

M

Montoursville Area School District

Budget Talks

2022-2023 Proposed Final

Budget

May 24, 2022



Local Revenue

Monies generally produced, generated,
or collected within the boundaries of
the District.
55.53%



Local Revenue

LOCAL REVENUE	4/12/2022 2022-2023 Budget Projections	5/24/2022 2022-2023 Budget Projections	Increase (Decrease)
6111 CURRENT REAL ESTATE TAXES	\$12,778,820	\$12,681,220	(\$97,600)
6112 INTERIM REAL ESTATE TAXES	\$10,000	\$10,000	\$0
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	\$4,000,000	\$4,000,000	\$0
6153 REAL ESTATE TRANSFER TAXES	\$220,000	\$220,000	\$0
6411 DELQ. REAL ESTATE TAXES	\$525,000	\$525,000	\$0
6420 DELQ. PER CAPITA TAXES, 679	\$0	\$0	\$0
6441 DELQ. PER CAPITA TAXES, 511	\$0	\$0	\$0
6510 EARNINGS ON INVESTMENTS	\$20,000	\$20,000	\$0

Local Revenue

LOCAL REVENUE (continued)	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
6710 ATHLETIC EVENT ADMISSIONS	\$50,500	\$50,500	\$0
6740 ACTIVITY PARTICIPATION FEE	\$10,000	\$10,000	\$0
6790 DEVICE INSURANCE	\$18,000	\$18,000	\$0
6832 IDEA FUNDING	\$331,092	\$331,092	\$0
6837 CARES ACT PASS THROUGH	\$0	\$0	\$0
6910 FACILITY RENTALS	\$3,000	\$3,000	\$0
6940 TUITION PAYMENTS	\$86,250	\$86,250	\$0
6980 REVENUE COMMUNITY SERV. ACTV.	\$0	\$0	\$0
6999 MISCELLANEOUS REVENUE	\$20,000	\$20,000	\$0
TOTAL LOCAL REVENUE	\$18,132,662	\$18,035,062	(\$97,600)

State Revenue

Monies originating from
Commonwealth of PA appropriations
and directly distributed to the District.
38.67%



State Revenue

STATE REVENUE	4/12/2022 2022-2023 Budget Projections	5/24/2022 2022-2023 Budget Projections	Increase (Decrease)
7110 BASIC INSTRUCTIONAL SUBSIDY	\$7,156,416	\$7,156,416	\$0
7112 STATE SHARE F.I.C.A	\$489,650	\$498,850	\$9,200
7160 TUITION PAYMENTS 1305/1306	\$35,000	\$35,000	\$0
7271 SPECIAL EDUCATION	\$1,319,628	\$1,319,628	\$0
7310 TRANSPORTATION	\$480,113	\$480,113	\$0
7320 RENTAL & SINKING FUND PAYMENTS	\$120,736	\$120,736	\$0
7330 MEDICAL & DENTAL SERVICES	\$34,000	\$34,000	\$0
7340 STATE PROPERTY TAX REDUCTION ALLOCATION	\$512,182	\$646,419	\$134,237
7361 SAFE SCHOOL GRANT	\$0	\$0	\$0
7501 PA BLOCK GRANTS	\$264,755	\$264,755	\$0
7800 OTHER INCOME FROM STATE	\$2,215,600	\$2,258,050	\$42,450
TOTAL STATE REVENUE	\$12,628,080	\$12,813,967	\$185,887

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.

5.80%



Federal Revenue

FEDERAL REVENUE	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
8514 TITLE I	\$314,979	\$314,979	\$0
8515 TITLE II	\$55,466	\$55,466	\$0
8517 TITLE IV	\$21,556	\$21,556	\$0
8700 ESSER & GEER	\$1,500,000	\$1,500,000	\$0
8810 PA. MEDICAL ACCESS FUNDING	\$0	\$0	\$0
TOTAL FEDERAL REVENUE	\$1,892,001	\$1,892,001	\$0

Other Revenue

OTHER REVENUE	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
9400 SALE OF FIXED ASSETS	\$0	\$0	\$0
9990 INSURANCE RECOVERIES	\$0	\$0	\$0
TOTAL OTHER REVENUE	\$0	\$0	\$0

Expenditures - Instruction

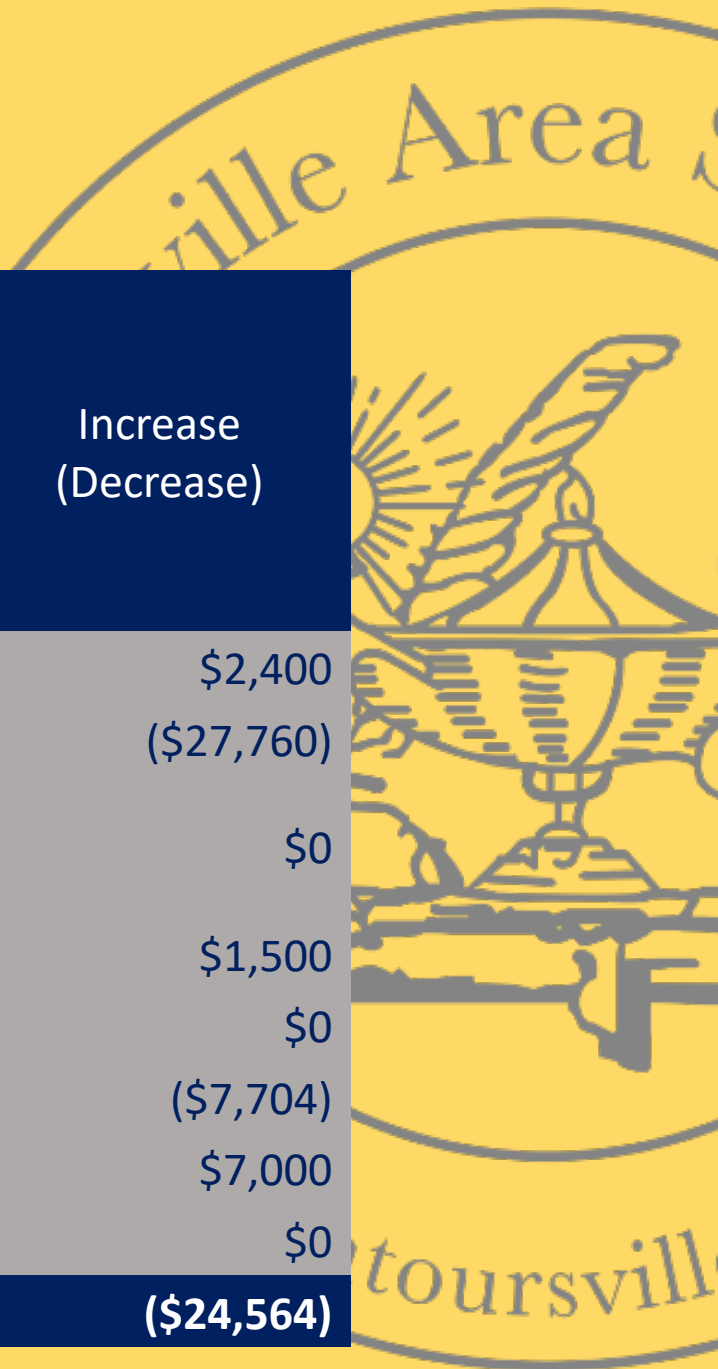
All activities dealing directly with the interaction between teachers and students, including related costs, which can be directly attributed to a program of instruction.

