

SELINGROVE AREA SCHOOL BOARD
COMMITTEE REPORTING FORM

Committee: Budget and Finance Committee Meeting

Meeting Date: April 13, 2026

Board Members Present: Dave Hess, David Watto, Ken Teats, Mike Bingaman, Cory Naugle, Chelsey Davis, Chris Kenawall, Eric Watkins, Jared Hoffman, Frank Jankowski

Others Present: Brian Parise

Minutes: (Budget and Finance Committee Discussion Topics)

* Dr. Jankowski welcomed the SASD school board members to the meeting and provided an overview and purpose for the meeting. Dr. Jankowski provided a presentation outlining financial data and considerations for the upcoming years. It was conveyed that there is an anticipation to not raise taxes for the 26-27 school year.

*Topics highlighted during discussion were as follows:

- Act 1 Index
- Sources of revenue are discussed (page 1 of handout)
70 - 75% of typical district budgets are personnel and staffing related fixed costs
- Staffing and enrollment projections
- “Other purchased services” were discussed. Outside district cyber costs are contained in that category.
- Fund balance discussed with anticipated deficit of \$1.2 million deficit
- Millage is not planned to be any different, however some people may pay differently due to homestead/farmstead etc. (Millage = approx. \$250,000 per mill)
- Page 2 of handout noted - Revenue breakdown by major sources - discussed broken down by Local, State, and Federal Sources
- State sources of revenue — basic education subsidy is the biggest line item there ... very unique increases that have been happening in recent years are likely to end after next year’s budget
- Page 3 of handout discussed “Expense Comparison”: Look-back to 24-25 - Current look at 25-26 and projected 26-27 juxtaposed in columns with line item differentials noted.
- Debt service was discussed under this section and accompanying projects (HS entrance, Elementary renovation, etc.)
- Page 4 of handout is discussed - Line graph with revenue versus expense to depict gap without eventual tax increases ... Projected expenses outgrow projected net tax revenue (Factors - Reassessment appeals, utility expenses, expenses are not going down)
- Jared Hoffman conveyed that tax increases are a last-ditch effort — prefers to look at expenses — prevent a full fiscal meltdown. It was conveyed by Dr. Jankowski that if we don’t impact revenue periodically, it becomes difficult to maintain programs over time.

- Dr. Jankowski highlighted that it is the first year in the recent past where fund balance was projected to reduce at the end of the fiscal year. More specifically, it is projected to go down by about \$1.2 million.
- Ken Teats asked about the impact of paying off the district's debt service. Dr. Jankowski and Mr. Teats continued to discuss the pros and cons to addressing short and long-term facilities and programmatic needs through revenue generation.
- Dr. Jankowski offered that information contained within the proposed feasibility studies promises to enhance board awareness of potential long-term planning considerations.
- The SASD school board expressed interest in hearing from a financial advisor, in advance of making long-term decisions related to facilities planning commitments. Chelsey Davis specifically spoke in support of receiving guidance from a financial advisor.
- Ken Teats expressed a need to eliminate the reasons for people to want to leave Selinsgrove and go to the internet schools.
- Dr. Jankowski relayed that he is hearing that projections for state revenue do not look good past next year. This is largely due to anticipated reductions in growth of basic education funding with anticipated increases in expenses.
- Chelsey Davis asked about the process of working with a financial advisor. Dr. Jankowski noted it could provide what some options could be while helping find balance if you want to do something unique or grand, or not doing anything, or looking at a middle ground. Dr. Jankowski mentioned that if it were chosen to look into large facility enhancements, it would be a multi-year process, involving the public, and giving them a voice in the process.
- There was discussion, initiated by Mr. Teats to have a board/administrative retreat in the near future. Dr. Jankowski conveyed that he will work to plan such a workshop in an effort to inform 26-27 goal-setting procedures.