

Mt. Lebanon School District

Preparation of Base Budget for 2022–2023

March 14, 2022

Investment in our Children



Mission Statement: To provide the best education possible for each and every student.

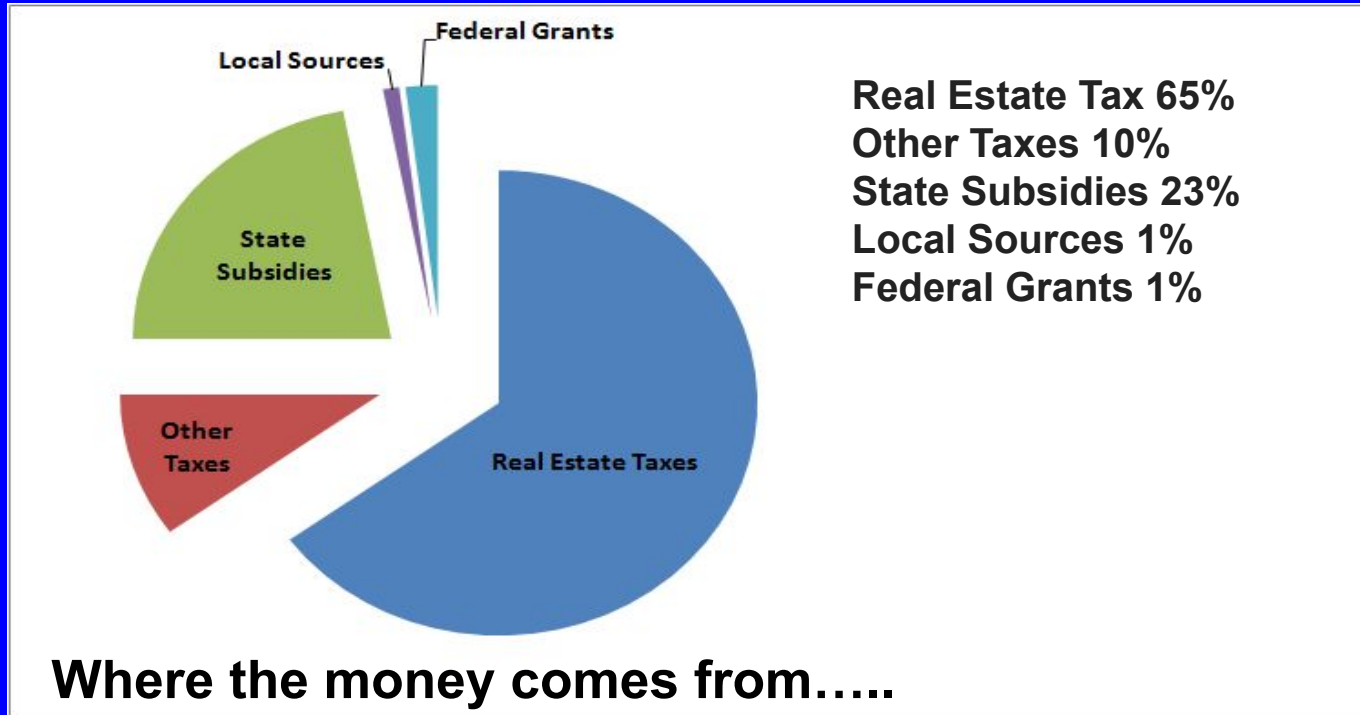
- Sustain the quality “Mt. Lebanon” educational experience in:

- Academics
- Arts
- Athletics
- Activities



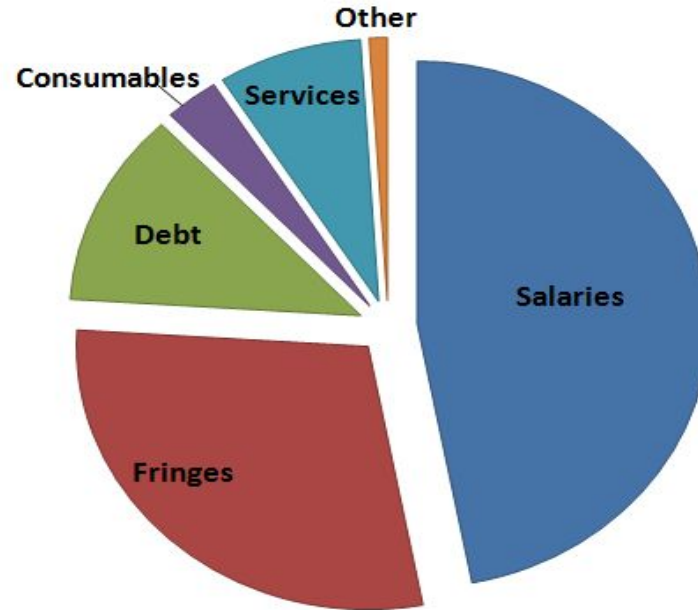
- Guiding Philosophy: **Continuous Improvement**