57.09%



Expenditures - Instruction

REGULAR PROGRAMS	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
Elementary and Secondary			
100 SALARIES	\$7,932,853	\$7,935,253	\$2,400
200 EMPLOYEE BENEFITS	\$5,381,615	\$5,353,855	(\$27,760)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$5,000	\$5,000	\$0
400 PURCHASED PROPERTY SERVICES	\$7,150	\$8,650	\$1,500
500 OTHER PURCHASED SERVICES	\$481,150	\$481,150	\$0
600 SUPPLIES	\$236,500	\$228,796	(\$7,704)
700 PROPERTY	\$13,900	\$20,900	\$7,000
800 OTHER OBJECTS	\$5,400	\$5,400	\$0
TOTAL REGULAR PROGRAMS	\$14,063,568	\$14,039,004	(\$24,564)



Expenditures - Instruction

SPECIAL PROGRAMS	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
Elementary and Secondary			
100 SALARIES	\$1,352,112	\$1,568,560	\$216,448
200 EMPLOYEE BENEFITS	\$820,593	\$940,123	\$119,530
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$1,351,809	\$1,119,681	(\$232,128)
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$470,000	\$470,000	\$0
600 SUPPLIES	\$9,950	\$9,700	(\$250)
700 PROPERTY	\$2,000	\$2,000	\$0
800 OTHER OBJECTS	\$700	\$700	\$0
TOTAL SPECIAL PROGRAMS	\$4,007,164	\$4,110,764	\$103,600

Expenditures - Instruction

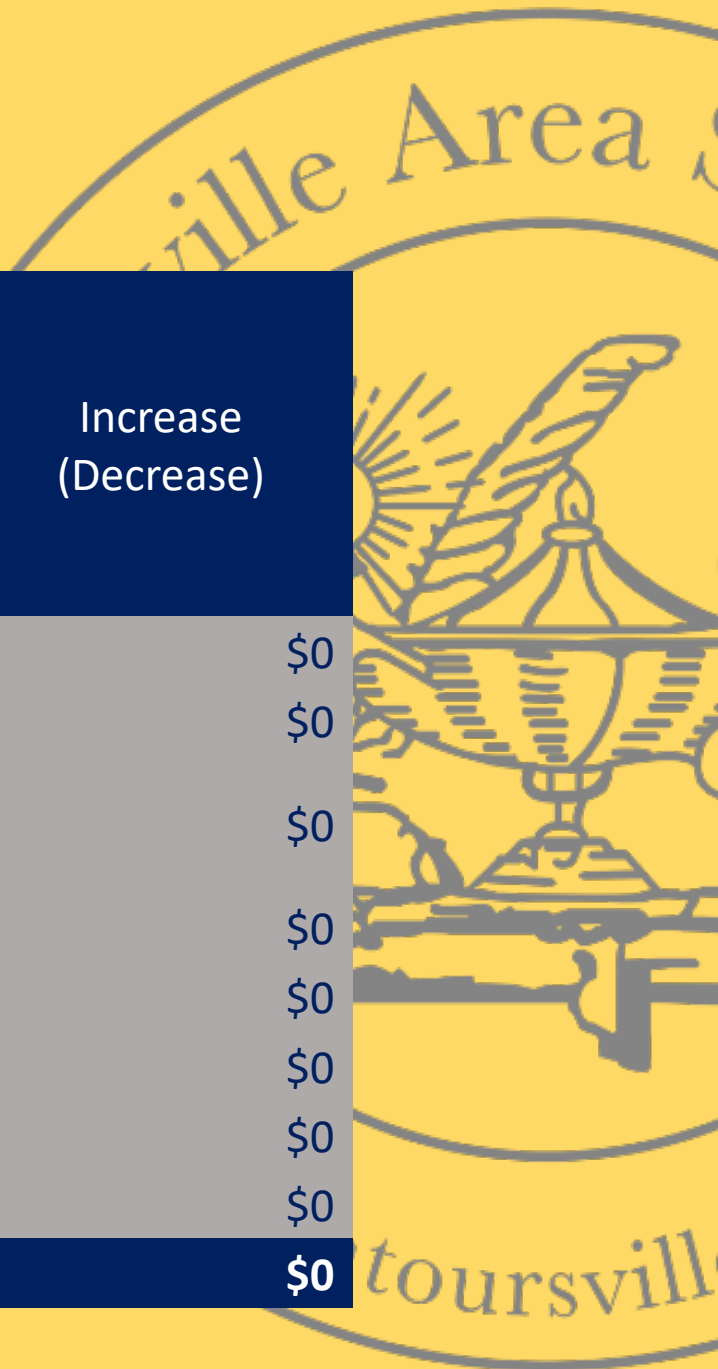
VOCATIONAL EDUCATION	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
Secondary			
100 SALARIES	\$0	\$0	\$0
200 EMPLOYEE BENEFITS	\$0	\$0	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$0	\$0	\$0
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$290,596	\$290,596	\$0
600 SUPPLIES	\$0	\$0	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL VOCATIONAL EDUCATION	\$290,596	\$290,596	\$0



