



*March 16 , 2022*

# **Mt. Lebanon School District**

*2022-2023 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

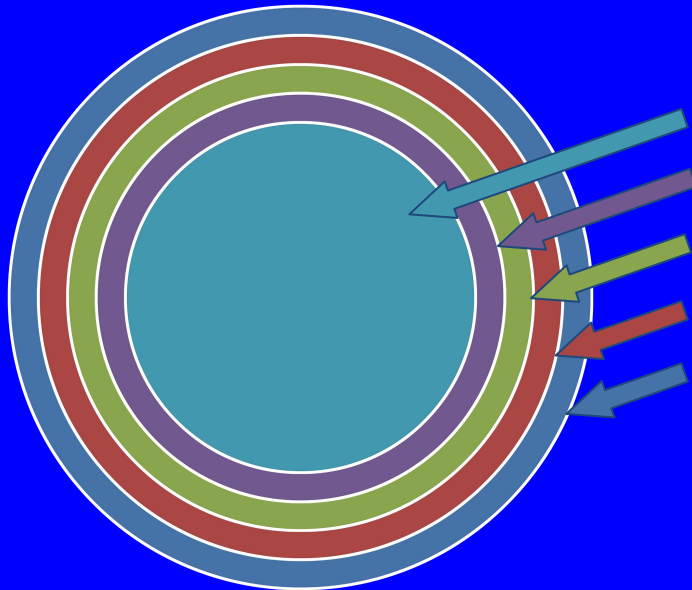


# Budgeting

“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

**2,359**  
**Elementary**

- 7 Buildings
- 7 Principals