Revenues



Expenditures

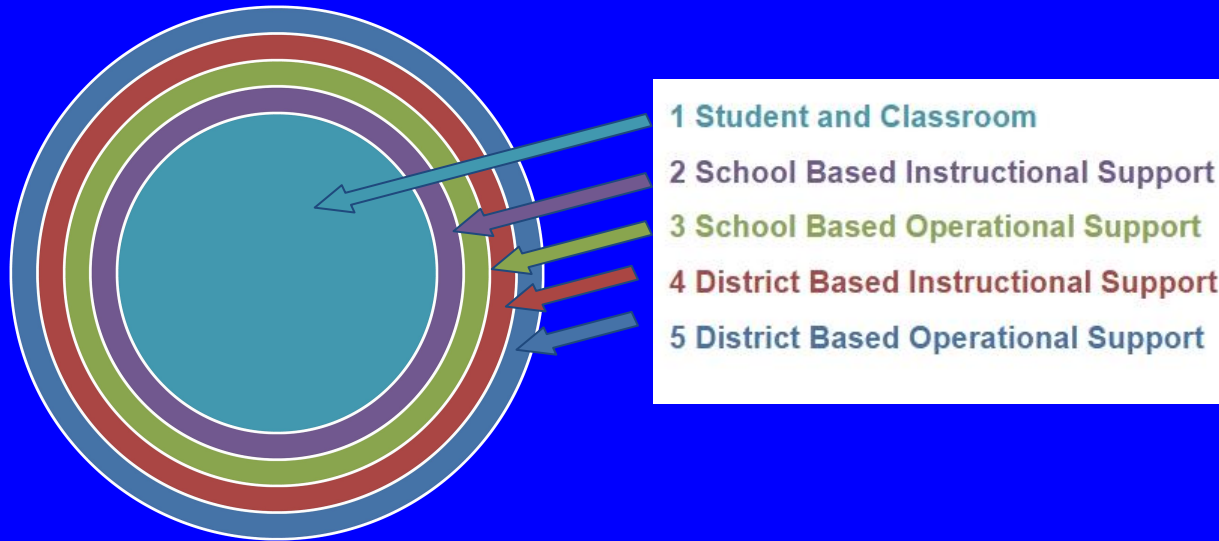
Salaries 49%
Fringes 31%
Debt 10%
Consumables 3%
Services 7%
Other <1%



Where the money goes....

