DUQUESNE CITY SD

2026-2027 Preliminary Budget

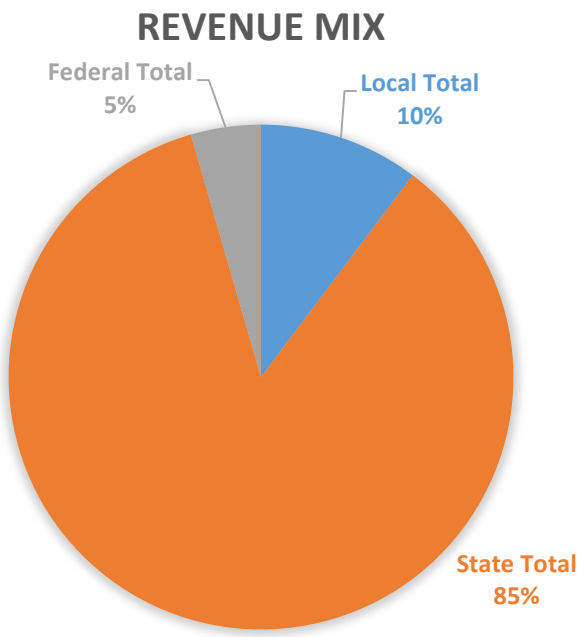
May 5, 2026

2026-2027 Proposed Budget Summary

Revenues	$	23,833,670
Expenditures		23,833,670
Difference	$	**0**

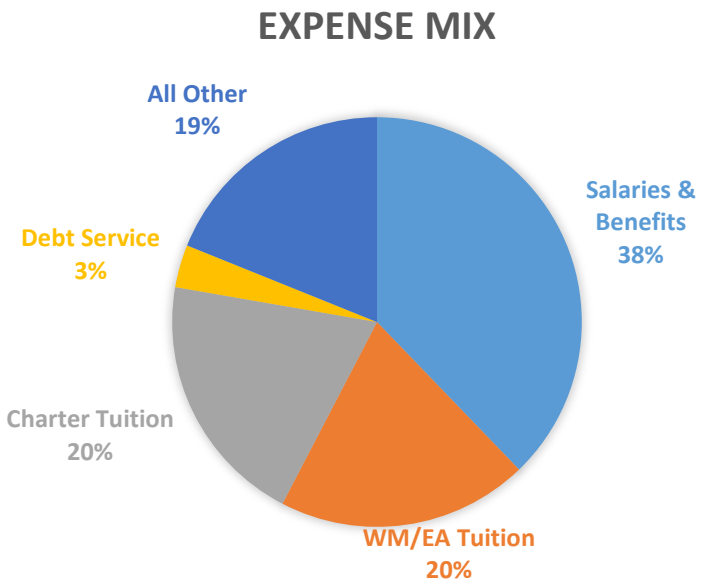
2026-2027 Revenue Mix

Revenue Source	$	% of Total
Local Total	2,342,423	9.83%
State Total	20,292,679	85.14%
Federal Total	1,198,568	5.03%
Total Revenue	**23,833,670**	100.0%



2026-2027 Expense Mix

Expense Mix	$	% of Total
Salaries & Benefits	9,008,930	37.80%
WM/EA Tuition	4,728,934	19.84%
Charter Tuition	4,788,207	20.09%
Debt Service	803,475	3.37%
All Other	4,504,124	18.90%
Total Expenses	23,833,670	100%



Facts About Budget

- Increase of $914,479 from 2025-26 or 3.84%
- Projected fund balance as of 6/30/26 to be $5,237,175
- Milage rate set at 23.88 which is 1.30 mill increase from 2025-26. (Allowable index 5.8%)
  - Median assessed homestead property will pay $26.48 more for the year, or $2.21/month
  - This will generate an extra $39,000 in tax revenue at a 70% collection rate.

Year End Fund Projection

	Budget	Projection
Year End Fund Balance	**2025-26**	**May 2026**
Beginning Fund Balance	5,043,087	5,043,087
Total Revenues	22,919,191	23,019,722
Total Expenditures	22,919,191	22,825,634
Projected Fund Balance	5,043,087	5,237,175

- Project slight increase in fund balance from 2025-26
- Surplus of $194,088

Local Revenues

	Budget	
Local Revenues	**2025-26**	**2026-27**
Current Real Estate tax	1,325,878	1,364,878
Public Utility Tax	1,600	1,750
Payment in Lieu of Taxes	1,650	1,500
Local Services Tax	7,500	7,750
Earned Income Tax	375,000	375,000
Real Estate Transfer Tax	26,000	28,000
Delinquent Real Estate Tax	250,000	250,000
Delinquent Earned Income Tax	750	650
Interest Earnings	125,000	145,000
IDEA Funds	131,000	109,840
Rentals	50,500	49,555
Donations	1,000	1,000
Refund of Prior Year Expenditures	500	500
Miscellaneous Revenue	6,500	7,000
Total Local Revenues	**2,302,878**	**2,342,423**

- Act 1 Index to be 5.8%

State Revenues

State Revenues	Budget 2025-26	2026-27
Basic Ed Funding	14,966,820	15,061,069
Vocational Education	-	15,000
Special Ed Subsidy	1,103,690	1,120,859
Transportation Subsidy - Public	678,000	650,000
Transportation Subsidy - Nonpublic	85,000	70,000
Rentals and Sinking Fund Payments		-
Health Services Reimbursement	7,500	8,000
State Property Tax Allocations	591,125	591,125
School Safety and Security Grants	42,000	117,302
Ready to Learn Foundation Grant	449,892	943,864
State Share of Social Security	218,315	245,460
Retirement - State Share	1,423,454	1,470,000
Total State Revenues	**19,565,796**	**20,292,679**

- Governor proposed budget to increase both Basic Ed Funding, Special Ed Subsidy and RTL Adequacy Grant.
- Pending final state budget passage.
- State allocations not known until State passes final budget.
- State Property Tax Reduction Allocation $591,125

Federal Revenues

Federal Revenues	Budget 2025-26	2026-27
Title I - Part A	861,892	995,749
Title II	54,210	66,901
Title III	2,750	15,661
Title IV	65,667	64,257
ARRA - QSCB Bonds	34,000	34,000
Medical Assistance Reimbursement	30,000	20,000
Medicaid Administrative Claims	2,000	2,000
Total Federal Revenues	**1,050,517**	**1,198,568**

- Medical Assistance Reimbursement Funds are used for certain special ed costs
- Budget Includes $34,000 in reimbursement on Qualified School Construction Bonds
- Federal Program allocations are not known at the time

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