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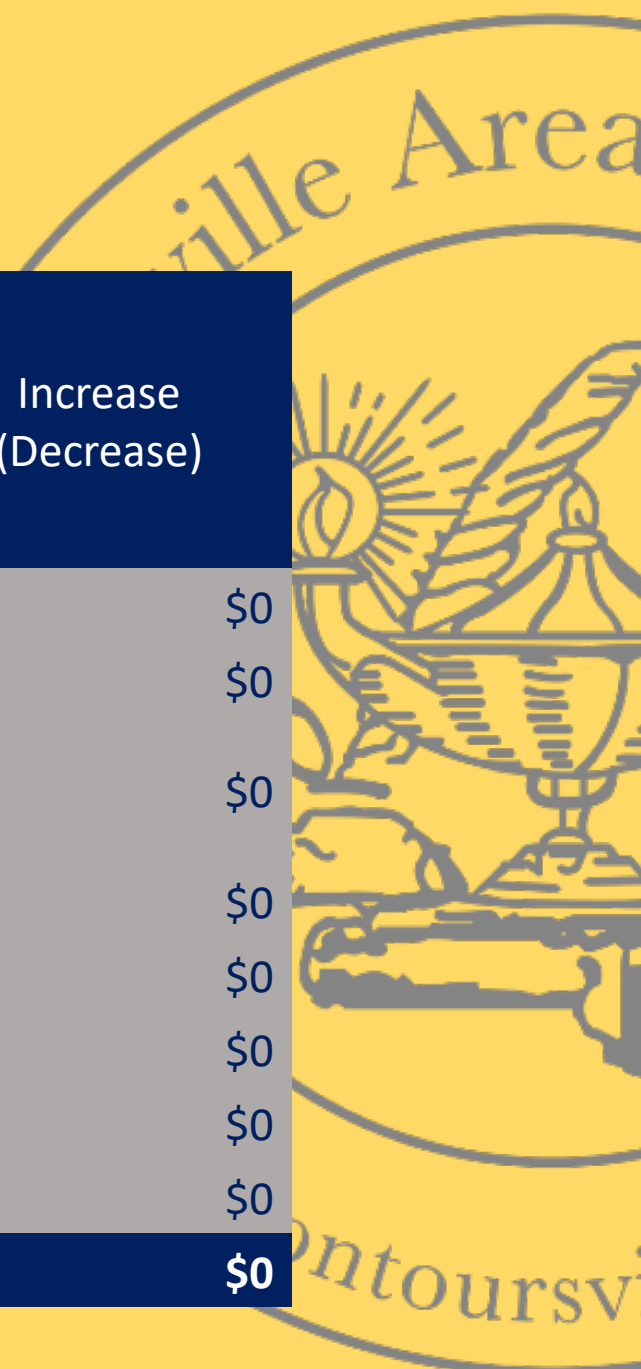
Expenditures - Instruction

OTHER INSTRUCTIONAL PROGRAMS	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
Elementary and Secondary			
100 SALARIES	\$29,375	\$29,375	\$0
200 EMPLOYEE BENEFITS	\$12,700	\$12,700	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$245,000	\$245,000	\$0
400 PURCHASED PROPERTY SERVICES	\$1,000	\$1,000	\$0
500 OTHER PURCHASED SERVICES	\$68,500	\$68,500	\$0
600 SUPPLIES	\$2,000	\$2,000	\$0
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$100	\$100	\$0
TOTAL OTHER INST PROGRAMS	\$358,675	\$358,675	\$0



Expenditures - Instruction

NONPUBLIC SCHOOL	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	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
TOTAL NONPUBLIC SCHOOL	\$0	\$0	\$0



Expenditures – Support Services

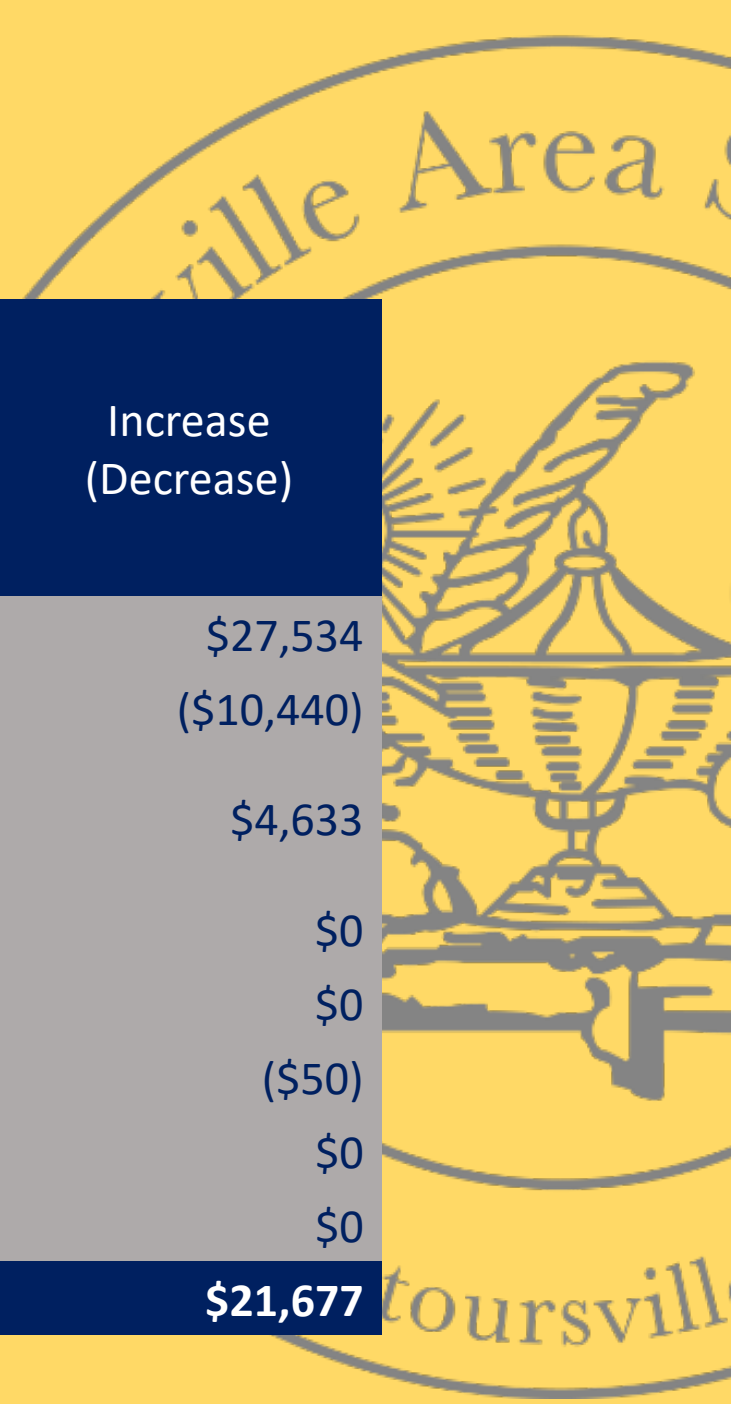
Services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.

