

Montoursville Area School District



Budget Talks

2026-2027 Proposed Final Budget

May 12, 2026



Revenue Recap

| LOCAL REVENUE | 5/2/2026 26-27 Projections | 5/12/2026 26-27 Projections | Increase (Decrease) |
|---|---------------------------------------|--|--------------------------------|
| 6111 CURRENT REAL ESTATE TAXES (17.65 millage rate) | \$12,728,760 | \$13,166,020 | \$437,260 |
| 6112 INTERIM REAL ESTATE TAXES (New construction not currently on tax rolls) | \$15,000 | \$15,000 | \$0 |
| 6113 PUBLIC UTILITY TAXES (8 Parcels- Verizon, PP&L, UGI) | \$16,200 | \$16,200 | \$0 |
| 6114 PAYMENTS IN-LIEU OF TAXES (State Game Lands, water conservation, public housing) | \$60,000 | \$60,000 | \$0 |
| 6151 EARNED INCOME TAXES (presently at 1.15%) | \$4,500,000 | \$4,500,000 | \$0 |
| 6153 REAL ESTATE TRANSFER TAXES (presently at .5%) | \$270,000 | \$270,000 | \$0 |
| 6411 DELQ. REAL ESTATE TAXES | \$550,000 | \$550,000 | \$0 |
| 6510 EARNINGS ON INVESTMENTS | \$350,000 | \$350,000 | \$0 |



Revenue Recap

| LOCAL REVENUE (continued) | 5/2/2026 26-27 Projections | 5/12/2026 26-27 Projections | Increase (Decrease) |
|---|---------------------------------------|--|--------------------------------|
| 6710 ATHLETIC EVENT ADMISSIONS | \$50,000 | \$50,000 | \$0 |
| 6740 ACTIVITY PARTICIPATION FEE (PIAA Pay to Play) | \$9,000 | \$9,000 | \$0 |
| 6790 DEVICE INSURANCE | \$6,500 | \$6,500 | \$0 |
| 6832 IDEA FUNDING (Individuals with Disabilities Education Act) | \$392,500 | \$392,500 | \$0 |
| 6910 RENTALS | \$3,000 | \$3,000 | \$0 |
| 6940 TUITION PAYMENTS | \$50,000 | \$50,000 | \$0 |
| 6999 MISCELLANEOUS REVENUE | \$50,000 | \$50,000 | \$0 |
| TOTAL LOCAL REVENUE (52.7% of Total Revenue) | \$19,050,960 | \$19,488,220 | \$437,260 |



Revenue Recap

| STATE REVENUE | 5/2/2026 26-27 Projections | 5/12/2026 26-27 Projections | Increase (Decrease) |
|--|---------------------------------------|--|--------------------------------|
| 7110 BASIC INSTRUCTIONAL SUBSIDY (Budgeted at full amount proposed) | \$8,596,703 | \$8,596,703 | \$0 |
| 7112 STATE SHARE F.I.C.A (Adjustment for board approved hires for 26-27) | \$556,158 | \$556,458 | \$300 |
| 7160 TUITION PAYMENTS 1305/1306 | \$40,000 | \$40,000 | \$0 |
| 7271 SPECIAL EDUCATION (Budgeted at full amount proposed) | \$1,599,966 | \$1,599,966 | \$0 |
| 7310 TRANSPORTATION (Reimbursement for pupil transportation) | \$667,731 | \$667,731 | \$0 |
| 7320 RENTAL & SINKING FUND PAYMENTS (Plancon no longer valid for new construction) | \$269,395 | \$269,395 | \$0 |
| 7330 MEDICAL & DENTAL SERVICES | \$31,000 | \$31,000 | \$0 |
| 7340 STATE PROPERTY TAX REDUCTION ALLOCATION (Designated for reduction in school property tax / 26-27 figure received on 5/1/26) | \$893,240 | \$893,980 | \$740 |
| 7361 SAFE SCHOOL GRANT | \$0 | \$0 | \$0 |
| 7501 PA BLOCK GRANTS (Budgeted at full amount proposed) | \$2,107,479 | \$2,107,479 | \$0 |
| 7800 OTHER INCOME FROM STATE | \$2,384,150 | \$2,385,300 | \$1,150 |
| TOTAL STATE REVENUE (46.3% of Total Revenue) | \$17,145,822 | \$17,148,012 | \$2,190 |



Revenue Recap

| FEDERAL REVENUE | 5/2/2026 26-27 Projections | 5/12/2026 26-27 Projections | Increase (Decrease) |
|--|---------------------------------------|--|--------------------------------|
| 8514 TITLE I | \$291,432 | \$291,432 | \$0 |
| 8515 TITLE II | \$48,869 | \$48,869 | \$0 |
| 8517 TITLE IV | \$21,979 | \$21,979 | \$0 |
| 8700 ESSER & GEER | \$0 | \$0 | \$0 |
| 8810 PA. MEDICAL ACCESS FUNDING | \$0 | \$0 | \$0 |
| TOTAL FEDERAL REVENUE (1% of Total Revenue) | \$362,280 | \$362,280 | \$0 |