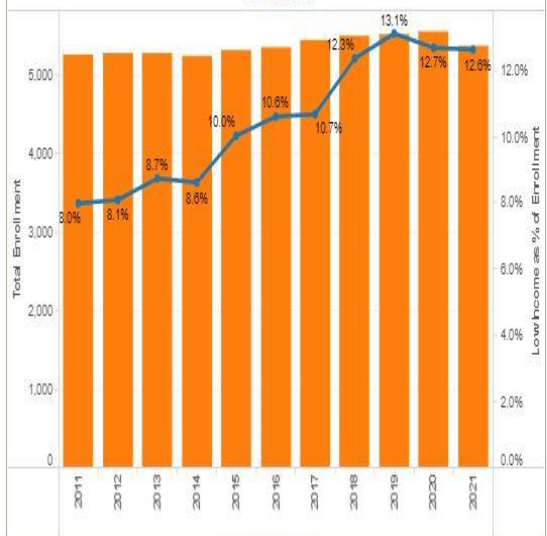
**1,249**  
**Middle**

- 2 Buildings
- 4 Principals

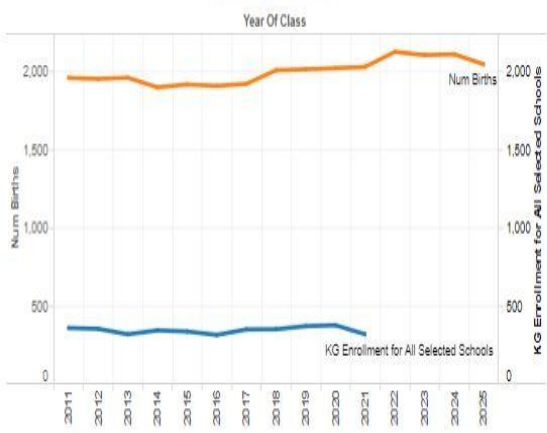
**1,809**  
**High School**

- 1 Building
- 4 Principals

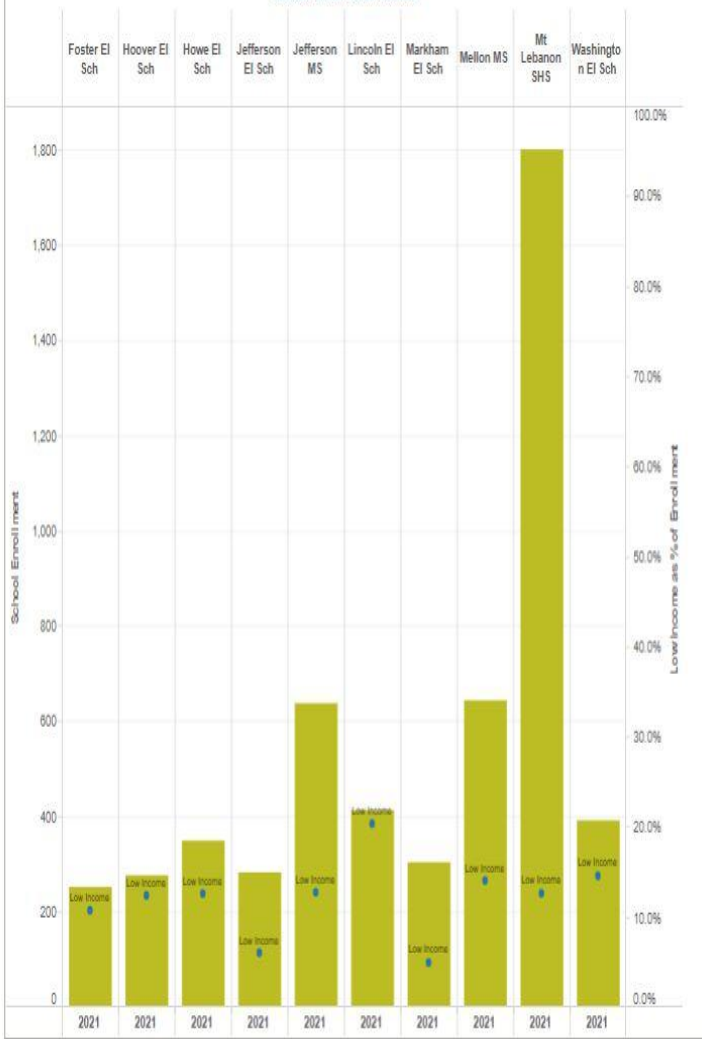
### Low Income



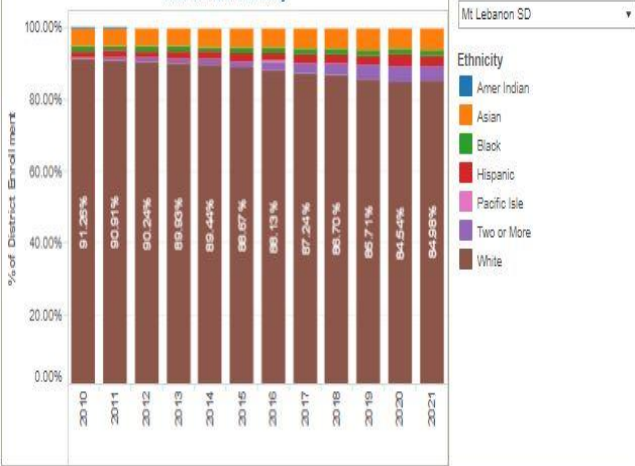
