



Budget Presentation April 27, 2026



	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Budget	Variances Favorable (Unfavorable)
REVENUES						
Local	\$44,324,865	\$47,273,318	\$2,923,261	\$50,196,580	\$49,578,618	\$617,962
State	12,571,333	15,526,648	6,679,182	22,205,830	22,238,017	(32,187)
Federal	388,621	219,385	809,966	1,029,352	1,036,584	(7,232)
Other Revenue	0	2,600	0	2,600	0	2,600
TOTAL REVENUE	\$57,284,820	\$63,021,952	\$10,412,410	\$73,434,361	\$72,853,219	\$581,143
EXPENDITURES						
Salaries	\$17,138,670	\$17,691,183	\$9,102,840	\$26,794,023	\$27,451,694	\$657,671
Benefits	11,759,880	12,435,884	6,035,481	18,471,364	18,456,381	(14,983)
Contracted Services	3,583,005	4,229,912	1,133,038	5,362,950	4,816,545	(546,405)
Purchased Services	\$1,044,188	\$1,016,308	\$335,541	\$1,351,849	\$1,399,551	\$47,702
Other Purchased Services	6,065,960	6,984,114	2,845,511	9,829,625	9,390,013	(439,612)
Supplies	2,772,979	3,039,602	877,111	3,916,713	3,573,627	(343,086)
Property	\$1,905	\$89,519	\$10,554	\$100,073	\$15,000	(\$85,073)
Other Objects	2,036,544	2,027,471	2,945,394	4,972,865	5,180,452	207,587
Other Financing Uses	8,500,000	0	3,697,131	3,697,131	3,898,709	201,578
TOTAL EXPENDITURES	\$52,903,130	\$47,513,992	\$26,982,602	\$74,496,594	\$74,181,972	(\$314,621)
SURPLUS / (DEFICIT)	\$4,381,690	\$15,507,960	(\$16,570,192)	(\$1,062,232)	(\$1,328,753)	\$266,522



New Updates to Budget:

- Additional dollars for Health Insurance
- Decrease in Tax Assessed Value Increase
(From 1.5% to .75%)



FUND BALANCE ANALYSIS

DESCRIPTION	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projection 2025-26	Prelim Budget 2026-27
Unassigned Fund Balance Beginning of Yr	\$ 4,490,068	\$ 4,646,447	\$ 4,771,381	\$ 4,849,741	\$ 5,663,288	\$ 3,900,848	\$ 3,900,848
Revenue:	\$ 58,916,576	\$ 62,314,643	\$ 68,975,170	\$ 68,145,829	\$ 70,776,567	\$ 73,434,361	\$ 75,226,713
Local	41,065,921	42,614,917	45,094,754	46,907,235	48,406,915	50,196,579	51,496,006
State & Federal	17,640,741	19,650,912	21,902,961	21,234,628	22,369,653	23,235,182	23,730,707
Other Misc. Revenue	209,914	48,813	1,977,455	3,966	-	2,600	
Expenses	\$ 55,757,533	\$ 61,108,377	\$ 67,203,752	\$ 67,151,020	\$ 72,634,100	\$ 74,496,594	\$ 76,985,617
Operating					71,134,100		
Transfer to Other Funds					1,500,000		
Net Change in Fund Balance	\$ 3,159,044	\$ 1,206,265	\$ 1,771,418	\$ 994,809	\$ (1,857,533)	\$ (1,062,233)	\$ (1,758,904)
Operating					(357,533)		
Unassigned Fund Balance	\$ 4,646,447	\$ 4,771,381	\$ 4,849,741	\$ 5,663,288	\$ 3,900,848	\$ 2,838,615	\$ 1,079,711
Restricted, Committed & Assigned FB	\$ 19,500,564	\$ 20,581,895	\$ 22,274,954	\$ 22,456,215	\$ 15,361,123	\$ 15,361,123	\$ 15,361,123
Non-spendable	200,564	281,895	224,954	406,215	311,123	311,123	311,123
Committed for PSERS	1,000,000	-	-	-	-	-	-
Committed for Future Capital Projects	9,300,000	10,000,000	10,750,000	10,750,000	3,750,000	3,750,000	3,750,000
Committed for Debt Service	9,000,000	10,300,000	11,300,000	11,300,000	11,300,000	11,300,000	11,300,000
Total Fund Balance	\$ 24,147,011	\$ 25,353,276	\$ 27,124,695	\$ 28,119,503	\$ 19,261,971	\$ 18,199,738	\$ 16,440,834
Percentage of expenditures	42.95%	41.03%	40.03%	41.27%	26.09%	24.01%	20.95%



