



Millersburg Area
School District

2026-2027
Proposed Budget and
Financial Overview



Millersburg Area
School District

Information Flow

1. Current End of Year Projections (2025-26)
2. Proposed Budget - High Level Overview (2026-27)
3. Proposed Budget – Expenditures (2026-27)
4. Proposed Budget – Revenues (2026-27)
5. Next Steps



1. Current End of Year Projections (2025-26)

2025-26 EOY Projection

Year End Projections

For the Period Ending March 31, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Budget	Variances Favorable (Unfavorable)
REVENUES						
Local	\$8,393,800	\$8,565,211	\$866,667	\$9,431,878	\$9,199,766	\$232,112
State	5,847,920	6,166,305	3,352,396	9,518,700	9,609,424	(90,723)
Federal	159,899	112,411	106,579	218,990	266,858	(47,868)
Other Revenue	96,349	0	0	0	92,574	(92,574)
TOTAL REVENUE	\$14,497,968	\$14,843,927	\$4,325,642	\$19,169,569	\$19,168,622	\$947
EXPENDITURES						
Salaries	\$4,217,565	\$4,633,506	\$2,380,593	\$7,014,099	\$7,046,737	\$32,637
Benefits	3,019,511	3,313,741	1,517,986	4,831,727	4,831,560	(167)
Contracted Services	985,977	1,021,635	416,812	1,438,447	1,368,857	(69,590)
Purchased Services	\$193,993	\$151,933	\$45,153	\$197,086	\$156,604	(\$40,481)
Other Purchased Services	2,346,885	2,376,504	1,068,114	3,444,618	3,692,379	247,762
Supplies	584,646	662,757	141,556	804,313	952,139	147,827
Property	\$155,141	\$41,431	\$0	\$41,431	\$40,296	(\$1,135)
Other Objects	661,168	644,425	9,889	654,314	712,303	57,989
Other Financing Uses	698,300	723,720	118,778	842,498	843,198	700
TOTAL EXPENDITURES	\$12,863,186	\$13,569,651	\$5,698,881	\$19,268,532	\$19,644,074	\$375,542
SURPLUS / (DEFICIT)	\$1,634,783	\$1,274,276	(\$1,373,239)	(\$98,963)	(\$475,452)	\$376,489
ENDING FUND BALANCE	\$6,231,653	\$7,096,258	\$0	\$5,723,019	\$5,346,530	

Current EOY Projection Reflects a Deficit of \$98,963

2. Proposed Budget – Summary (2026-27)

2026-27 Budget Goals

- Implementation of Year 2 of CBA
 - Minor Salary Increases
 - \$36,000 One-Time 403b Contributions
- Continue Educational Programs
- Target Expenditures in Healthcare Costs
- Cautious Spending

FY27 Proposed Budget Finances at a Glance - General Fund



MILLERSBURG AREA SD

\$19,227,138
FY2027 Budgeted Revenues

\$19,776,216
FY2027 Budgeted Expenses

\$5,821,982
Fund Balance as of 6/30/25

\$9,497,139
Revenues from Local Sources

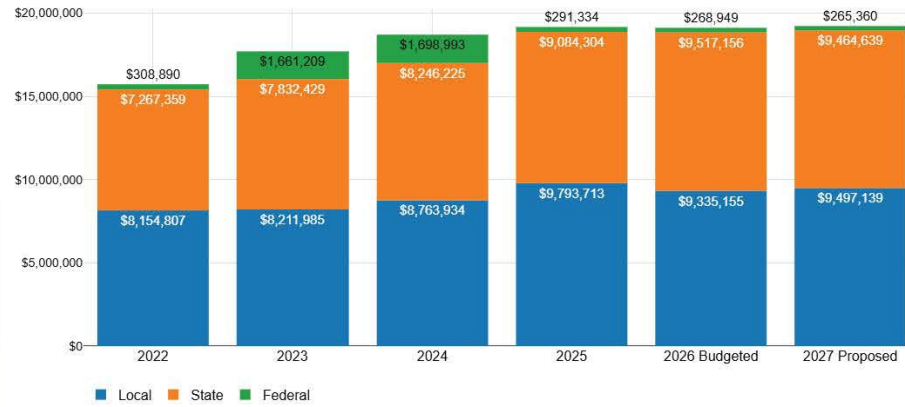
\$9,464,639
Revenues from State Sources

\$7,228,508
Expenses for Salaries

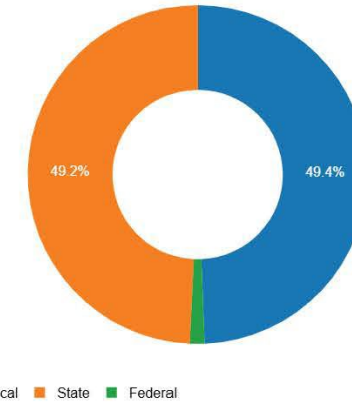
\$5,281,674
Expenses for Benefits

\$1,458,754
Expenses towards Debt Service

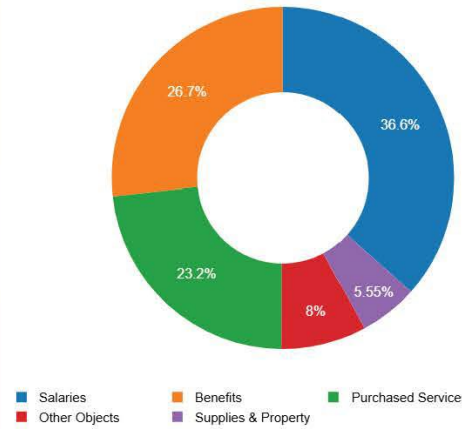
Revenues by Source



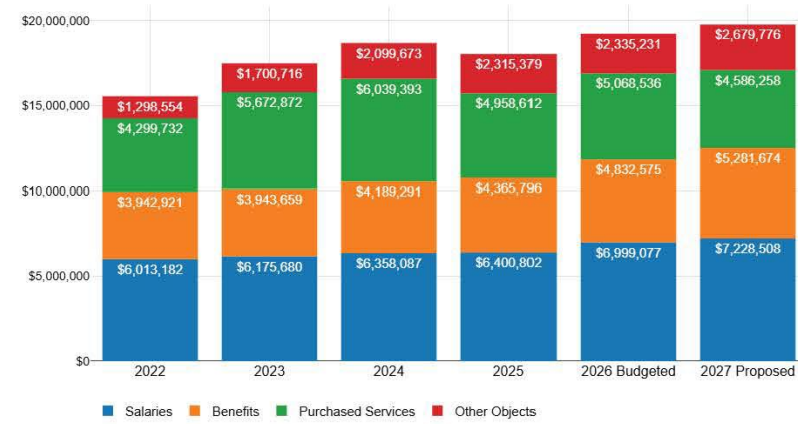
Proposed Budget Revenues by Source



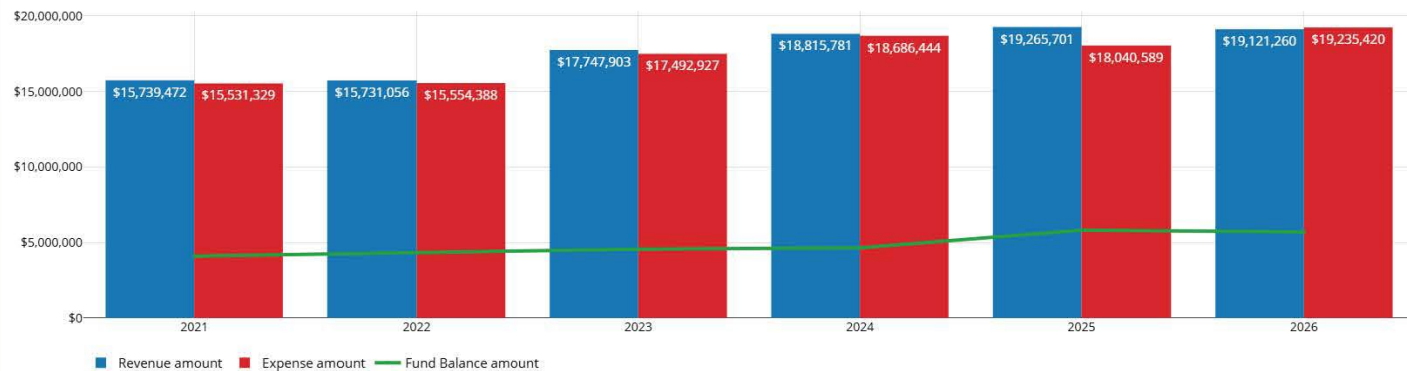
Proposed Budget Expenses by Object



Expenses by Object



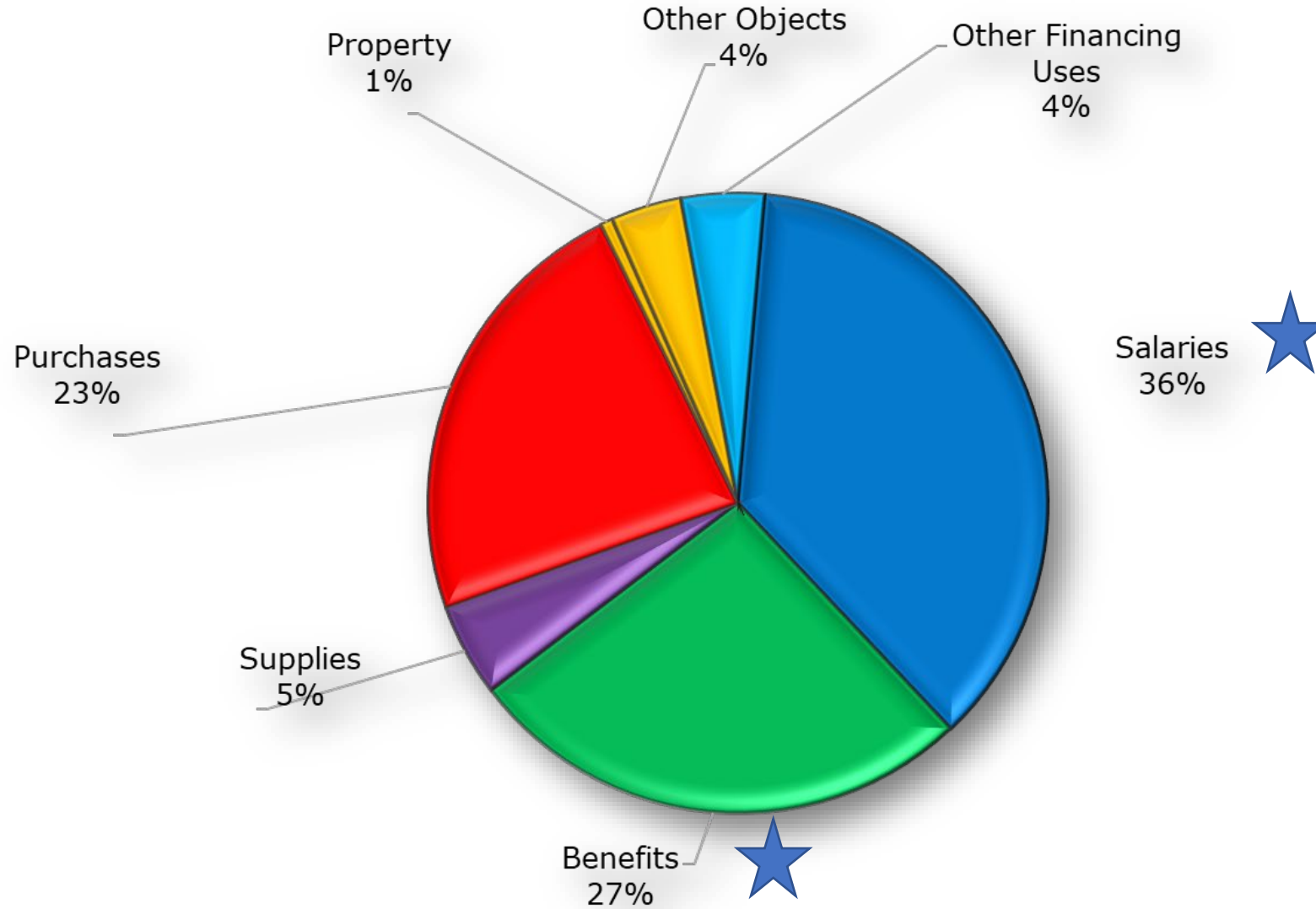
Historical Revenues, Expenses and General Fund Balance



Expenses by Object Code as a % of Total Budget

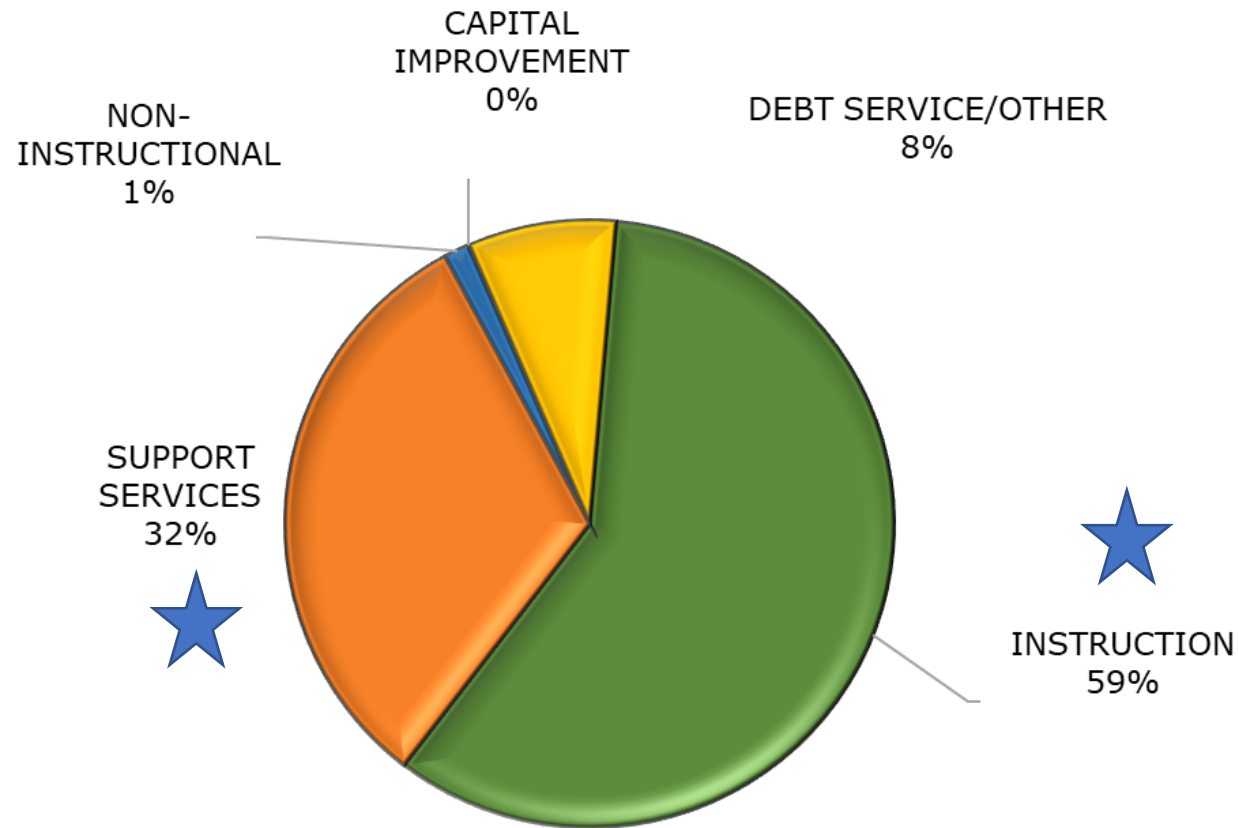
Salary and Employee Benefits Represent 63% of the Total Expenditure Budget

EXPENDITURE ALLOCATION BY OBJECT



Expenses by Function Code as a % of Total Budget
Direct Instructional Programs and Services Supporting Those
Programs Represent 91% of the Total Expenditure Budget

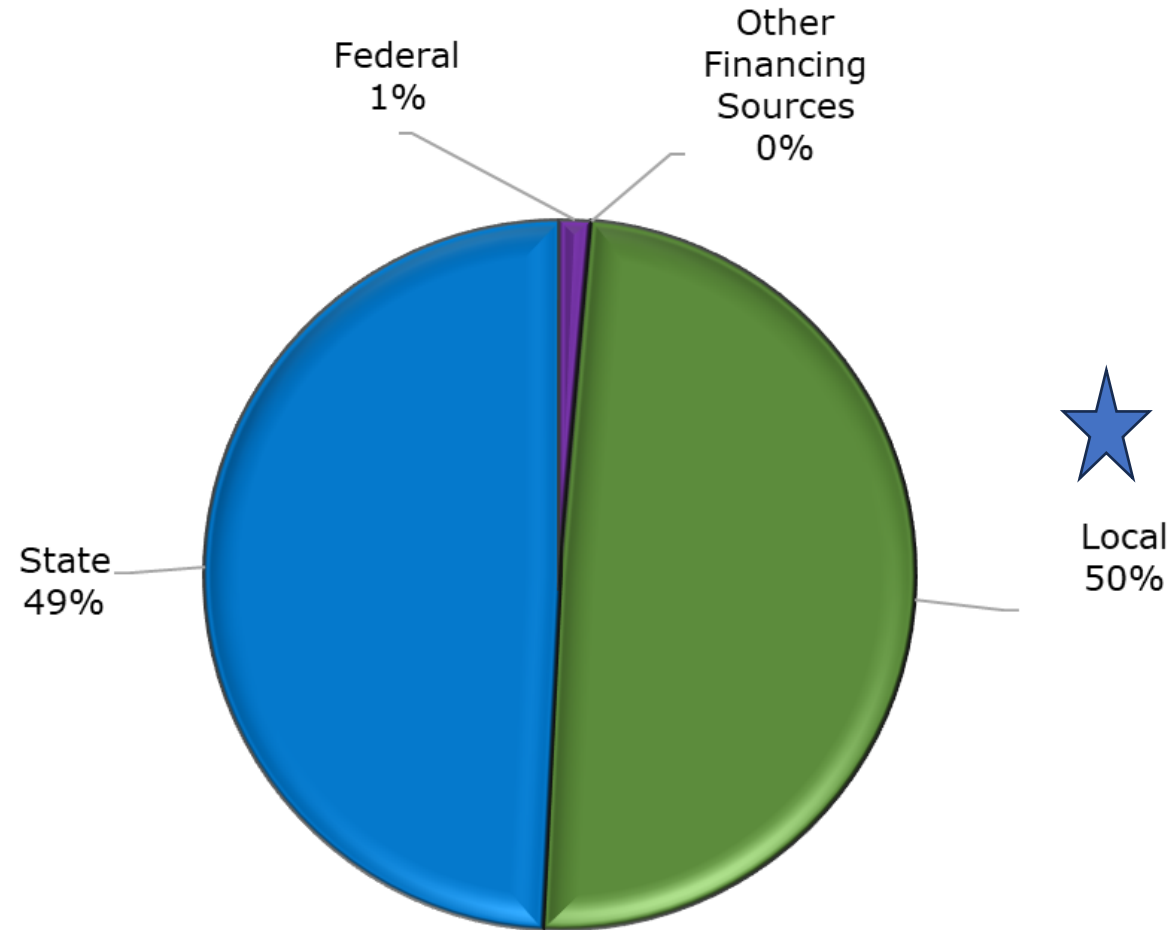
BUDGETED EXPENDITURES BY SUB-FUNCTION



2027 Revenue Budget

Local Sources represent 50% of the total revenue budget

BUDGETED REVENUES BY SOURCE



2026-27 Budget Summary

Local Revenue Includes a 3.3% Increase in the Real Estate Tax Rate
(Act 1 Adjusted Index Limit is 4.7 %)