### District Live Births



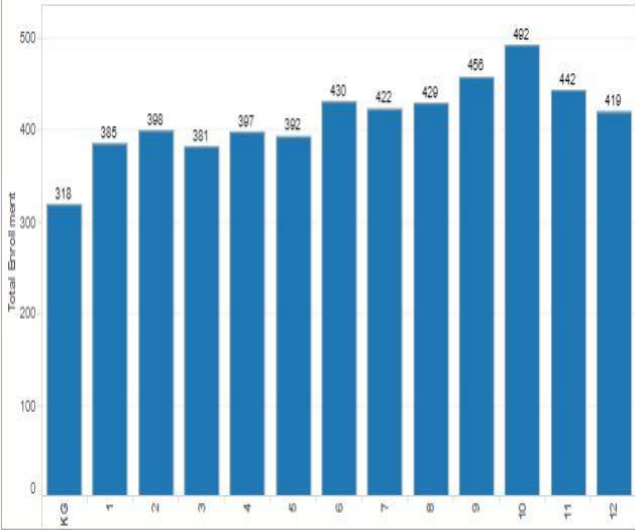
### School Level Low Income



### District Race Ethnicity

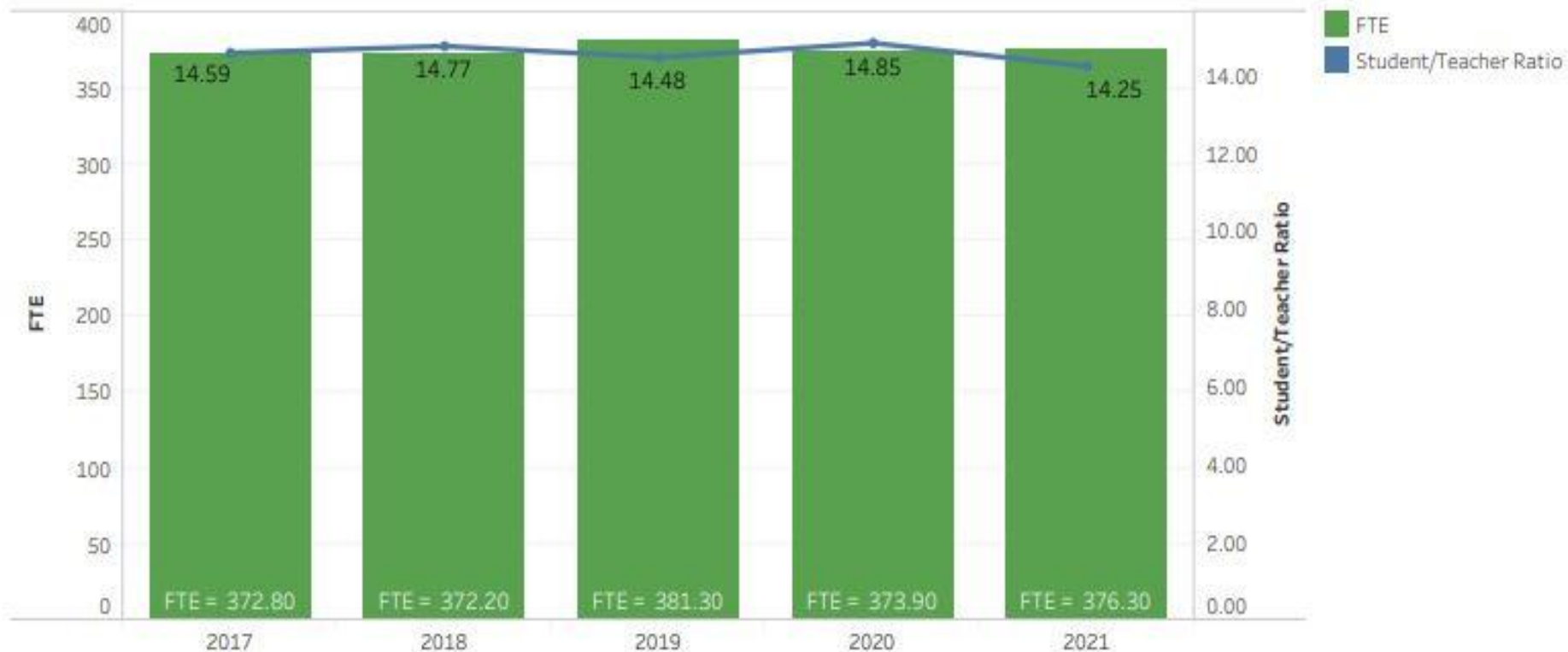


### District Grade Level - 2021



## Mt Lebanon SD Salary and Staffing Comparison

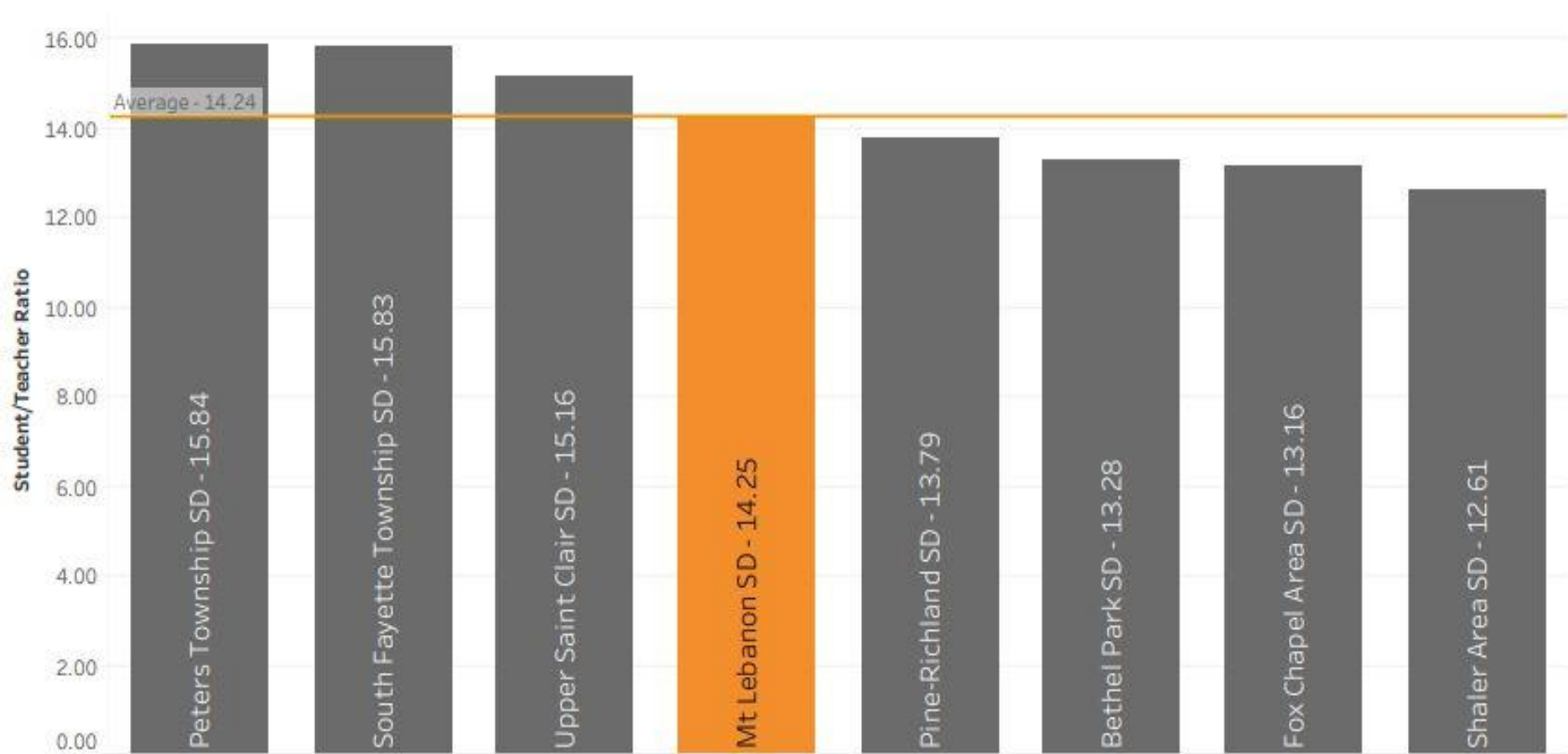
Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Teachers** in the bars and the student/teacher ratio on the line utilizing the right-hand axis.





# Mt Lebanon SD Salary and Staffing Comparison

2021 - 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.

