

BUDGET PREVIEW 2026-27

WESTERN WAYNE
SCHOOL DISTRICT

April 22, 2026

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.

2026-27 REVENUES BY SOURCE



61.40% - Local

37.03% - State

1.57% - Federal

SOURCES OF REVENUE

	2026-2027 Budget	
Local	\$35,464,061	61.40%
State	\$21,389,108	37.03%
Federal	\$904,265	1.57%
Total	\$57,757,434	

2026-27 VALUES



County Assessments

@ Full Market Value: \$2,338,873,392

(As per the STEB for 2024)

@ Assessed Value (3-2026): \$2,690,591,382

Value of 1 collectable mill \$ 2,500,000

Millage Assessment

Western Wayne's Index is 3.5%

2026-2027 millage raised to the Act I index
would be 13.219 and generate \$30,806,250

(After reduction for Homestead/Farmstead)

CHANGES TO LOCAL REVENUE



- Local Real Estate Taxes:
 - Increase Millage 3.5% add'l \$1,481,936 in tax revenue
 - Includes any increase in assessments
 - No Referendum exceptions

STATE REVENUES

- Basic Instruction \$7,356,000 (raised 26-27 level by \$105,881)
- Special Education \$1,527,000 (raised 26-27 level by \$41,200)
- Early Intervention \$2,129,097 (raised 26-27 level by \$101,097)
- Transportation \$3,730,000 (Adjusted for increased costs)
- Property Tax Reduction \$1,527,761 (level funded from 25-26 final)
- Social Security \$873,250 (Updated)
- Retirement \$3,820,000 (Updated)
- Ready to Learn \$289,000 (add'l \$50,000 for adequacy funds)
- **TOTAL** **\$21,389,108** (with a few additional misc items)

FEDERAL REVENUE



- Final allocations have not been determined. We do not have confirmation on allocations to date)
 - Medical Access Reimbursement \$274,000
 - Federal Programs Title I \$525,000
 - Federal Programs includes Title IV \$41,000
 - Federal Programs includes Title IIA \$64,000

EXPENDITURES



EXPENDITURES BY FUNCTION



59.34% - Instruction

32.57% - Support Svc.

2.14% - Student/Community Svc.

5.95% - Debt Svc.

EXPENDITURES BY OBJECT

39.38% Salaries
30.43% Benefits
5.51% Professional Svc.
1.17 Property Svc.
14.18% Purchased Svc.
3.06% Supplies
0.17% Equipment
0.15% Other-Fees
5.95% Other-Debt Svc.



CERTIFIED STAFF



We have six teacher retirements:

Family Consumer Science

HS Math

Nursing (EG & HS)

Elementary

Guidance

We will need to be replace these employees and they are included in the current expenditures, although not all in the same positions

Staffing Needs - Special Ed

- Speech Therapy

- Emotional Support

- Speech impact ½ General Fund ½ Early Intervention
- Emotional Support using one of the retiring teacher positions

(A full-time teacher would cost an estimated \$132,600 for salary and benefits.)

These positions are included in the budgeted expenditures

Staffing Needs - Special Ed

- Para Educator for the
Emotional Support Classroom

EXISTING STAFF

- Administration Agreement through 2029
- Professional Contract through 2030
- Substitutes
 - Contracted through ESS at our current substitute rates
- Extra Duty/Coaching/Co-Curricular Contract through 2030
- Clerical /Instructional Aides Agreements through 2030
- Custodial/Maintenance Contract through 2030
- School Police Officers \$33.50 per hour

BENEFITS

- ▶ **Health Insurance**
 - PPO rates 20.0% increase
 - \$8,014,308
 - Cost of Health Insurance has increased everywhere
- ▶ **Life Insurance**
 - \$24,450 No rate increase this year
- ▶ **Social Security / Medicare Tax (Mandated)**
 - \$1,746,585
- ▶ **Retirement (Mandated)**
 - Rate decreased to 33.59% from 34.0%
 - \$7,647,021 (cost to district increased \$190,000)
- ▶ **Worker's Compensation (Mandated)**
 - Based on our current Mod Factor
 - \$250,000 (estimate)
- ▶ **Unemployment Compensation (Mandated)**
 - \$32,500