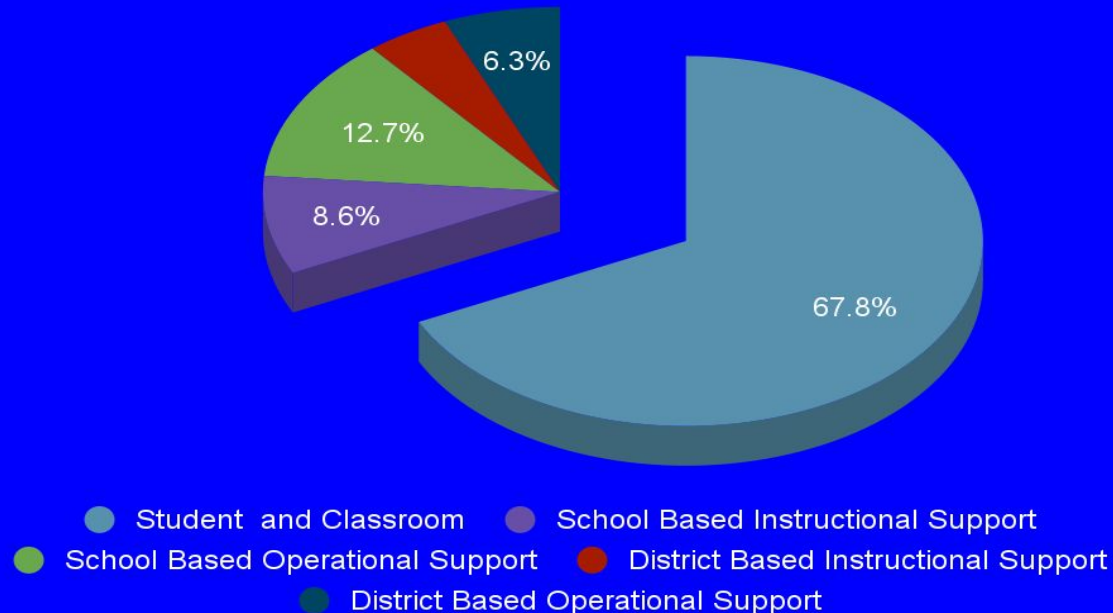
Student-Centered Budgeting

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



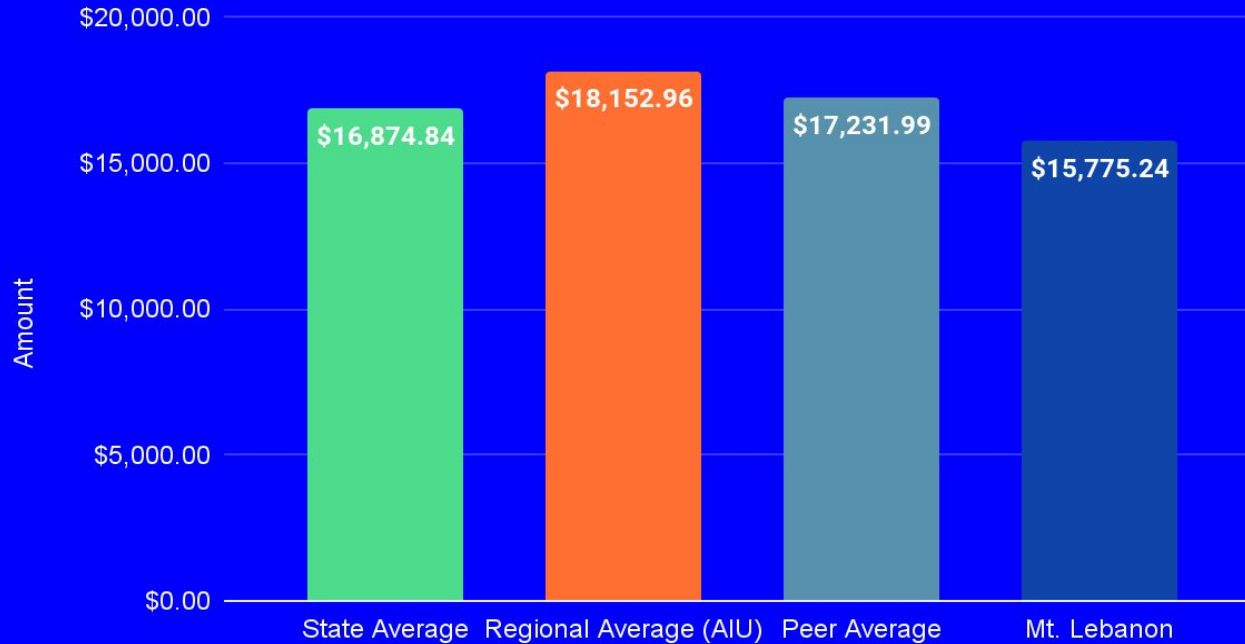
Student Centered Budgeting by Category

Student Centered Budgeting Model



Cost per Pupil Comparison

Cost per pupil



COVID

- Use of \$1.5M fund balance in 2021–2022
- Federal/State COVID Relief – Not likely
- Local revenue rebounding pre–pandemic
- New devices put into service (2,500 + students and teachers)
- Learning Management System – Schoology
- HVAC Filters
- Masks, Hand Sanitizer, and Sanitizing Wipes

General Budget Issues for 2022–2023

- Limitation on millage rate due to Act 1 of 2006
- PSERS Rate increase from 34.94% to 35.26%
- State Budget for 2022–2023 still uncertain
 - Preliminary governor's budget shows atypical increase
 - All signs indicate this proposal will not pass
- Federal Revenue – ESSER
- Healthcare Costs – 8% Increase
- Special Education expenditures continue to rise

