



March 10 , 2021

Mt. Lebanon School District

2021-2022 Budget Forum

Mission & Vision

District Mission: *To Provide the Best Education Possible for Each and Every Student*

District Vision: *Relentless Pursuit of Excellence*

Strategic Plan

MT. LEBANON
SCHOOL
DISTRICT

STRATEGIC
PLAN
2019-2025

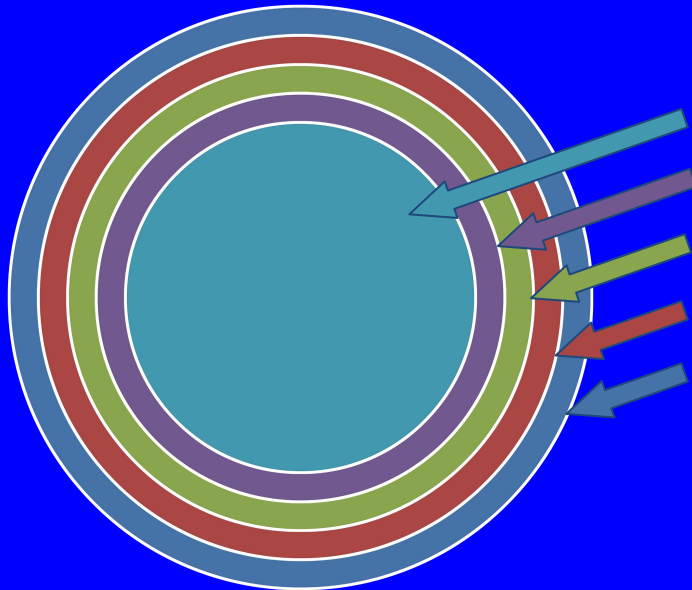


Budgeting

“Budgeting is the accepted method for governments to allocate scarce resources to demanded services. As a result, it is a **powerful tool** and one of the most important governmental processes. The budget process focuses attention on the decisions the government makes concerning overall direction, priorities, and use of resources. As the focal point for key resource **decisions**, the budget process can help governments make better **financial and program decisions**, improve operations, and enhance relations with citizens and stakeholders.” - ***The National Advisory Council on State and Local Budgeting***

Student Centered Budgeting

An approach that keeps student learning at the core of the resource allocation and decision-making process.