Potential Future Tax Revenue

Developer	Location	No of Units	Building Assessed Value
Avery Square	Oak St, South Side of Fruitville	172 Units	
Manheim Commons	Route 72 South near Sweetbriar Creek	192 Units	\$ 7,756,000
Penn Station Townhomes	Oak St, North Side of Fruitville	55 Townhomes	\$ 2,621,300
Chiques Crossing	Route 772 Between Lefever and Barbara St	Over 370 Units	
Landmark Homes	149 Doe Run Road	160 Units/Commercial Space	
Jamesfield Place	Large Lot Residential Development	7 Lots, approx. 7,000 sq ft each	
Steigel Apartments	High Street - Old Elem School	44 Apartments	
Developer	Location	Square Footage	Building Assessed Value
Core 5 Warehouses	Strickler Rd, Mount Joy - 2 Warehouses	468,300	
Fenner Presicion	425 Hostetter Road (Not Started)	400,000	
Jura USA	1475 Main Street (Route 230) (Possibly Sept 26)	82,000	



2026-2027 PROPOSED BUDGET -Various Millage Rate Increases

Millage Rate Increase	0.00%	1.00%	2.00%	3.00%	3.50%
Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Local Revenue	\$ 50,021,276	\$ 50,442,557	\$ 50,864,084	\$ 51,285,366	\$ 51,496,006
State Revenue	\$ 22,701,355	\$ 22,701,355	\$ 22,701,355	\$ 22,701,355	\$ 22,701,355
Federal Revenue	\$ 1,029,352	\$ 1,029,352	\$ 1,029,352	\$ 1,029,352	\$ 1,029,352
Total Revenues	\$ 73,751,983	\$ 74,173,264	\$ 74,594,791	\$ 75,016,072	\$ 75,226,713
Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Salaries	\$ 28,256,215	\$ 28,256,215	\$ 28,256,215	\$ 28,256,215	\$ 28,256,215
Benefits	\$ 19,543,211	\$ 19,543,211	\$ 19,543,211	\$ 19,543,211	\$ 19,543,211
Operating Costs	\$ 20,694,953	\$ 20,694,953	\$ 20,694,953	\$ 20,694,953	\$ 20,694,953
Fund Transfers/Debt Service	\$ 8,491,238	\$ 8,491,238	\$ 8,491,238	\$ 8,491,238	\$ 8,491,238
Total Expenditures	\$ 76,985,617	\$ 76,985,617	\$ 76,985,617	\$ 76,985,617	\$ 76,985,617
Surplus/Deficit	\$ (3,233,634)	\$ (2,812,353)	\$ (2,390,826)	\$ (1,969,545)	\$ (1,758,904)



Effect of Millage Increase on Taxpayers (Before Homestead/Farmstead Reduction)

Percent Tax Increase	1.00%		2.00%		3.00%		3.50%	
Millage Rate	17.3143		17.4857		17.6571		17.7429	
<i>Assessed Values (\$)</i>	<i>Increase</i>	<i>New Tax</i>	<i>Increase</i>	<i>New Tax</i>	<i>Increase</i>	<i>New Tax</i>	<i>Increase</i>	<i>New Tax</i>
300,000	51	\$ 5,194	103	\$ 5,246	154	\$ 5,297	180	\$ 5,323
225,000	39	\$ 3,896	77	\$ 3,934	116	\$ 3,973	135	\$ 3,992
199,000	34	\$ 3,446	68	\$ 3,480	102	\$ 3,514	119	\$ 3,531
150,000	26	\$ 2,597	51	\$ 2,623	77	\$ 2,649	90	\$ 2,661

Median Homestead Value

Homestead/Farmstead
Reduction was \$207 for
2025.