27.32%



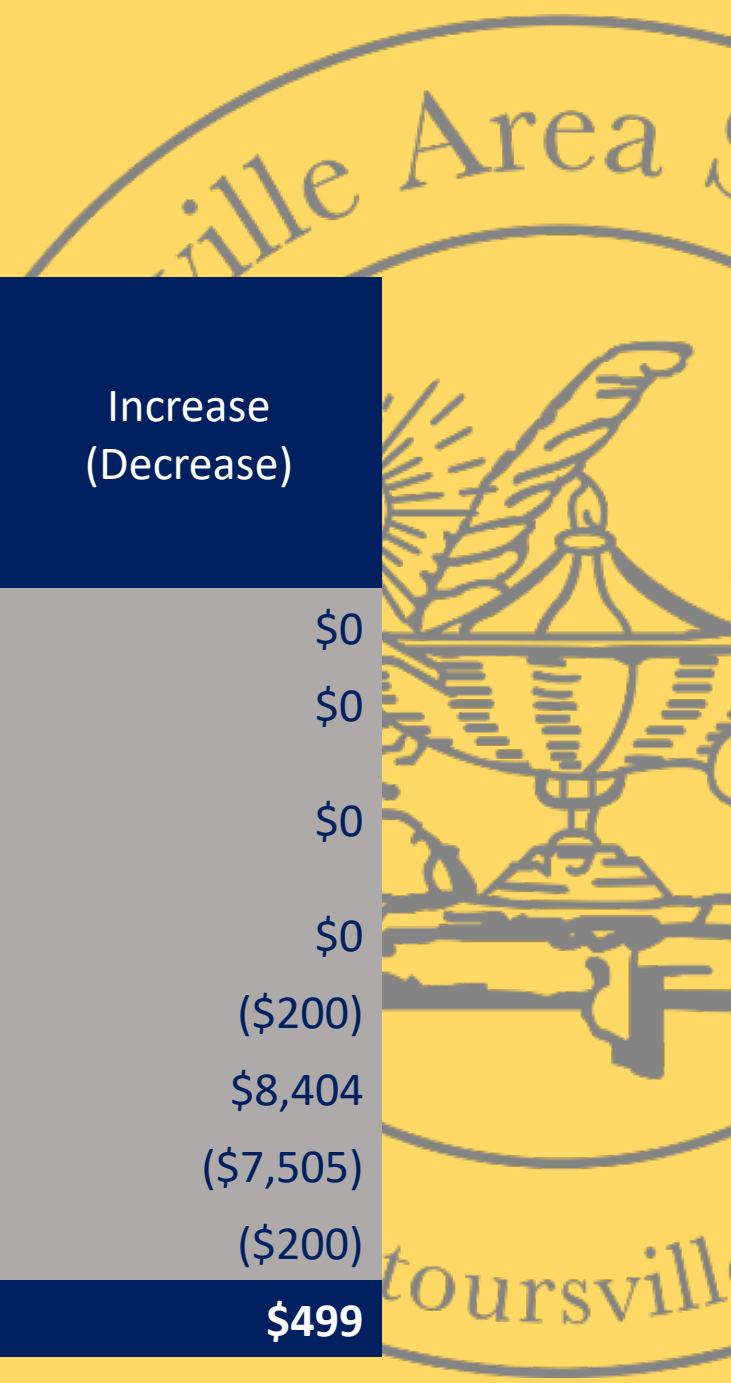
Expenditures – Support Services

PUPIL PERSONNEL SERVICES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$459,130	\$486,664	\$27,534
200 EMPLOYEE BENEFITS	\$333,780	\$323,340	(\$10,440)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$138,425	\$143,058	\$4,633
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$5,500	\$5,500	\$0
600 SUPPLIES	\$3,200	\$3,150	(\$50)
700 PROPERTY	\$0	\$0	\$0
800 OTHER OBJECTS	\$225	\$225	\$0
TOTAL PUPIL PERSONNEL SERVICES	\$940,260	\$961,937	\$21,677



Expenditures – Support Services

INSTRUCTIONAL STAFF SERVICES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$467,008	\$467,008	\$0
200 EMPLOYEE BENEFITS	\$304,256	\$304,256	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$26,448	\$26,448	\$0
400 PURCHASED PROPERTY SERVICES	\$20,000	\$20,000	\$0
500 OTHER PURCHASED SERVICES	\$59,390	\$59,190	(\$200)
600 SUPPLIES	\$232,240	\$240,644	\$8,404
700 PROPERTY	\$102,800	\$95,295	(\$7,505)
800 OTHER OBJECTS	\$200	\$0	(\$200)
TOTAL INSTRUCTIONAL STAFF SVCS	\$1,212,342	\$1,212,841	\$499