Budget Summary - General Fund

Budget for 2026-2027 with EOY Projections Fine Tuning

	2023	2024	2025	BUDGET 2026	TENTATIVE 2027	\$ CHANGE	% CHANGE		
REVENUE									
Local	\$8,211,985	\$8,763,934	6.7%	\$9,793,713	11.8%	\$9,335,155	\$9,497,139	\$161,983	1.7%
State	7,832,429	8,246,225	5.3%	9,084,304	10.2%	9,517,156	9,464,639	(52,517)	(0.6%)
Federal	1,661,209	1,698,993	2.3%	291,334	(82.9%)	268,949	265,360	(3,589)	(1.3%)
Other Financing Sources	42,280	106,629	152.2%	96,349	(9.6%)	0	0	0	
TOTAL REVENUE	\$17,747,903	\$18,815,781	6.0%	\$19,265,701	2.4%	\$19,121,260	\$19,227,138	\$105,878	0.6%
EXPENDITURES									
Salary and Benefit Costs	\$10,119,340	\$10,547,378	4.2%	\$10,766,598	2.1%	\$11,831,653	\$12,510,182	\$678,530	5.7%
Other	7,373,587	8,139,066	10.4%	7,273,991	(10.6%)	7,403,767	7,266,034	(137,733)	(1.9%)
TOTAL EXPENDITURES	\$17,492,927	\$18,686,444	6.8%	\$18,040,589	(3.5%)	\$19,235,420	\$19,776,217	\$540,797	2.8%
SURPLUS / DEFICIT	\$254,976	\$129,337		\$1,225,112		(\$114,160)	(\$549,079)	(\$434,919)	
BEGINNING FUND BALANCE	\$4,314,674	\$4,569,650		\$4,652,987		\$5,821,982	\$5,707,822	(\$114,160)	
YEAR END BALANCE*	\$4,569,650	\$4,652,987		\$5,821,982		\$5,707,822	\$5,158,744	(\$549,079)	
FUND BALANCE AS % OF EXPENDITURES	26%	25%		32%		30%	26%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.13	2.99		3.87		3.56	3.13		

* Year End Balances are provided by the district and may not reflect the net change presented in revenues and expenditures.

Proposed Budget Currently Reflects a Deficit of \$549,079

3. Proposed Budget – Expenditures

2026-27
Budgeted
Expenditures
Impacted By:

- Major Cost Drivers
 - Substantial Increase in Healthcare Costs



Review of Expenditure Budget
by Major Object Code

100 Salaries

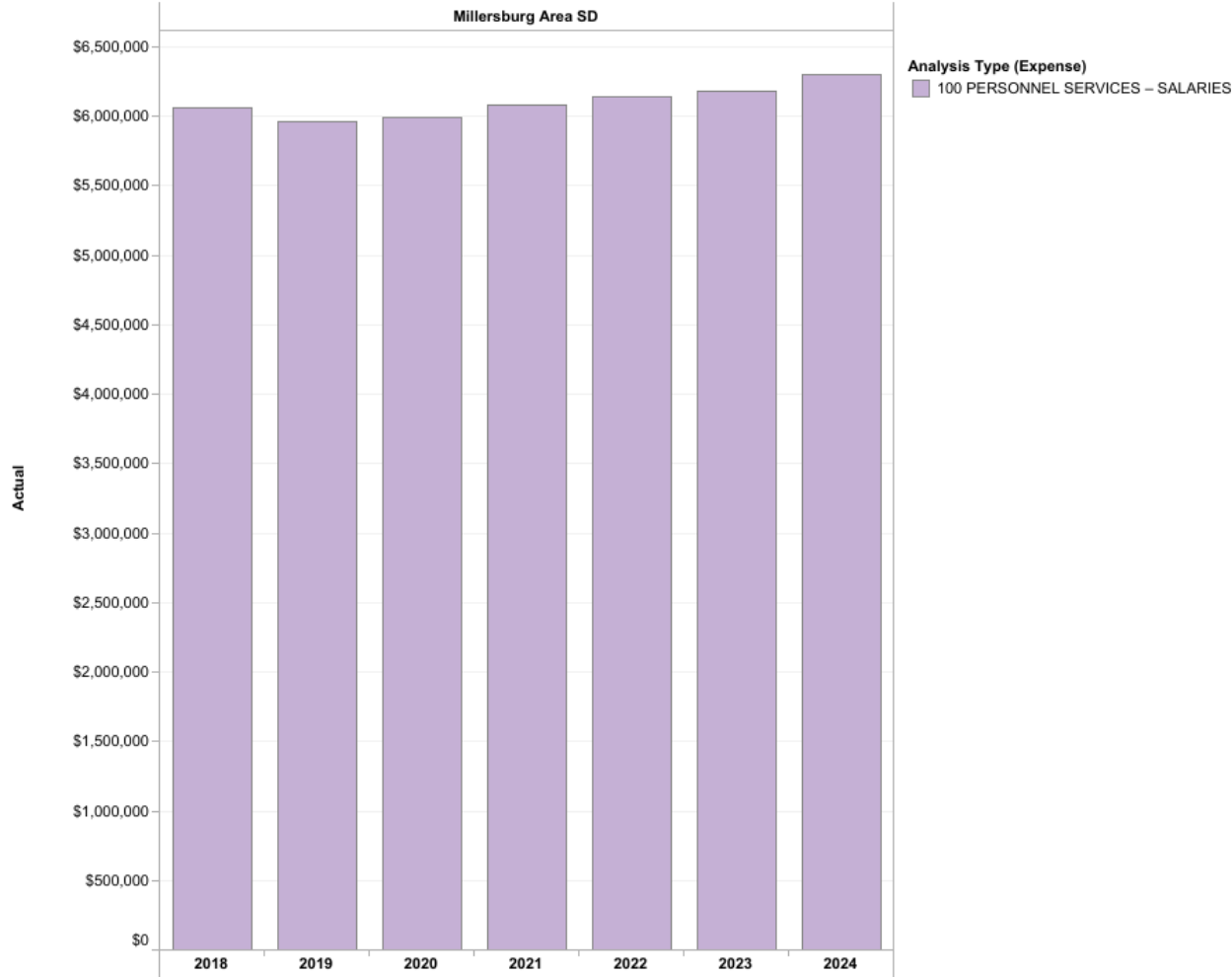
- Budget Includes:
 - Year 2 of CBA For Teachers
 - Minor Teacher Salary Increases
 - \$36,000 in One-Time Contributions to 403b for Teachers on Top Step Who Will Not Receive a Salary Increase
 - Salary Increases:
 - Teachers as per CBA - \$88,877
 - Administrators as per Contracts and Act 93 Agreement- \$59,266
 - All Support Staff - 3.3% - \$81,288
 - Total Cost of Salary Increases = \$229,431
- No New Positions Included
- Budget Does Reflect Savings from Retirements at the End of 2025-2026

Expenses Bar Chart

District: Millersburg Area SD

By: Object Level 1

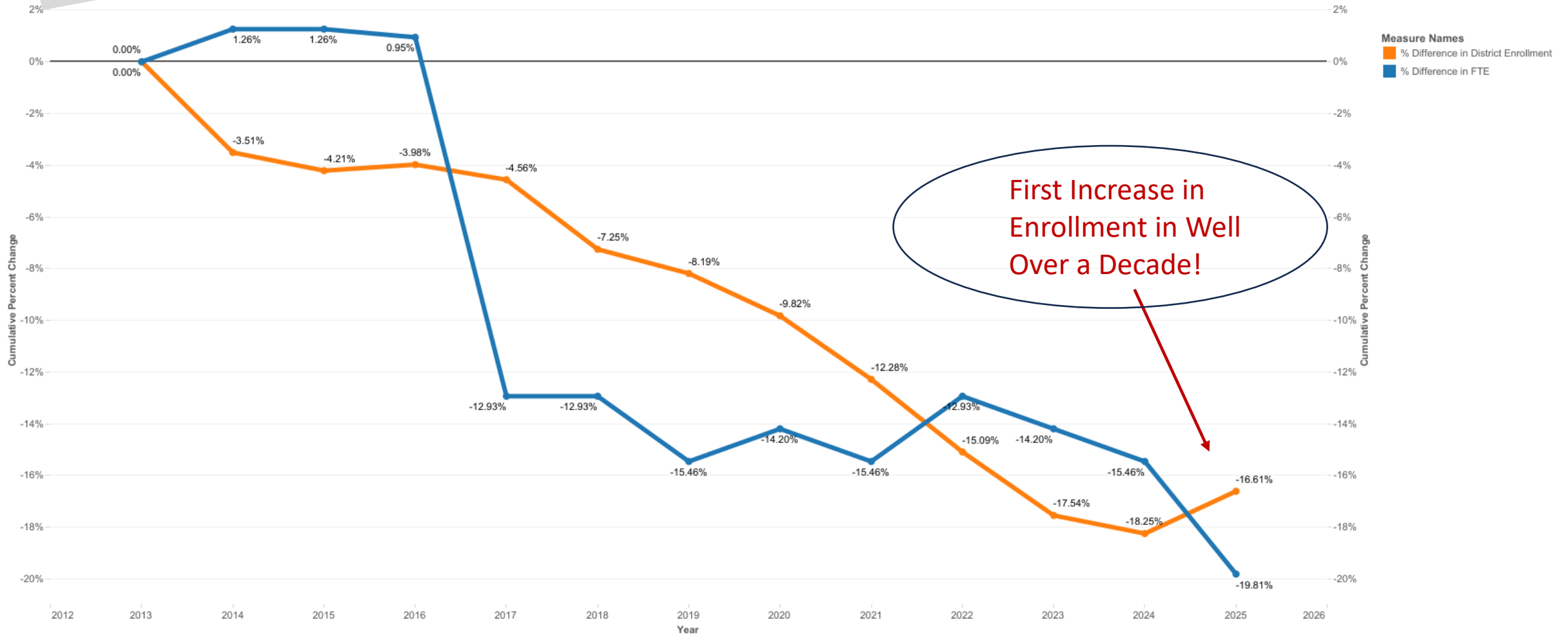
Source: Pennsylvania Department of Education



Year	Amount	
2018 Actual	\$ 6,057,584	
2019 Actual	\$ 5,959,842	
2020 Actual	\$ 5,989,317	
2021 Actual	\$ 6,077,881	
2022 Actual	\$ 6,144,390	
2023 Actual	\$ 6,175,680	
2024 Actual	\$ 6,358,087	
2025 Actual	\$ 6,400,802	
2026 EOY Projection	\$ 6,999,077	
2027 Proposed	\$ 7,228,508	
Change from 2026 EOY Projection	\$ 229,431	3.28%

% Change in Enrollment vs. FTE (Professional Staff) 2013 - 2025

FTE Change versus Enrollment Change
 Cumulative Change from Base Year
 District: Millersburg Area SD
 Position(s): Elementary Special Ed. Teacher, Elementary Teacher, Guidance and 6 more
 Source: DOE - Salary and Enrollment Records



First Increase in Enrollment in Well Over a Decade!

200 Employee Benefits

- Impacted by:
 - Increased Cost of Healthcare Insurances
 - 19.2% Increase in Medical
 - \$386,000 Increase
 - Due to 2 Years of High Claims Paid

Expenses Bar Chart

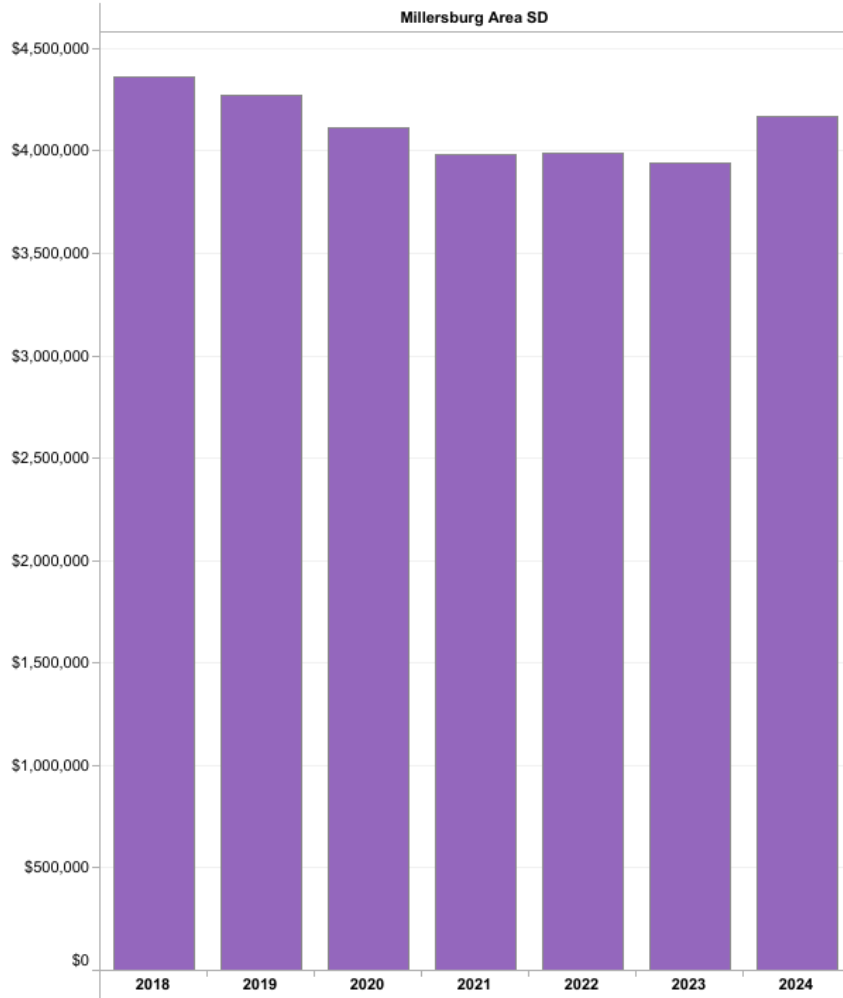
District: Millersburg Area SD

By: Object Level 1

Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Expense)

200 PERSONNEL SERVICES – EMPLOYEE BENEFITS

200 Employee Benefits

Year	Amount	
2018 Actual	\$ 4,363,528.39	
2019 Actual	\$ 4,273,808.35	
2020 Actual	\$ 4,111,227.71	
2021 Actual	\$ 3,983,225.65	
2022 Actual	\$ 3,986,687.21	
2023 Actual	\$ 3,943,659.00	
2024 Actual	\$ 4,189,291.00	
2025 Actual	\$ 4,365,795.93	
2026 EOY Projection	\$ 4,832,575.49	
2027 Proposed	\$ 5,281,674.02	
Change from 2026 EOY Projection	\$ 449,098.53	9.29%