PURCHASED SERVICES

➤ Charter Schools

- Approximately 119 students enrolled (up from 101)
- Overall Budget is \$2,435,700
- This is lower than last year's budget due to changes in the formula by the state for cyber students



CONTRACTED SERVICES

➤ Student Transportation

- Cost Index increased to 7.634 a 2.7% increase over 25-26 Rate
- \$4,974,000
- 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	\$357,000
Sports	\$890,000

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 with KPN cooperative purchasing



FOOD SERVICE

➤ 2025-2026

- Partnered with The Nutrition Group for food service management
- We will be recommending a renewal of this partnership at the May meeting.
- PDE allows us to renew for up to 4 additional years



DEBT SERVICE

Principal Summary

	Series 2019	Series 2024	Series 2025	TOTAL
2027	1,355,000	585,000	370,000	2,310,000
2028		2,010,000	385,000	2,395,000
2029		2,110,000	405,000	2,515,000
2030-2032		4,540,000	2,680,000	7,220,000
	1,355,000	9,245,000	3,840,000	14,440,000

ACT 1

Act 1 allows the district to increase our expenses by 3.5% or .44703 mills

In January the Board decided to stay within this Index for the 26-27 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 8 Year History - Under Act 1

▶ 2025-2026	12.7723	4.00%
▶ 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 3.5%

The Act 1 Index Increase(estimate):
0.44703 mills or \$1,108,000 (3.5%)

Fund Balance

- ▶ Fund Balance at end of 2024-2025 \$8,637,255
 - ▶ Committed \$1,324,803
 - ▶ Retirement and Healthcare Incentives Payable
 - ▶ 25-26 Fund Balance Usage
 - ▶ Construction Project Closeout
 - ▶ Assigned \$4,424,754
 - ▶ Healthcare future increases
 - ▶ PSERS (Retirement) future increases
 - ▶ Capital Projects
 - ▶ Unassigned \$2,887,698 (5.11% of budget)

FUND BALANCE HISTORY

School Year	Ending Fund Balance
2020-2021	\$12,608,408
2021-2022	\$11,958,674
2022-2023	\$10,689,448
2023-2024	\$ 9,549,963
2024-2025	\$ 8,836,255
2025-2026	\$ 7,979,878 (Estimated)

SUMMARY

Revenues:	\$57,757,434
Expenses:	<u>\$58,566,385</u>
Deficit:	\$ 808,951

Revenue includes an Act 1 Index increase of 3.5% \$1,108,000

We should increase 3.5% the allowable Act 1 Index.

Try and reduce spending.

Take the remaining deficit from Fund Balance.

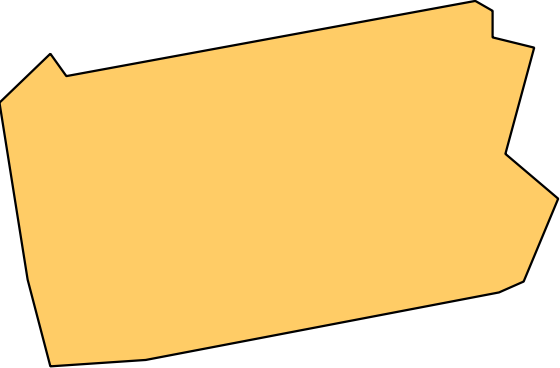
Act 1 Index

We need to keep in mind that during the 2026-2027 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 2026-2027 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 \$1,527,761.

Western Wayne eligible properties saw a \$383.58 reduction per eligible homestead/farmstead in 2025-2026. This was \$52 more than previous year.