1 Student and Classroom

2 School Based Instructional Support

3 School Based Operational Support

4 District Based Instructional Support


5 District Based Operational Support

Enrollment


2,295
Elementary

- 
- 7 Buildings
 - 7 Principals

1,259
Middle

- 
- 2 Buildings
 - 4 Principals

1,804
High School

- 
- 1 Building
 - 4 Principals

Enrollment Dashboard

MI Lebanon SD

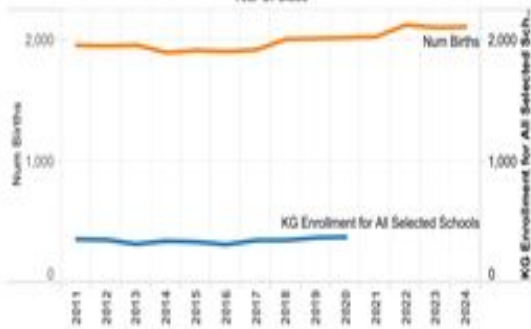
Source: PA DOE Enrollment Data

Low Income

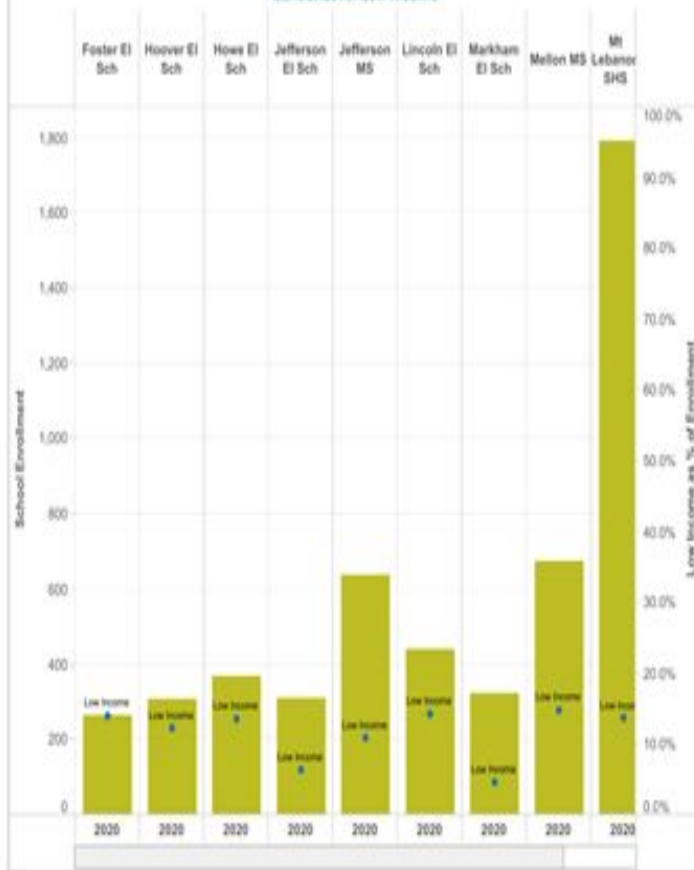


District Live Births

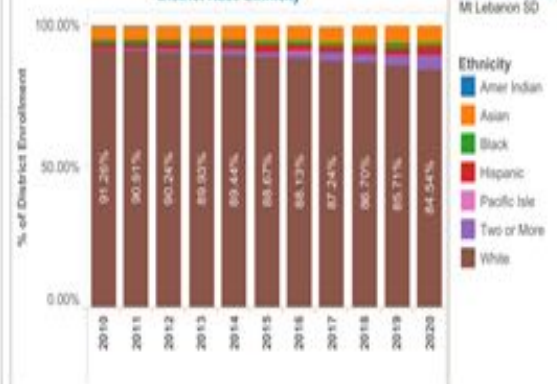
Year Of Class



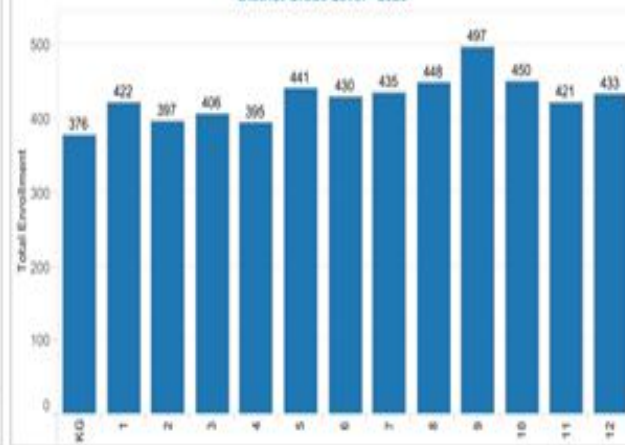
School Level Low Income



District Race Ethnicity

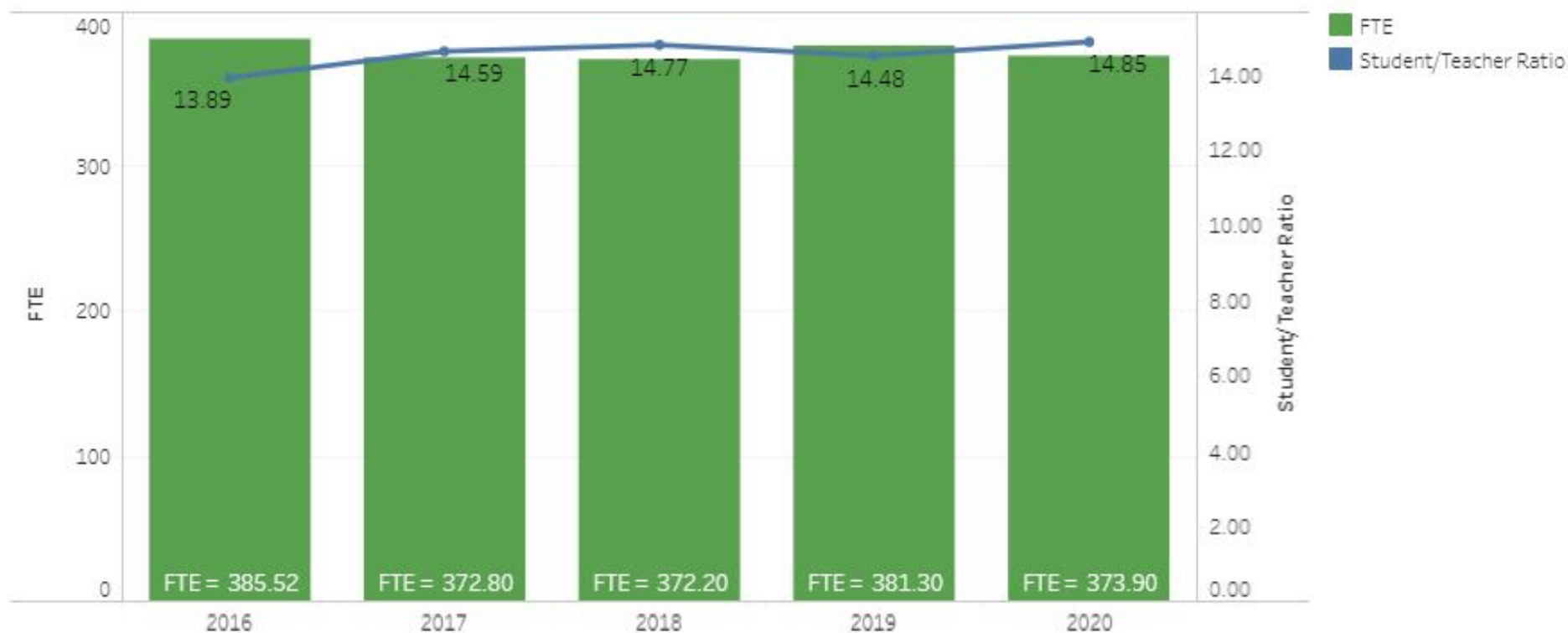


District Grade Level - 2020



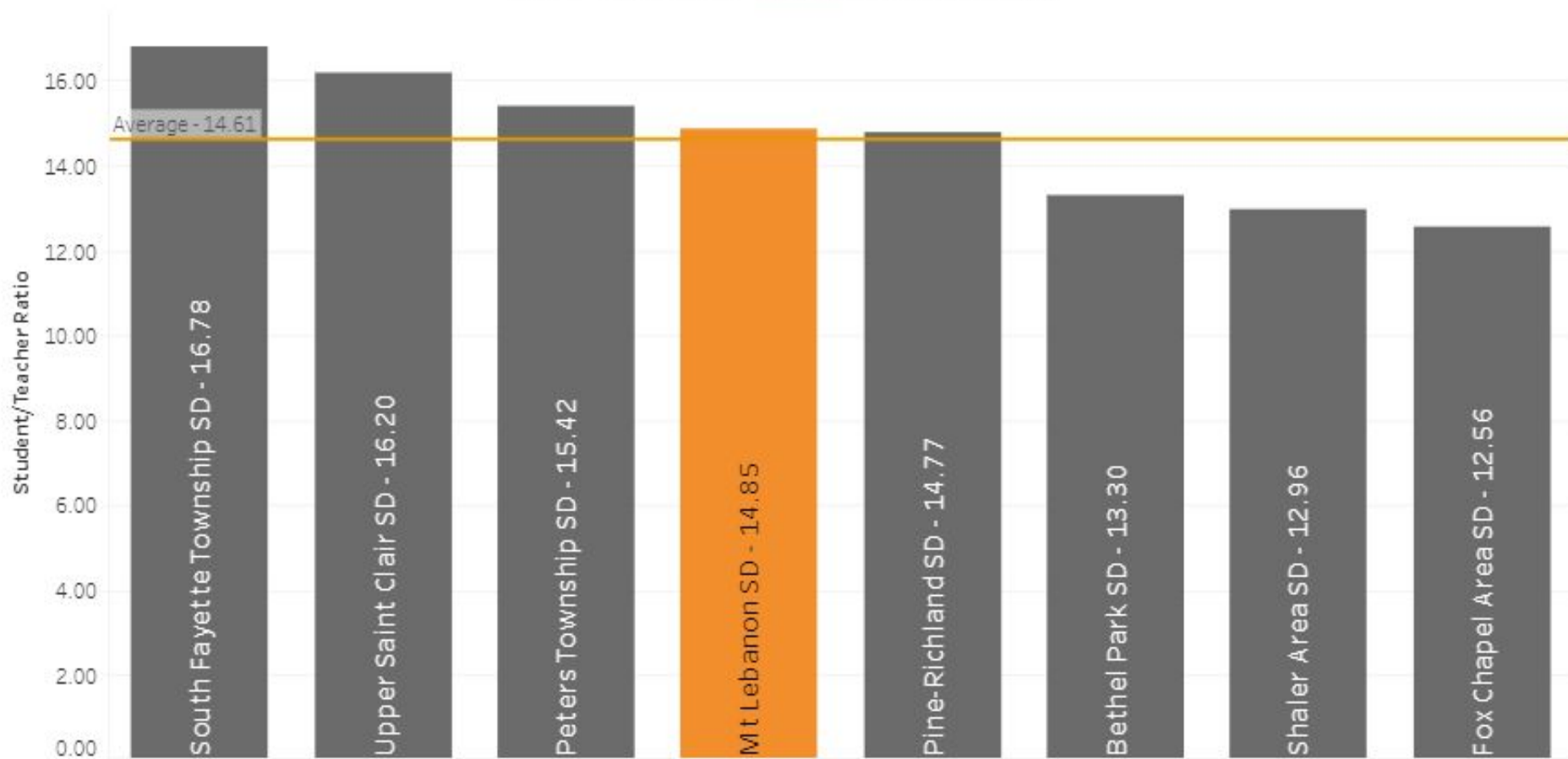
Mt Lebanon SD Salary and Staffing Comparison

Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Teachers** in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



Mt Lebanon SD Salary and Staffing Comparison

2020 - Student per Teacher FTE Comparison



Mt Lebanon SD Salary and Staffing Comparison

Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Student Support** staff in the bars and the student/support ratio is the line on the right-hand axis. Positions included in the analysis are: guidance counselors, nurses, occupational and physical therapists, psychologists and social workers.

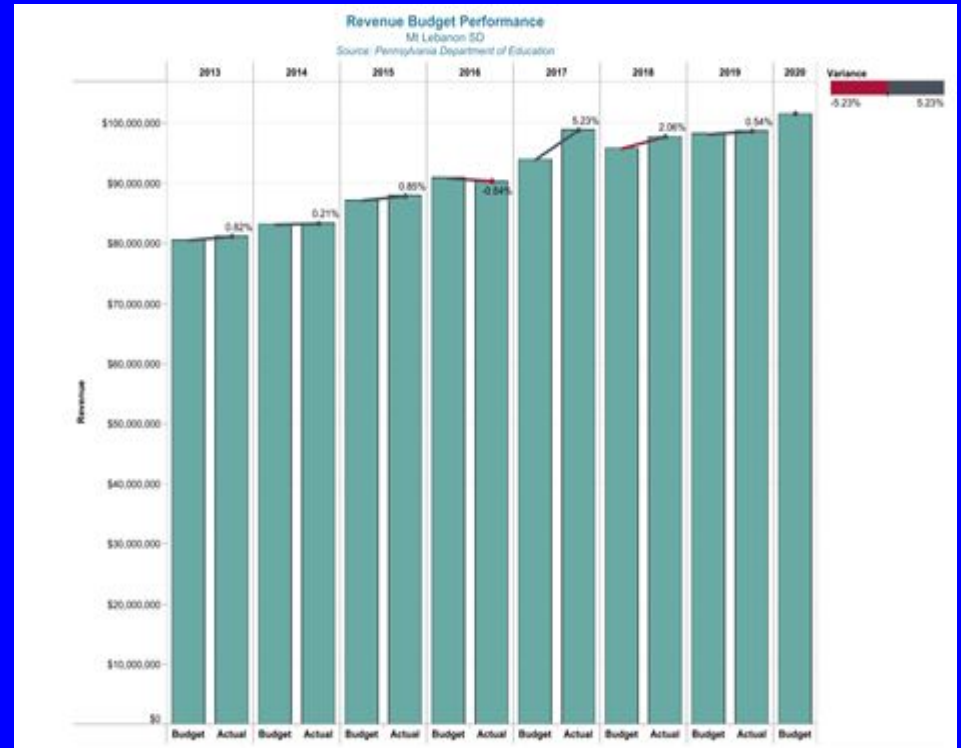


Mandated Costs

- Salaries
- Healthcare
- PSERS
- Special Education
- Legal
- Printing
- Transportation
- Charter School
- Utilities
- Debt

Unknowns & Revenue Shortfalls

- State Budget
- Federal Stimulus
- Earned Income Tax
- Real Estate Transfer Tax
- Delinquent Tax
- Building Use Rental
- Athletic and Fine Arts Ticket Sales
- Tuition Income
- Interest Income



Revenue Function Categories

6000 - The Amount of money produced within the boundaries of the School District

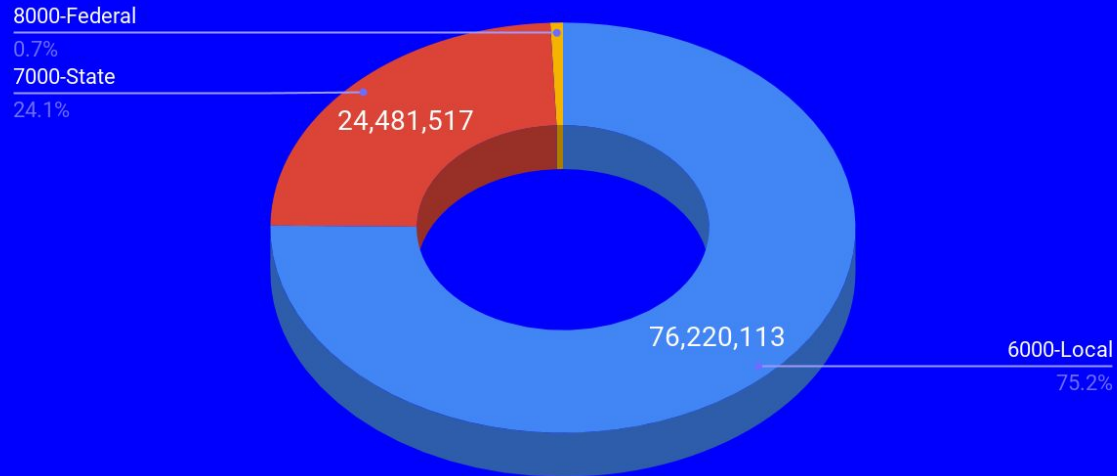
7000 - Revenue originating from the Commonwealth of Pennsylvania appropriations

8000 - Revenue originating from the Federal Government

9000 - Included governmental fund general long-term debt proceeds, interfund transfers-in, proceeds from fixed asset dispositions