Expenses Bar Chart

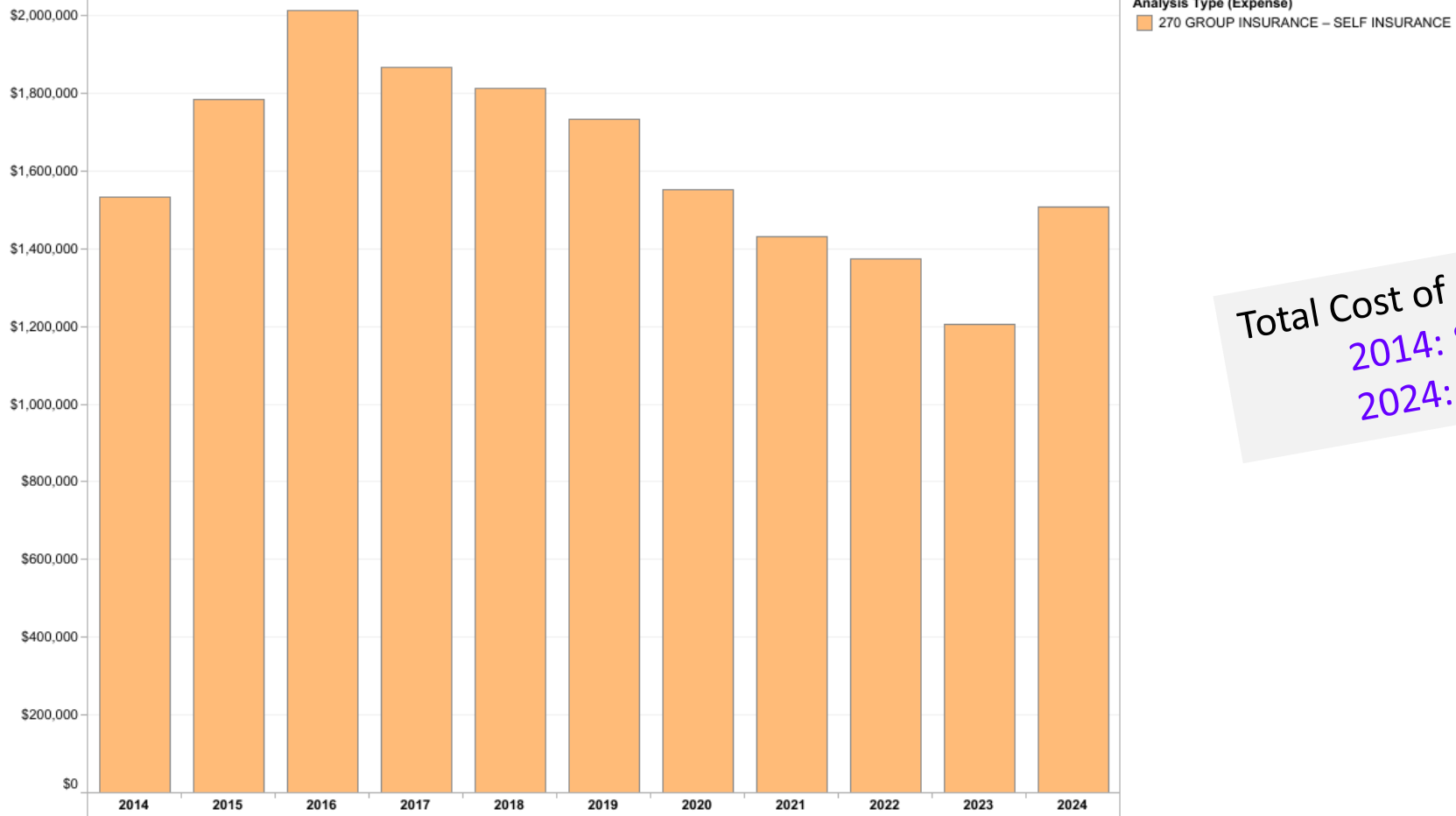
District: Millersburg Area SD

By: Object Level 2

Source: Pennsylvania Department of Education



Millersburg Area SD



Total Cost of Group Insurance
2014: \$1,532,027
2024: \$1,507,536

Expenses Bar Chart

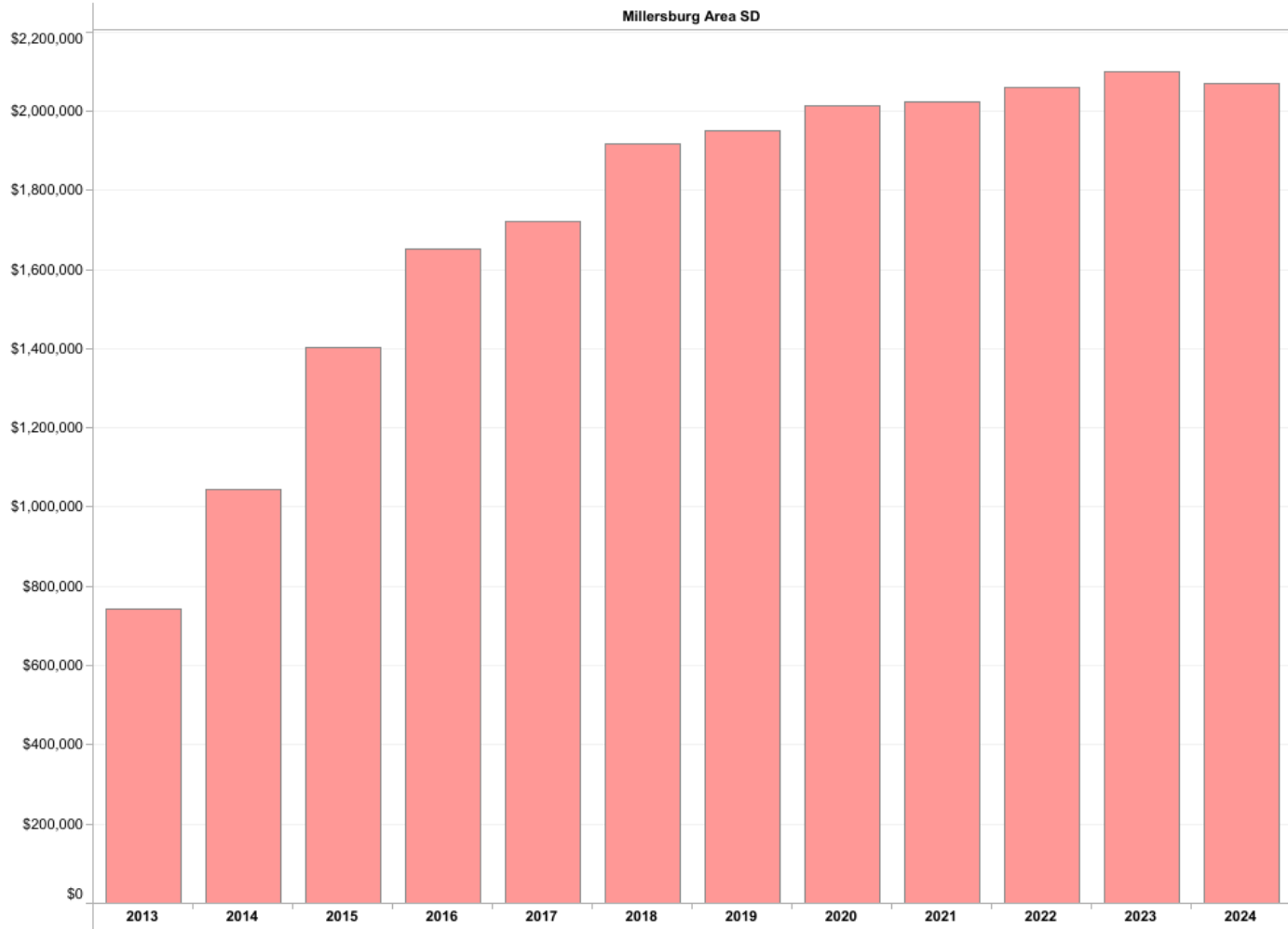
District: Millersburg Area SD

By: Object Level 2

Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Expense)
230 Retirement Contributions

Total Cost of PSERS Contribution
2013: \$ 742,624
2024: \$2,068,082

Net Cost of Pension:
 2013: \$349,908
 2024: \$851,328
 Increase of 143%

Revenue Versus Expense History

Pension

Revenues: Function Level 4: 7820

Expenses: Object level 2: 230

Source: Pennsylvania Department of Education

Note: Expense/Revenue Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Actual Expense and Revenue

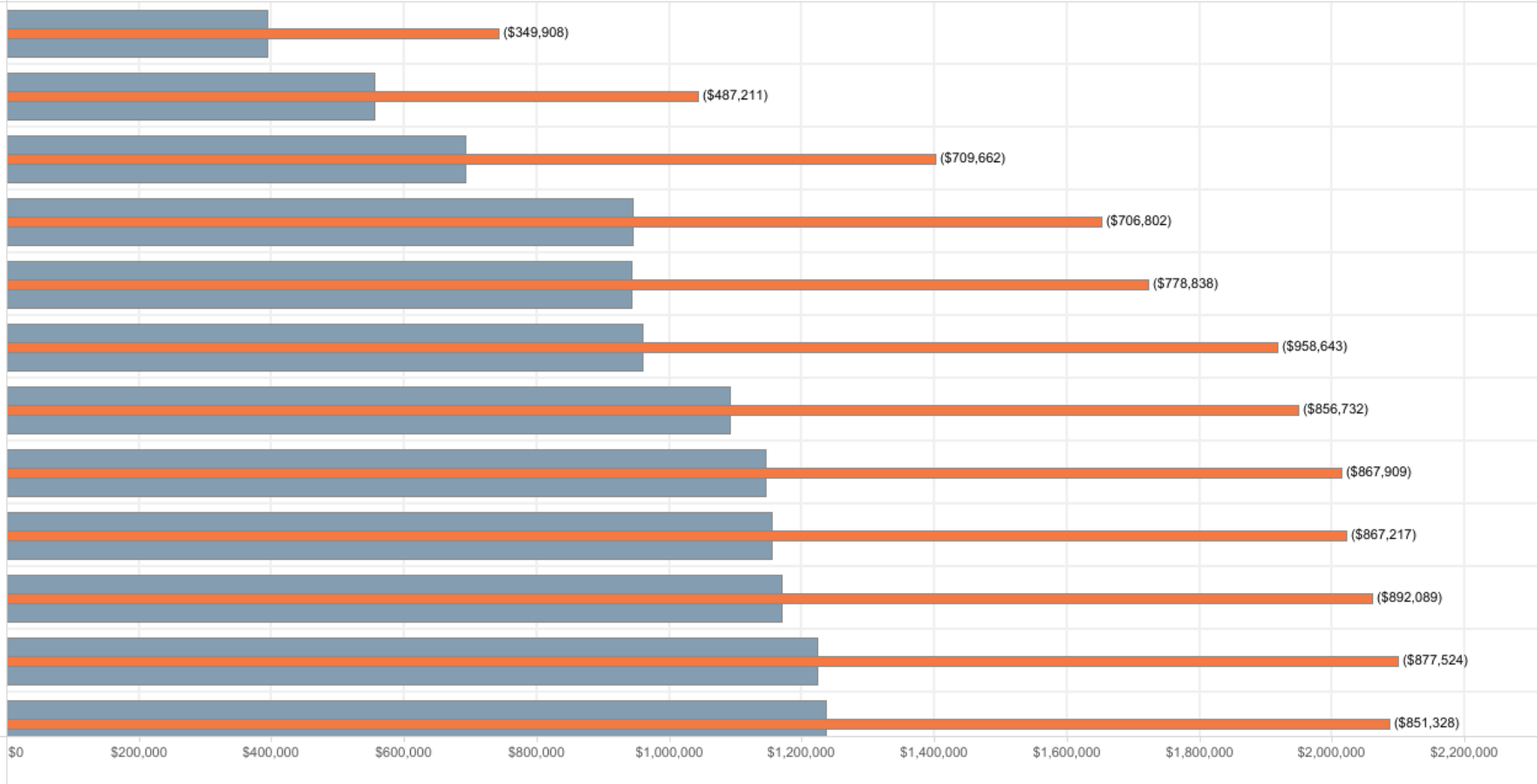
Measure Names

Revenue

Expense

Millersburg Area SD

2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024



300 Purchased Professional & Technical Services

Impacted By:

- Cost of CAIU Special Educational Services
 - \$782,814 Actual in 2022-2023
 - \$542,222 Actual in 2023-2024
 - \$766,559 Actual in 2024-2025
 - \$522,956 Projected in 2025-2026
 - \$306,220.68 Budgeted in 2026-2027
 - Great work Dr. Garcia!
- Cost of CAIU Technology Services
 - \$160,257 Actual in 2023-2024
 - \$156,216 Actual in 2024-2025
 - \$198,379 EOY Projection in 2025-2026
 - \$169,765 Budgeted in 2026-2027
 - Great work Mr. Ross!

Total Cost of Purchased Professional Services

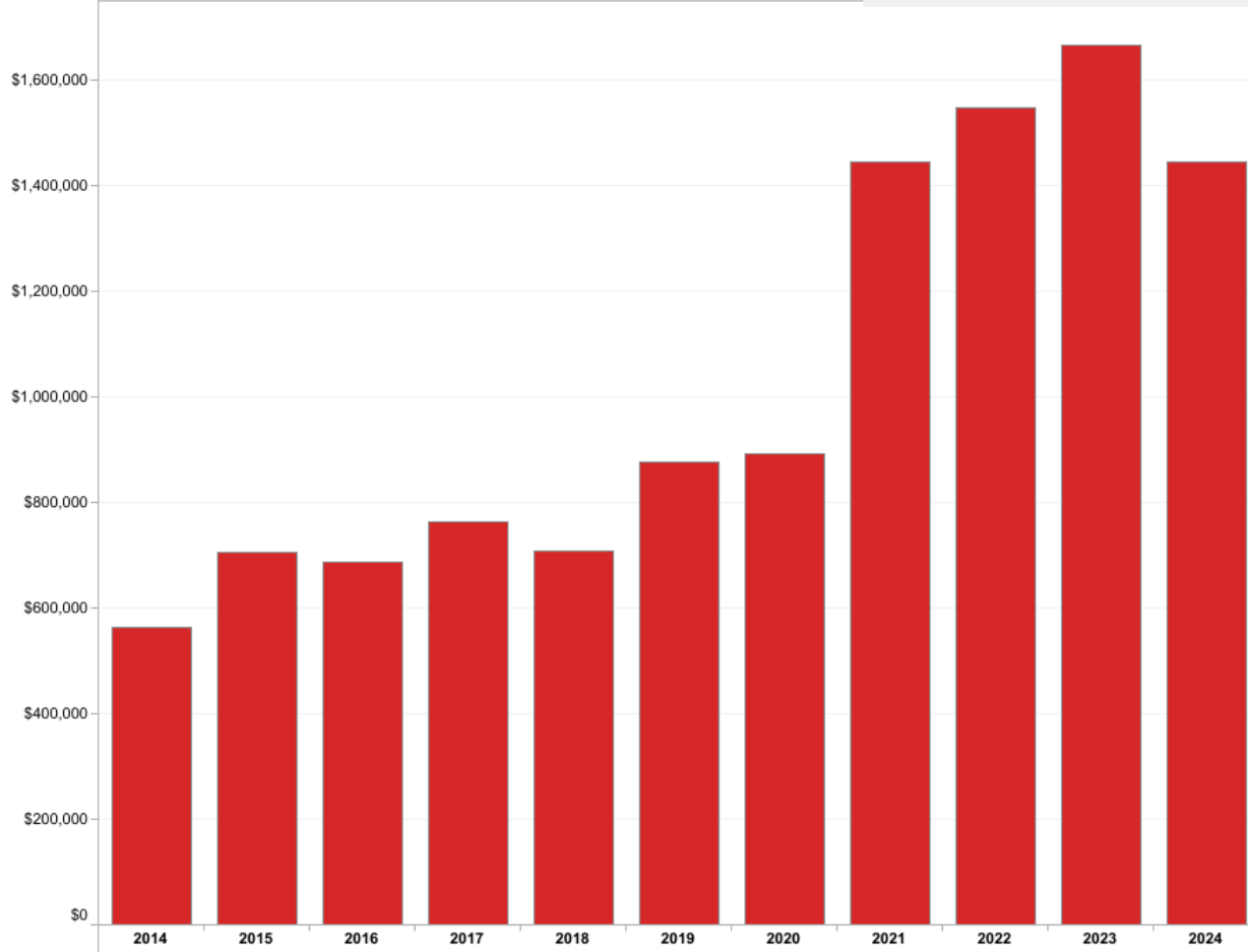
2014: \$ 564,153

2024: \$1,443,624



Expenses Bar Chart
 District: Millersburg Area SD
 By: Object Level 1
 Source: Pennsylvania Department of Education

Millersburg Area SD



Analysis Type (Expense)
■ 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

	Amount	
2017 Actual	762,424	
2018 Actual	706,974	
2019 Actual	875,407	
2020 Actual	892,241	
2021 Actual	1,443,911	
2022 Actual	1,546,955	
2023 Actual	1,666,798	
2024 Actual	1,443,624	
2025 Actual	1,383,099	
2026 EOY Projection	1,422,250	
2027 Proposed	1,124,886	
Decrease from 2026 EOY Projector	(297,364)	-26.4%

400 Purchased Property Services

- Impacted by costs of contracted operation and maintenance repairs
- Includes \$15,580 for HS Office Carpet Replacement (Optional)
- Includes \$2,675 for Concrete Repair on Steps in Front of High School Office (Optional)
- Includes \$8,500 for Infrared and Visual Inspection of Electrical Equipment (1/3 of cost to complete over 3 years)
- Includes Water, Sewer, Trash Removal

Expenses Bar Chart

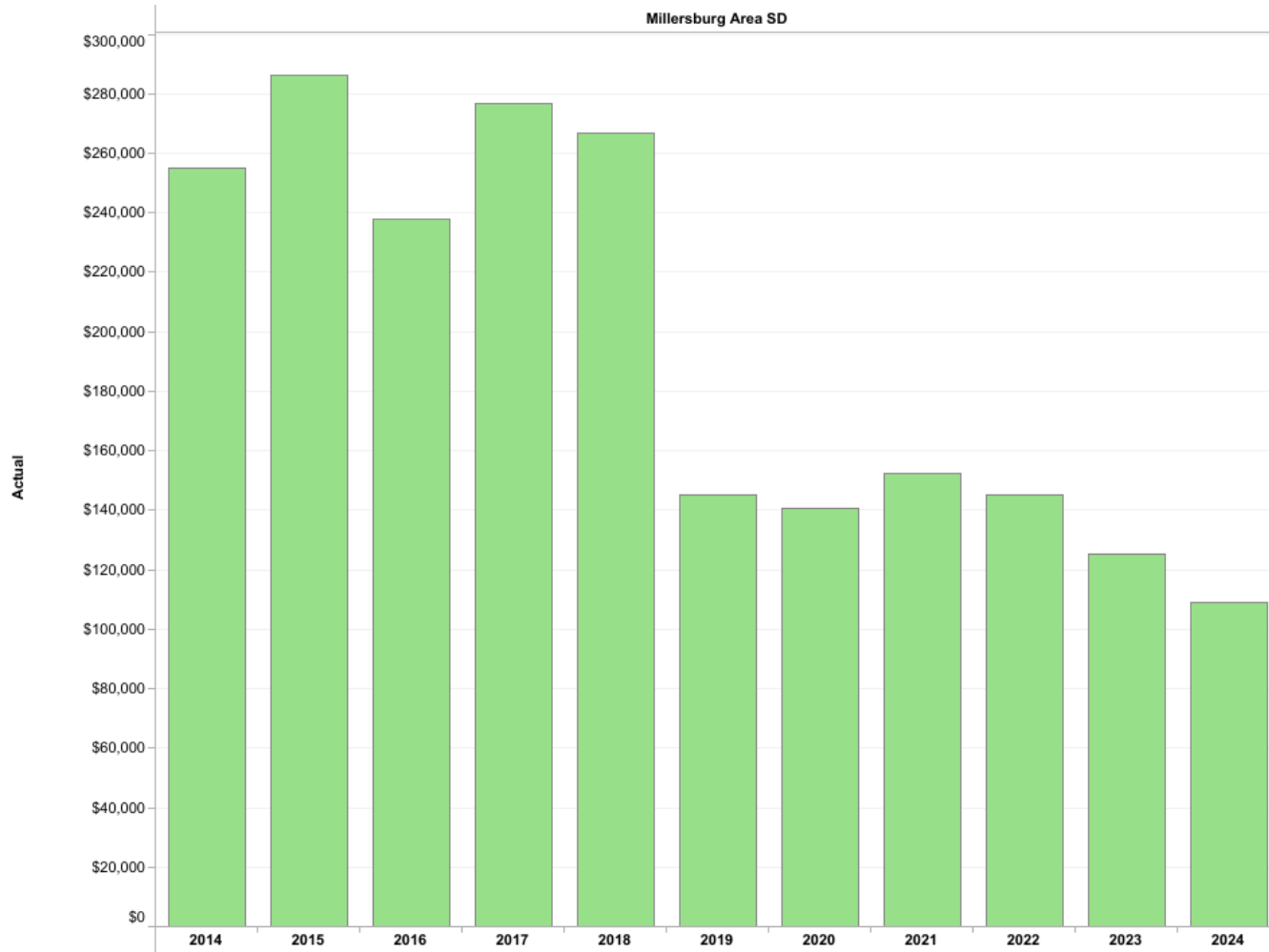
District: Millersburg Area SD

By: Object Level 1

Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Expense)

