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Montoursville Area School District

Budget Talks

January 28, 2020



Local Revenue

Monies generally produced, generated, or collected within the boundaries of the District.



Local Revenue

LOCAL REVENUE	2019-2020 Budget	2020-2021 Budget at Index	Increase (Decrease)
6111 CURRENT REAL ESTATE TAXES	\$11,710,150	\$12,177,150	\$467,000
6112 INTERIM REAL ESTATE TAXES	\$25,000	\$20,000	(\$5,000)
6113 PUBLIC UTILITY REALTY TAXES	\$15,000	\$15,000	\$0
6114 PAYMENTS IN-LIEU OF TAXES	\$45,000	\$45,000	\$0
6151 EARNED INCOME TAXES	\$3,600,000	\$3,700,000	\$100,000
6153 REAL ESTATE TRANSFER TAXES	\$220,000	\$220,000	\$0
6411 DELQ. REAL ESTATE TAXES	\$485,000	\$485,000	\$0
6420 DELQ. PER CAPITA TAXES, 679	\$0	\$0	\$0
6441 DELQ. PER CAPITA TAXES, 511	\$0	\$0	\$0
6510 EARNINGS ON INVESTMENTS	\$120,000	\$120,000	\$0



Local Revenue

LOCAL REVENUE (continued)	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
6710 ATHLETIC EVENT ADMISSIONS	\$51,800	\$51,800	\$0
6740 ACTIVITY PARTICIPATION FEE	\$9,000	\$9,000	\$0
6832 IDEA FUNDING	\$300,430	\$320,890	\$20,460
6910 FACILITY RENTALS	\$3,000	\$3,000	\$0
6940 TUITION PAYMENTS	\$78,250	\$78,250	\$0
6980 REVENUE COMMUNITY SERV. ACTV.	\$0	\$0	\$0
6999 MISCELLANEOUS REVENUE	\$20,000	\$20,000	\$0
TOTAL LOCAL REVENUE	\$16,682,630	\$17,265,090	\$582,460



Local Revenues – Real Estate Tax

2019-20 Real Estate Tax Millage		15.70
Adjusted Act 1 Index (.34)	X	1.34
Maximum Millage Rate Increase	=	16.23

	Millage	Assessed Value	Total Tax Levy	Estimated Collections
19-20	15.70	819,653,135	12,868,554	11,710,150
20-21	16.23	823,167,645*	13,360,011	12,177,150**
Increase In Real Estate Tax Revenue at Index				\$467,000

*Billing Assessment Totals By District 11/01/2019

**Based on a 95% collection rate and taking out the State Property Tax Reduction



State Revenue

Monies originating from Commonwealth of PA appropriations and directly distributed to the District.



State Revenue

STATE REVENUE	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
7110 BASIC INSTRUCTIONAL SUBSIDY	\$7,160,734	\$7,160,734	\$0
7271 SPECIAL EDUCATION	\$1,301,459	\$1,301,459	\$0
7310 TRANSPORTATION	\$418,500	\$418,500	\$0
7320 RENTAL & SINKING FUND PAYMENTS	\$535,000	\$535,000	\$0
7330 MEDICAL & DENTAL SERVICES	\$35,000	\$35,000	\$0
7340 STATE PROPERTY TAX REDUCTION ALLOCATION	\$511,730	\$514,852	\$3,122
7501 PA BLOCK GRANTS	\$264,755	\$264,755	\$0
7800 OTHER INCOME FROM STATE	\$2,492,400	\$2,597,250	\$104,850
TOTAL STATE REVENUE	\$12,719,578	\$12,827,550	\$107,972



Federal Revenue

Monies originating from federal sources and made available to the school district through direct grants, state channels, or other agencies conducting programs through the school district.