Revenue by Function

Revenue Breakdown

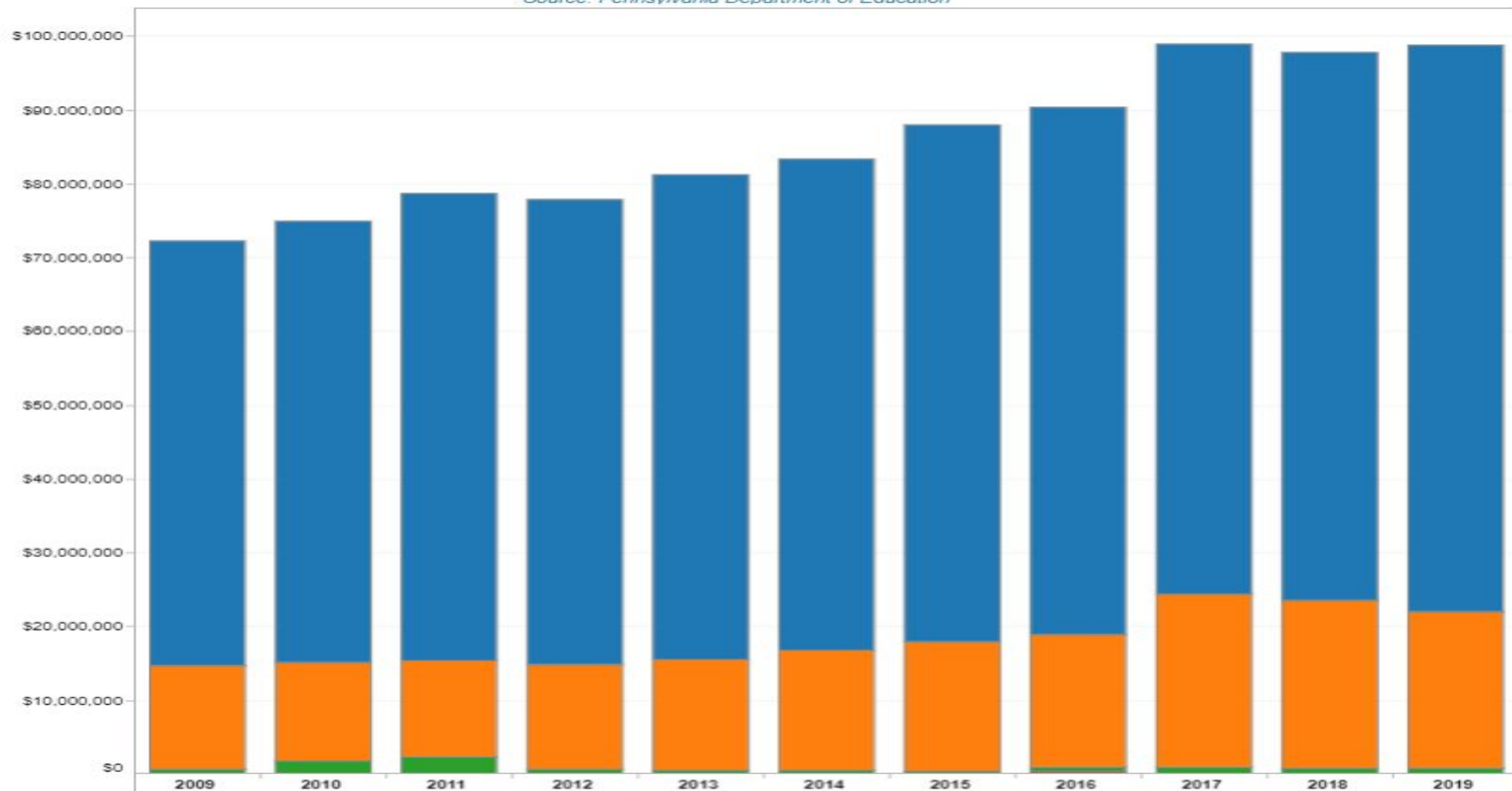


Revenue Bar Chart

District: Mt Lebanon SD

By: Function Level 1

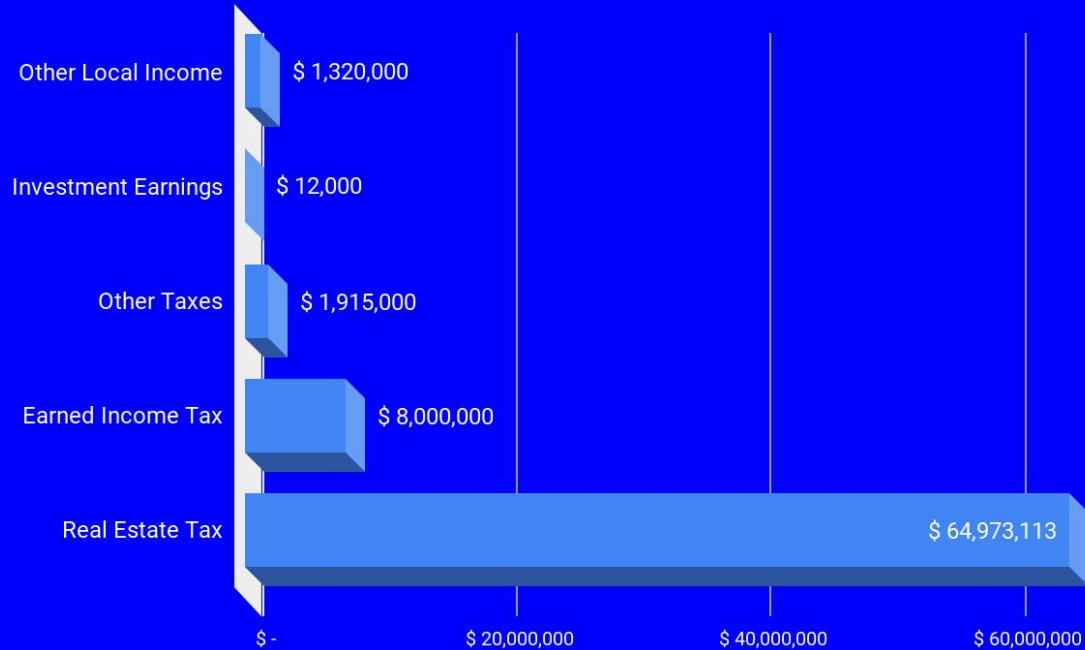
Source: Pennsylvania Department of Education



Budget vs. Budget - Revenue by Function

Category	19-20 Actual	20-21 Budget	21-22 Draft	\$ Change	% Change
6000- Local	77,417,140	78,035,067	76,220,113	(1,814,954)	-2.33%
7000 - State	23,673,756	24,214,728	24,594,319	379,591	1.57%
8000 - Federal	727,888	700,120	700,120	-	0.00%
Total	101,818,731	102,949,915	101,514,552	(1,435,363)	-1.39%

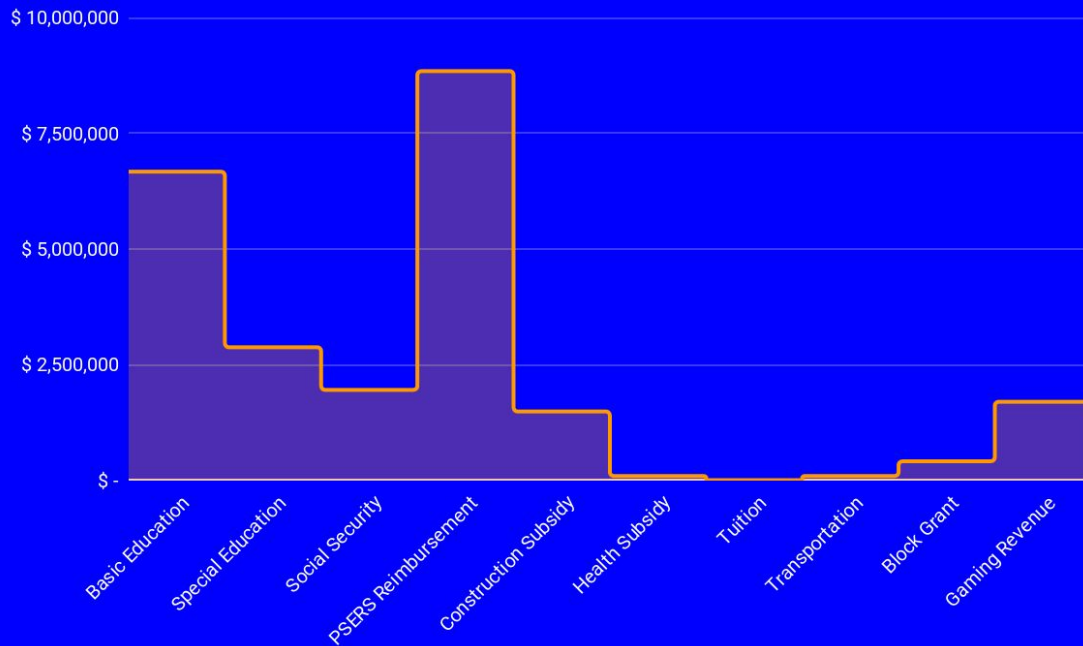
6000-Local Revenue



Budget vs. Budget - Local Revenue

Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Real Estate Tax	65,220,177	64,975,731	64,973,113	(2,618)	0.00%
Earned Income Tax	8,050,963	8,324,336	8,000,000	(324,336)	-3.90%
Other Taxes	2,250,274	2,215,000	1,915,000	(300,000)	-13.54%
Interest Income	816,398	1,000,000	12,000	(988,000)	-98.80%
Other Income	1,080,152	1,520,000	1,320,000	(200,000)	-13.16%
Total	77,417,904	78,035,067	76,220,113	(1,814,954)	-2.33%

7000-State Revenue

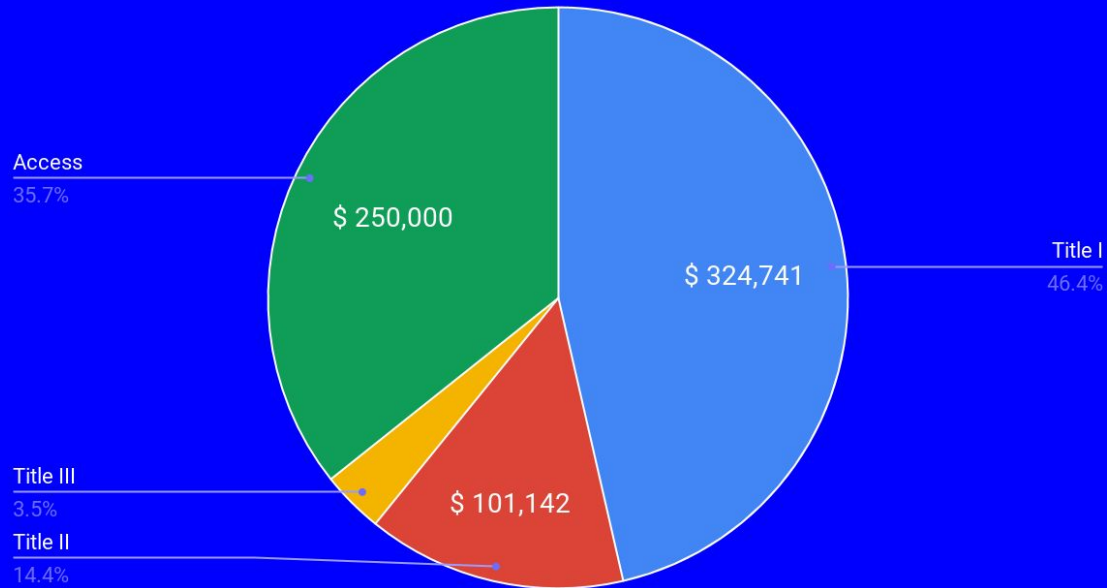


Budget vs. Budget - State Revenue

Catergory	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Basic Education	6,587,531	6,672,133	6,672,133	-	0.00%
Special Education	2,715,783	2,881,129	2,715,782	(165,347)	-5.74%
Plan Con	1,502,244	1,494,000	1,496,712	2,712	1.60%
Property Tax	1,708,020	1,711,609	1,711,609	-	0.00%
Block Grant	418,618	418,618	418,618	-	0.00%
Social Security	1,662,663	1,964,620	2,018,829	54,209	3.77%
PSERS	8,303,278	8,862,619	9,237,834	375,215	3.77%
Total	22,898,137	24,004,728	24,271,517	266,789	3.40%