400 PURCHASED PROPERTY SERVICES

Year	Amount		
2017 Actual	276,703		
2018 Actual	266,949		
2019 Actual	144,955		
2020 Actual	140,758		
2021 Actual	152,481		
2022 Actual	145,295		
2023 Actual	125,157		
2024 Actual	109,020		
2025 Actual	156,604		
2026 EOY Projection	202,706		
2027 Proposed	162,737		
Increase Over 2026 EOY Projection	(39,969)	-19.72%	

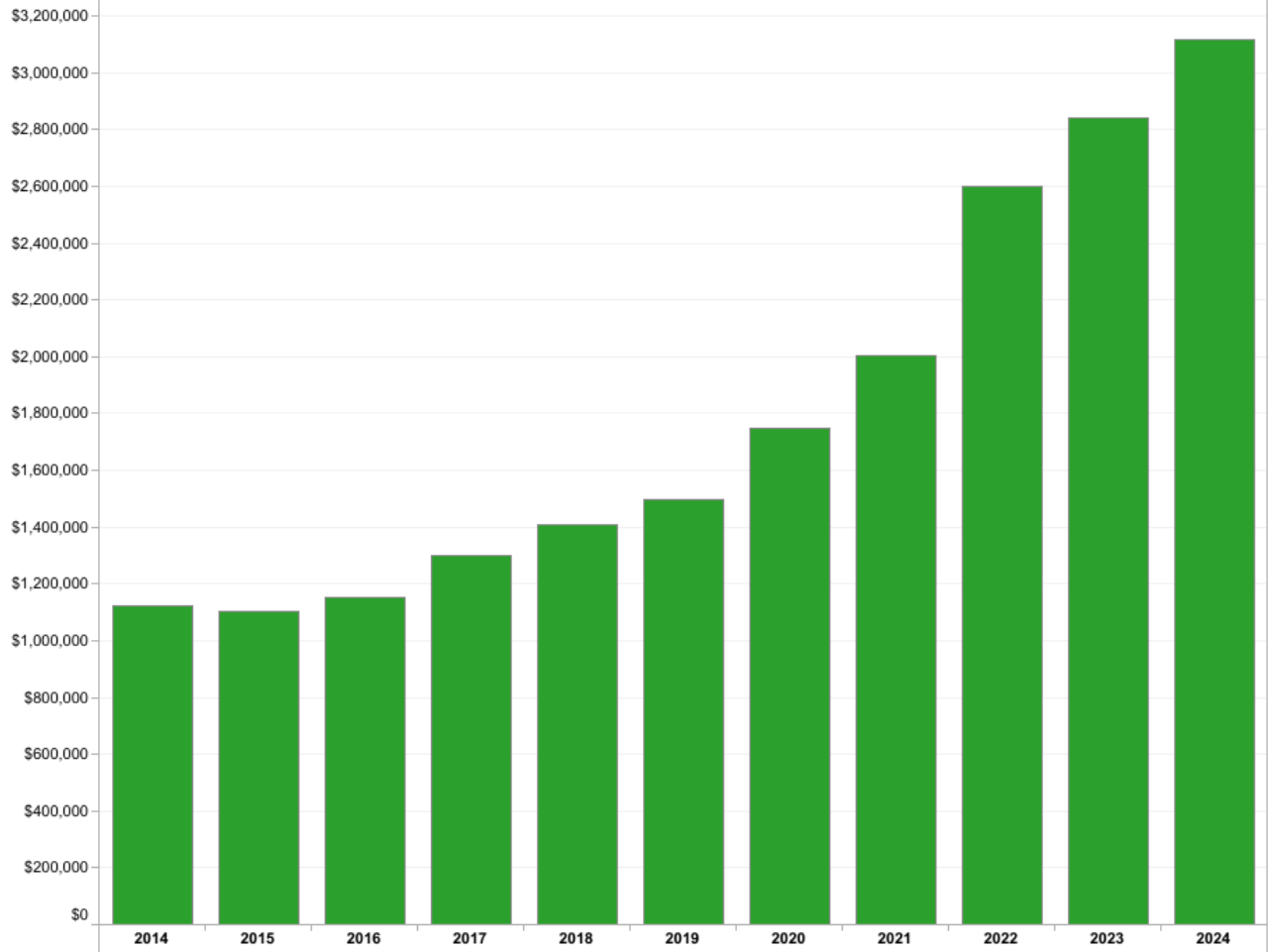
500 Other Purchased Services

- Impacted by:
 - Cyber Charter School Tuition. Budgeting \$1.7 MM (Down From \$2.2 MM in 2026 Budget)
 - Reduction Due to Funding Formula Update in Last State Budget
 - Students Attending the Dauphin County Technical School
 - Special Ed Outside Placements not through CAIU
 - Transportation Costs

Expenses Bar Chart
 District: Millersburg Area SD
 By: Object Level 1
 Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Expense)
 ■ 500 OTHER PURCHASED SERVICES

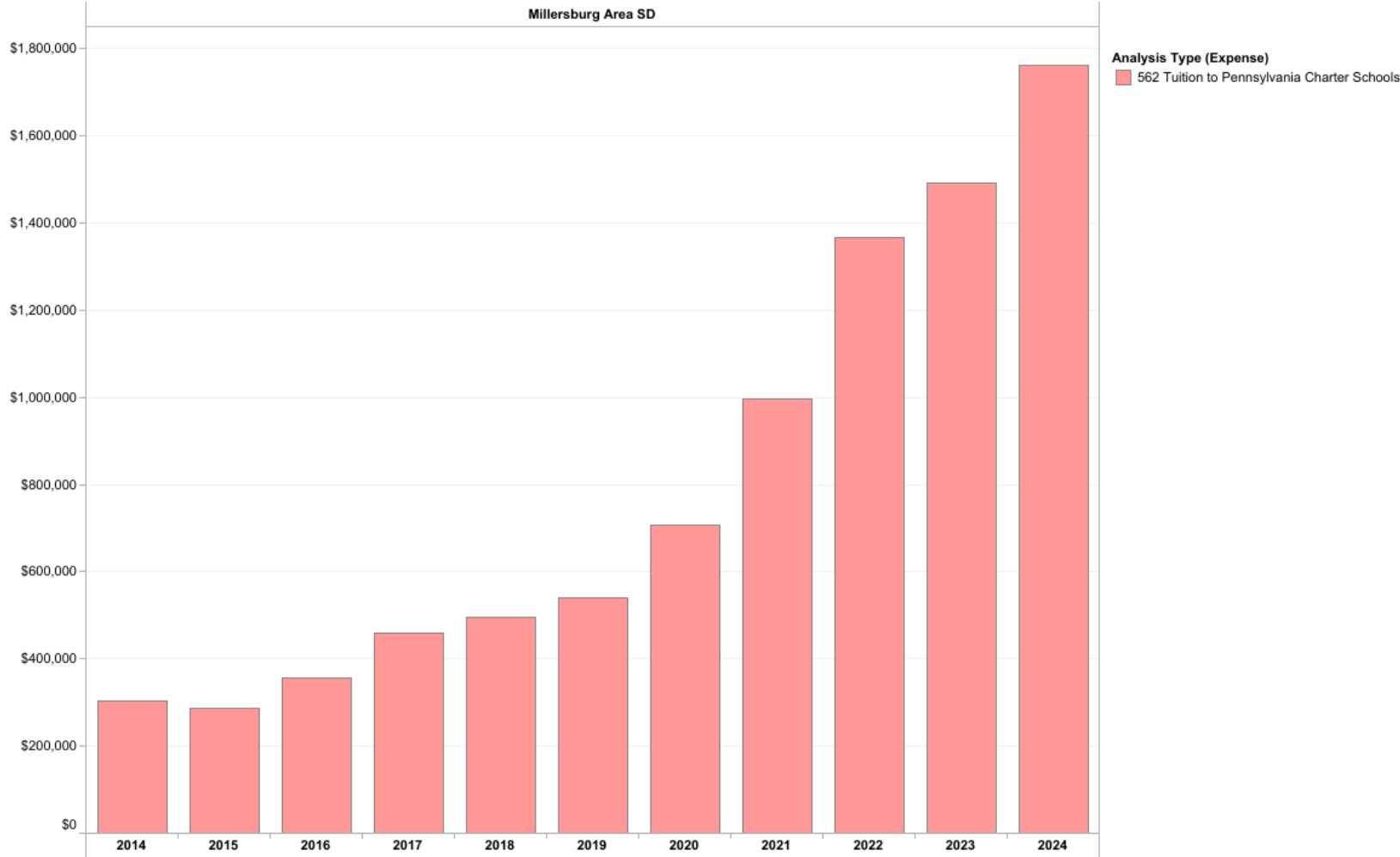
500 OTHER PURCHASED SERVICES		
		Amount
2017	Actual	1,298,311
2018	Actual	1,406,694
2019	Actual	1,497,364
2020	Actual	1,745,522
2021	Actual	2,003,370
2022	Actual	2,599,564
2023	Actual	2,842,765
2024	Actual	3,079,005
2025	Actual	3,306,762
2026	EOY Projection	3,443,579 *
2027	Proposed	3,298,635

*Does not reflect new cyber funding formula

Expenses Bar Chart
 District: Millersburg Area SD
 By: Object Level 3
 Source: Pennsylvania Department of Education



Millersburg Area SD



Tuition to Charter Schools:
 2017: \$ 460,017
 2025: \$1,970,967

Increase of 329%

2026 EOY Projection: \$1,897,778*

-Great Work Mr. Garcia!

*Expected to lower during EOY reconciliation

(maybe \$1.6+ MM)

2027 Budget: \$1,700,000

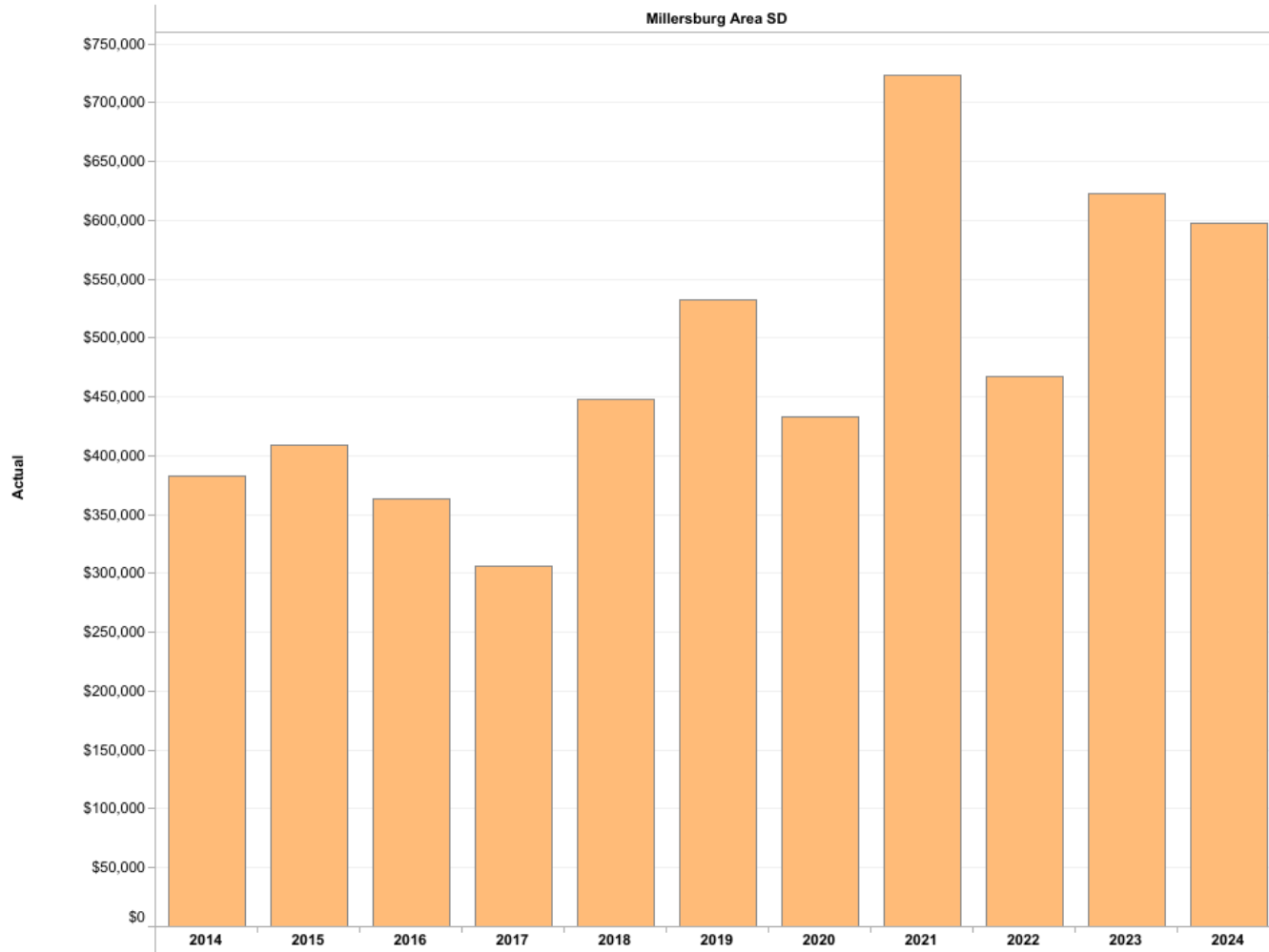
600 Supplies

- Includes
 - Electric, Propane, Oil, Gas, Diesel
 - Equipment less than \$5,000
 - Supplies and Books
 - New Middle School Science Materials/Curriculum
 - High School Math Calculators
 - Technology Supplies coded here in Object 650 (Chromebooks)

Expenses Bar Chart
 District: Millersburg Area SD
 By: Object Level 1
 Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Expense)
 600 SUPPLIES

	Year	Amount	
	2017 Actual	\$ 305,757	
	2018 Actual	\$ 448,223	
	2019 Actual	\$ 531,988	
	2020 Actual	\$ 432,690	
	2021 Actual	\$ 723,711	
	2022 Actual	\$ 466,969	
	2023 Actual	\$ 622,818	
	2024 Actual	\$ 597,971	
	2025 Actual	\$ 671,901	
	2026 EOY Projection	\$ 808,479	
	2027 Proposed	\$ 966,798	
	Change from 2026 EOY Project	\$ 158,319	19.58%

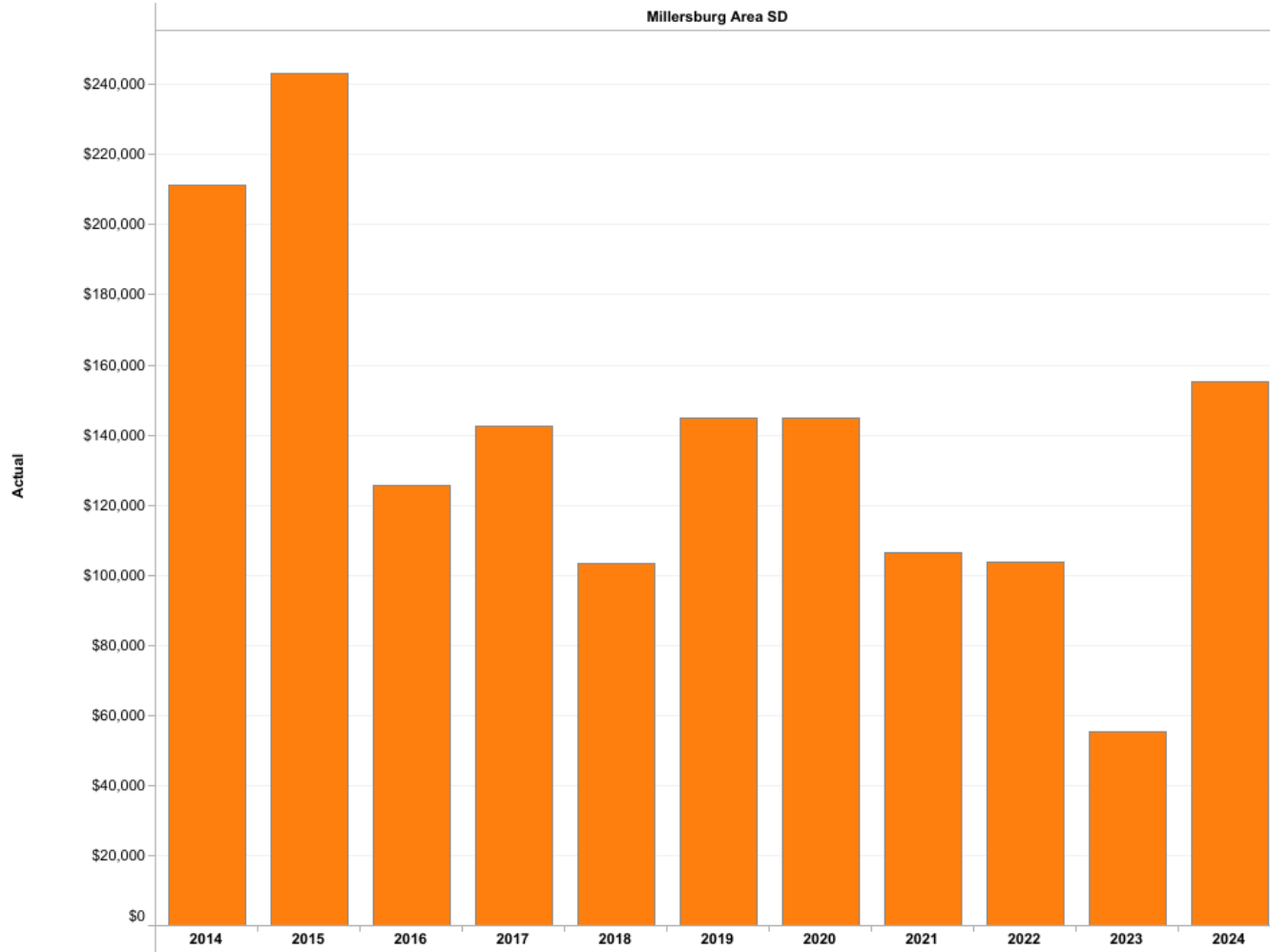
700 Equipment

- Includes \$64,000 for John Deere 3039R and John Deere Z970R Replacement Tractors (Optional)
- Includes \$8,500 for Replacement Vacuums and Scrubbers (Optional)
- Includes \$6,000 for Student Desks (Optional)
- Includes \$40,000 after Erate (\$132,000 originally) for Replacement of MS/HS Networking Switches and Wireless Access Point Licensing.