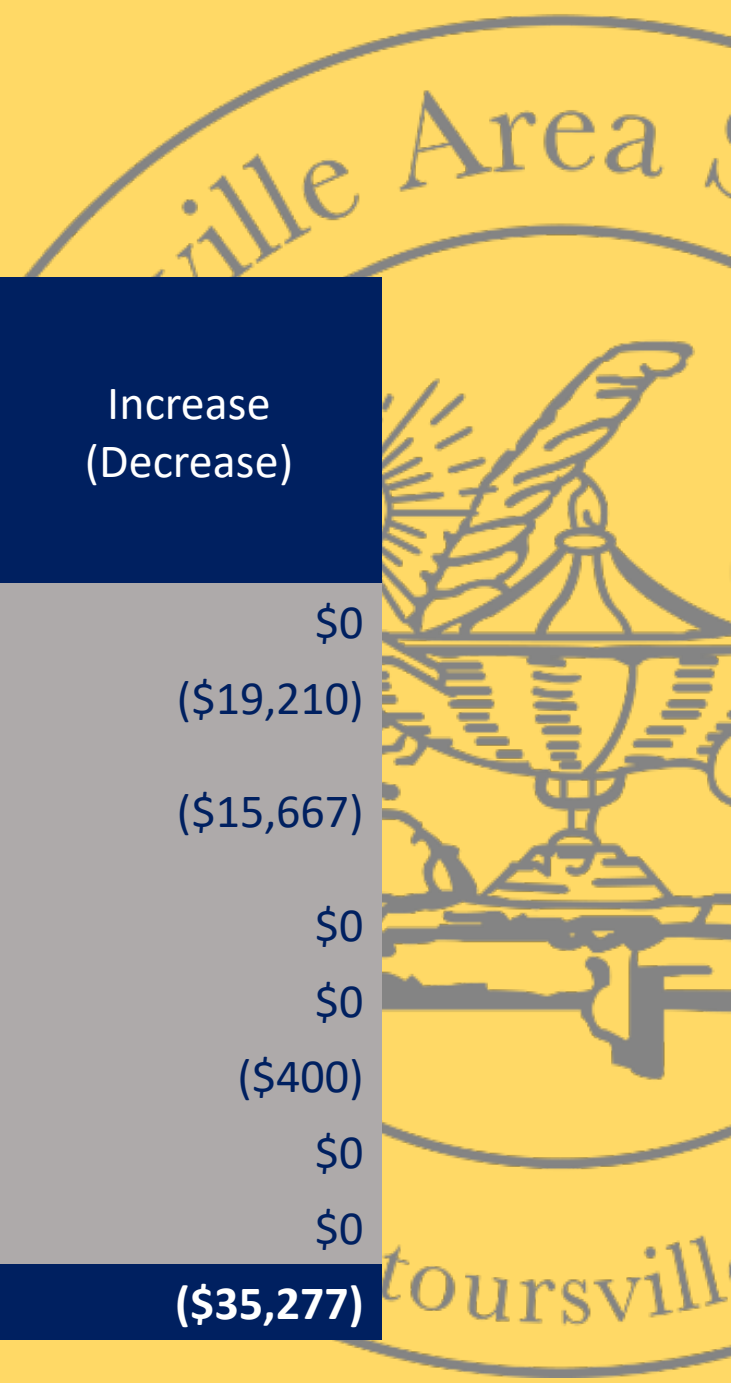


Expenditures – Support Services

ADMINISTRATION SERVICES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$1,040,917	\$1,037,916	(\$3,001)
200 EMPLOYEE BENEFITS	\$736,173	\$734,873	(\$1,300)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$192,410	\$192,410	\$0
400 PURCHASED PROPERTY SERVICES	\$32,500	\$32,500	\$0
500 OTHER PURCHASED SERVICES	\$34,775	\$34,775	\$0
600 SUPPLIES	\$8,300	\$8,300	\$0
700 PROPERTY	\$5,000	\$4,800	(\$200)
800 OTHER OBJECTS	\$16,500	\$16,500	\$0
TOTAL ADMINISTRATION SERVICES	\$2,066,575	\$2,062,074	(\$4,501)

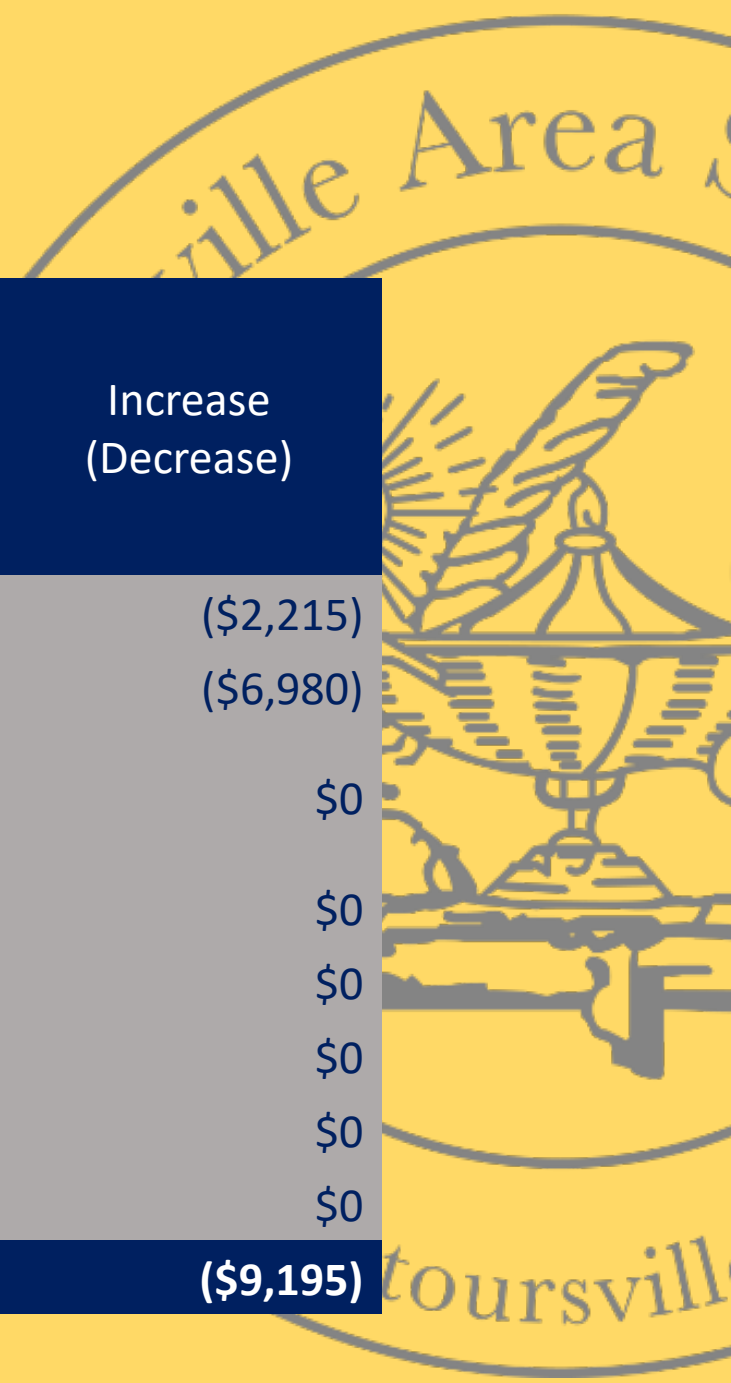
Expenditures – Support Services

PUPIL HEALTH SERVICES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$168,647	\$168,647	\$0
200 EMPLOYEE BENEFITS	\$129,390	\$110,180	(\$19,210)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$93,727	\$78,060	(\$15,667)
400 PURCHASED PROPERTY SERVICES	\$1,875	\$1,875	\$0
500 OTHER PURCHASED SERVICES	\$0	\$0	\$0
600 SUPPLIES	\$6,400	\$6,000	(\$400)
700 PROPERTY	\$3,500	\$3,500	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL PUPIL HEALTH SERVICES	\$403,539	\$368,262	(\$35,277)