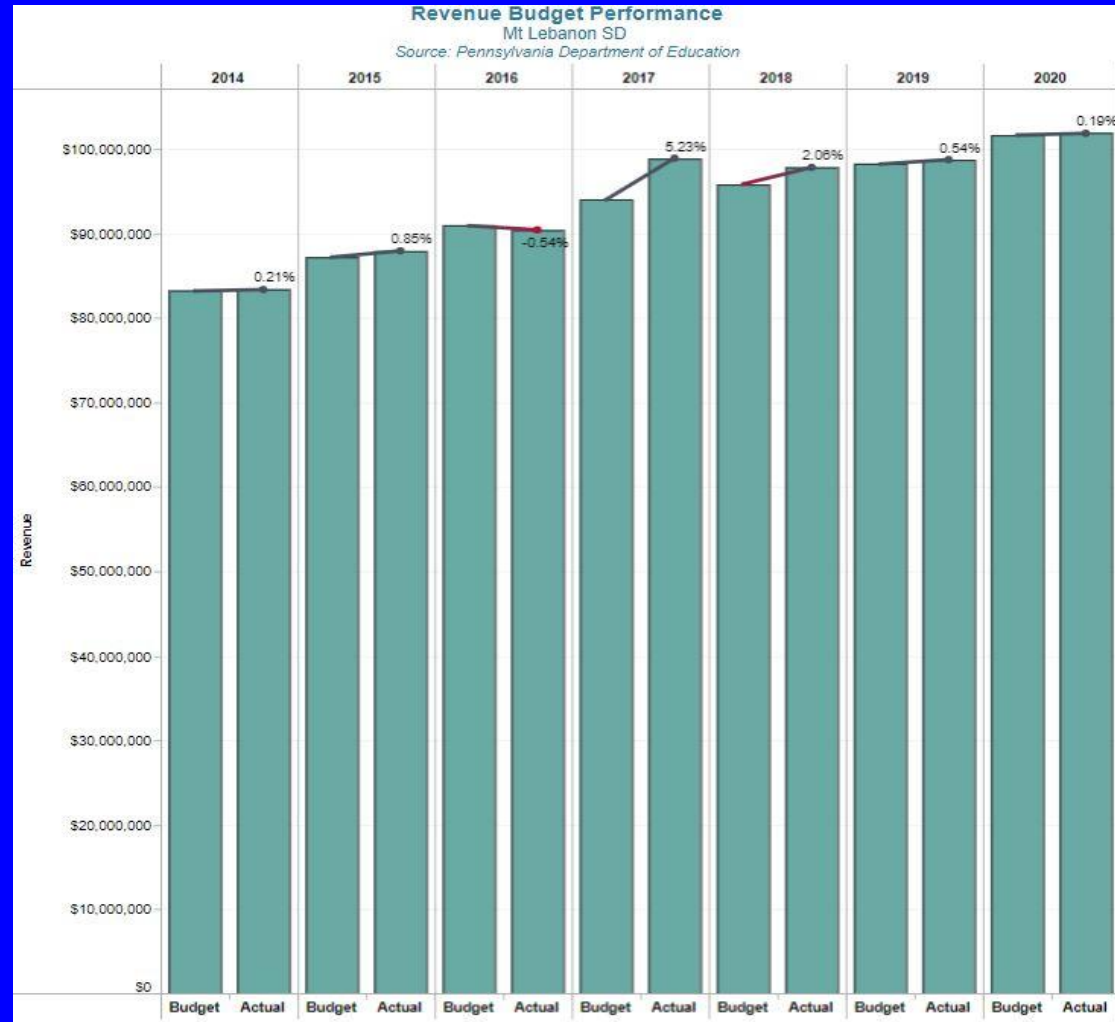


# Mandated Costs

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

# Unknowns and Refining

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



# Revenue Function Categories

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

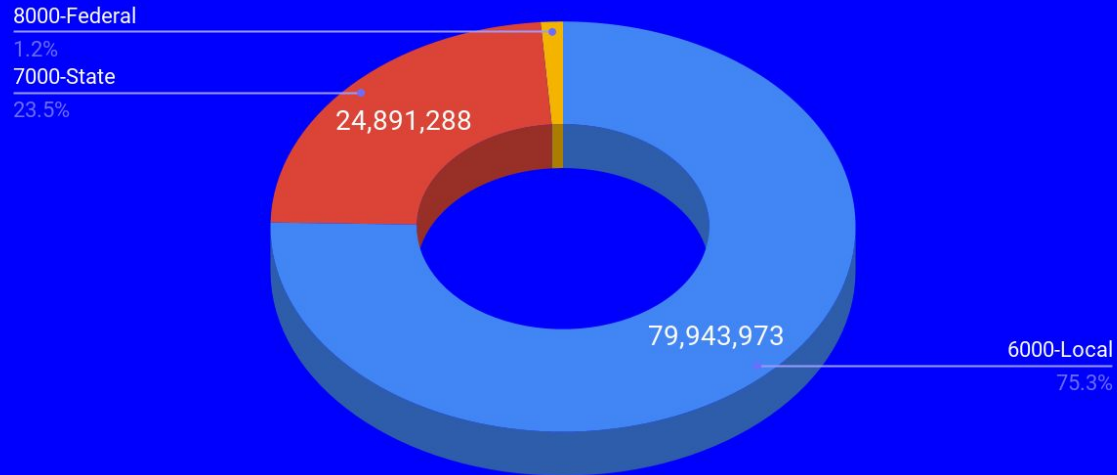
7000 - Revenue originating from the Commonwealth of Pennsylvania appropriations