Rising Healthcare Costs

- Nationwide healthcare costs are at their highest levels in 20 years
- MCSD budget projections show a 17.6% increase for the 2026–27 school year
- 11 claimants account for 34.21% of total plan costs
- For 2025 - Medical claims: \$1,457 PEPM vs. \$815 benchmark
- For 2025 - Pharmacy: \$299 PEPM vs. \$304 benchmark
- Post Acute Care (Urgent Care) and our ER visits are trending down as a result of our Partnership with Healthworks



Future Forecasts



Manheim Central School District

Financial Forecast Model (Updated April 2026)

Projected Increase					3.50%	2.00%	2.00%	2.00%	2.00%
Budget History & Projections	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2029-30
Revenue	Actual	Actual	Actual	Projected	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Local Revenue	\$ 45,094,754	\$ 46,907,235	\$ 48,406,914	\$ 50,196,580	\$ 51,496,007	\$ 52,774,628	\$ 54,113,192	\$ 55,501,393	\$ 56,939,142
State Revenue	18,590,317	19,617,490	21,212,796	22,205,830	22,701,355	23,826,116	24,313,670	24,822,338	25,390,224
Federal Revenue	3,312,646	1,617,140	1,156,856	1,029,352	1,029,352	1,029,352	1,029,352	1,029,352	1,029,352
Exceptional revenue	\$ 1,977,455	\$ 3,966.00	-	2,600					
Total Revenues	\$ 68,975,171	\$ 68,145,831	\$ 70,776,565	\$ 73,434,362	\$ 75,226,714	\$ 77,630,096	\$ 79,456,214	\$ 81,353,083	\$ 83,358,718
Expenditures	Actual	Actual	Actual	Projected	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Salaries	\$ 23,912,291	\$ 25,028,873	\$ 26,027,398	\$ 26,853,876	\$ 28,256,215	\$ 29,259,897	\$ 30,258,902	\$ 31,305,991	\$ 32,389,369
Benefits and Taxes	15,709,798	\$ 16,322,115	\$ 17,153,098	\$ 18,651,695	\$ 19,540,478	\$ 20,477,408	\$ 21,287,979	\$ 22,145,903	\$ 23,197,104
Operating Costs	19,497,357	\$ 17,327,812	\$ 28,473,898	\$ 20,426,569	\$ 20,622,101	\$ 21,283,597	\$ 21,704,283	\$ 22,134,380	\$ 22,574,111
Debt Service	8,084,305	\$ 8,472,221	\$ 7,979,704	\$ 8,564,454	\$ 8,566,823	\$ 8,571,627	\$ 8,494,449	\$ 8,496,359	\$ 8,476,623
Total Expenditures	\$ 67,203,753	\$ 67,151,021	\$ 79,634,100	\$ 74,496,594	\$ 76,985,617	\$ 79,592,529	\$ 81,745,614	\$ 84,082,632	\$ 86,637,207
Surplus/Deficit	\$ 1,771,418	\$ 994,810	\$ (8,857,536)	\$ (1,062,233)	\$ (1,758,904)	\$ (1,962,434)	\$ (2,289,400)	\$ (2,729,550)	\$ (3,278,490)
Fund Balance	Actual	Actual	Actual	Projected	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Unassigned	\$ 4,849,741	\$ 5,663,288	\$ 3,900,848	\$ 3,838,615	\$ 4,579,711	\$ 5,117,278	\$ 5,327,879	\$ 5,098,329	\$ 2,119,840
Committed									
Non-Spendable	224,954	406,215	311,123	311,123	311,123	-	-	-	-
Capital Projects	10,750,000	10,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Debt Service	11,300,000	11,300,000	11,300,000	10,300,000	7,800,000	5,300,000	2,800,000	300,000	-
Total Fund Balance	\$ 27,124,695	\$ 28,119,503	\$ 19,261,971	\$ 18,199,738	\$ 16,440,834	\$ 14,167,278	\$ 11,877,879	\$ 9,148,329	\$ 5,869,840



Discussion?