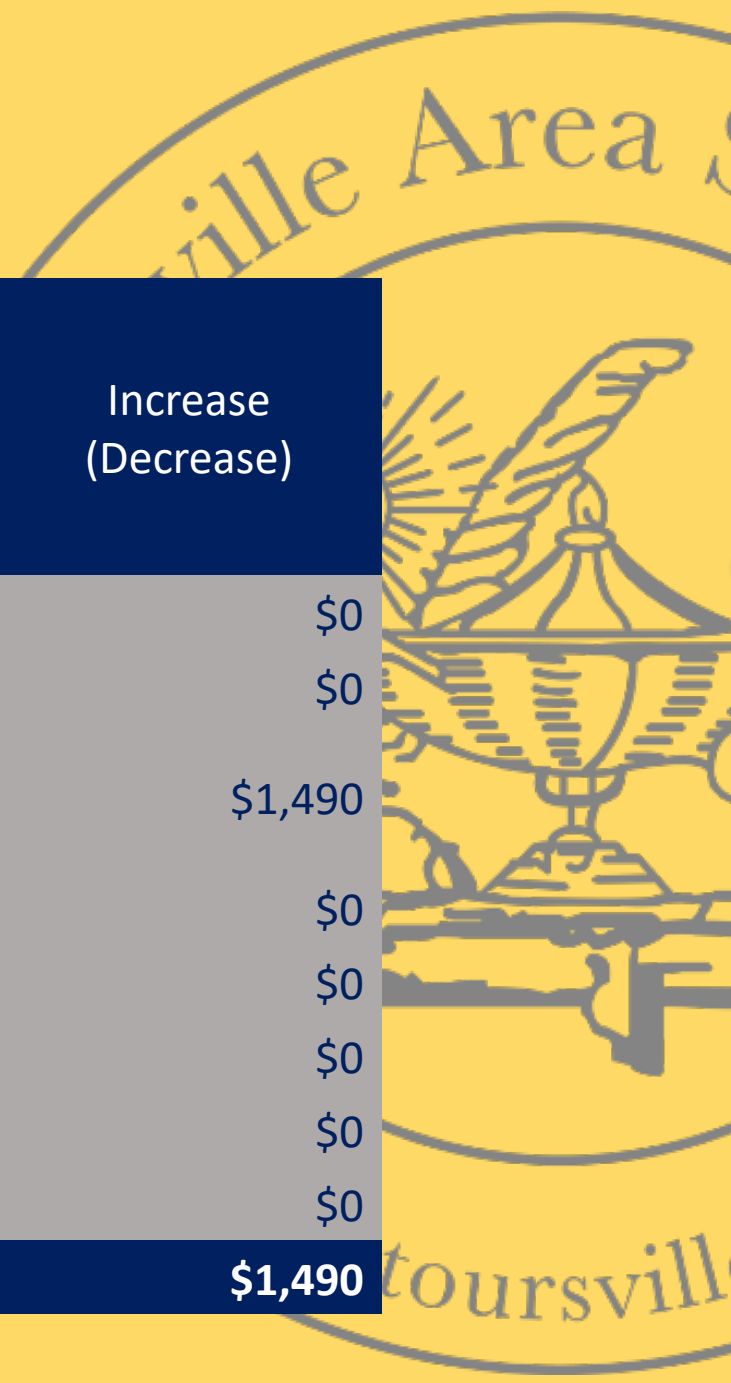
Expenditures – Support Services

BUSINESS SERVICES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$235,421	\$233,206	(\$2,215)
200 EMPLOYEE BENEFITS	\$198,383	\$191,403	(\$6,980)
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$31,375	\$31,375	\$0
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	\$1,000	\$1,000	\$0
800 OTHER OBJECTS	\$4,200	\$4,200	\$0
TOTAL BUSINESS SERVICES	\$499,379	\$490,184	(\$9,195)



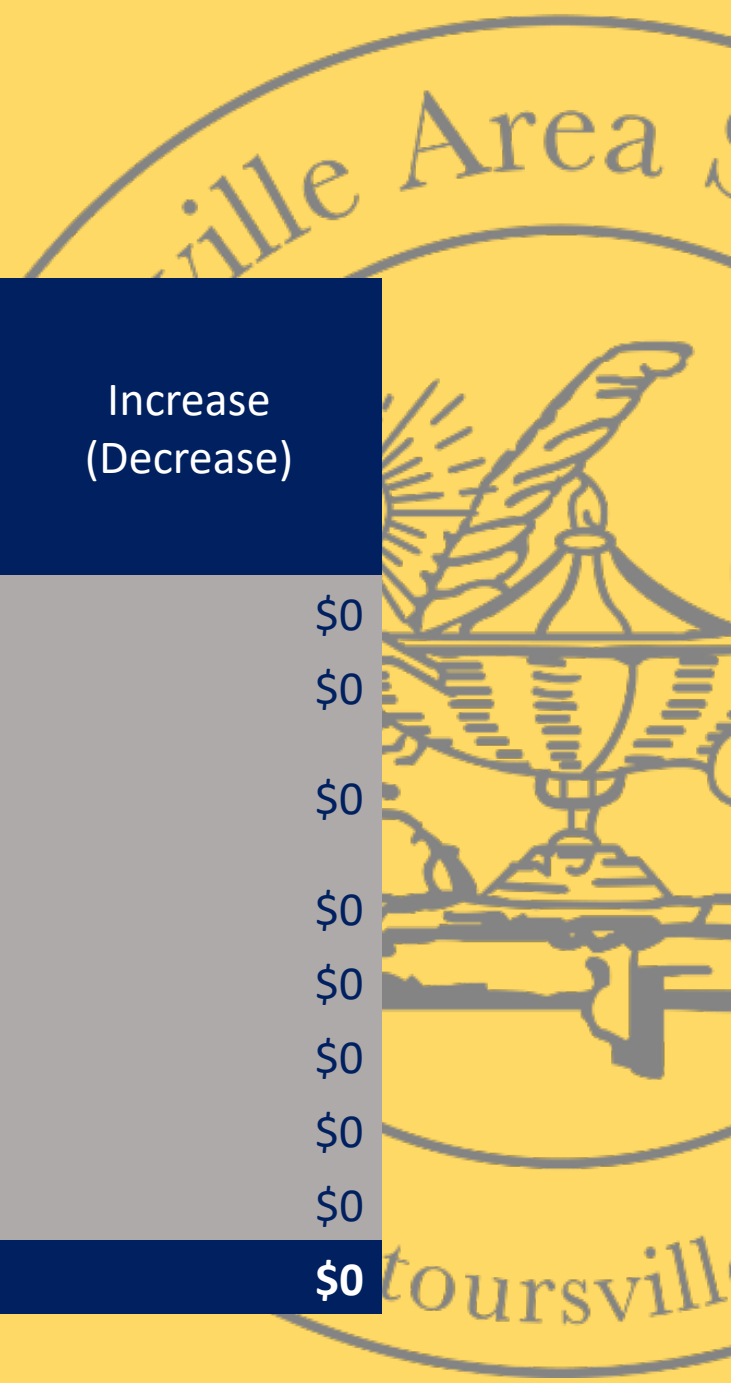
Expenditures – Support Services

OPERATION & MAINTENANCE OF PLANT SERVICES	4/12/2022 2022-2023 Budget Projections	5/24/2022 2022-2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$832,576	\$832,576	\$0
200 EMPLOYEE BENEFITS	\$613,285	\$613,285	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$103,210	\$104,700	\$1,490
400 PURCHASED PROPERTY SERVICES	\$629,645	\$629,645	\$0
500 OTHER PURCHASED SERVICES	\$142,524	\$142,524	\$0
600 SUPPLIES	\$368,665	\$368,665	\$0
700 PROPERTY	\$40,000	\$40,000	\$0
800 OTHER OBJECTS	\$3,500	\$3,500	\$0
TOTAL MAINTENANCE SERVICES	\$2,733,405	\$2,734,895	\$1,490



Expenditures – Support Services

STUDENT TRANSPORTATION SERVICES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$4,360	\$4,360	\$0
200 EMPLOYEE BENEFITS	\$1,900	\$1,900	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$100,000	\$100,000	\$0
400 PURCHASED PROPERTY SERVICES	\$0	\$0	\$0
500 OTHER PURCHASED SERVICES	\$1,059,000	\$1,059,000	\$0
600 SUPPLIES	\$0	\$0	\$0
700 PROPERTY	\$1,000	\$1,000	\$0
800 OTHER OBJECTS	\$0	\$0	\$0
TOTAL TRANSPORTATION SERVICES	\$1,166,260	\$1,166,260	\$0