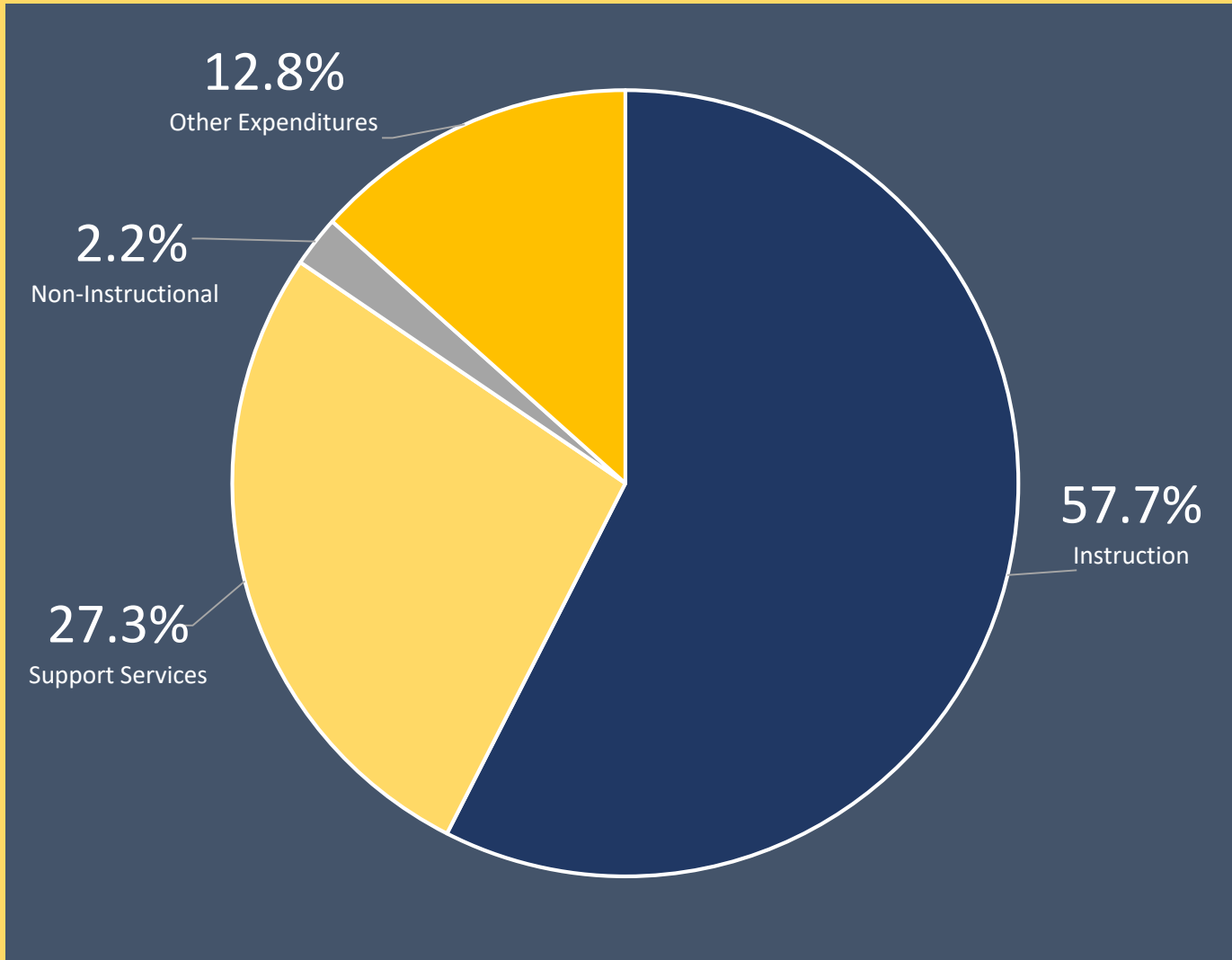


Federal Revenue

FEDERAL REVENUE	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
8514 TITLE I	\$291,570	\$291,570	\$0
8515 TITLE II	\$53,754	\$53,754	\$0
8517 TITLE IV	\$21,008	\$21,008	\$0
8810 PA. MEDICAL ACCESS FUNDING	\$0	\$0	\$0
TOTAL FEDERAL REVENUE	\$366,332	\$366,332	\$0



Expenditures



Expenditures - Instruction

All activities dealing directly with the interaction between teachers and students, including related costs, which can be directly attributed to a program of instruction.

57.7%



Expenditures - Instruction

REGULAR PROGRAMS	2019-2020	2020-2021	Increase
Elementary and Secondary	Budget	Budget	(Decrease)
100 SALARIES	\$7,722,085	\$7,991,171	\$269,086
200 EMPLOYEE BENEFITS	\$5,279,735	\$5,459,585	\$179,850
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$4,240	\$5,000	\$760
400 PURCHASED PROPERTY SERVICES	\$6,650	\$6,600	(\$50)
500 OTHER PURCHASED SERVICES	\$253,400	\$381,000	\$127,600
600 SUPPLIES	\$212,200	\$243,300	\$31,100
700 PROPERTY	\$5,300	\$10,800	\$5,500
800 OTHER OBJECTS	\$5,000	\$5,280	\$280
TOTAL REGULAR PROGRAMS	\$13,488,610	\$14,102,736	\$614,126