Early Enrollment Projections 2022–2023*

	2021-2022	2022-2023	Up/Down
Elementary	2,357	2,359	+2
Middle Schools	1,257	1,249	-8
High School	1,817	1,809	-8
Total	5,431	5,417	-14

*No significant change anticipated

Staffing Changes

	2009-10	2021-22	% change
Administration	30	25	-16.67%
Clerical	69	60	-13.04%
Specialists	32	29	-9.38%
Custodial	77	74	-3.90%
Personal Care Assistants	37	67	+81.08%
Special Ed Classroom Aides	19	21	+10.53%
Classroom Teachers	429	426	-0.70%
Totals	693	702	1.30%
Student Enrollment	5,361	5,431	+1.31%

Since 2009 we have reduced –

Administrators:

- Re-organization resulted in a net reduction of 5 administrative positions.

Teachers:

- No furloughs
- Reductions through attrition whenever possible

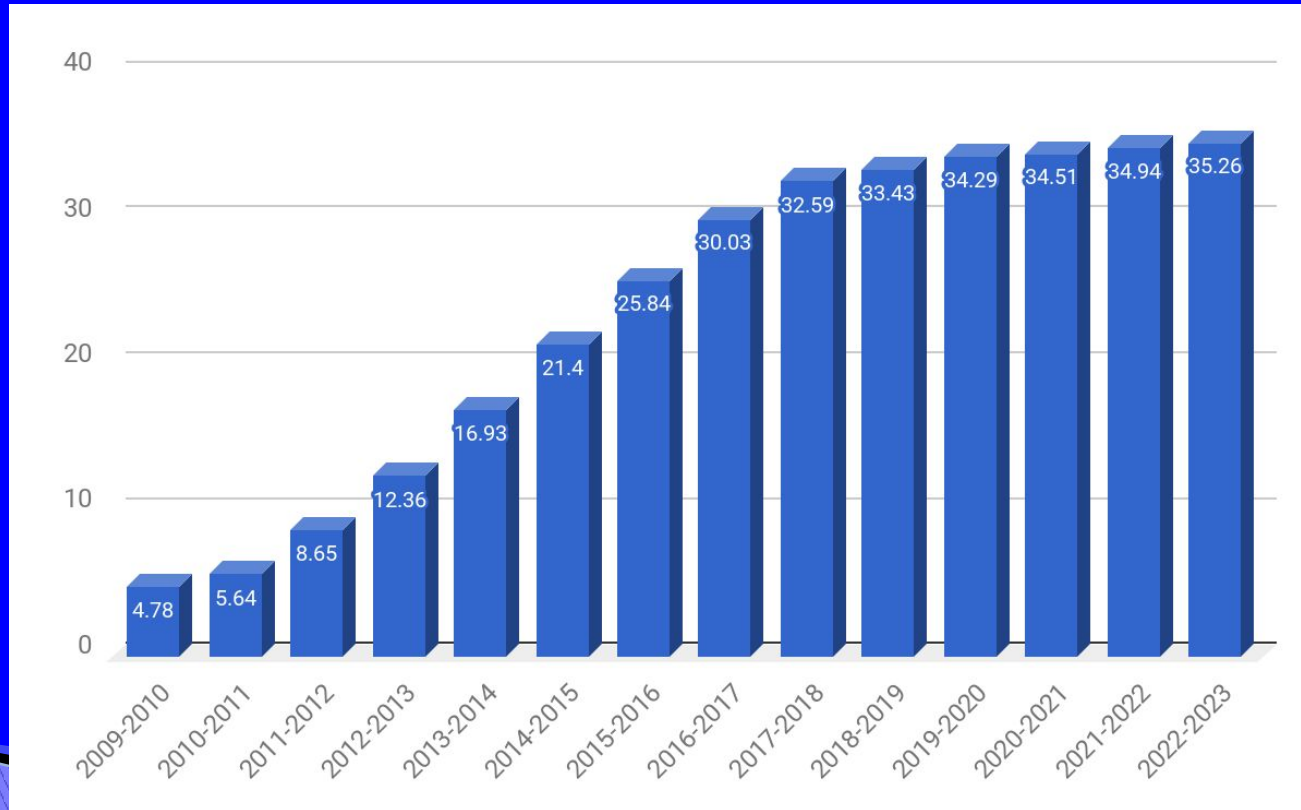
Support staff:

- Furloughs of part-time clerical workers
- Reductions through attrition whenever possible
- Elimination of 3 specialist positions
- Addition of ABA classrooms required PCAs, Cost avoidance

Employee Issues for 2022–2023

- Contractual salary increases for most staff 2.5% average
- PSERS rate increase from 34.94% to 35.26%
- Healthcare increase 8% (5% last year)
- Negotiating one CBA – Support Staff
- 11 teacher retirements (includes mid-year)
- 1 principal retirement
- 2 support staff retirements
- 2 custodial retirements

PSERS Contributions Increase



PSERS Increase

- Rate increase from 34.94% to 35.26%
- 0.92% increase
- 0.1401 mill increase
- \$375,668

Healthcare Costs for 2022–2023

- Healthcare cost increase
 - 8% increase
 - \$778,853
 - .2901 Mills
 - 10-year average increase has been 3.95%
 - Current employee healthcare contributions between 11–11.5% of premium for all employee groups

Current Year Budget Trends

- Earned Income Tax – trending on budget
- Realty Transfer Taxes – revenues are trending appropriately, however, housing sales have slowed
- Gate Receipts – returned to pre-pandemic levels
- Charter School Expenditures – 41 students enrolled currently, on budget
- Projections suggest that we will underspend and over receive in the approximate range of \$1M

Base Budget 2022–2023

Revenues (anticipated)	\$104,763,430
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Expenditures (estimated)	\$109,754,925
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Out of Balance	(\$ 4,990,995)
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Millage Equivalent	1.8624
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Index Cap	0.8701
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Base Budget with Governor's Budget

Revenues (anticipated)	\$106,640,744
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Expenditures (estimated)	\$109,754,925
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Out of Balance	(\$ 3,114,181)
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Millage Equivalent	1.1630*
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Historical Tax Rate

July 1	Millage Increase	% Increase
2009-10	.30	1.3%
2010-11	2.52 (HS Bond)	10.5%
2011-12	.00	0.00%
2012-13	.50	1.9%
2013-14	-4.52 (reassessment)	n/a
2014-15	.54	2.4%
2015-16	.40	1.7%
2016-17	.38	1.6%
2017-18	.00	0.0%
2018-19	.39	1.6%
2019-20	.47	1.9%
2020-21	.00	0.00%
2021-2022	.80	3.2%
Average	.48	2.01%

Information Not Yet Finalized

- District-wide teacher staffing needs
 - PDE guidelines for ratios (nurses, special education, etc.)
 - Impact of retirees
- Legislatively approved State funding levels
 - By June 30
- Federal funding allocations
 - Pre-pandemic levels
- Pending assessment appeals
- Special Education outside placements
- Fuel prices

Next Steps

- Reduce/Refine Expenditures
- Refine Revenues Projections
- Use of Fund Balance
 - (\$1,500,000 last year)
- Consider increases in Charges for Services
- Consider programmatic reductions
- Consider staffing reductions

Upcoming Timeline

- Community Budget Forum
 - **March 16 – D205 High School**
- Board Approves Proposed Final Budget
 - **April 19** (*posted on website for public review and comment*)
- Board Approves Final Budget
 - **May 23**
- Budget information is available
 - **www.MTLSD.org/budget**

Return on Investment –ROI

- **Pittsburgh Business Times** – MTLSD ranked #3 in Allegheny County and #5 in the state for 2021
- **Niche.com** – MTLSD ranked # 32 in the country; #2 in the region; # 5 in PA for 2022
- **NAMM Best Communities for Music Education** – 12th consecutive year for MTLSD in 2021
- **National Green Ribbon School** – Mt. Lebanon High School selected by U.S. Department of Education as a 2018 National Green Ribbon School
- **School Digger** – MTLSD ranked #2 in PA for 2019; MTLHS is ranked #1
- **National Merit Semifinalists** – 13 High School students named National Merit Semifinalists for the Class of 2022
- **Cum Laude Society** – 79 students inducted in 2022
- **U.S. News & World Report** – Mt. Lebanon High School received a Silver Ranking among best high schools in the nation for 2021