Expenditures – Non-Instructional

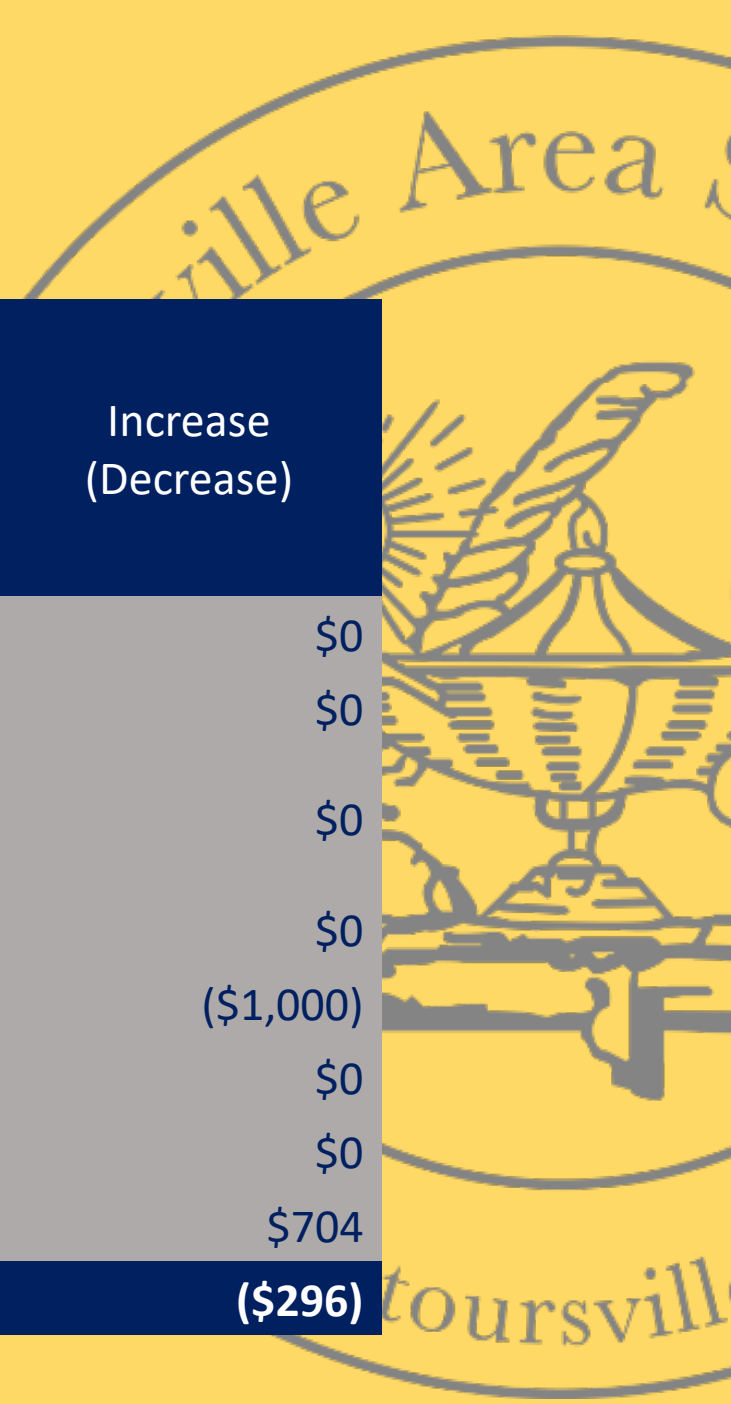
Activities concerned with providing non-instructional services to students, staff, or the community.

2.07%



Expenditures – Non-Instructional

STUDENT ACTIVITIES	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	Increase (Decrease)
100 SALARIES	\$255,200	\$255,200	\$0
200 EMPLOYEE BENEFITS	\$109,900	\$109,900	\$0
300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES	\$69,240	\$69,240	\$0
400 PURCHASED PROPERTY SERVICES	\$17,000	\$17,000	\$0
500 OTHER PURCHASED SERVICES	\$143,244	\$142,244	(\$1,000)
600 SUPPLIES	\$19,950	\$19,950	\$0
700 PROPERTY	\$45,600	\$45,600	\$0
800 OTHER OBJECTS	\$22,510	\$23,214	\$704
TOTAL STUDENT ACTIVITIES	\$682,644	\$682,348	(\$296)



Expenditures – Other Expenditures

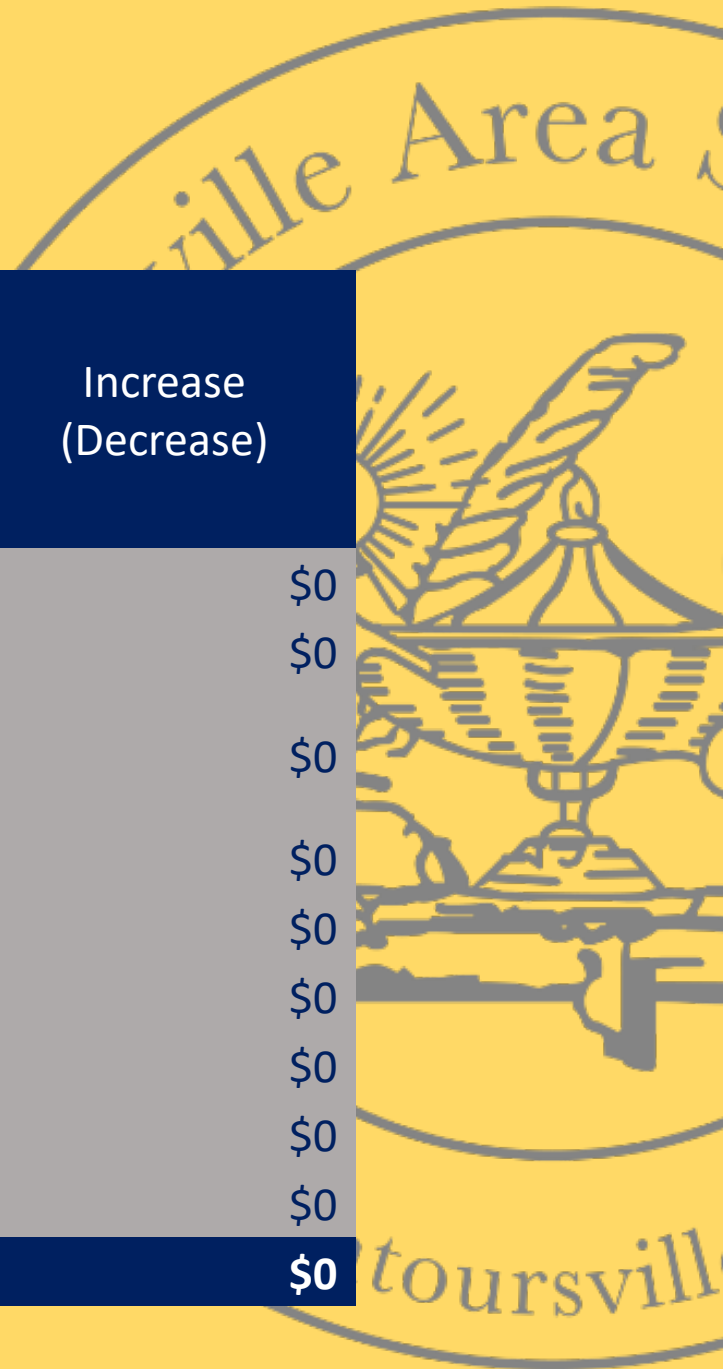
This category includes debt expenditures, transfers to other funds (accounts) of the District, refunds of prior year revenues, etc.

