WEST MIFFLIN AREA SCHOOL DISTRICT 2026-2027 BUDGET OVERVIEW

Finance Committee and
Regular Meeting Presentation
April 16, 2026

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PROJECTED 26-27 REVENUES

Significant Budget Increases

- $1,009,000 in Ready to Learn Foundation
- $715,000 in Ready to Learn Tax Equity
- $650,000 in Basic Ed funding (offset by APS tuition)
- $518,000 in Business Privilege Tax collection
- $135,000 in Cyber Charter Transition
- $119,000 in Retirement reimbursement
- $100,000 in Special Ed funding

Significant Budget Decreases

- $450,000 from Social Security reimbursement
- $324,000 from BSCA grant
- $219,000 from WM RE Property Tax
- $104,000 from Mercantile Tax

- Change due to significant items (>$100,000): $3,246,000 - $1,097,000 = $2,149,000
- Current Revenues estimate: $68,683,182

PRIMARY REVENUE SOURCES

- **Local sources: $36,000,000**
  - Real Estate Tax (RET): $23,200,000
  - Duquesne City SD tuition: $3,800,000
  - Earned Income Tax: $2,800,000
  - Delinquent RET: $1,500,000
  - Business Privilege Tax: $1,400,000
- **Federal sources: $2,000,000**
  - Title I: $1,300,000
- **State sources: $30,600,000**
  - Basic Ed funding: $12,100,000
  - Retirement: $5,320,000
  - Special Education: $3,200,000
  - Act 1 (gambling): $2,600,000
  - Transportation: $1,750,000
  - RTL Foundation: $1,500,000
  - RTL Tax Equity: $1,400,000
  - Social Security: $1,050,000

PROJECTED 26-27 EXPENDITURES

Significant Budget Increases

- $1,322,000 in Transportation
- $1,000,000 in Approved Private Schools tuition (offset by Basic Ed funding)
- $707,000 in salaries
- $550,000 for new math and Spanish curriculum materials
- $360,000 for Health Insurance and Dental/Vision coverage
- $237,000 in retirement
- $151,000 for long-term debt
- $150,000 for bus GPS system
- $150,000 for teacher subs
- $100,000 for software

Significant Budget Decreases

- $450,000 in charter tuition
- $399,000 in Early Retirement Incentives
- $324,000 in BSCA grant expenditures

- Change due to significant items (>$100,000): $4,727,000 - $1,173,000 = $3,554,000
- Current Expenditures estimate: $71,500,000

PRIMARY COST CATEGORIES

- Salaries: $24,700,000
- Retirement: $8,300,000
- Debt Service: $7,700,000
- Health Insurance: $5,300,000
- Transportation: $5,000,000
- Buildings & Grounds: $4,600,000
- Charter Schools: $2,900,000
- Special Ed Serv.: $2,300,000
- Outplaced Special Ed Students: $1,900,000
- FICA (Social Security & Medicare): $1,900,000
- Athletics & Activities: $1,700,000
- Technology & Educational Software: $1,100,000
- Safety & Security: $950,000

THE BIG BUDGET PICTURE

- June 30, 2024 General Fund balance: $6,260,000
- Estimated Fund balance as of June 30, 2025: $4,100,000
- Estimated Fund Balance as of June 30, 2026: $2,900,000
- Current Estimated 26-27 Budget Deficit: $71,500,000 - $68,683,182 = $2,816,818
- Projected June 30, 2027 General Fund balance: $83,182

Short-term Budget Considerations

- Debt restructuring
- Real Estate tax increase
  - Act 1 limit for WMASD is 4.9%
  - Potential increase of 1.3366 mills
  - Potential increase of $1,125,000

Longer-term Budget Considerations

- Restructuring of schools
- Possible County tax reassessment in 2028 would eliminate the impact of the Common Level Ratio