WMASD 2026-2027 General Fund Budget Preparation- Expenditure Summary

10 GENERAL FUND	25-26 Budget	25-26 Current	Difference	26-27 Budget	Budget Difference
1000 INSTRUCTION					
100 SALARIES	$16,927,500	$11,770,449	$5,157,051	$17,416,775	$489,275
200 EMPLOYEE BENEFITS	$12,006,724	$8,225,703	$3,781,021	$12,081,214	$74,490
300 PURCHASED PROFESSIONAL SERVICES	$2,635,400	$2,665,708	-$30,308	$3,102,400	$467,000
400 PURCHASED PROPERTY SERVICES	$13,700	$7,447	$6,253	$13,700	$0
500 OTHER PURCHASED SERVICES	$5,556,651	$3,803,163	$1,753,488	$5,781,651	$225,000
600 SUPPLIES	$256,700	$165,207	$66,681	$765,200	$508,500
700 EQUIPMENT	$10,000	$2,632	$7,368	$10,000	$0
800 OTHER OBJECTS	$51,850	$20,472	$31,378	$46,850	-$5,000
1000 Function (E) Total	$37,458,525	$26,660,782	$10,772,931	$39,217,790	$1,759,265
2000 SUPPORT SERVICES					
100 SALARIES	$5,717,216	$4,777,749	$939,467	$5,889,186	$171,970
200 EMPLOYEE BENEFITS	$3,707,617	$3,051,413	$656,204	$3,921,030	$213,413
300 PURCHASED PROFESSIONAL SERVICES	$2,554,000	$2,509,869	-$22,883	$2,988,000	$434,000
400 PURCHASED PROPERTY SERVICES	$2,087,300	$1,661,901	$418,972	$1,784,300	-$303,000
500 OTHER PURCHASED SERVICES	$3,838,553	$3,181,597	$656,956	$5,861,790	$2,023,237
600 SUPPLIES	$607,850	$680,241	-$161,409	$735,850	$128,000
700 EQUIPMENT	$185,000	$11,118	$131,854	$210,000	$25,000
800 OTHER OBJECTS	$1,109,550	$194,148	$784,398	$632,550	-$477,000
2000 Function (E) Total	$19,807,086	$16,068,034	$3,403,559	$22,022,706	$2,215,620
3000 NON INSTRUCTIONAL SERVICES					
100 SALARIES	$888,857	$610,111	$278,746	$963,885	$75,028
200 EMPLOYEE BENEFITS	$387,983	$262,398	$125,585	$407,363	$19,380
300 PURCHASED PROFESSIONAL SERVICES	$227,000	$124,101	$102,899	$231,700	$4,700
400 PURCHASED PROPERTY SERVICES	$27,000	$12,483	$14,517	$27,000	$0
500 OTHER PURCHASED SERVICES	$134,000	$88,423	$45,577	$134,000	$0
600 SUPPLIES	$113,950	$73,961	$31,501	$111,700	-$2,250
700 EQUIPMENT	$130,000	$13,122	$54,135	$70,000	-$60,000
800 OTHER OBJECTS	$51,750	$28,932	$22,818	$51,750	$0
3000 Function (E) Total	$1,960,540	$1,213,531	$675,778	$1,997,398	$36,858

WMASD 2026-2027 General Fund Budget Preparation- Expenditure Summary

10 GENERAL FUND	25-26 Budget	25-26 Current	Difference	26-27 Budget	Budget Difference
4000 FACILITIES AC&I					
700 EQUIPMENT	$58,000	-$237,133	$180,897	$90,000	$32,000
4000 Function (E) Total	$58,000	-$237,133	$180,897	$90,000	$32,000
5000 DEBT SERVICE/OTHER					
700 STEEL CENTER CTE RENOVATIONS	$213,423	$153,939	$59,484	$213,346	-$77
800 OTHER OBJECTS	$2,996,009	$1,813,945	$1,182,064	$2,753,071	-$242,938
900 OTHER FINANCING	$4,825,000	$4,825,000	$0	$5,215,000	$390,000
5000 Function (E) Total	$8,034,432	$6,792,884	$1,241,548	$8,181,417	$146,985
TOTALS	**$67,318,583**	**$50,498,098**	**$16,274,713**	**$71,509,311**	**$4,190,728**