Expenses Bar Chart
 District: Millersburg Area SD
 By: Object Level 1
 Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Expense)
■ 700 PROPERTY

Year	Amount	
2017 Actual	265,187	
2018 Actual	197,382	
2019 Actual	165,223	
2020 Actual	173,367	
2021 Actual	111,045	
2022 Actual	107,007	
2023 Actual	55,147	
2024 Actual	157,525	
2025 Actual	162,059	
2026 EOY Projection	41,431	
2027 Budget	130,566	
Change from 2026 EOY Project	89,135	215.14%

800 Other Objects

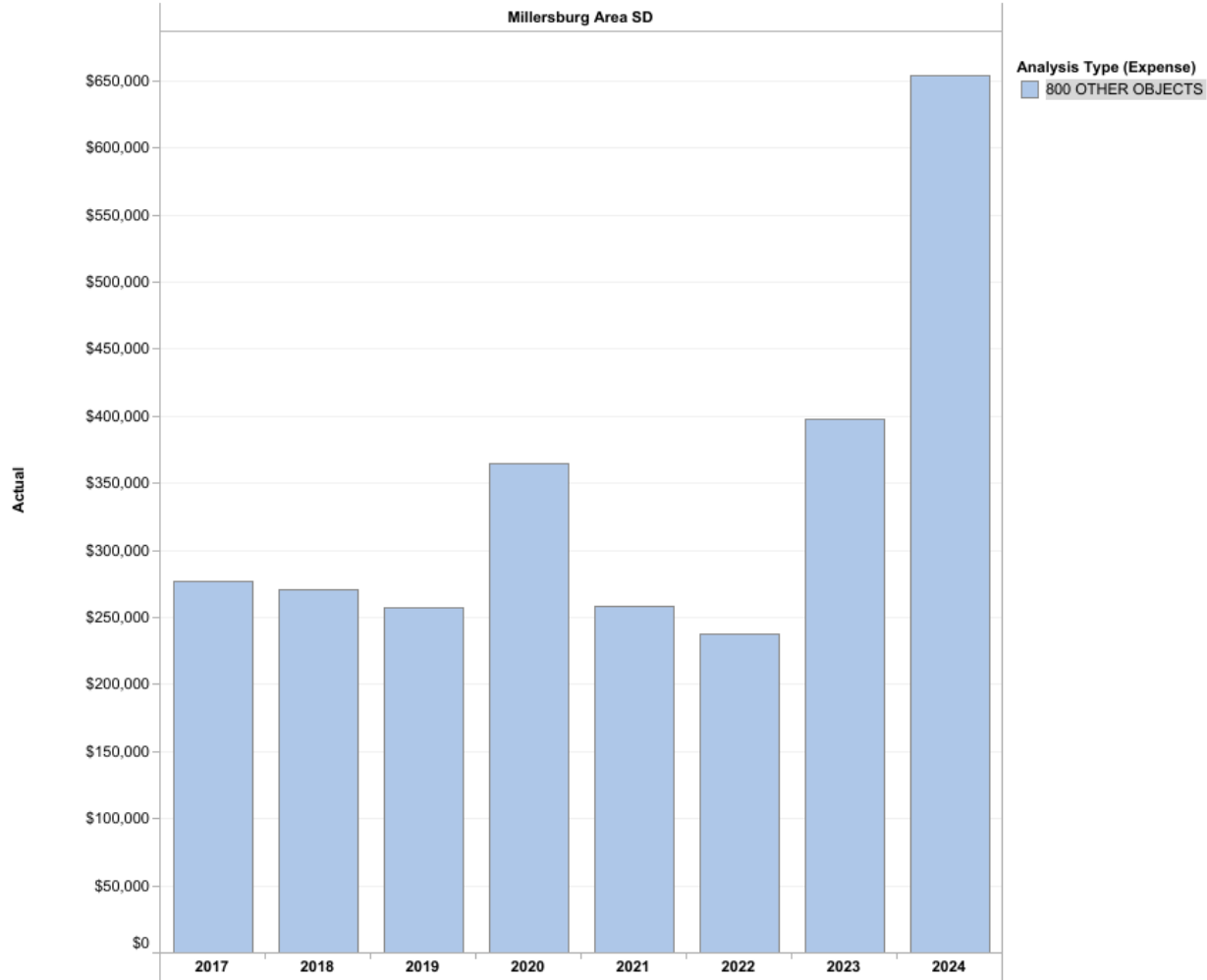
- Includes:
 - Dues and Fees
 - Contingency \$100,000
 - Interest payments on Bond Issues
 - \$641,768 in 2025
 - \$617,168 in 2026
 - \$600,818 in 2027
 - Decrease of \$16,350 over 2025-26

Expenses Bar Chart

District: Millersburg Area SD

By: Object Level 1

Source: Pennsylvania Department of Education



Year	Amount	
2017 Actual	\$ 276,543	
2018 Actual	\$ 270,674	
2019 Actual	\$ 257,360	
2020 Actual	\$ 364,846	
2021 Actual	\$ 258,366	
2022 Actual	\$ 237,305	
2023 Actual	\$ 397,879	
2024 Actual	\$ 654,390	
2025 Actual	\$ 673,569	
2026 EOY Projection	\$ 654,314	
2027 Proposed	\$ 728,476	
Change from 2026 EOY Projection	\$ 74,162	11.33%

900 Other Financing Uses

- Principal payments on Bond Issues
 - \$685,000 in 2025
 - \$710,000 in 2026
 - \$725,000 in 2027
 - Increase of \$15,000 over 2025-26

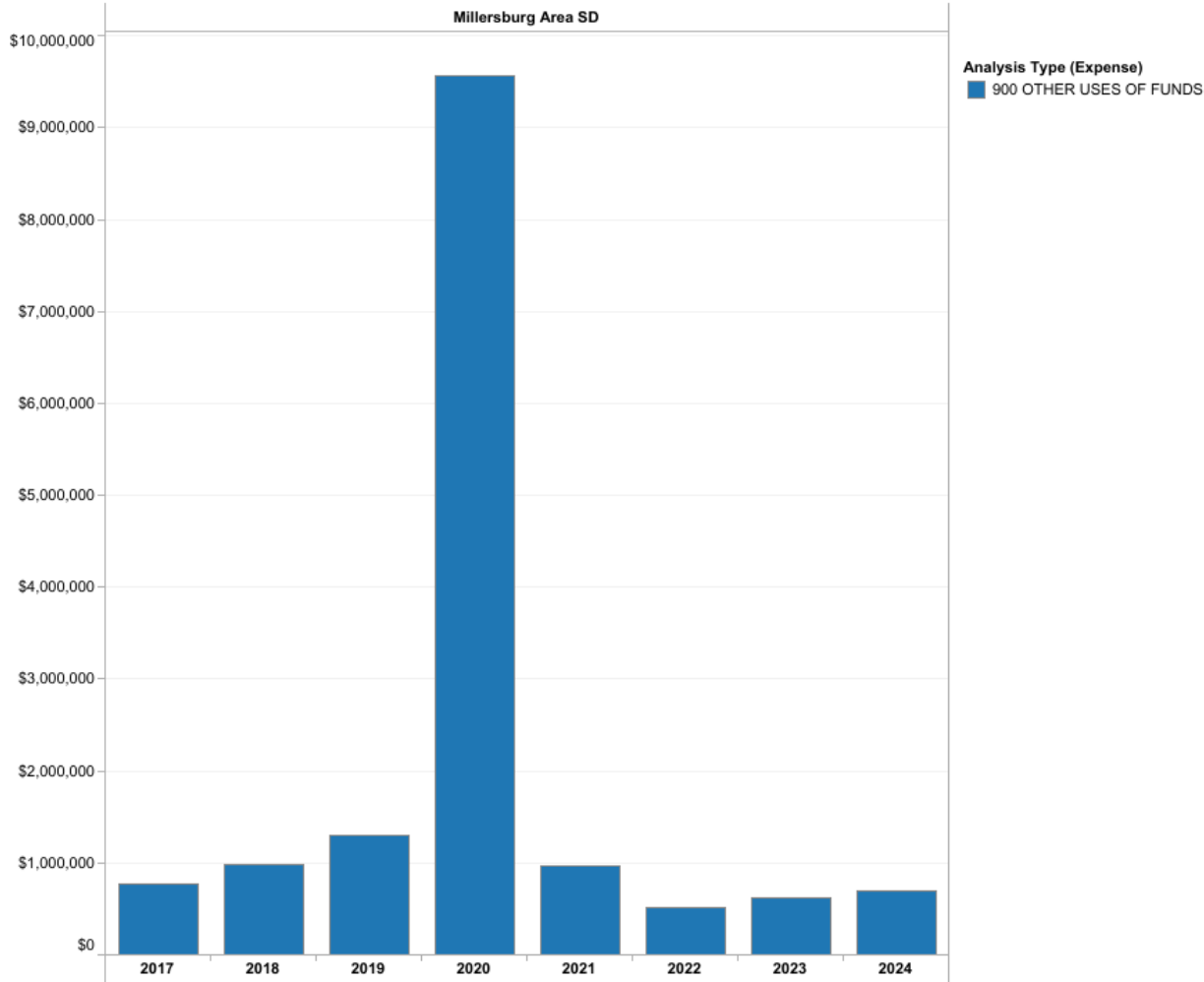
Expenses Bar Chart

District: Millersburg Area SD

By: Object Level 1

Source: Pennsylvania Department of Education

Millersburg Area SD



Year	Amount	
2017 Actual	771,466	
2018 Actual	987,118	
2019 Actual	1,298,657	
(Refinanced Bond Issue) 2020 Actual	9,571,000	
2021 Actual	965,000	
2022 Actual	513,170	
2023 Actual	624,872	
2024 Actual	689,787	
2025 Actual	807,850	
2026 EOY Projection	841,090	
2027 Proposed	853,936	
Change from 2026 EOY Projection	12,846	1.53%

Expenditure Summary

Expenditures by Sub Object - General Fund

Budget for 2026-2027 with EOY Projections Fine Tuning

Budget to Budget Comparison by Object Code
\$ Change and % Change

	ACTUAL EXPENDITURES			BUDGET	TENTATIVE	\$	%
	2023	2024	2025	2026	2027	CHANGE	CHANGE
SALARIES							
Personnel Services - Salaries	\$0	\$0	\$0	\$0	\$0	\$0	
Official / Administrative	\$637,070	\$723,836	\$782,697	\$774,655	\$833,921	\$59,266	7.7%
Professional - Educational	\$4,318,975	\$4,402,233	\$4,331,677	\$4,785,286	\$4,874,163	\$88,877	1.9%
Professional - Other	\$293,647	\$208,882	\$112,722	\$112,933	\$126,333	\$13,400	11.9%
Technical	\$13,349	\$14,849	\$117,487	\$145,519	\$130,114	(\$15,406)	-10.6%
Office / Clerical	\$304,287	\$373,149	\$308,426	\$336,433	\$339,345	\$2,912	0.9%
Crafts and Trades	\$0	\$0	\$0	\$0	\$0	\$0	
Operative and Laborer	\$332,786	\$353,541	\$338,278	\$336,792	\$346,235	\$9,442	2.8%
Service Work	\$0	\$0	\$750	\$52,813	\$42,472	(\$10,341)	-19.6%
Instructional Assistant	\$275,567	\$281,597	\$408,765	\$454,646	\$535,926	\$81,280	17.9%
TOTAL SALARIES	\$6,175,680	\$6,358,087	\$6,400,802	\$6,999,077	\$7,228,508	\$229,431	3.3%
BENEFITS							
Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Group Insurance - Contracted Provider	\$60,031	\$11,363	\$27,815	\$29,796	\$32,181	\$2,386	8.0%
Social Security Contributions	\$460,963	\$472,882	\$477,881	\$523,745	\$553,604	\$29,859	5.7%
Retirement Contributions	\$2,100,251	\$2,087,133	\$2,118,786	\$2,339,177	\$2,395,643	\$56,466	2.4%
Tuition Reimbursement	\$56,041	\$69,860	\$73,980	\$80,853	\$93,001	\$12,148	15.0%
Unemployment Compensation	\$9,447	\$0	\$4,519	\$8,998	\$10,260	\$1,262	14.0%
Workers' Compensation	\$47,425	\$38,017	\$47,810	\$32,575	\$37,060	\$4,485	13.8%
Group Insurance - Self Insurance	\$1,206,802	\$1,507,536	\$1,612,505	\$1,814,884	\$2,157,424	\$342,540	18.9%
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Current Employee Benefits	\$2,700	\$2,500	\$2,500	\$2,547	\$2,500	(\$47)	-1.8%
TOTAL BENEFITS	\$3,943,659	\$4,189,291	\$4,365,796	\$4,832,575	\$5,281,674	\$449,099	9.3%
OTHER EXPENDITURES							
Purchased Professional and Technical Services	\$1,669,998	\$1,443,048	\$1,383,099	\$1,422,250	\$1,124,886	(\$297,364)	-20.9%
Purchased Property Services	\$1,163,308	\$1,478,307	\$268,751	\$202,706	\$162,737	(\$39,970)	-19.7%
Other Purchased Services	\$2,839,565	\$3,118,039	\$3,306,762	\$3,443,579	\$3,298,635	(\$144,944)	-4.2%
Supplies	\$622,818	\$597,971	\$671,901	\$808,479	\$966,798	\$158,319	19.6%
Property	\$55,147	\$157,525	\$162,059	\$41,431	\$130,566	\$89,135	215.1%
Other Objects	\$397,879	\$654,390	\$673,569	\$644,231	\$728,476	\$84,245	13.1%
Other Financing Uses	\$624,872	\$689,787	\$807,850	\$841,090	\$853,936	\$12,846	1.5%
TOTAL OTHER EXPENDITURES	\$7,373,587	\$8,139,066	\$7,273,991	\$7,403,767	\$7,266,034	(\$137,733)	-1.9%
TOTAL EXPENDITURES	\$17,492,927	\$18,686,444	\$18,040,589	\$19,235,420	\$19,776,217	\$540,797	2.8%