Expenditures - Instruction

SPECIAL PROGRAMS	2019-2020	2020-2021	Increase
Elementary and Secondary	Budget	Budget	(Decrease)
100 SALARIES	\$1,193,672	\$1,245,295	\$51,623
200 EMPLOYEE BENEFITS	\$703,411	\$732,470	\$29,059
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$1,140,943	\$1,195,490	\$54,547
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$345,000	\$345,000	\$0
600 SUPPLIES	\$9,400	\$9,250	(\$150)
700 PROPERTY	\$2,000	\$2,000	\$0
800 OTHER OBJECTS	\$700	\$700	\$0
TOTAL SPECIAL PROGRAMS	\$3,395,126	\$3,530,205	\$113,390



Expenditures - Instruction

VOCATIONAL EDUCATION	2019-2020	2020-2021	Increase
Secondary	Budget	Budget	(Decrease)
100 SALARIES	\$0	\$0	\$0
200 EMPLOYEE BENEFITS	\$0	\$0	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$0	\$0	\$0
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$238,182	\$260,080	\$21,898
600 SUPPLIES	\$0	\$0	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL VOCATIONAL EDUCATION	\$238,182	\$260,080	\$21,898



Expenditures - Instruction

OTHER INSTRUCTIONAL PROGRAMS	2019-2020	2020-2021	Increase
Elementary and Secondary	Budget	Budget	(Decrease)
100 SALARIES	\$29,375	\$29,375	\$0
200 EMPLOYEE BENEFITS	\$12,500	\$12,500	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$60,000	\$60,000	\$0
400 PURCHASED PROPERTY SERVICES	\$1,000	\$1,000	\$0
500 OTHER PURCHASED SERVICES	\$79,500	\$129,500	\$50,000
600 SUPPLIES	\$2,000	\$2,000	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$100	\$100	\$0
TOTAL OTHER INST PROGRAMS	\$184,475	\$234,475	\$50,000



Expenditures – Support Services

Services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.

27.3%



Expenditures – Support Services

PUPIL PERSONNEL SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$435,582	\$448,050	\$12,468
200 EMPLOYEE BENEFITS	\$305,210	\$314,820	\$9,610
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$110,367	\$115,510	\$5,143
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$1,450	\$1,500	\$50
600 SUPPLIES	\$3,775	\$3,800	\$25
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$225	\$225	\$0
TOTAL PUPIL PERSONNEL SERVICES	\$856,609	\$883,905	\$27,296



Expenditures – Support Services

INSTRUCTIONAL STAFF SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$384,692	\$398,418	\$13,726
200 EMPLOYEE BENEFITS	\$285,185	\$279,120	(\$6,065)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$272,064	\$178,030	(\$94,034)
400 PURCHASED PROPERTY SERVICES	\$20,000	\$20,000	\$0
500 OTHER PURCHASED SERVICES	\$73,010	\$43,010	(\$30,000)
600 SUPPLIES	\$179,550	\$197,450	\$17,900
700 PROPERTY	\$69,710	\$186,140	\$116,430
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL INSTRUCTIONAL STAFF SVCS	\$1,284,211	\$1,302,168	\$17,957



Expenditures – Support Services

ADMINISTRATION SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$859,396	\$880,024	\$20,628
200 EMPLOYEE BENEFITS	\$640,414	\$630,310	(\$10,104)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$154,400	\$192,260	\$37,860
400 PURCHASED PROPERTY SERVICES	\$32,500	\$32,500	\$0
500 OTHER PURCHASED SERVICES	\$34,450	\$36,175	\$1,725
600 SUPPLIES	\$10,700	\$10,400	(\$300)
700 PROPERTY	\$7,500	\$20,500	\$13,000
800 OTHER OBJECTS	\$14,900	\$16,500	\$1,600
TOTAL ADMINISTRATION SERVICES	\$1,754,260	\$1,818,669	\$64,409



Expenditures – Support Services

PUPIL HEALTH SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$187,166	\$190,012	\$2,846
200 EMPLOYEE BENEFITS	\$135,035	\$137,200	\$2,165
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$110,415	\$119,886	\$9,471
400 PURCHASED PROPERTY SERVICES	\$1,375	\$1,125	(\$250)
500 OTHER PURCHASED SERVICES	\$0	\$0	\$0
600 SUPPLIES	\$5,000	\$5,100	\$100
700 PROPERTY	\$1,450	\$1,950	\$500
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL PUPIL HEALTH SERVICES	\$440,441	\$455,273	\$14,832



Expenditures – Support Services

BUSINESS SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$202,764	\$224,079	\$21,315
200 EMPLOYEE BENEFITS	\$152,775	\$164,160	\$11,385
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$31,175	\$31,375	\$200
400 PURCHASED PROPERTY SERVICES	\$9,000	\$9,000	\$0
500 OTHER PURCHASED SERVICES	\$17,000	\$17,000	\$0
600 SUPPLIES	\$3,000	\$3,000	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$4,200	\$4,200	\$0
TOTAL BUSINESS SERVICES	\$419,914	\$452,814	\$32,900