Object Range	Budget +/-	Significant Factors
100 TOTAL	$736,273	~ 3% salary increases
200 TOTAL	$307,283	Healthcare up ($359K); Retirement up ($235K); ERI down (-$399K)
300 TOTAL	$905,700	APS ($350K net); substitute teachers ($150K); therapist ($111K); technical services ($100K)
400 TOTAL	-$303,000	Business office contingency ($300K)
500 TOTAL	$2,248,237	Transportation: provider ($1.322M), fuel ($525K), GPS ($150K)
600 TOTAL	$634,250	Math series ($500K); software ($125K)
700 TOTAL	-$3,077	N/A
800 TOTAL	-$724,938	Decrease in debt interest (-$243K); end of BSCA grant (-$324K)
900 TOTAL	$390,000	Increase in debt principal ($390K)

WMASD 2026-2027 General Fund Budget Preparation- Revenue Summary

10 GENERAL FUND	25-26 Budget	25-26 Current	Difference	26-27 Budget	Budget Difference
6100 TAXES LEVIED/ASSESSED BY THE LEA	$28,964,280	$29,029,469	-$65,189	$29,338,900	$374,620
6400 DELINQUENT TAXES	$1,640,050	$1,394,716	$245,334	$1,685,050	$45,000
6500 EARNINGS FROM INVESTMENTS	$392,000	$729,050	-$337,050	$400,000	$8,000
6700 STUDENT EVENTS REVENUE	$100,000	$155,020	-$55,020	$112,000	$12,000
6800 PASS THROUGH FUNDS	$715,000	$662,315	$52,685	$650,000	-$65,000
6900 OTHER REVENUE FROM LOCAL SOURCES	$3,813,050	$2,016,624	$1,796,426	$3,856,200	$43,150
7100 BASIC INSTRUCTIONAL SUBSIDY	$11,449,058	$7,569,776	$3,879,282	$12,235,000	$785,942
7200 SPECIFIC EDUCATION PROGRAM REVENUE	$3,100,000	$2,356,873	$743,127	$3,200,000	$100,000
7300 NON EDUCATION PROGRAM REVENUE	$5,314,942	$5,453,003	-$138,061	$5,379,000	$64,058
7500 EXTRA GRANTS	$1,689,803	$2,206,713	-$516,910	$3,419,032	$1,729,229
7800 STATE SHARE OF PAID BENEFITS	$6,700,000	$3,150,155	$3,549,845	$6,370,000	-$330,000
8300 RESTRICTED GRANTS-IN-AID	$75,000	$54,545	$20,455	$70,000	-$5,000
8500 FEDERAL NCLB REVENUE	$1,990,500	$239,784	$1,750,716	$1,668,000	-$322,500
8800 MEDICAL ASSISTANCE REIMBURSEMENTS	$150,000	$4,584	$145,416	$250,000	$100,000
9900 OTHER FINANCING SOURCES	$25,000	$88,801	-$63,801	$50,000	$25,000
TOTALS	$66,118,683	$55,111,428	$11,007,255	$68,683,182	$2,564,499

NEAR-TERM FINANCIAL CONSIDERATIONS

Debt restructuring of 2016 Series bonds, which refinanced the 2009 Series bonds used for the construction of the Middle School. To restructure this particular debt, a professional engineer or architect needs to state that the longevity of the building matches or exceeds the timeframe of the extended debt.

Construction work needed to stabilize the subsidence of the Middle School

Decision by PDE/legislature on the placement of Duquesne City School District students

LONGER-TERM FINANCIAL CONSIDERATIONS

Amusement tax enhancements

Restructuring of schools

Early retirement incentives (SEIU and WMFT)

Possible County tax reassessment in 2028 would eliminate the negative impact of the Common Level Raio

Redevelopment of the former Century III Mall property

Capital projects that will be needed: stadium surface and track replacement; repairs to parking lots, driveways and sidewalks