2.8%
Increase
Overall

Expenditures by Sub Function - General Fund

Budget for 2026-2027 with EOY Projections Fine Tuning

Budget to Budget Comparison by Function Code
\$ Change and % Change

INSTRUCTION	ACTUAL EXPENDITURES			BUDGET	PROJECTION	\$	%
	2023	2024	2025	2026	2027	CHANGE	CHANGE
Regular Programs	\$7,805,990	\$7,636,443	\$7,527,905	\$7,810,579	\$7,548,873	(\$261,706)	-3.4%
Special Programs	\$2,600,449	\$2,662,187	\$3,184,384	\$3,505,432	\$3,719,666	\$214,234	6.1%
Vocational Education	\$181,800	\$143,573	\$90,846	\$117,319	\$155,056	\$37,737	32.2%
Non-Instructional Programs	\$12,649	\$12,277	\$3,659	\$55,074	\$1,009	(\$54,065)	-98.2%
Nonpublic School Programs - IU	\$0	\$0	\$0	\$0	\$0	\$0	
Adult Education Programs	\$45,610	\$35,063	\$59,607	\$45,384	\$50,000	\$4,616	10.2%
Higher Education Programs	\$0	\$0	\$0	\$0	\$0	\$0	
Pre-Kindergarten	\$0	\$170,000	\$189,309	\$196,607	\$201,321	\$4,715	2.4%
TOTAL INSTRUCTION	\$10,646,498	\$10,659,543	\$11,055,710	\$11,730,395	\$11,675,925	(\$54,470)	-0.5%
SUPPORT SERVICES							
Support Services - Students	\$419,562	\$557,694	\$495,880	\$647,649	\$647,117	(\$532)	-0.1%
Support Services - Instructional Staff	\$540,853	\$535,294	\$438,762	\$494,406	\$629,344	\$134,937	27.3%
Support Services - Administration	\$1,098,819	\$1,112,388	\$1,138,778	\$1,271,038	\$1,383,102	\$112,063	8.8%
Support Services - Pupil Health	\$215,547	\$247,170	\$264,100	\$270,039	\$287,873	\$17,834	6.6%
Support Services - Business	\$353,246	\$387,433	\$406,848	\$473,230	\$485,555	\$12,324	2.6%
Operation and Maintenance of Plant Services	\$988,369	\$1,095,729	\$1,297,655	\$1,328,564	\$1,514,718	\$186,154	14.0%
Student Transportation Services	\$571,763	\$673,312	\$683,731	\$725,548	\$761,843	\$36,295	5.0%
Support Services - Central	\$295,089	\$307,368	\$343,718	\$497,205	\$553,975	\$56,769	11.4%
Other Support Services	\$6,005	\$5,940	\$5,954	\$6,251	\$6,283	\$32	0.5%
TOTAL SUPPORT SERVICES	\$4,489,252	\$4,922,328	\$5,075,426	\$5,713,930	\$6,269,808	\$555,878	9.7%
NON-INSTRUCTIONAL SERVICES							
Food Services	\$0	\$0	\$0	\$0	\$0	\$0	
Student Activities	\$321,612	\$331,813	\$262,778	\$299,521	\$269,417	(\$30,104)	-10.1%
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	
Scholarship and Awards	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL NON-INSTRUCTIONAL SUPPORT SERVICES	\$321,612	\$331,813	\$262,778	\$299,521	\$269,417	(\$30,104)	-10.1%
FACILITIES ACQUISITION, CONSTRUCTION	\$1,038,351	\$1,451,131	\$186,135	\$29,859	\$0	(\$29,859)	-100.0%
DEBT SERVICES / OTHER							
Debt Service / Other Expenditures and financing Uses	\$997,213	\$1,321,629	\$1,460,540	\$1,459,678	\$1,458,754	(\$924)	-0.1%
Interfund Transfers-Out	\$0	\$0	\$0	\$29	\$0	(\$29)	-98.7%
Budgetary Reserve	\$0	\$0	\$0	\$2,007	\$102,312	\$100,304	4996.8%
TOTAL DEBT SERVICES / OTHER	\$997,213	\$1,321,629	\$1,460,540	\$1,461,715	\$1,561,066	\$99,351	6.8%
TOTAL EXPENDITURES	\$17,492,927	\$18,686,444	\$18,040,589	\$19,235,420	\$19,776,217	\$540,797	2.8%

2.8%
Increase
Overall

Expenditure Observations

- Healthcare Costs Increased Substantially Due to Claim Performance
- Special Education Costs Decreasing
- Cyber Charter School Costs Decreasing
- Purchased Services Decreasing
- Expenses Can Be Curtailed Based on Budget Performance

How Does Our Spending Per Student Compare With Our Peer Districts?

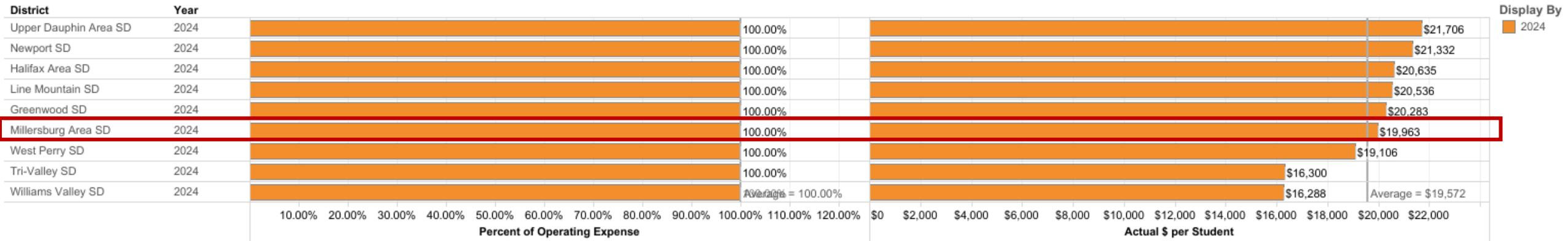
Line Item Spending Comparison

District(s): Upper Dauphin Area SD, Newport SD, Halifax Area SD and 6 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



PSHC CLAIM FUND PERFORMANCE REPORT

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Claim Fund Deposits - Maximum	\$1,055,289	\$1,074,912	\$1,117,129	\$1,228,416	\$967,315
Claim Fund Deposits - Actual	\$1,055,289	\$1,074,912	\$1,117,129	\$1,228,416	\$967,315
Specific Insurance Reimbursements	\$12,628	\$111,897	\$0	\$261,530	\$313,687
Claims Paid	\$885,049	\$1,092,606	\$993,670	\$1,599,493	\$1,354,125
Cross Share	(\$15,310)	(\$3,775)	(\$5,700)	\$0	\$0
Surplus Balance After Cross Share	\$167,557	\$90,428	\$117,759	\$0	\$0
Performance Ratio	95.07%	104.92%	102.29%	125.26%	123.69%
Funding Method	Maximum	Maximum	Maximum	Maximum	Maximum
Difference Between Actual & Max Funding	\$0	\$0	\$0	\$0	\$0
Money due (From)/To School	\$167,557	\$90,428	\$124,863	\$0	\$0
				*	**
TOTAL BALANCE AFTER CROSS SHARE SINCE INCEPTION	\$3,946,769				

Surplus Balance After Cross Share Represents Surplus Based on Maximum Funding Rates

* Preliminary Results Updated as of 06/30/2025

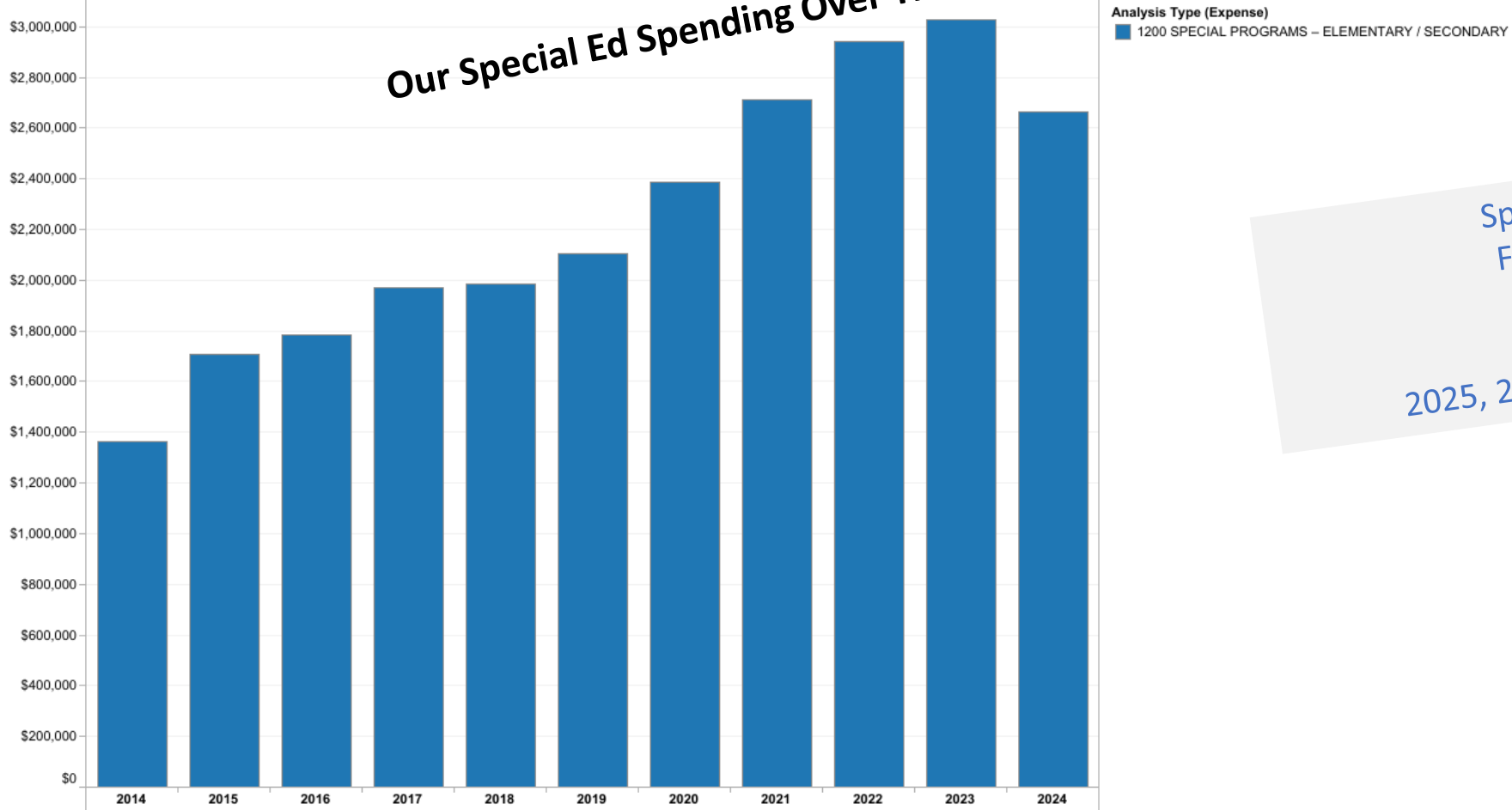
** Preliminary Results Updated as of 02/28/2026

Expenses Bar Chart
District: Millersburg Area SD
By: Function Level 2
Source: Pennsylvania Department of Education



Millersburg Area SD

Our Special Ed Spending Over Time



Special Ed (Function 1200)
From \$3,029,239 in 2023
To \$2,662,187 in 2024
(12% decrease!)
2025, 2026, and 2027 Look Even Better!

Huge Improvement!

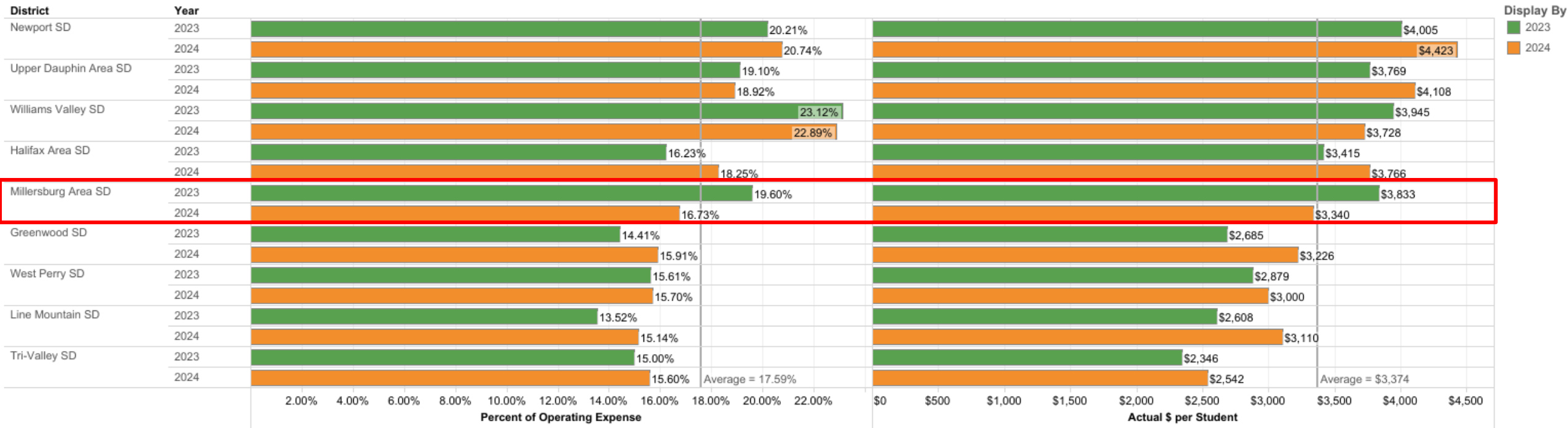
Line Item Spending Comparison

District(s): Newport SD, Upper Dauphin Area SD, Williams Valley SD and 6 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Revenue Versus Expense History

Special Education

Revenues: All Funds: Function Level 4: 6832, 6833, 7271, 7272, 8512, 8513, 8701, 8702, 8810, 8820 & 8830

Expenses: All Funds: Functions: All Sub Function 1200's

Source: Pennsylvania Department of Education

Note: Expense/Revenue Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



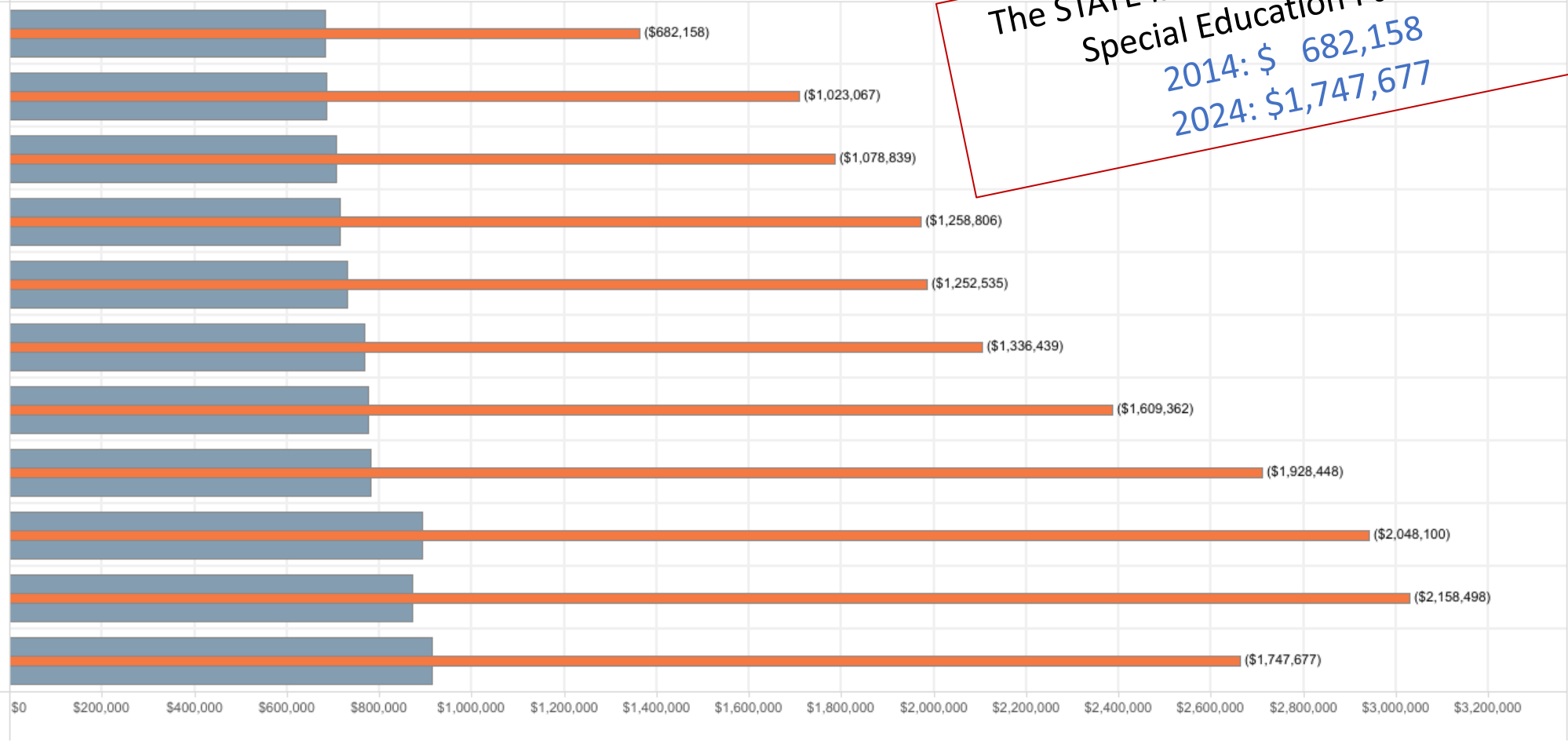
The STATE is Still Not Keeping Up With Special Education Funding!
2014: \$ 682,158
2024: \$1,747,677