8000-Federal Revenue

8000-Federal Revenue



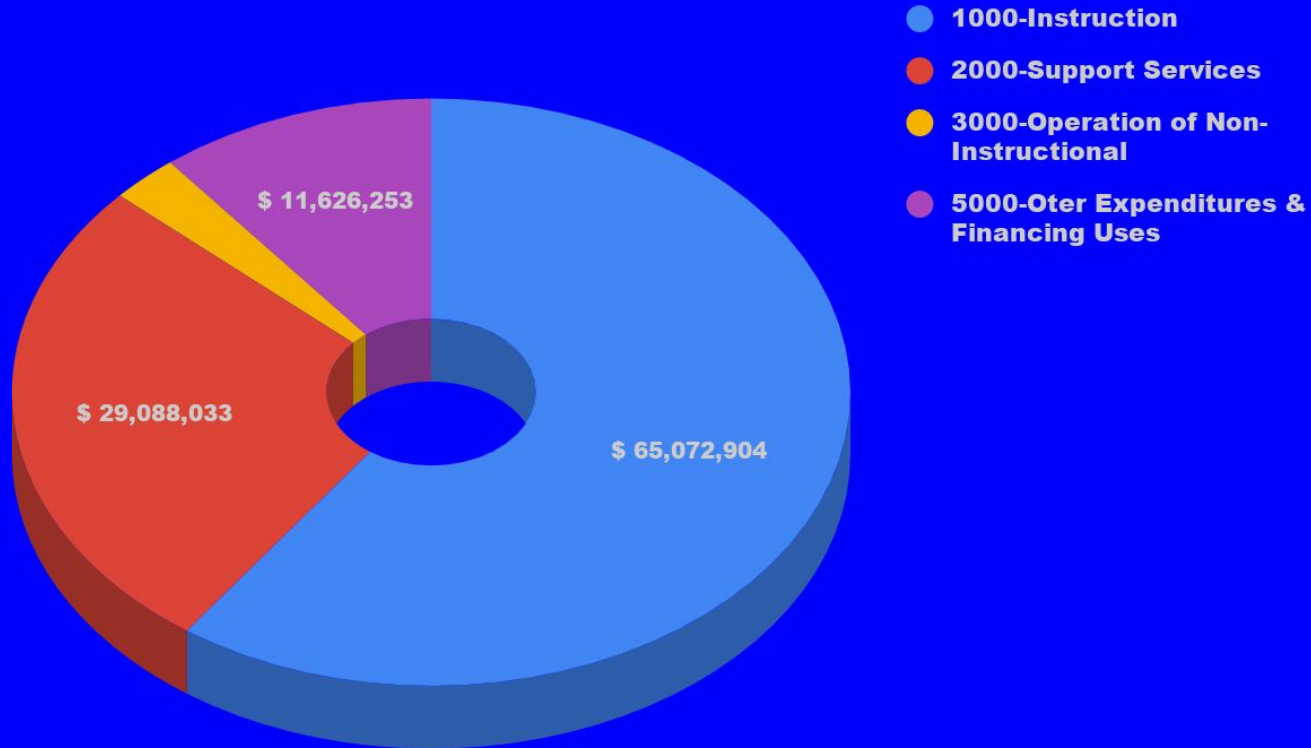
9000-Other Financing Sources

Other financing sources include governmental fund general long-term debt proceeds, interfund transfers-in, proceeds of fixed asset dispositions and other transfer-in and receipts. Such amounts are classified separately from revenues.

Department Level Budgets

- Building Level Budgets - 10
- Human Resources
- Facilities
- Social Studies
- World Language
- Summer Programs
- Fine Arts
- Science
- English
- Athletics
- Social Studies
- Library
- Math
- Elementary Curriculum
- Secondary Curriculum
- Elementary & Secondary Guidance
- PE & Health
- Reading/Spelling
- Writers/Handwriting
- Continuing/Adult Education
- Technology/AV
- Technology Education
- Student Support
- Nursing
- Special Education
- Reading Specialist

Expenditure by Function



1000 - Instruction

Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as web based/computerized, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process

1000 - Breakdown

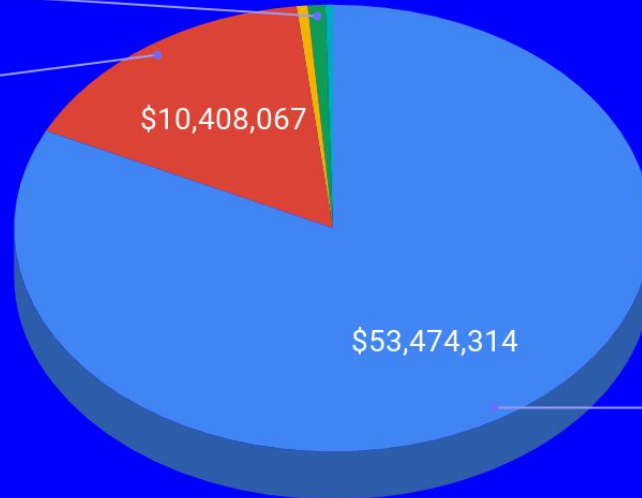
1000 - Educational Programs

1400 - Other

0.9%

1200 - Special

16.0%



1100 - Regular

82.2%

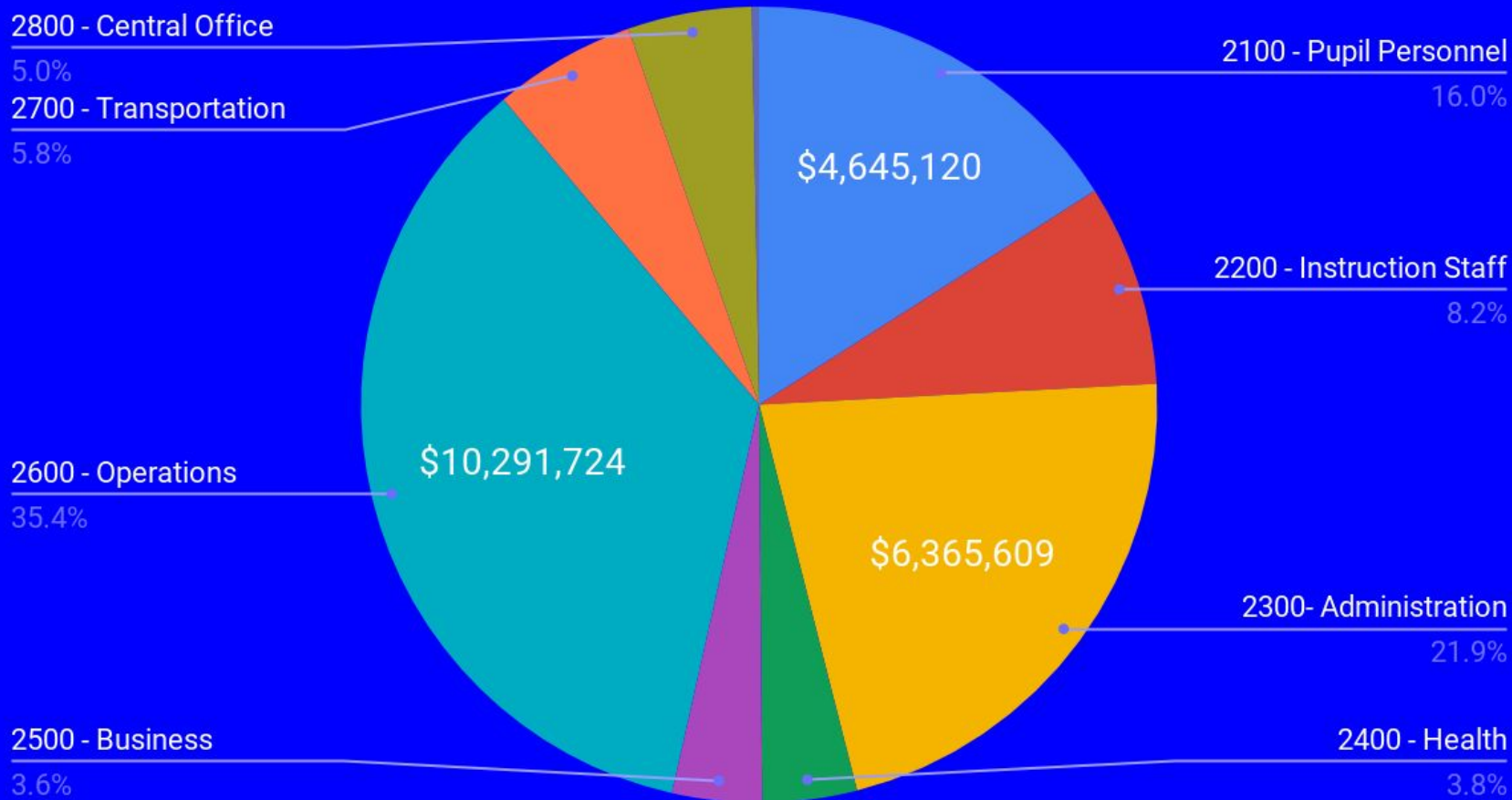
Budget vs. Budget - Instruction

Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Regular Ed.	50,908,383	51,716,215	53,474,314	1,758,099	3.40%
Special Ed.	9,378,158	10,119,902	10,408,067	288,165	2.85%
Vocational	418,308	366,000	366,000	-	-
Other	453,897	523,651	577,028	53,377	10.19%
Non-Public	14,383	-	-	-	-
Adult Ed.	199,618	239,815	247,495	7,680	3.20%
Total	61,372,747	62,965,583	64,968,696	2,107,321	3.35%