13.52%



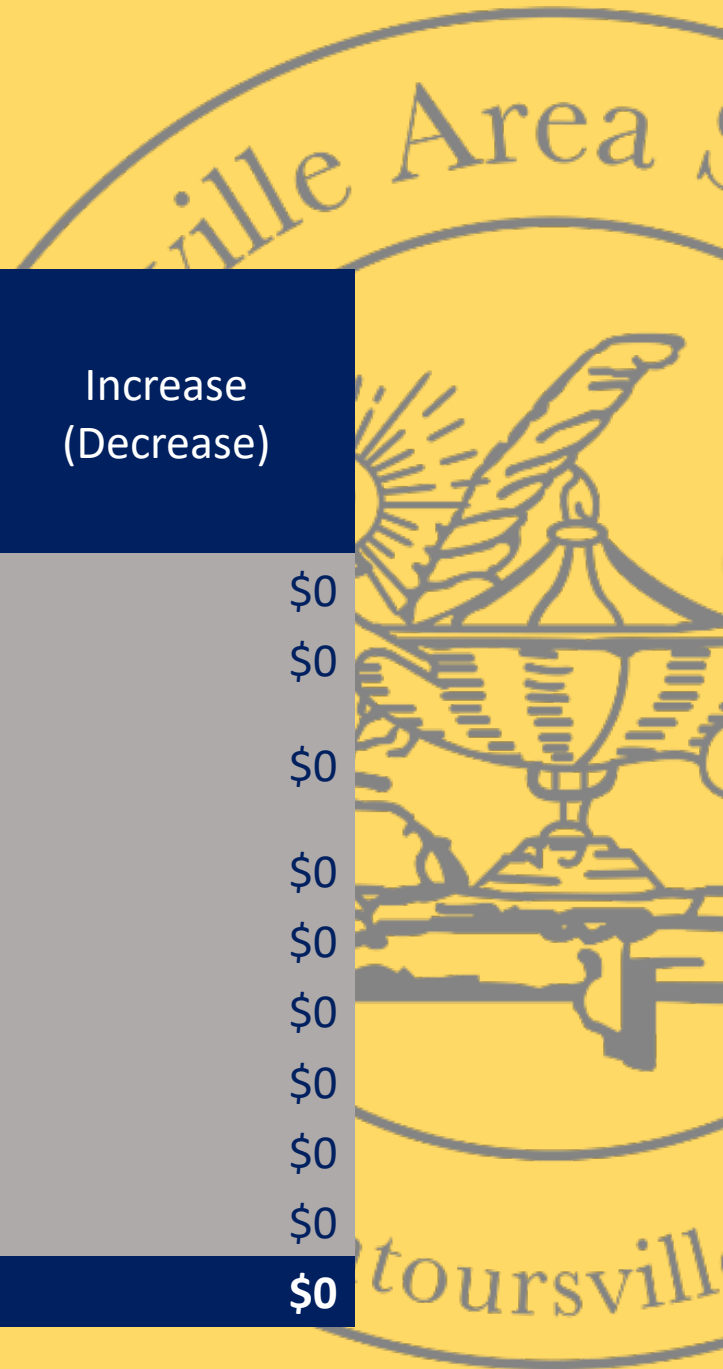
Expenditures – Other Expenditures

INTERFUND TRANSFERS OUT	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	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	\$3,449,050	\$3,449,050	\$0
TOTAL INTERFUND TRANSFERS OUT	\$3,449,050	\$3,449,050	\$0



Expenditures – Budgetary Reserve

BUDGETARY RESERVE	4/12/2022 2022- 2023 Budget Projections	5/24/2022 2022- 2023 Budget Projections	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	\$1,000,000	\$1,000,000	\$0
TOTAL BUDGETARY RESERVE	\$1,000,000	\$1,000,000	\$0



Expenditures – Budgetary Reserve

- Includes 2 temporary 3rd grade teachers
- Includes the 5 elementary positions
- Oil costs are unpredictable for next year.



Summary

BUDGET SUMMARY	4/12/2022 2022-2023 Budget Projections	5/24/2022 2022-2023 Budget Projections	Increase (Decrease)
TOTAL REVENUE	\$32,652,743	\$32,741,030	\$88,287
TOTAL EXPENDITURES	\$32,873,456	\$32,926,890	\$53,434
EXCESS OF REVENUE OR (EXPENDITURES)	(\$220,713)	(\$185,860)	

Average Property Assessment	0.78	0.62	0.53	0.44	0.36	0.28
\$129,784	\$55.92	\$44.24	\$32.56	\$20.89	\$10.49	\$0.00
	\$5	\$4	\$3	\$2	\$1	\$0

Mills Summary

LOCAL REVENUE	.71 Increase	0.62	0.53	0.44	0.36	0.28
6111 CURRENT REAL ESTATE TAXES	\$12,681,220	\$12,611,200	\$12,540,220	\$12,469,220	\$12,406,220	\$12,343,220
Total \$ Increase	\$459,400	\$389,400	\$318,400	\$247,400	\$184,400	\$121,400
Excess Revenues Or Expenditures	(\$185,859)	(\$255,859)	(\$326,859)	(\$397,859)	(\$460,859)	(\$523,859)

Fund Balance

UNASSIGNED	\$4,648,569
ASSIGNED / COMMITTED	\$359,550
TOTAL - JUNE 30, 2021	\$5,008,119
TRANSFER TO CAPITAL	(\$1,020,000)
PROJECTED EXCESS REVENUES*	\$600,000
Fund Balance - June 30, 2022	\$4,588,119
UNASSIGNED	\$4,228,569
ASSIGNED / COMMITTED	\$359,550

* Recommend moving surplus to Capital Fund.



Timeline

- June 14, 2022 - Adoption of the Final Budget