Measure Names
Revenue
Expense

Actual Expense and Revenue

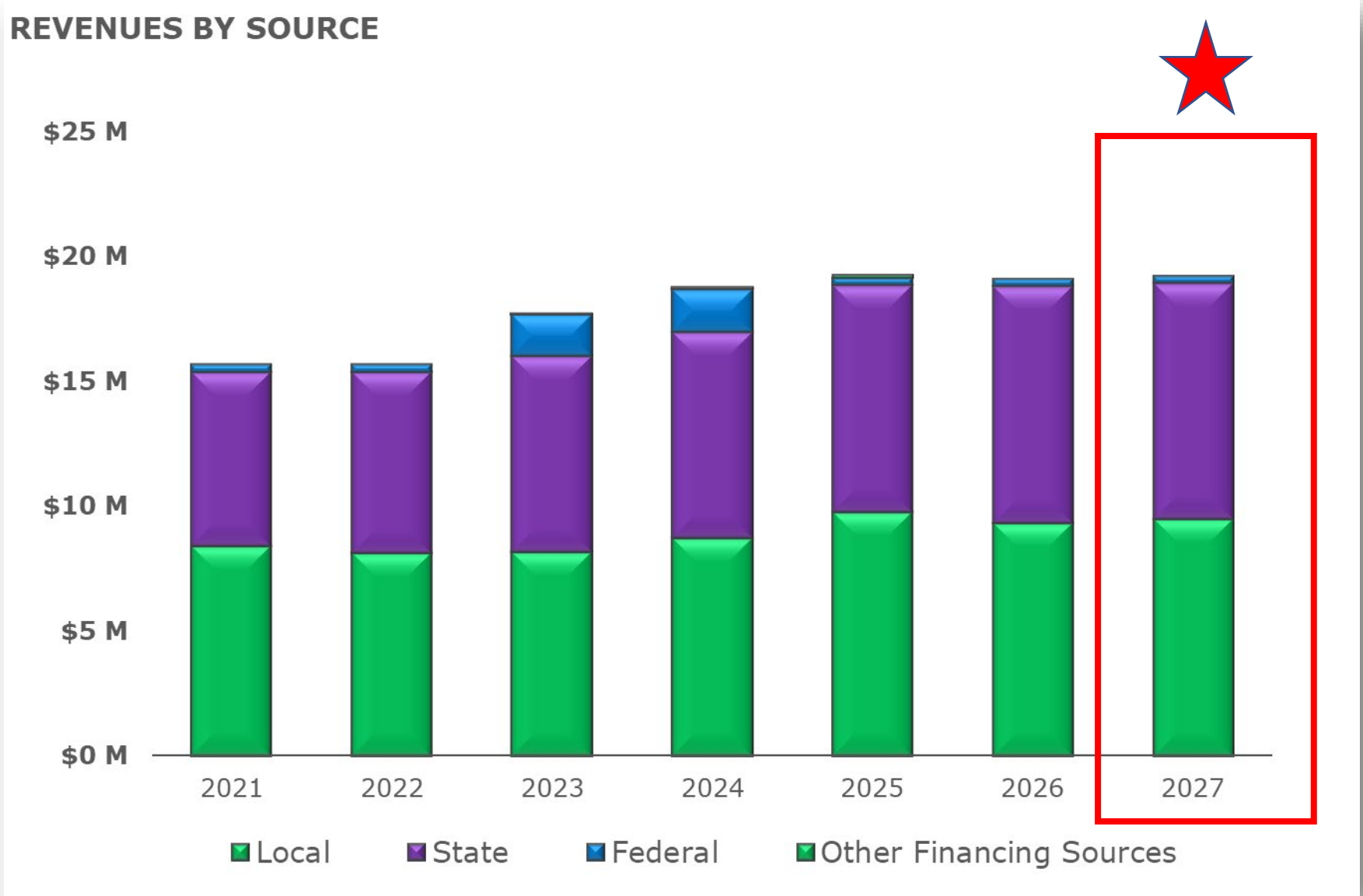
Millersburg Area SD

2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024



4. Proposed Budget - Revenues

2026-27 Budgeted Revenue by Major Source



Revenue Detail - General Fund

Budget for 2026-2027 with EOY Projections Fine Tuning

Budget to Budget Comparison
Sources of Revenue

	ACTUAL REVENUES			BUDGET	TENTATIVE	\$	%
	2023	2024	2025	2026	2027	CHANGE	CHANGE
REVENUE FROM LOCAL SOURCES							
Taxes Levied	\$7,033,060	\$7,456,711	\$7,784,177	\$8,184,055	\$8,392,232	\$208,177	2.5%
Delinquency on Taxes Levied	\$528,596	\$552,355	\$691,966	\$459,551	\$484,438	24,887	5.4%
Earnings on Investments	\$137,792	\$364,941	\$383,230	\$316,693	\$269,189	(47,504)	-15.0%
Food Service	\$0	\$0	\$0	\$0	\$0	0	
District Activities	\$68,296	\$53,377	\$77,615	\$49,331	\$49,331	\$0	0.0%
Intermediary Sources	\$148,030	\$236,585	\$426,568	\$143,312	\$145,000	1,688	1.2%
Other Revenue	\$296,210	\$99,966	\$430,156	\$182,214	\$156,949	(25,265)	-13.9%
TOTAL LOCAL REVENUE	\$8,211,985	\$8,763,934	\$9,793,713	\$9,335,155	\$9,497,139	\$161,983	1.7%
REVENUE FROM STATE SOURCES							
Basic Aid	\$4,790,175	\$5,014,869	\$5,257,202	\$5,198,053	\$5,237,117	\$39,064	0.8%
Specific Education Programs	\$719,632	\$764,789	\$843,272	\$1,025,661	\$1,080,597	54,936	5.4%
Non-Education Programs	\$711,490	\$832,309	\$1,098,776	\$1,080,123	\$917,791	(162,332)	-15.0%
Vocational Training	\$0	\$0	\$0	\$0	\$0	0	
Milk Lunch and Breakfast Programs	\$0	\$0	\$0	\$0	\$0	\$0	
Nonpublic Program Subsidy	\$0	\$0	\$0	\$0	\$0	0	
Commonwealth of PA	\$1,483,399	\$1,506,526	\$1,547,147	\$1,665,248	\$1,681,063	15,815	0.9%
Technology	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue	\$127,733	\$127,733	\$337,907	\$548,070	\$548,070	0	0.0%
TOTAL STATE REVENUE	\$7,832,429	\$8,246,225	\$9,084,304	\$9,517,156	\$9,464,639	(\$52,517)	-0.6%
REVENUE FROM FEDERAL SOURCES							
Unrestricted Grants-in-Aid - Federal Government	\$0	\$0	\$0	\$0	\$0	\$0	
Unrestricted Grants-in-Aid - Commonwealth of PA	\$0	\$0	\$0	\$0	\$0	\$0	
Restricted Grants-in-Aid - Federal Government	\$0	\$0	\$0	\$0	\$0	\$0	
Restricted Grants-in-Aid - IDEA	\$392,957	\$265,677	\$267,195	\$266,194	\$262,605	(\$3,589)	-1.3%
Restricted Grants-in-Aid - Other	\$0	\$0	\$0	\$0	\$0	\$0	
ARRA Grants	\$1,265,173	\$1,431,549	\$20,636	(\$0)	(\$0)	\$0	0.0%
Medical Assistance Reimbursements	\$3,079	\$1,767	\$3,503	\$2,755	\$2,755	\$0	0.0%
Other Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL FEDERAL REVENUE	\$1,661,209	\$1,698,993	\$291,334	\$268,949	\$265,360	(\$3,589)	-1.3%
OTHER FINANCING SOURCES							
Sale of Bonds	\$0	\$0	\$0	\$0	\$0	\$0	
Proceeds from Extended Term Financing	\$42,280	\$106,629	\$0	\$0	\$0	\$0	
Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	
Sale of or Compensation for Loss of Fixed Assets	\$0	\$0	\$3,775	\$0	\$0	\$0	
Capital Contributions	\$0	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources	\$0	\$0	\$92,574	\$0	\$0	\$0	
TOTAL OTHER FINANCING SOURCES	\$42,280	\$106,629	\$96,349	\$0	\$0	\$0	
TOTAL REVENUE FROM ALL SOURCES	\$17,747,903	\$18,815,781	\$19,265,701	\$19,121,260	\$19,227,138	\$105,878	0.6%

Local Sources

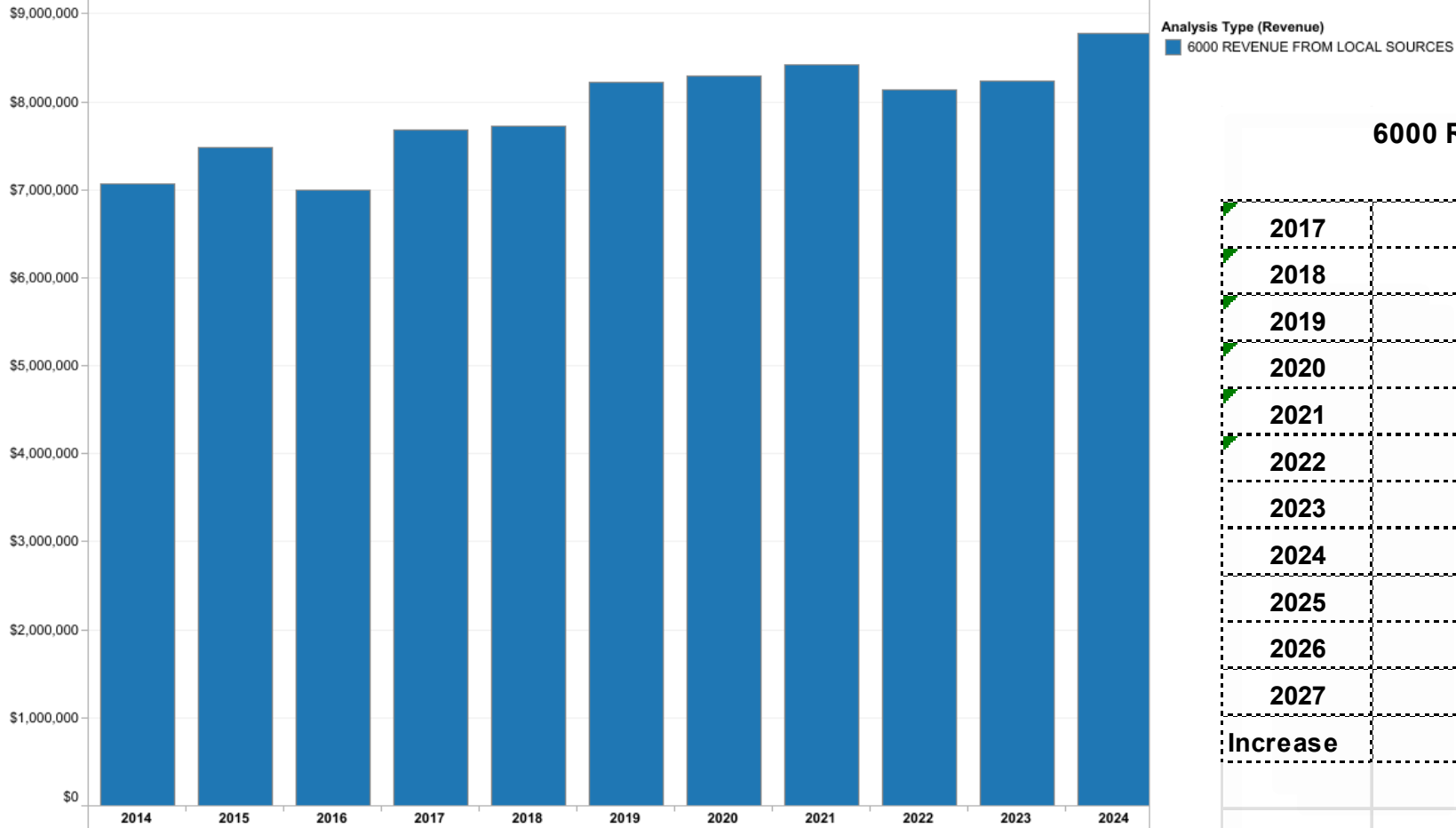
6000 Local Sources

- 3.3% Real Estate Millage increase of .8649 mills, or from 26.2077 to 27.0726 as per Act 1. Additional Revenue of \$270,071 over 2026 EOY Projection.
 - 2026 EOY Projection \$6,578,628 (94% Collection Rate)
 - 2027 Budget \$6,849,399 (94% Collection Rate)
 - Median Assessed Value of a Home in Millersburg = \$89,200
 - \$89,200 @ 26.2077 mills = \$2,337.73
 - \$89,200 @ 27.0726 mills = \$2,414.88
 - Difference from Current millage = \$77.15
 - Monthly Impact = \$6.43
- Interest on Investments: Budgeted \$250,000 in 2025-2026 and Projected at \$316,693. Budgeted Amount for 2026-2027 is \$269,189 Due to Uncertainty of the Market.

Revenue Bar Chart
 District: Millersburg Area SD
 By: Function Level 1
 Source: Pennsylvania Department of Education



Millersburg Area SD

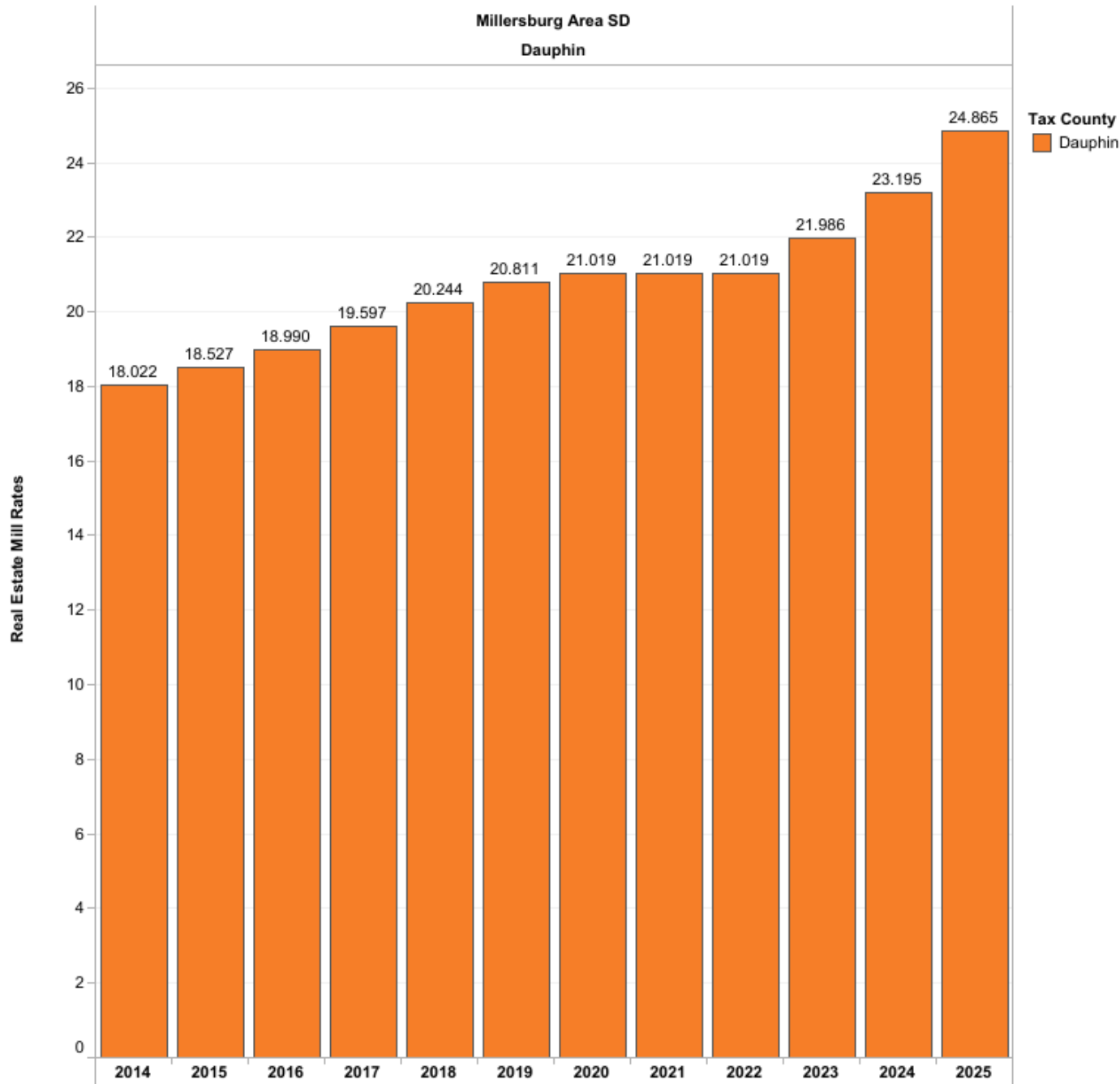


6000 Revenue From Local Source

2017	Actual	\$ 7,684,331	
2018	Actual	\$ 7,729,752	
2019	Actual	\$ 8,218,382	
2020	Actual	\$ 8,300,200	
2021	Actual	\$ 8,414,149	
2022	Actual	\$ 8,137,844	
2023	Actual	\$ 8,232,141	
2024	Actual	\$ 8,763,934	
2025	Actual	\$ 9,793,713	
2026	EOY Projection	\$ 9,335,155	
2027	Proposed	\$ 9,497,139	
Increase		\$ 161,984	1.74%

Mill Rates

Source: Pennsylvania State Tax Equalization Board



Millage Rate History

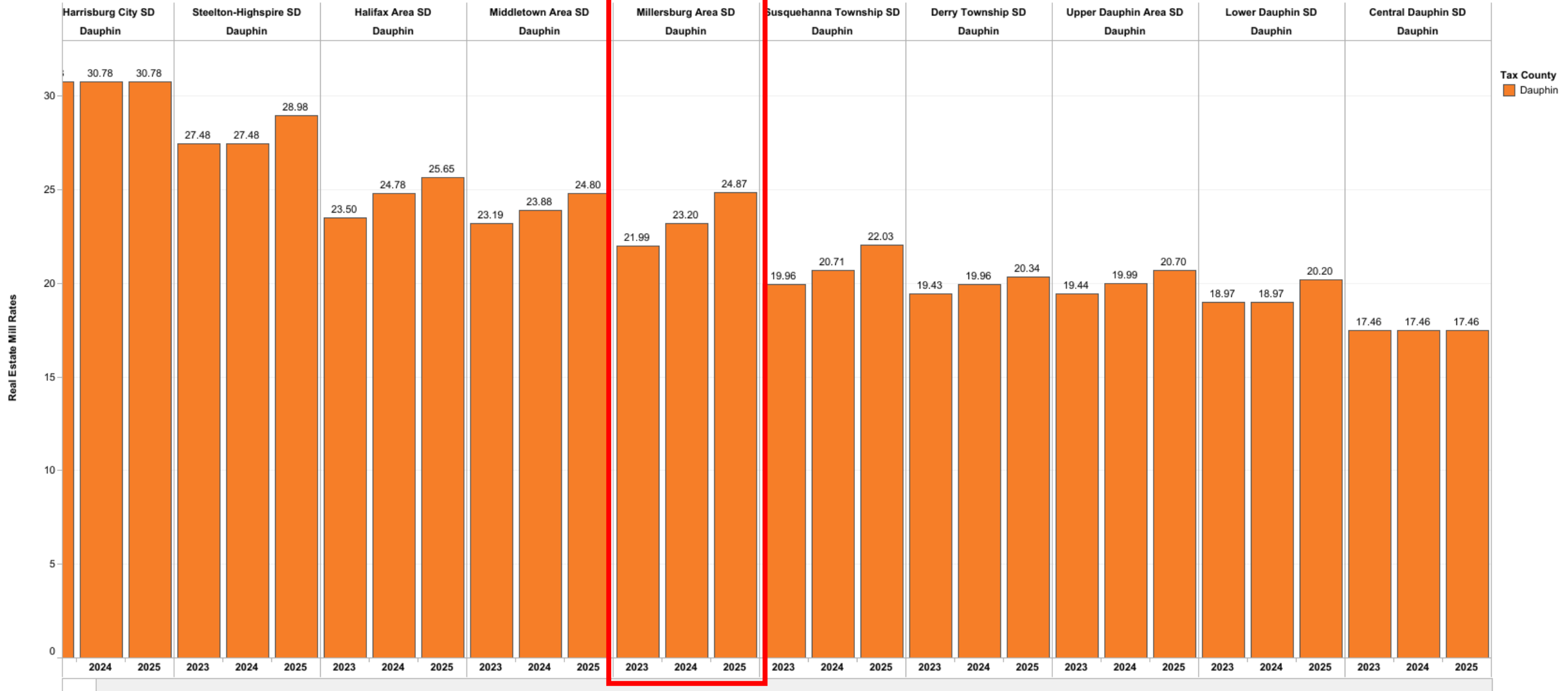
Millersburg Area SD Dauphin			
Year	Millage Rate	Millage Increase	% Increase
2014	18.0221		
2015	18.5267	0.5046	2.8%
2016	18.9898	0.4631	2.5%
2017	19.5974	0.6076	3.2%
2018	20.2441	0.6467	3.3%
2019	20.8109	0.5668	2.8%
2020	21.0190	0.2081	1.0%
2021	21.0190	0.0000	0.0%
2022	21.0190	0.0000	0.0%
2023	21.9858	0.9668	4.6%
2024	23.1950	1.2092	5.5%
2025	24.8650	1.6700	7.2%
2026	26.2077	1.3427	5.4%
2027	27.0726	0.8649	3.3%

Millage Rate Comparison

How are we doing when compared to our Dauphin County peers?