Expenditures – Support Services

OPERATION & MAINTENANCE OF PLANT SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$764,925	\$790,059	\$25,134
200 EMPLOYEE BENEFITS	\$581,240	\$586,520	\$5,280
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$96,790	\$103,210	\$6,420
400 PURCHASED PROPERTY SERVICES	\$538,580	\$566,020	\$27,440
500 OTHER PURCHASED SERVICES	\$116,604	\$127,514	\$10,910
600 SUPPLIES	\$314,065	\$337,215	\$23,150
700 PROPERTY	\$8,400	\$38,000	\$29,600
800 OTHER OBJECTS	\$3,000	\$3,000	\$0
TOTAL MAINTENANCE SERVICES	\$2,423,604	\$2,551,538	\$127,934



Expenditures – Support Services

STUDENT TRANSPORTATION SERVICES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$4,360	\$4,360	\$0
200 EMPLOYEE BENEFITS	\$1,900	\$1,900	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$75,000	\$75,000	\$0
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$857,500	\$1,024,000	\$166,500
600 SUPPLIES	\$0	\$0	\$0
700 PROPERTY	\$1,000	\$1,000	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL TRANSPORTATION SERVICES	\$939,760	\$1,106,260	\$166,500



Expenditures – Non-Instructional

Activities concerned with providing non-instructional services to students, staff, or the community.

2.2%



Expenditures – Non-Instructional

STUDENT ACTIVITIES	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$242,000	\$247,000	\$5,000
200 EMPLOYEE BENEFITS	\$101,800	\$104,500	\$2,700
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$63,740	\$65,740	\$2,000
400 PURCHASED PROPERTY SERVICES	\$21,700	\$22,000	\$300
500 OTHER PURCHASED SERVICES	\$136,500	\$154,588	\$18,088
600 SUPPLIES	\$18,725	\$23,075	\$4,350
700 PROPERTY	\$36,980	\$40,980	\$4,000
800 OTHER OBJECTS	\$20,210	\$22,110	\$1,900
TOTAL STUDENT ACTIVITIES	\$641,655	\$679,993	\$38,338



Expenditures – Other Expenditures

This category includes debt expenditures, transfers to other funds (accounts) of the District, refunds of prior year revenues, etc.

12.8%



Expenditures – Other Expenditures

INTERFUND TRANSFERS OUT	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$0	\$0	\$0
200 EMPLOYEE BENEFITS	\$0	\$0	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$0	\$0	\$0
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$0	\$0	\$0
600 SUPPLIES	\$0	\$0	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
900 OTHER USES OF FUNDS	\$3,612,422	\$3,612,422	\$0
TOTAL INTERFUND TRANSFERS OUT	\$3,612,422	\$3,612,422	\$0



Expenditures – Other Expenditures

BUDGETARY RESERVE	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
100 SALARIES	\$0	\$0	\$0
200 EMPLOYEE BENEFITS	\$0	\$0	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$0	\$0	\$0
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$0	\$0	\$0
600 SUPPLIES	\$0	\$0	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
900 OTHER USES OF FUNDS	\$400,000	\$400,000	\$0
TOTAL BUDGETARY RESERVE	\$400,000	\$400,000	\$0



Summary

BUDGET SUMMARY	2019-2020 Budget	2020-2021 Budget
TOTAL REVENUE	\$29,768,540	\$30,458,972
TOTAL EXPENDITURES	\$30,079,269	\$31,390,538
EXCESS OF REVENUE OVER EXPENDITURES	(\$310,729)	(\$931,566)



Exceptions

BUDGET SUMMARY	2020-2021 Budget at Index 16.23	2020-2021 Budget above Index 16.74
TOTAL REVENUE	\$30,458,972	\$30,857,972
TOTAL EXPENDITURES	\$31,390,538	\$31,390,538
EXCESS OF REVENUE OVER EXPENDITURES	(\$931,566)	(\$532,566)



Timeline

- **January 28, 2020**
Preliminary Budget Discussions & Adopt 2020-2021 Preliminary Budget
- **February 25, 2020**
Budget Update & Discussions
- **March 10, 2020**
Budget Discussions
- **April 14, 2020**
Budget Discussions
- **April 28, 2020**
Adopt 2020-2021 Proposed Final Budget
- **May 26, 2020 or June 9, 2020**
Adoption of the Final Budget



Discussion