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

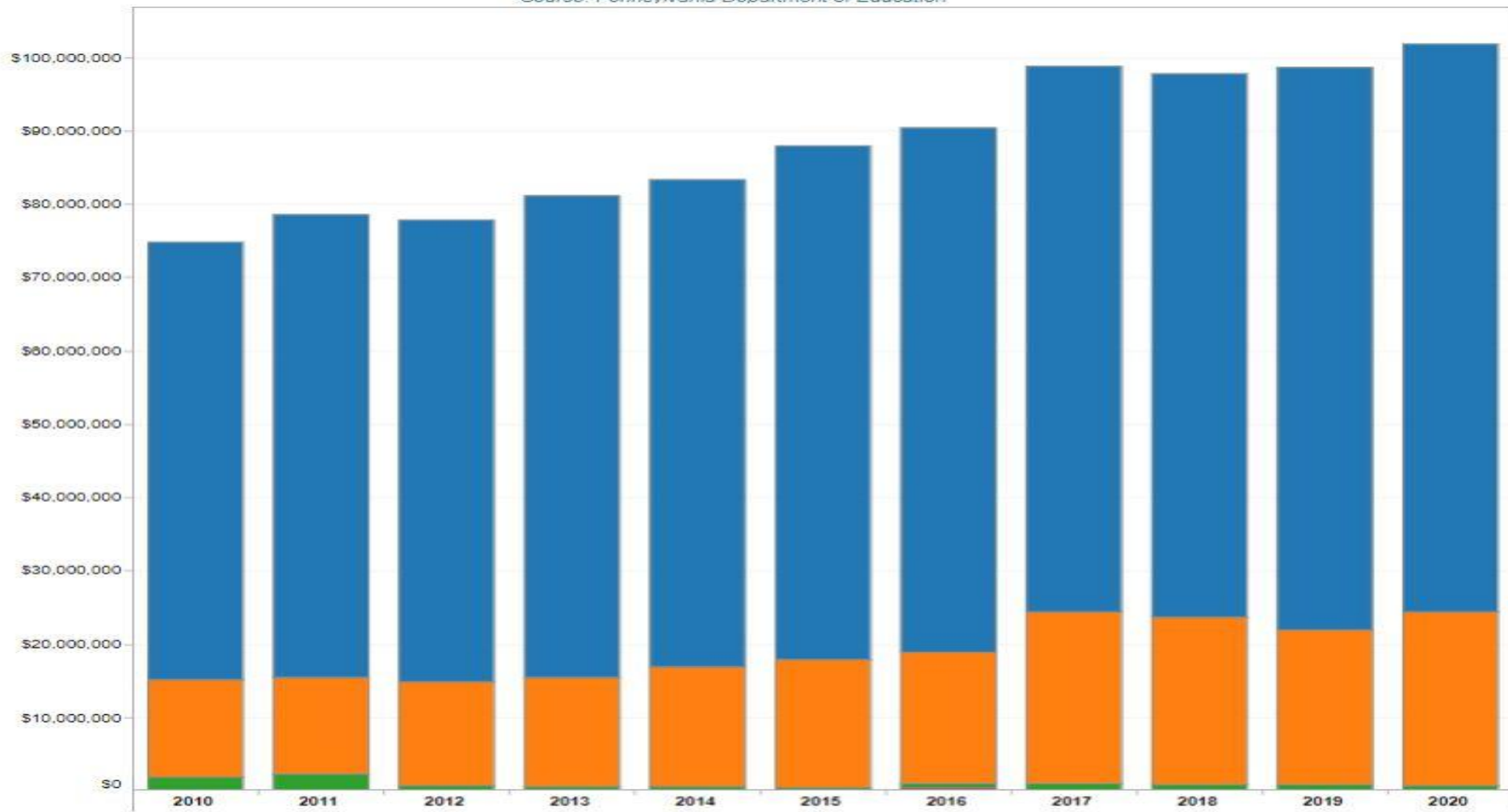


# Revenue Bar Chart

District: Mt Lebanon SD

By: Function Level 1

Source: Pennsylvania Department of Education

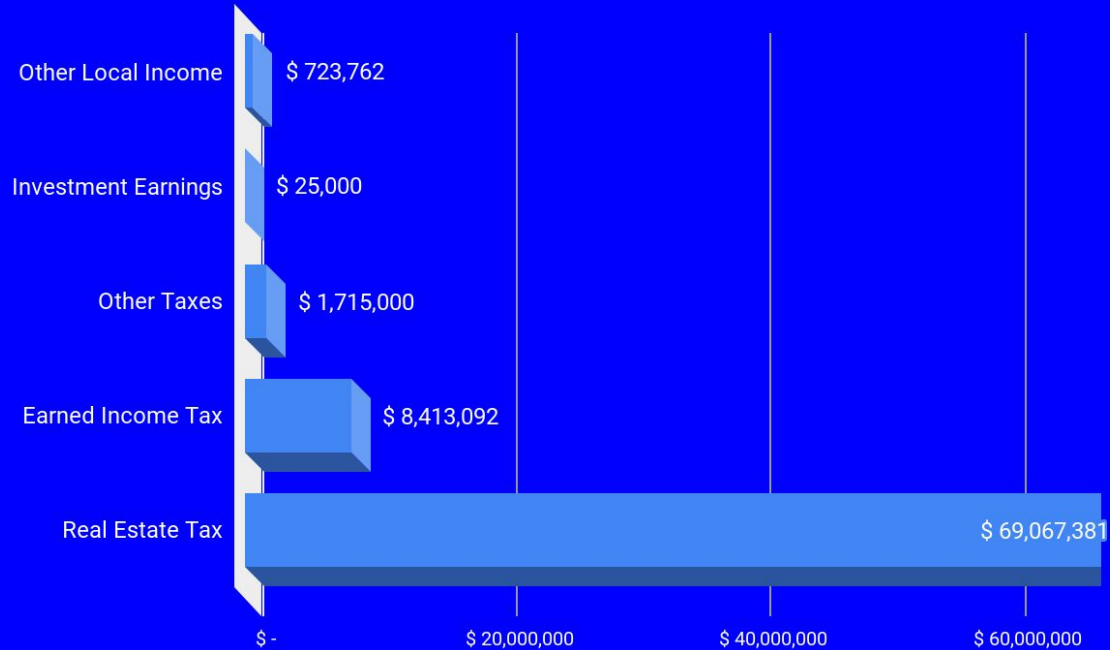


# Budget vs. Budget - Revenue by Function

Category	20-21 Actual	21-22 Budget	22-23 Draft	\$ Change	% Change