Expenditure Recap

| EXPENDITURES | 5/2/2026 26-27 Projections | 5/12/2026 26-27 Projections | Increase (Decrease) |
|--|-------------------------------|--------------------------------|---------------------|
| 100 SALARIES (38.3% of Total Expense) | \$14,503,038 | \$14,509,844 | \$6,806 |
| <i>Board Approved changes within staffing- resignations replaced with starting wage, new hires, then education level movement.</i> | | | |
| 200 EMPLOYEE BENEFITS (26.9% of Total Expense) | \$10,180,234 | \$10,181,254 | \$1,020 |
| <i>Board Approved changes within staffing- resignations replaced starting wage and new hires.</i> | | | |
| 300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES (IU Services & Outside Placements) | \$2,461,473 | \$2,461,473 | \$0 |
| 400 PURCHASED PROPERTY SERVICES (Utilities- Gas, Water, Sewer) (Equipment Repair & Disposal Services) | \$948,909 | \$948,909 | \$0 |

Wages & Benefits = 65.2% of Total Expenditures



Expenditure Recap

| EXPENDITURES | 5/2/2026 26-27 Projections | 5/12/2026 26-27 Projections | Increase (Decrease) |
|--|-------------------------------|--------------------------------|---------------------|
| 500 OTHER PURCHASED SERVICES | \$3,938,949 | \$3,941,949 | \$3,000 |
| <i>Increase in School Security Guard Training Expenses</i> | | | |
| 600 SUPPLIES | \$1,177,283 | \$1,184,283 | \$7,000 |
| <i>Increase due to replacement for School Security Equipment (5 yrs replacement cycle)</i> | | | |
| 700 PROPERTY | \$393,049 | \$402,049 | \$9,000 |
| <i>Uniform Rotation schedule- Uniforms due for replacement</i> | | | |
| 800 OTHER OBJECTS (Dues & Service Fees) | \$87,040 | \$87,040 | \$0 |
| 900 OTHER USES OF FUNDS | \$4,172,614 | \$4,172,614 | \$0 |
| <i>Bond 2016, Bond 2019, Bond 2020 due at \$3,345,201. Bond 2026 due at \$822,413 (\$467,500 sits in Capital Reverse as a build in from 24-25 & 25-26 leaving \$354,913 to pull from General Fund)</i> | | | |
| TOTAL EXPENDITURES | \$37,862,589 | \$37,889,416 | \$26,826 |



Revenues vs Expenditures

| Projection for 26-27 Budget | Revenues | Expenditures | Increase (Decrease) |
|--|---------------------|---------------------|----------------------------|
| Project Millage Build In for (24/25 & 25/26) Sits in Capital Reserve | \$467,500 | | \$467,500 |
| Revenues vs Expenditures | \$36,998,512 | \$37,889,416 | (\$890,904) |
| TOTALS | \$37,466,012 | \$37,889,416 | (\$423,404) |



Fund Balance

| | |
|--|--------------------|
| Fund Balance - June 30, 2025 (SY 24-25 Audited Ending Fund Balance) | \$4,913,911 |
| UNASSIGNED | \$4,554,361 |
| ASSIGNED / COMMITTED (PSERS Employer Contributions) | \$359,550 |
| 24/25 Fund Balance Increase Amount Transferred to Capital Reserve- 2/10/26 | \$705,478 |
| 25-26 Estimated Budget Balance (adjustments made to expenses based on current projections) | \$51,126 |
| Projected Fund Balance - June 30, 2026 (SY 25-26 Estimated Ending Fund Balance) | \$4,259,559 |



Millage Summary

| MILLS SUMMARY | 17.09 No Increase | 17.47 .38 Increase 2.2% | *17.65 .56 Increase 3.3% |
|--|----------------------|-------------------------------|--------------------------------|
| CURRENT BUDGETED REVENUE w/ tax increase included | \$36,552,512 | \$36,854,512 | \$36,998,512 |
| Project Millage Build In for (24/25 & 25/26) | \$467,500 | \$467,500 | \$467,500 |
| CURRENT EXPENDITURES | \$37,889,416 | \$37,889,416 | \$37,889,416 |
| IMPACT ON MEDIAN PROPERTY (Assessed Value \$121,000) | \$0 | \$46 | \$68 |
| EXCESS OF REVENUE OR (EXPENDITURES) | (\$869,404) | (\$567,404) | (\$423,404) |
| Deficit without the Build In of \$467,500 | (\$1,336,904) | (\$1,034,904) | (\$890,904) |



Fund Balance Projection

| | |
|---|--------------------|
| Fund Balance - June 30, 2026 (SY 25-26 Estimated Fund Balance) | \$4,259,559 |
| No Tax Increase - 17.09 (excludes the 467,500) | \$2,922,655 |
| 2.2% Tax Increase - 17.47 (excludes the 467,500) | \$3,224,655 |
| 3.3% Tax Increase - 17.65 (excludes the 467,500) | \$3,368,655 |



Fund Balance

Fund Balance - June 30, 2027 (8% Cap)

| | |
|---|--------------|
| 26-27 UNASSIGNED ENDING FUND BALANCE | \$3,009,105 |
| ASSIGNED / COMMITTED (PSERS Employer Contributions) | \$359,550 |
| 26-27 TOTAL EXPENDITURES | \$37,889,416 |
| 8% Cap (Uses current budgeted figures) | 7.94% |



Questions

Final Budget - June 9, 2026