2000

Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

Support Services



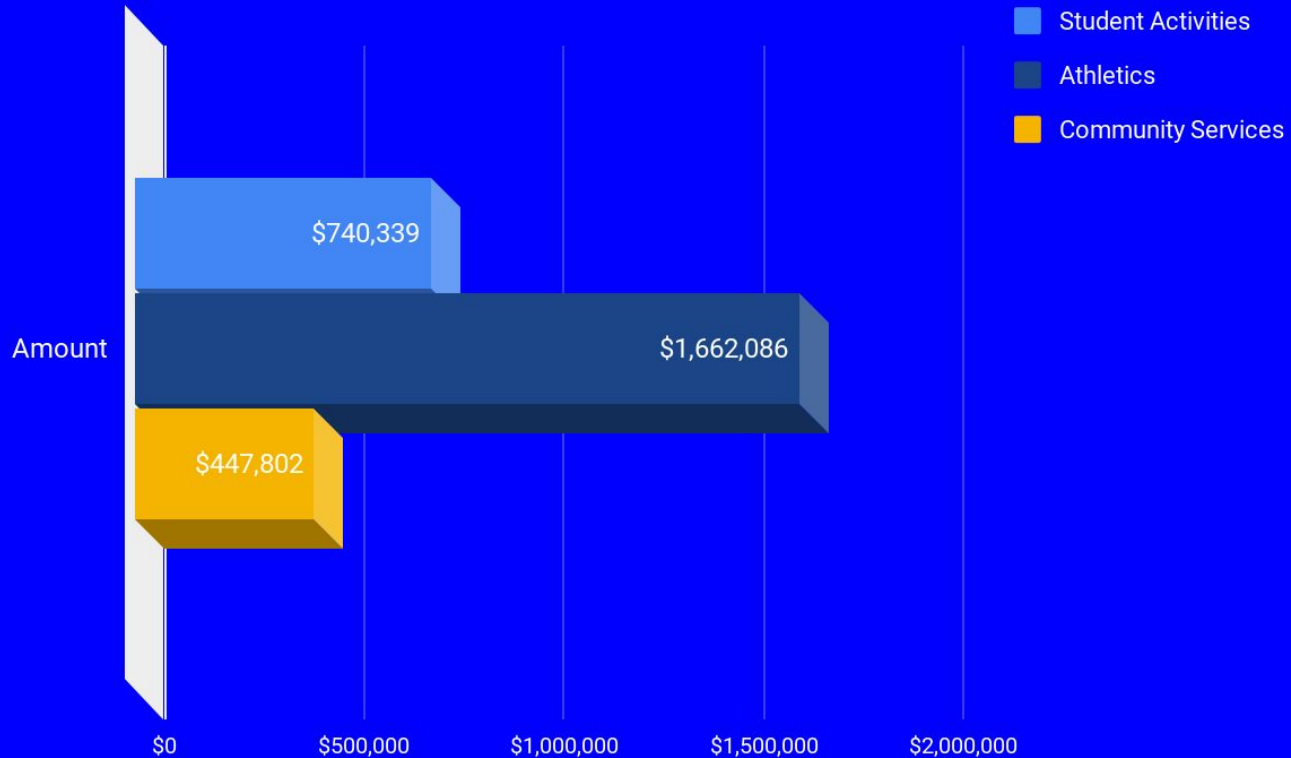
Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Students	4,315,826	4,493,791	4,645,120	151,329	3.37%
Instructional	1,926,762	2,313,458	2,382,326	68,868	2.98%
Administration	6,317,641	6,178,156	6,365,609	187,453	3.03%
Health	988,586	1,077,636	1,114,152	36,516	3.39%
Business	959,535	1,036,495	1,059,523	23,028	2.22%
Operation	9,817,996	10,044,790	10,291,724	246,934	2.46%
Transportation	1,579,621	1,658,607	1,680,440	21,833	1.32%
Central	1,630,390	1,430,798	1,464,139	33,341	2.33%
Other	76,293	85,000	85,000	-	-
Total	27,612,650	28,318,731	29,088,033	769,302	2.72%

3000

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

- Student Activities
- Athletics
- Community Services

3000 - Breakdown



Budget vs. Budget - Non-Instruction

Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Student Activity	2,295,139	2,335,232	2,406,531	71,299	3.05%
Community Services	413,124	437,500	451,173	13,673	3.13%
Total	2,708,263	2,772,732	2,801,654	84,972	3.06%

4000

Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions, and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

5000

This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures

5200 - Fund Transfers

Fund Transfers



Budget vs. Budget - Other Financing Uses

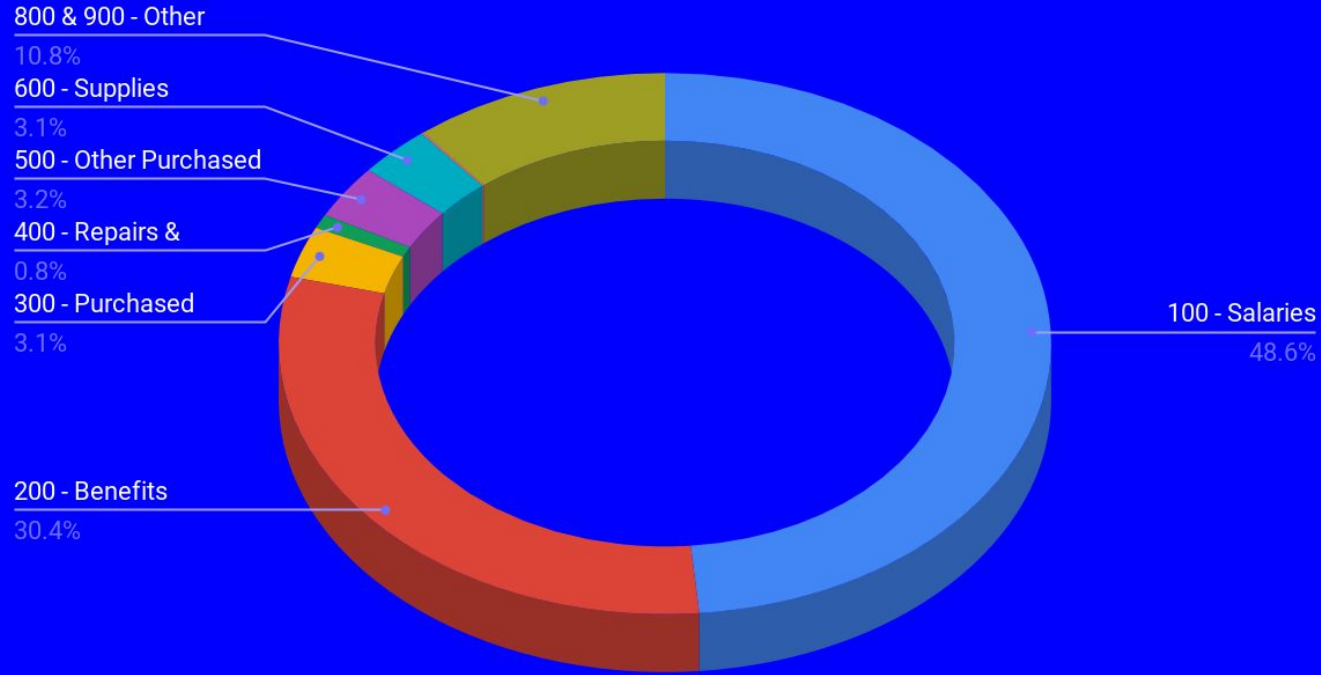
Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Debt Service	11,165,418	11,597,869	11,306,253	(291,616)	-2.51%
Capital Reserve	2,400,000	-	250,000	250,000	-
Food Service	69,601	70,000	70,000	-	-
Total	13,635,019	11,667,869	11,626,253	(41,616)	0.36%

Expenditure by Object

This dimension is used to describe the object, which is the service or commodity obtained as the result of a specific expenditure. There are nine (9) major object categories, each of which is divided into sub-objects for more detailed accounting.

1. 100 - Salaries
2. 200 - Benefits
3. 300 - Purchased Professional Services
4. 400 - Repairs and Maintenance
5. 500 - Other Professional Services
6. 600 - Supplies
7. 700 - Equipment
8. 800 - Other Objects
9. 900 - Other Uses of Funds

