

Montoursville Area School District



# Budget Talks

2026-2027 Revenue Recap

Expenditure Projections

March 24, 2026



# Revenue Recap

| REVENUE   | 2025-2026<br>Budget | 2026-2027<br>Budget | 2026-2027<br>ADJUSTED | Increase<br>(Decrease) |
|---|---------------------|---------------------|-----------------------|------------------------|
| 6000- LOCAL REVENUES  | \$18,939,465        | \$19,050,960        |                       | \$111,495              |
| 7000- STATE REVENUES  | \$16,294,545        | \$17,139,622        | <b>\$17,145,821</b>   | \$851,276              |
| <i>FICA &amp; Retirement Reimbursement Increased by an additional \$6,199 due to Wage Adjustments</i> |                     |                     |                       |                        |
| 8000- FEDERAL REVENUES  | \$362,451           | \$362,280           |                       | (\$171)                |
| <b>TOTAL REVENUES</b>   | <b>\$35,596,461</b> | <b>\$36,552,862</b> | <b>\$36,559,061</b>   | <b>\$962,600</b>       |



# EXPENDITURES

| EXPENDITURES                                    | 2024-2025 Actuals   | 2025-2026 Budget    | 2026-2027 Budget    | Increase (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|
| 100 SALARIES                                    | \$13,809,985        | \$13,883,292        | \$14,503,038        | \$619,746           |
| 200 EMPLOYEE BENEFITS                           | \$9,213,605         | \$9,507,577         | \$10,180,234        | \$672,657           |
| 300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES | \$2,019,574         | \$2,284,233         | \$2,461,473         | \$177,240           |
| 400 PURCHASED PROPERTY SERVICES                 | \$513,768           | \$947,871           | \$948,909           | \$1,038             |
| 500 OTHER PURCHASED SERVICES                    | \$4,195,452         | \$3,961,009         | \$3,938,949         | (\$22,060)          |
| 600 SUPPLIES                                    | \$1,752,919         | \$1,230,112         | \$1,177,283         | (\$52,829)          |
| 700 PROPERTY                                    | \$549,822           | \$323,660           | \$393,049           | \$69,389            |
| 800 OTHER OBJECTS                               | \$72,709            | \$69,247            | \$87,040            | \$17,793            |
| 900 OTHER USES OF FUNDS                         | \$3,652,968         | \$3,587,851         | \$4,172,614         | \$584,763           |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$35,780,804</b> | <b>\$35,794,852</b> | <b>\$37,862,589</b> | <b>\$2,067,737</b>  |



# EXPENDITURE BREAKDOWN

| EXPENDITURES   | 2025-2026 Budget | 2026-2027 Budget | Increase (Decrease) |
|--|------------------|------------------|---------------------|
| 100 SALARIES   | \$13,883,292     | \$14,503,038     | \$619,746           |
| <i>New position- Curriculum Director (originally factored in with increase of \$588,790) along with Contracted Wage Increases. Now included \$30,000 for Admin Wage Adjustments to bring up to IU 17 Average.</i>  |                  |                  |                     |
| 200 EMPLOYEE BENEFITS  | \$9,507,577      | \$10,180,234     | \$672,657           |
| <i>Health Ins alone increased by \$453,249. The additional increase of \$219,408 has Unemployment &amp; Worker's Comp. factored in with a 7% increase. Tuition reimbursements increased by \$10,000 per contract. Then increases with FICA, Retirement, Dental, Life, and Disability Ins encompass the rest.</i> |                  |                  |                     |
| 300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES  | \$2,284,233      | \$2,461,473      | \$177,240           |
| <i>IU Services for 25/26 were budgeted at \$1,402,838. A range of 7% to 10% was used to derive 26/27 budgeted figures. Outside Placements fall into this category, which the 7% to 10% factor was also used to determine 26/27 figures.</i>  |                  |                  |                     |
| 400 PURCHASED PROPERTY SERVICES  | \$947,871        | \$948,909        | \$1,038             |
| <i>Utilities (Gas, Water, Sewer), Equipment Repairs, Disposal Services, Extermination Services</i>   |                  |                  |                     |



# EXPENDITURE BREAKDOWN

| EXPENDITURES  | 2025-2026 Budget    | 2026-2027 Budget    | Increase (Decrease) |
|---|---------------------|---------------------|---------------------|
| 500 OTHER PURCHASED SERVICES  | \$3,961,009         | \$3,938,949         | (\$22,060)          |
| <i>Transportation Costs increased by \$102,000. Insurance costs increased by 20,000 with using a 10% increase. Cyber Charter Schools are reflecting the reduction of \$174,500 from 25/26</i> |                     |                     |                     |
| 600 SUPPLIES  | \$1,230,112         | \$1,177,283         | (\$52,829)          |
| <i>Basic Supplies remained steady, Technology reduced subscription cost for McGraw Hill with prepayment until 30-31 (109,000 spent in 25/26)</i>  |                     |                     |                     |
| 700 PROPERTY  | \$323,660           | \$393,049           | \$69,389            |
| <i>Purchase of replacement laptops for staff, Wrestling Competition Mat</i>   |                     |                     |                     |
| 800 OTHER OBJECTS   | \$69,247            | \$87,040            | \$17,793            |
| <i>Student Activities increased to support the participation for our students, Increase in dues &amp; membership fees for PSBA, Admin, Professionals.</i>                                     |                     |                     |                     |
| 900 OTHER USES OF FUNDS   | \$3,587,851         | \$4,172,614         | \$584,763           |
| <i>Bond 2016, Bond 2019, Bond 2020 due at \$3,345,201. Bond 2026 comes due at \$822,413</i>   |                     |                     |                     |
| <b>TOTAL EXPENDITURES</b>   | <b>\$35,794,852</b> | <b>\$37,862,589</b> | <b>\$2,067,737</b>  |



# EXPENDITURE BREAKDOWN

| <b>Expenditure Breakdown</b> | <b>2025-2026 Budget</b> | <b>2026-2027 Budget</b> | <b>Increase (Decrease)</b> |
|------------------------------|-------------------------|-------------------------|----------------------------|
| IU Services                  | \$1,402,838             | \$1,553,533             | \$150,695                  |
| Outside Placements           | \$262,000               | \$268,000               | \$6,000                    |
| LCTC                         | \$314,377               | \$336,721               | \$22,344                   |
| Cyber Charter School         | \$1,283,000             | \$1,108,500             | (\$174,500)                |
| <b>Totals</b>                | <b>\$3,262,215</b>      | <b>\$3,266,754</b>      | <b>\$4,539</b>             |



# Revenues vs Expenditures

| <b>Projection for 26-27 Budget</b>           | <b>Revenues</b>     | <b>Expenditures</b> | <b>Increase (Decrease)</b> |
|--|---------------------|---------------------|----------------------------|
| Project Millage Build In for (24/25 & 25/26) | \$467,500           |                     | \$467,500                  |
| Revenues vs Expenditures                     | \$36,559,061        | \$37,862,589        | (\$1,303,528)              |
| <b>TOTALS</b>                                | <b>\$37,026,561</b> | <b>\$37,862,589</b> | <b>(\$836,028)</b>         |



# Fund Balance

**Fund Balance - June 30, 2025**

**\$4,913,911**

UNASSIGNED

\$4,554,361

ASSIGNED / COMMITTED

\$359,550

25-26 PROJECTED BUDGET USE

(\$198,391)

**Projected Fund Balance - June 30, 2026**

**\$4,715,520**



# Questions