210 SCHOOL SPONSORED ACTIVITIES	
100 SALARIES	
130 OTHER PROFESSIONAL	118,749
100 O Sub Total	118,749
200 EMPLOYEE BENEFITS	
220 FICA/MEDICARE	9,084
230 RETIREMENT	40,980
200 O Sub Total	50,064
300 PURCHASED PROFESSIONAL SERVICES	
350 SECURITY/SAFETY SERVICES	2,420
300 O Sub Total	2,420
400 PURCHASED PROPERTY SERVICES	
415 LAUNDRY & DRY CLEANING	2,500
400 O Sub Total	2,500
500 OTHER PURCHASED SERVICES	
510 STUDENT TRANSPORTATION SERVICES	83,000
525 BONDING INSURANCE	100
500 O Sub Total	83,100
600 SUPPLIES	
610 SUPPLIES	500
630 FOOD	7,000
600 O Sub Total	7,500
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	1,000
800 O Sub Total	1,000
3210 ** Functio Sub Total	265,333

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL

3000 NON INSTRUCTIONAL SERVICES

3250 SCHOOL SPONSORED ATHLETICS

100 SALARIES

110 ADMINISTRATORS 101,679

130 OTHER PROFESSIONAL 332,588

150 SECRETARIES 44,540

162 GAME WORKERS 25,000

100 O Sub Total 503,807

200 EMPLOYEE BENEFITS

211 MEDICAL INSURANCE 35,217

213 LIFE INSURANCE 763

215 DENTAL/VISION INSURANCE 2,449

220 FICA/MEDICARE 38,541

230 RETIREMENT 165,237

200 O Sub Total 242,207

300 PURCHASED PROFESSIONAL SERVICES

330 OTHER PROFESSIONAL SERVICES 72,000

350 SECURITY/SAFETY SERVICES 40,000

390 OTHER PROFESSIONAL SERVICES 40,450

300 O Sub Total 152,450

400 PURCHASED PROPERTY SERVICES

415 LAUNDRY & DRY CLEANING 2,500

430 R&M, EQUIPMENT 15,000

400 O Sub Total 17,500

500 OTHER PURCHASED SERVICES

510 STUDENT TRANSPORTATION SERVICES 65,000

580 LOCAL TRAVEL 4,000

581 TRAVEL & CONFERENCE 2,000

500 O Sub Total 71,000

600 SUPPLIES

610 SUPPLIES 74,050

630 FOOD 7,000

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

	20-21 Proposed Expenditures
ALL	
3000 NON INSTRUCTIONAL SERVICES	
3250 SCHOOL SPONSORED ATHLETICS	
600 O Sub Total	81,050
700 EQUIPMENT	
752 CAPITAL EQUIPMENT	5,000
790 OTHER PROPERTY	10,000
700 O Sub Total	15,000
800 OTHER OBJECTS	
810 DUES & FEES	10,000
890 MISCELLANEOUS EXPENDITURES	500
800 O Sub Total	10,500
3250 ** Functio Sub Total	1,093,514
3300 COMMUNITY SERVICES	
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	11,339
800 O Sub Total	11,339
3300 ** Functio Sub Total	11,339
3310 COMMUNITY RECREATION	
100 SALARIES	
110 ADMINISTRATORS	11,330
130 OTHER PROFESSIONAL	3,000
161 LIFE GUARDS	18,000
100 O Sub Total	32,330
200 EMPLOYEE BENEFITS	
211 MEDICAL INSURANCE	6,397
215 DENTAL/VISION INSURANCE	378
220 FICA/MEDICARE	2,473
230 RETIREMENT	3,910
200 O Sub Total	13,158
400 PURCHASED PROPERTY SERVICES	
430 R&M, EQUIPMENT	500
400 O Sub Total	500

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
3000 NON INSTRUCTIONAL SERVICES	
3310 COMMUNITY RECREATION	
600 SUPPLIES	
610 SUPPLIES	500
613 EQUIPMENT/FURNITURE REPAIR	1,000
614 SWIMMING POOL SUPPLIES	7,500
600 O Sub Total	9,000
700 EQUIPMENT	
790 OTHER PROPERTY	750
700 O Sub Total	750
800 OTHER OBJECTS	
810 DUES & FEES	900
890 MISCELLANEOUS EXPENDITURES	100
800 O Sub Total	1,000
3310 ** Functio Sub Total	56,738
3320 JROTC	
100 SALARIES	
120 PROFESSIONAL STAFF SALARIES	152,640
100 O Sub Total	152,640
200 EMPLOYEE BENEFITS	
213 LIFE INSURANCE	194
214 SPOUSAL BUYOUT	12,606
215 DENTAL/VISION INSURANCE	2,384
220 FICA/MEDICARE	11,677
230 RETIREMENT	52,675
200 O Sub Total	79,536
400 PURCHASED PROPERTY SERVICES	
415 LAUNDRY & DRY CLEANING	2,000
400 O Sub Total	2,000
500 OTHER PURCHASED SERVICES	
582 STUDENT TRAVEL	2,500

West Mifflin Area School District
Account Summary Report
Expenditure

20-21 EXPENDITURE REPORT BY FUNCTION

20-21 Proposed
Expenditures

ALL	
3000 NON INSTRUCTIONAL SERVICES	
3320 JROTC	
500 O Sub Total	2,500
600 SUPPLIES	
610 SUPPLIES	3,000
600 O Sub Total	3,000
700 EQUIPMENT	
790 OTHER PROPERTY	2,000
700 O Sub Total	2,000
800 OTHER OBJECTS	
890 MISCELLANEOUS EXPENDITURES	14,500
800 O Sub Total	14,500
3320 ** Functio Sub Total	256,176
3000 ** Function (E) Sub Total	1,683,100
5000 DEBT SERVICE/OTHER	
5110 DEBT SERVICE	
800 OTHER OBJECTS	
830 INTEREST PAYMENTS, GOB	3,235,880
800 O Sub Total	3,235,880
900 OTHER FINANCING	
910 PRINCIPAL, GOB	3,545,000
900 O Sub Total	3,545,000
5110 ** Functio Sub Total	6,780,880
5130 REFUND OF PRIOR YEAR REVENUES	
800 OTHER OBJECTS	
880 TAX REFUNDS PRIOR YEAR	175,000
800 Sub Total	175,000
5130 Sub Total	175,000
5000 Sub Total	6,955,880
Report Totals	57,995,350