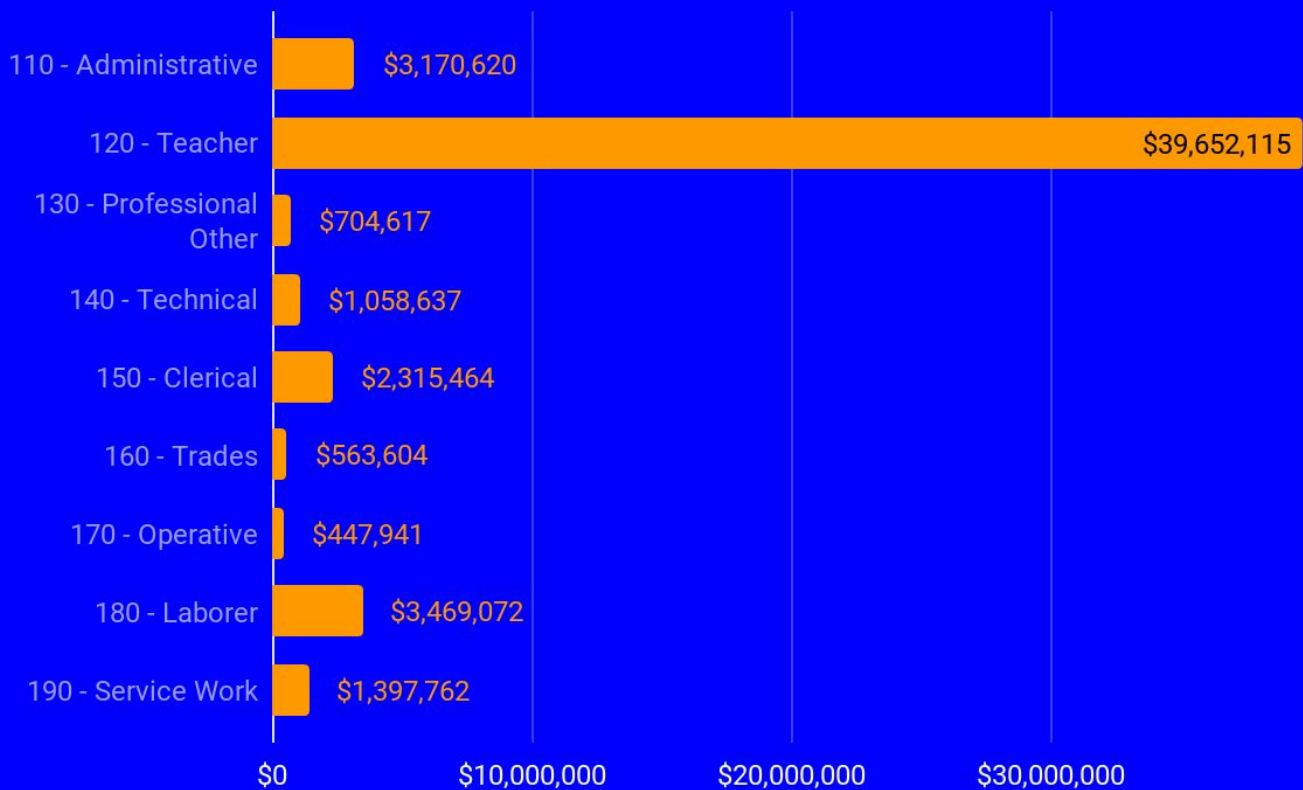
Expenditure by Object



Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Salaries	49,883,796	51,248,914	52,779,832	1,530,918	2.99%
Benefits	30,409,609	31,590,901	33,021,578	1,430,677	4.53%
Purchases Services	3,693,964	3,331,206	3,331,206	-	-
Repairs & Maintenance	851,333	903,048	903,048	-	-
Other Purchased	3,471,544	3,469,487	3,469,487	-	-
Supplies	3,296,648	3,353,811	3,353,811	-	-
Equipment	53,485	94,329	94,329	-	-
Other Objects	33,281	65,350	65,350	-	-
Other Financing	13,635,019	11,667,869	11,626,253	(41,616)	-0.36
Total	105,328,679	105,724,915	108,644,894	2,919,979	2.76%

Staffing Changes			
Category	2009-2010	2020-2021	% Change
Administration	30	24	-20%
Clerical	69	59	-15%
Specialist	32	29	-10%
Custodial	77	74	-4%
Personal Care Assistants	37	62.5	64%
Special Education Classroom Aides	19	20	6%
Classroom Teachers	429	426	-1%
Total	722	694.5	-4%
Student Enrollment	5,361	5,358	.06%

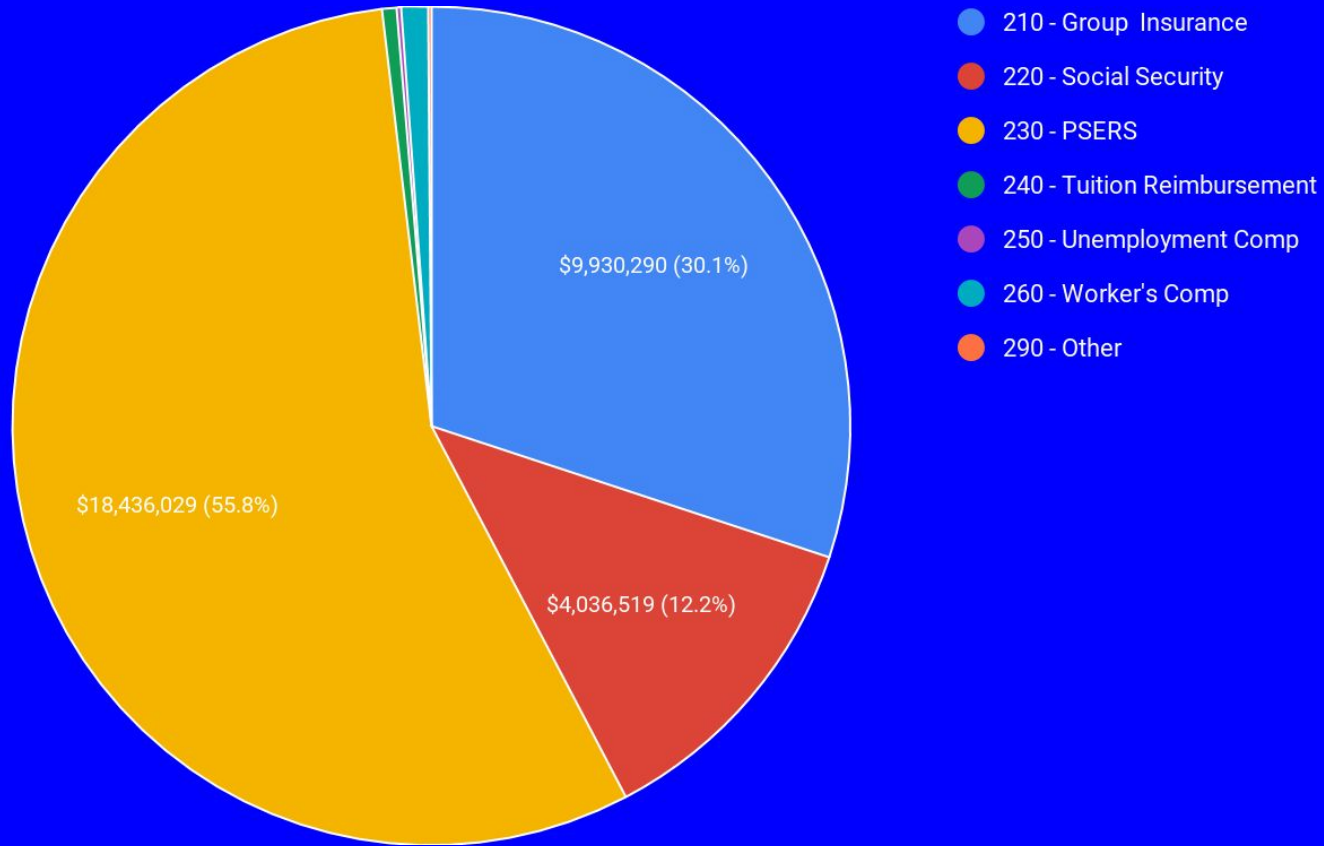
100-Salaries



Salary Increases

2.99%

200-Benefits

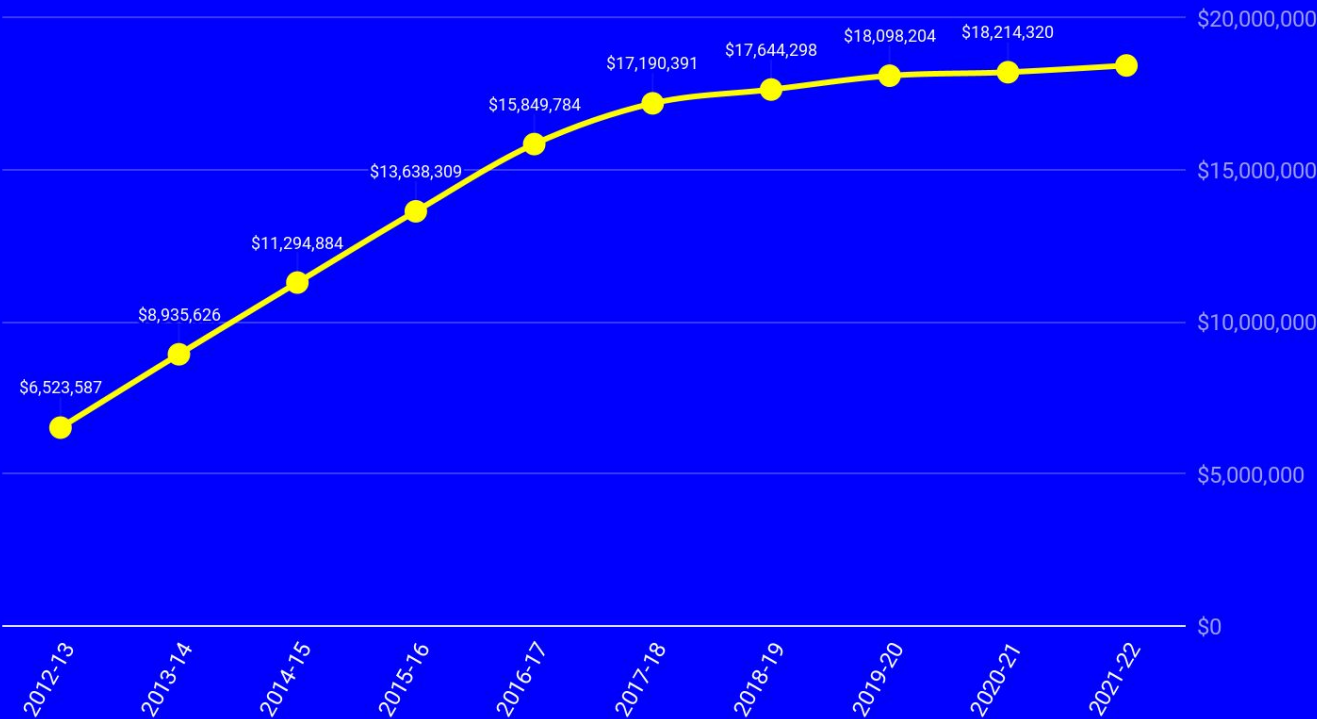


Healthcare

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Amount	8,084,677	8,429,417	8,441,652	8,523,813	8,582,443	8,808,209	9,061,538	9,190,532	9,460,250	9,930,290
\$ Change	106,661	164,740	192,235	82,161	58,630	225,766	253,329	128,994	269,718	470,040
% Change	1.34	2.04	2.33	0.97	0.69	2.63	2.88	1.42	2.93	4.97