Mill Rates

Source: Pennsylvania State Tax Equalization Board

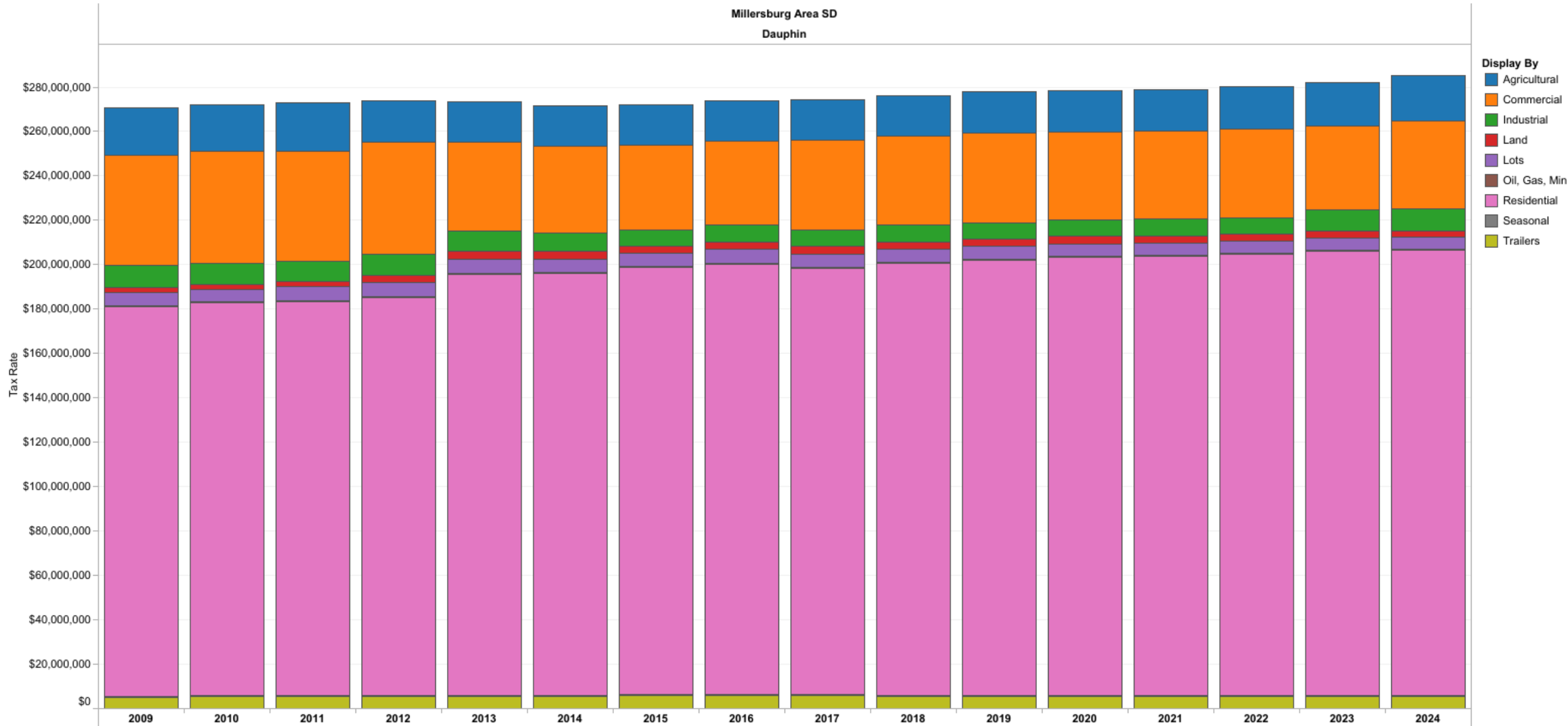


Assessed Value by Property Type

Source: Pennsylvania State Tax Equalization Board

History of Assessed Value by Property Type

Millersburg Area SD
Dauphin



History of Assessed Value by Property Type

	Millersburg Area SD										
	Dauphin										
Display By	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Agricultural	\$18,204,500	\$18,076,600	\$18,129,600	\$18,492,800	\$18,557,000	\$18,475,200	\$18,900,000	\$18,965,300	\$19,142,100	\$19,591,500	\$20,109,200
Commercial	\$39,157,400	\$38,198,600	\$37,822,500	\$40,313,800	\$40,073,900	\$40,428,200	\$39,536,200	\$39,609,500	\$39,733,100	\$37,999,600	\$39,827,300
Industrial	\$8,249,000	\$7,581,100	\$7,581,100	\$7,458,600	\$7,458,600	\$7,351,200	\$7,418,400	\$7,411,300	\$7,411,300	\$9,396,400	\$10,039,000
Land	\$3,389,700	\$3,077,300	\$3,343,800	\$3,268,800	\$3,353,400	\$3,268,000	\$3,333,100	\$3,121,700	\$3,136,100	\$3,084,600	\$2,743,600
Lots	\$5,996,700	\$5,860,300	\$6,255,000	\$6,187,900	\$6,042,800	\$5,697,700	\$5,662,500	\$5,569,200	\$5,504,600	\$5,408,500	\$5,531,700
Oil, Gas, Min	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Residential	\$190,538,300	\$192,958,100	\$194,272,700	\$192,355,900	\$194,781,500	\$196,535,200	\$197,907,900	\$198,336,500	\$199,244,100	\$200,737,000	\$200,802,400
Seasonal	\$384,200	\$615,800	\$615,800	\$615,800	\$615,800	\$620,700	\$412,800	\$571,800	\$389,100	\$571,800	\$571,800
Trailers	\$5,685,600	\$5,710,800	\$5,753,600	\$5,736,100	\$5,451,600	\$5,443,600	\$5,369,100	\$5,431,800	\$5,479,600	\$5,391,000	\$5,459,100
	\$271,605,400	\$272,078,600	\$273,774,100	\$274,429,700	\$276,334,600	\$277,819,800	\$278,540,000	\$279,017,100	\$280,040,000	\$282,180,400	\$285,084,100
\$ Change Over Prior Year		\$473,200	\$1,695,500	\$655,600	\$1,904,900	\$1,485,200	\$720,200	\$477,100	\$1,022,900	\$2,140,400	\$2,903,700
% Change Over Prior Year		0.17%	0.62%	0.24%	0.69%	0.54%	0.26%	0.17%	0.37%	0.76%	1.03%
									Average Annual % Change in Assessed Value		0.49%

State Sources

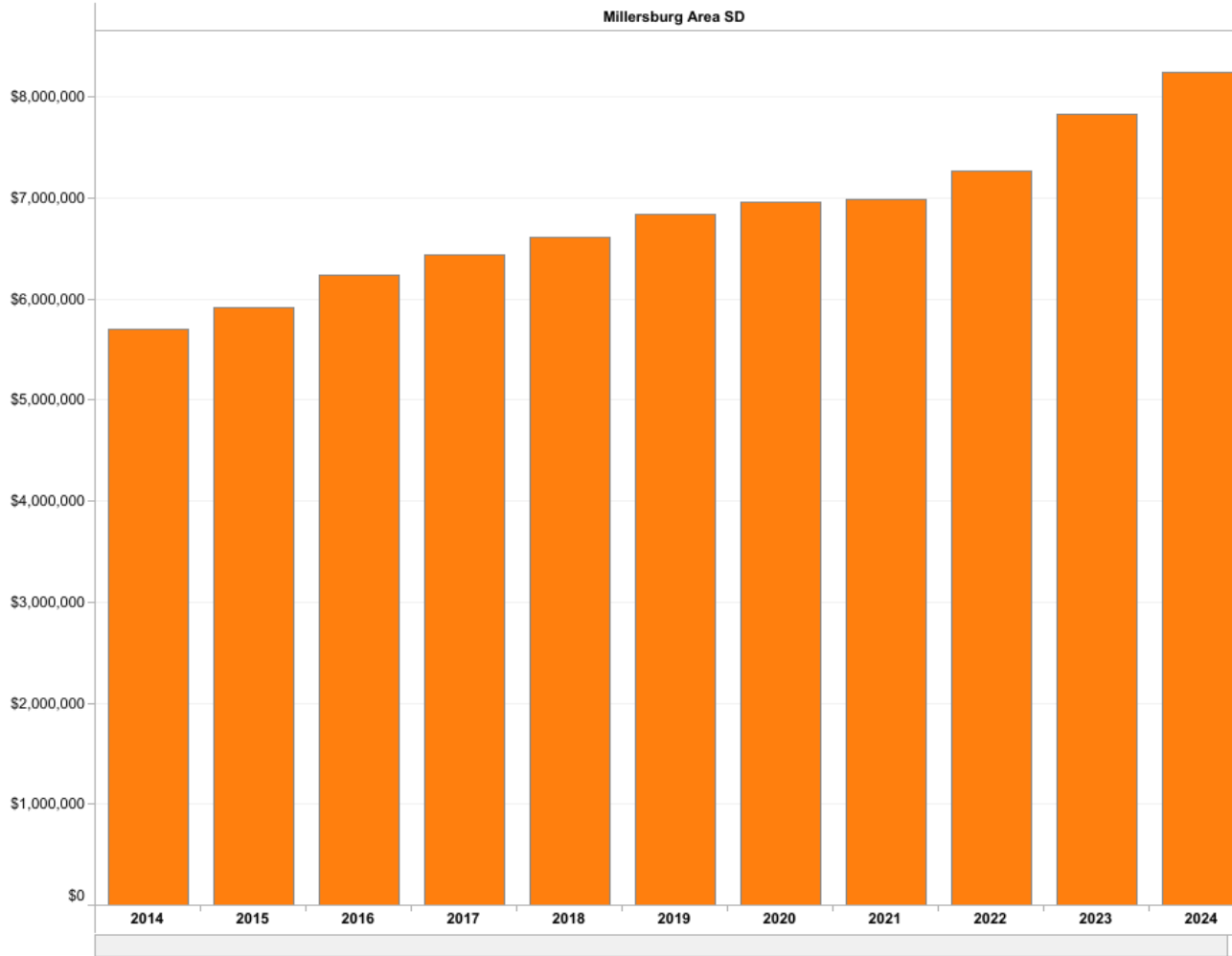
7000 State Sources

- Based on PASBO Recommendations
 - Added \$39,064 (.75%) to EOY Projection for Basic Education Subsidy
 - Added \$29,606 (2%) to EOY Projection for Special Education Subsidy

Revenue Bar Chart
 District: Millersburg Area SD
 By: Function Level 1
 Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Revenue)
 7000 REVENUE FROM STATE SOURCES

7000 Revenue From State Source

2017	Actual	\$ 6,431,769
2018	Actual	\$ 6,606,840
2019	Actual	\$ 6,840,838
2020	Actual	\$ 6,952,461
2021	Actual	\$ 6,984,140
2022	Actual	\$ 7,267,359
2023	Actual	\$ 7,832,429
2024	Actual	\$ 8,246,225
2025	Actual	\$ 9,084,304
2026	EOY Projection	\$ 9,517,156
2027	Proposed	\$ 9,464,639
Decrease Over 2026 EOY Projection		\$ (52,517)

-0.55%

Federal Sources

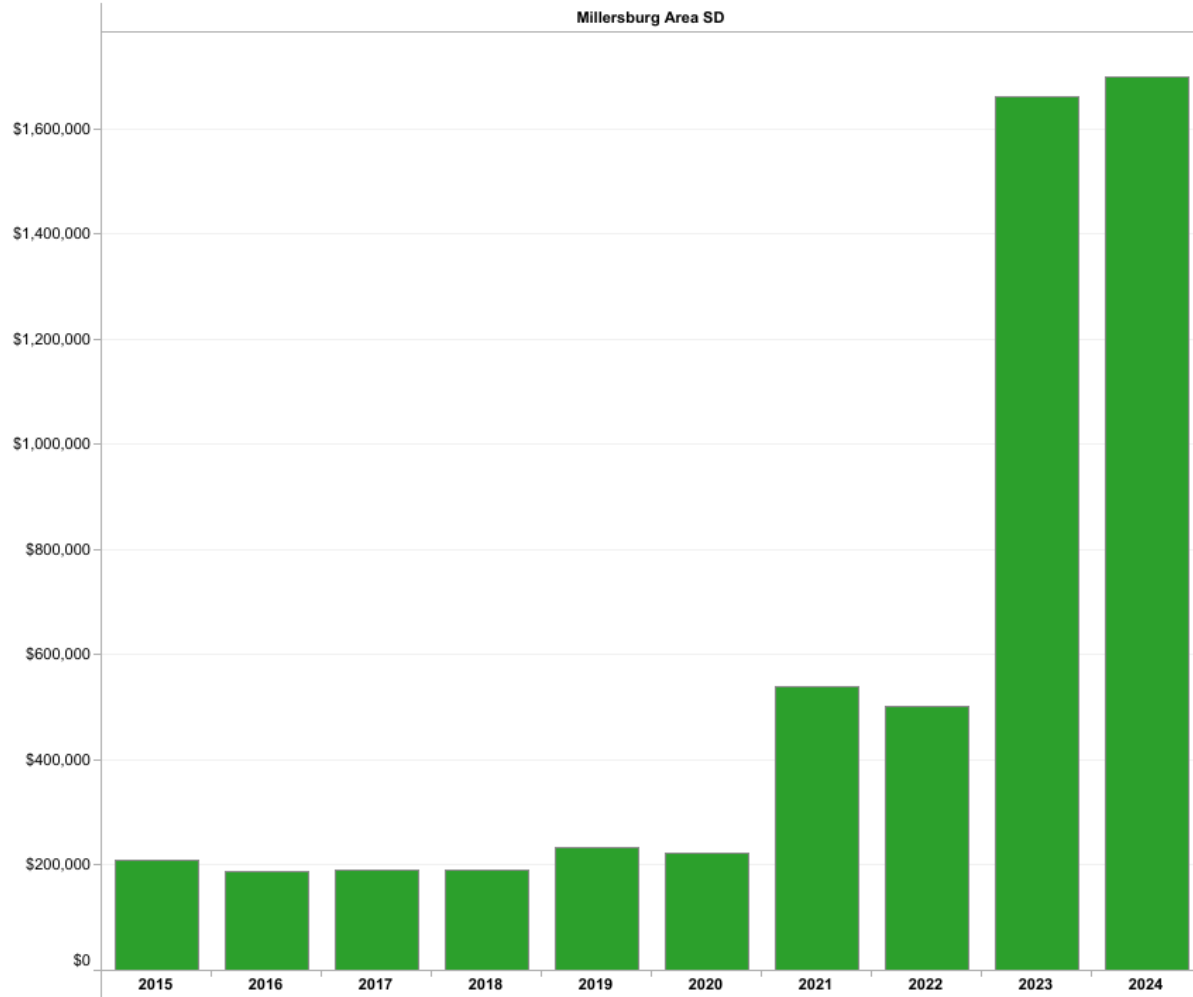
8000
Federal Sources

- Minimal change in Title Programs Funding for 26-27

Revenue Bar Chart
 District: Millersburg Area SD
 By: Function Level 1
 Source: Pennsylvania Department of Education



Millersburg Area SD



Analysis Type (Revenue)
 ■ 8000 REVENUE FROM FEDERAL SOURCES

8000 Revenue From Federal Sources		
2017	Actual	\$ 190,345
2018	Actual	\$ 190,109
2019	Actual	\$ 233,839
2020	Actual	\$ 222,776
2021	Actual	\$ 539,679
2022	Actual	\$ 501,844
2023	Actual	\$ 1,661,209
2024	Actual	\$ 1,698,993
2025	Actual	\$ 291,334
2026	EOY Projection	\$ 268,949
2027	Proposed	\$ 265,360
Decrease Over 2026 EOY Projection		\$ (3,589)
		-1.33%

2026-27
Budgeted
Revenues
Impacted By:

- State Funding Unknowns

6. Next Steps

- Continue to Monitor State and Federal Funding Developments
- Continue to Monitor Current Year End Projection
- Continue to Monitor 5-Year Business Model Projections
- Conduct Further Financial Analysis and District Comparisons
- Continue Strategies to Maximize Interest Income
- Adopt Proposed Budget at the May 7, 2026, Board Meeting
- Adopt Final Budget at the June 11, 2026, Board Meeting

Questions?