PSERS

Assumed payroll of \$52,779,832



Budget vs. Budget - Benefits

Category	19-20 Actual	20-21 Budget	21-22 Draft	Change \$	Change %
Group Insurance	9,205,763	9,460,250	9,930,290	470,040	4.97%
Social Security	3,706,558	3,921,522	4,036,519	114,997	2.93%
PSERS	16,913,322	17,590,389	18,436,029	845,640	4.81%
Tuition Reimb.	192,869	183,000	183,000	-	-
Unemployment	56,245	50,000	50,000	-	-
Worker's Comp	292,894	348,500	348,500	-	-
Other	41,958	37,240	37,240	-	-
Total	30,409,609	31,590,901	33,021,578	1,430,677	4.53%

300-Purchased Professional Services

\$3,331,206

- 310 - Administrative Services
- 320 - Educational Services (AIU, Consultants)
- 330 - Other Professional Services (Doctors, Lawyers, Auditors, Negotiators)
- 340 - Technical Services
- 350 - Security Services
- 360 - Professional Development
- 390 - Other

400-Repairs and Maintenance

Budget \$906,048

460 - Extermination

0.8%

440 - Rentals

35.7%

430 - Repairs

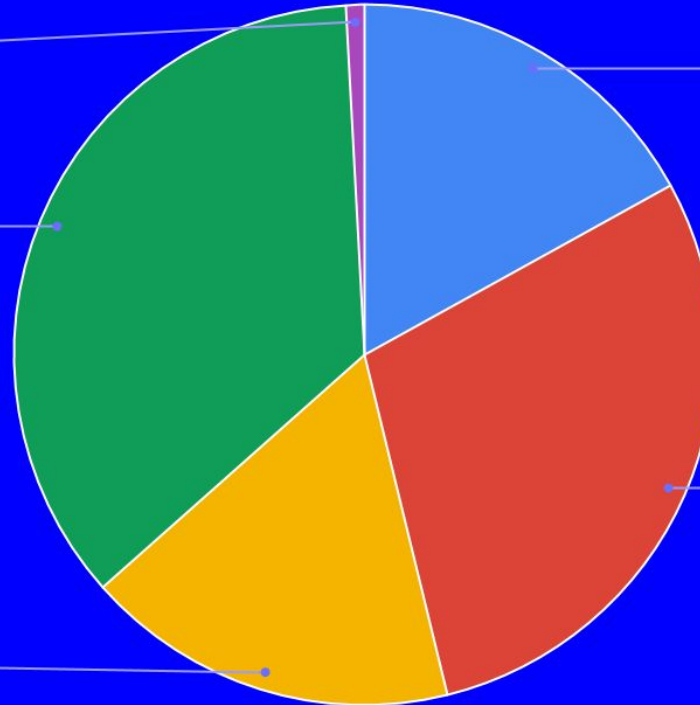
17.3%

410 - Cleaning Services

17.0%

420 - Utility Services

29.2%



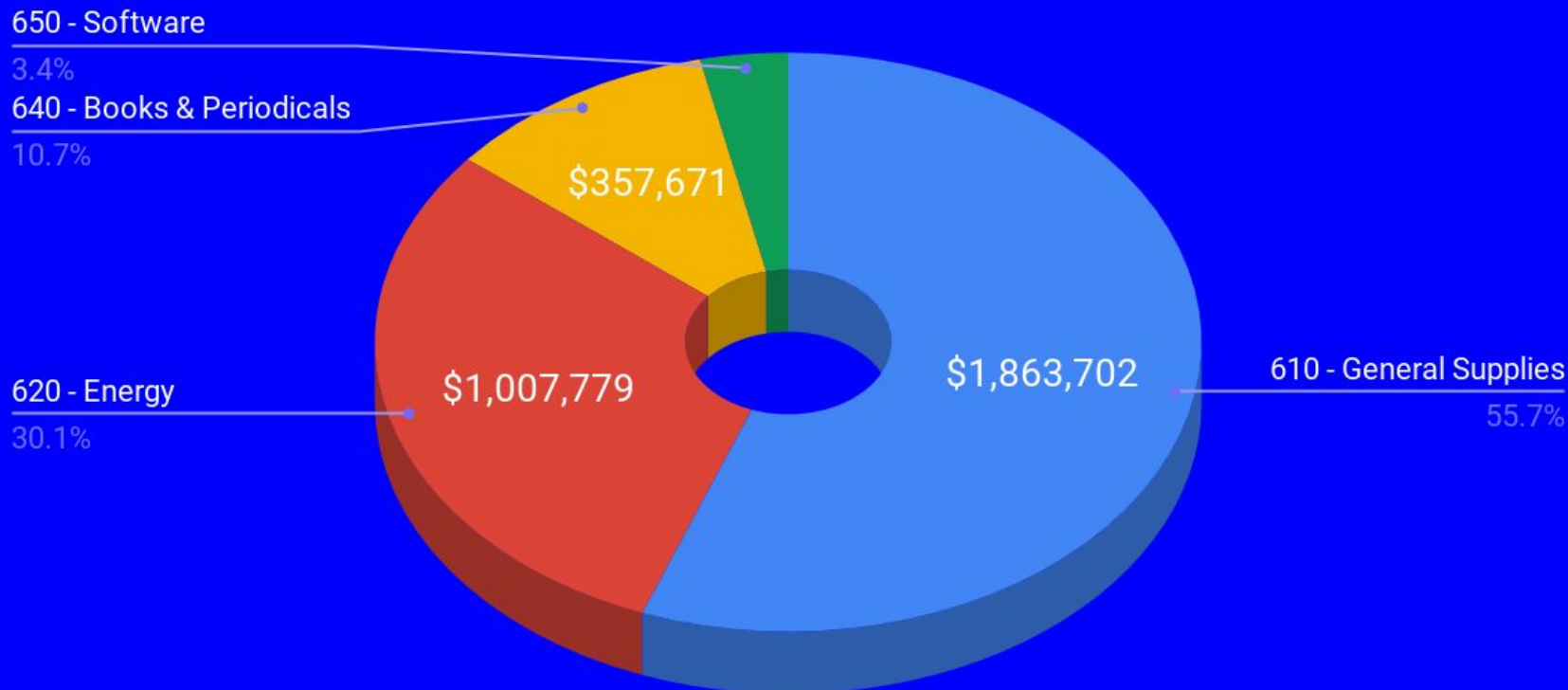
500-Other Purchased Services

Code	Description	Amount
510	Student Transportation - Contractor	\$1,047,313
520	General Liability Insurance	\$310,000
530	Communication	\$147,140
540	Advertising	\$15,164
550	Printing & Binding	\$18,500
560	Tuition	\$1,469,000
580	Travel & Conference Expense	\$136,070
590	Miscellaneous	\$326,300

562 Charter School Costs and Legislation

- Governor's Budget Includes Charter School Reform
- Increased scrutiny and transparency
- Current estimate for Charter School cost - \$678,000
- Cap on tuition of \$9,500
 - *Currently 25 student enrolled*
- Cap on special education tuition of \$14,250
 - *Currently 12 students enrolled*
- Savings to District \$269,500

Supply Budget \$3,353,811



700-Equipment



\$94,329

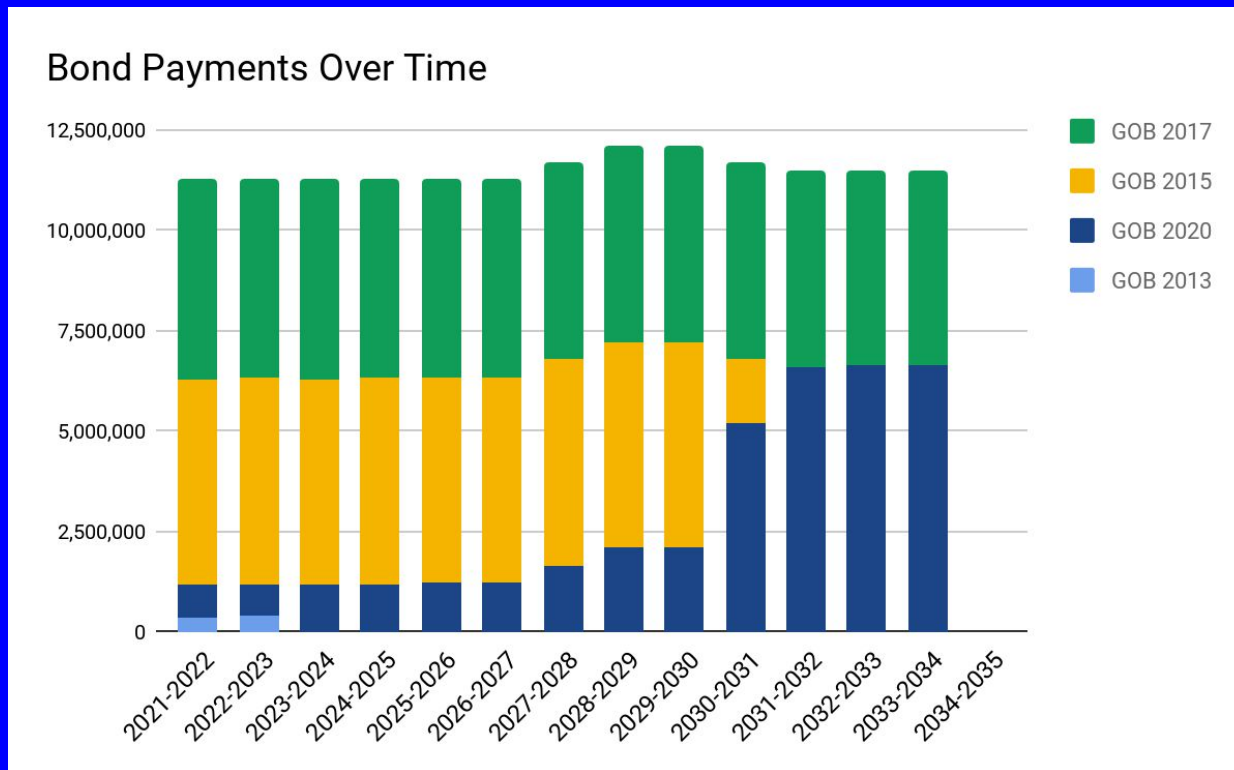


800 & 900 - Principal & Interest, Fund Transfers

\$11,626,253

Category	Principal	Interest	Transfer
GOB 2013	\$320,000	\$1,675,644	
GOB 2015	\$3,430,000	\$1,693,406	
GOB 2017	\$2,290,000	\$2,188,819	
Transfer to FS			\$70,000
Transfer to Capital			\$250,000
Total	\$6,040,000	\$5,557,869	\$320,000

Debt Service



Revenues over Expenditures no Tax Increase

	2019-2020 Audited	2020-2021 Budgeted	2021-2022 Draft	Change \$	Change %
Revenues	101,818,802	102,949,915	101,514,552	(1,435,363)	-1.39%
Expenditures	105,328,718	105,724,915	108,644,894	2,919,979	2.76%
Revenues over Expenditures	(3,509,916)	(2,775,000)	(7,130,342)	(4,355,342)	156.95%
Millage Equivalent	0.3720	1.0324	2.6951		
Index Cap			.8675		

Revenues over Expenditures w/ Tax Increase

	2019-2020 Audited	2020-2021 Budgeted	2021-2022 Draft	Change \$	Change %
Revenues	101,818,802	102,949,915	103,846,397	896,482	0.87%
Expenditures	105,328,718	105,724,915	108,644,894	2,919,979	2.76%
Revenues over Expenditures	(3,509,916)	(2,775,000)	(4,798,496)	(2,023,497)	72.92%
Millage Equivalent	0.3720	1.0324	1.7854		
Index Cap			.8675		

Increases to Mills

Salary - \$1,530,918 or 0.5643 mills

PSERS - \$845,640 or .3146 mills

Social Security - \$114,997 or 0.0425 mills

Healthcare - \$470,040 or 0.1749 mills

TOTAL - \$2,961,592 or 1.0963 mills

Millage Available - \$2,330,588 or 0.8675

What does a tax increase look like?

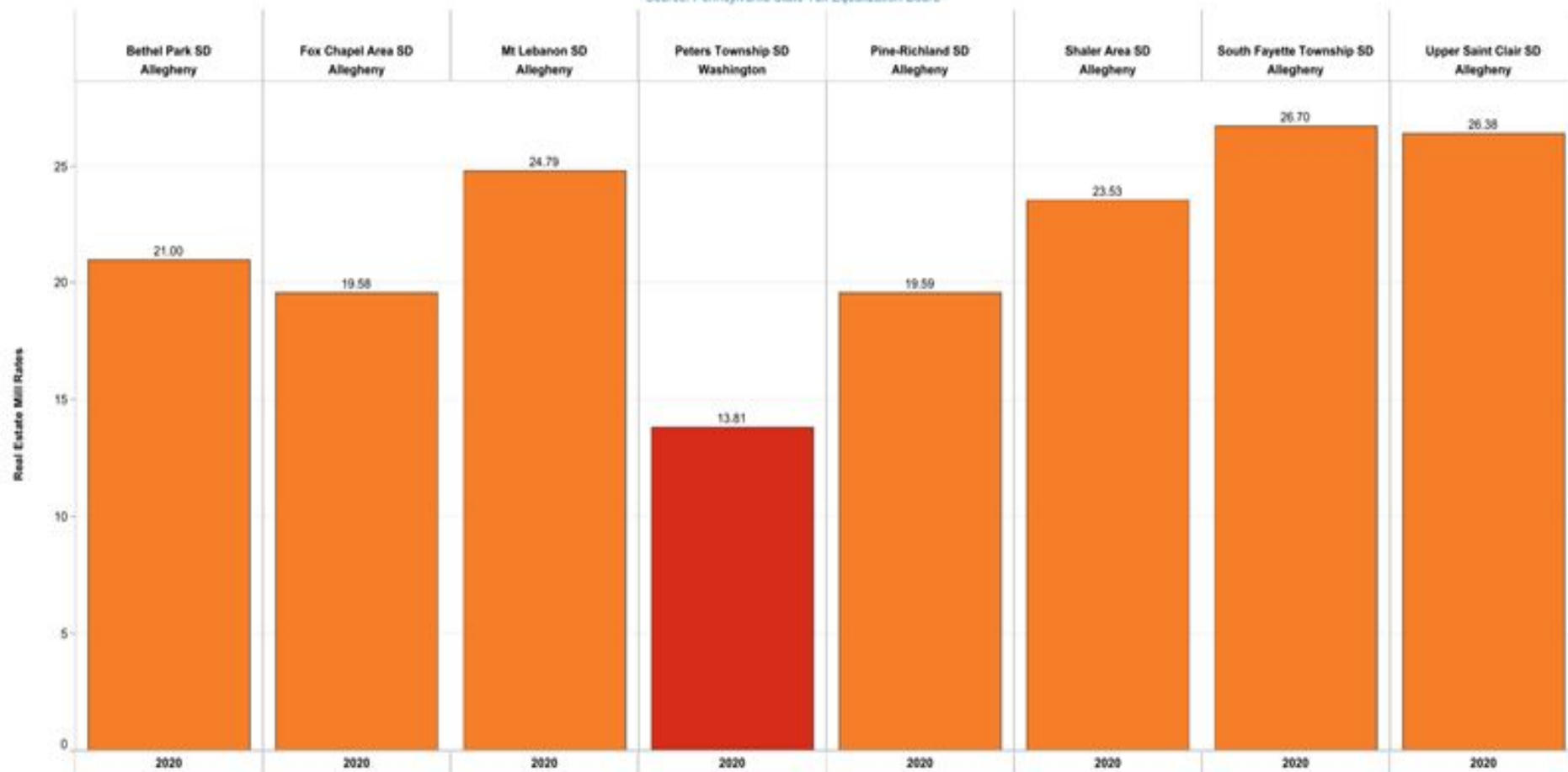
Value	100,000	200,000	300,000	400,000	500,000
Rate	.8675	.8675	.8675	.8675	.8675
Yearly	86.75	173.50	260.25	347.00	433.75
Monthly	7.23	14.46	21.69	28.92	36.15

Millage Increase Average .50 mills or 1.23%



Mill Rates

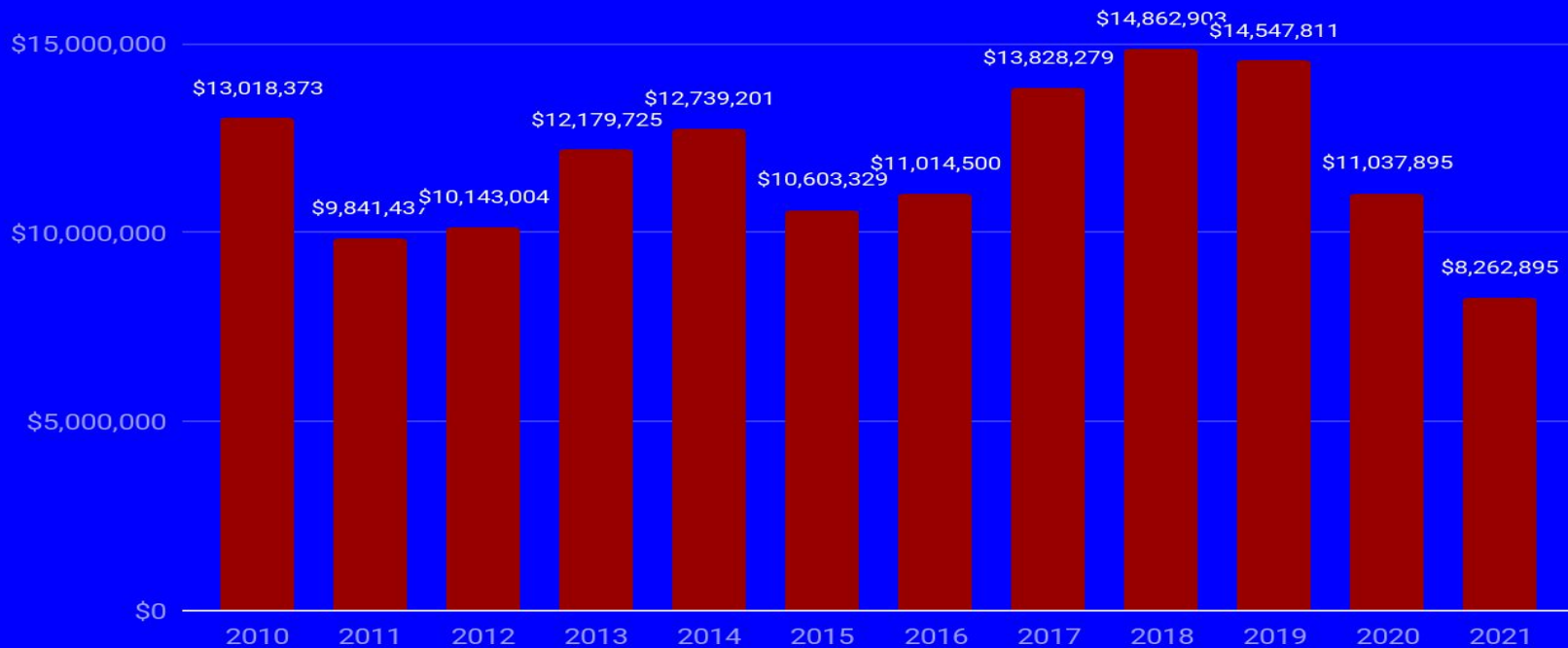
Source: Pennsylvania State Tax Equalization Board



Fund Balance Breakdown

Fund Balances	June 30, 2020	June 30, 2021	June 30, 2022 No Tax Increase ESTIMATED!!!	June 30, 2022 Tax Increase ESTIMATED!!!
Inventory	31,784	31,784	31,784	31,784
Subsequent year's budget	2,775,000	-	-	-
Capital projects	2,484,856	1,121,546	-	-
OPEB obligations	460,000	460,000	-	-
Unassigned	5,286,255	6,649,565	1,100,769	3,464,399
Total	11,037,895	8,262,895	1,132,553	3,464,399

Fund Balance History



Fund Balance Recommendation

The Government Finance Officers Association recommends, at a minimum, that general-purpose government, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

- Recommendation - \$18,000,000
- Fund Balance @ June 30, 2020 - \$11,037,895
- Unassigned Amount per Board Policy - \$5,286,255
- Maximum Unassigned per School Code - \$8,640,000

Thank You!

Email: rgeletko@mtlisd.net

Phone: 412-244-2099