6000- Local	77,669,043	78,286,271	80,010,881	1,724,610	2.20%
7000 - State	23,909,196	24,426,672	24,891,288	554,616	2.27%
8000 - Federal	1,334,897	3,998,813	1,300,000	(2,698,813)	-67.49%
Total	102,913,136	106,711,756	106,235,765	(419,587)	-0.39%



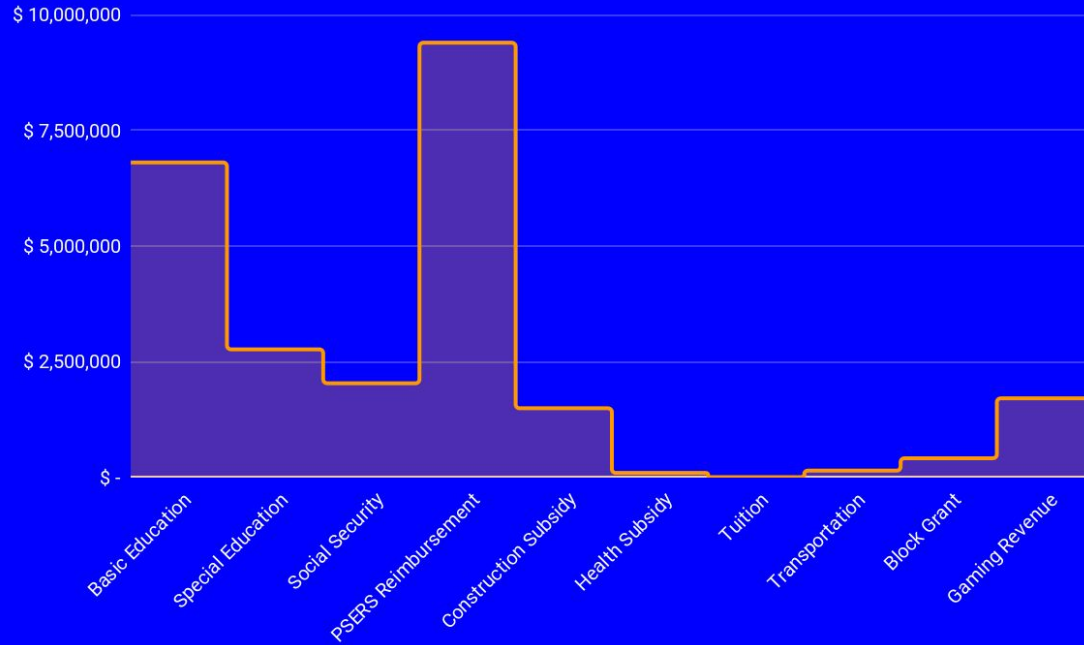
# 6000-Local Revenue



# Budget vs. Budget - Local Revenue

Category	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Real Estate Tax	65,513,245	67,277,509	69,067,381	1,789,872	2.66%
Earned Income Tax	8,288,761	8,100,000	8,400,000	300,000	3.87%
Other Taxes	2,423,675	2,165,000	1,800,000	(365,000)	-20.79%
Interest Income	18,525	20,000	20,000	-	0.00%
Other Income	489,723	723,762	723,500	(262)	-0.04%
Total	76,733,929	78,286,271	80,010,881	1,724,610	2.20%

# 7000-State Revenue



# Budget vs. Budget - State Revenue

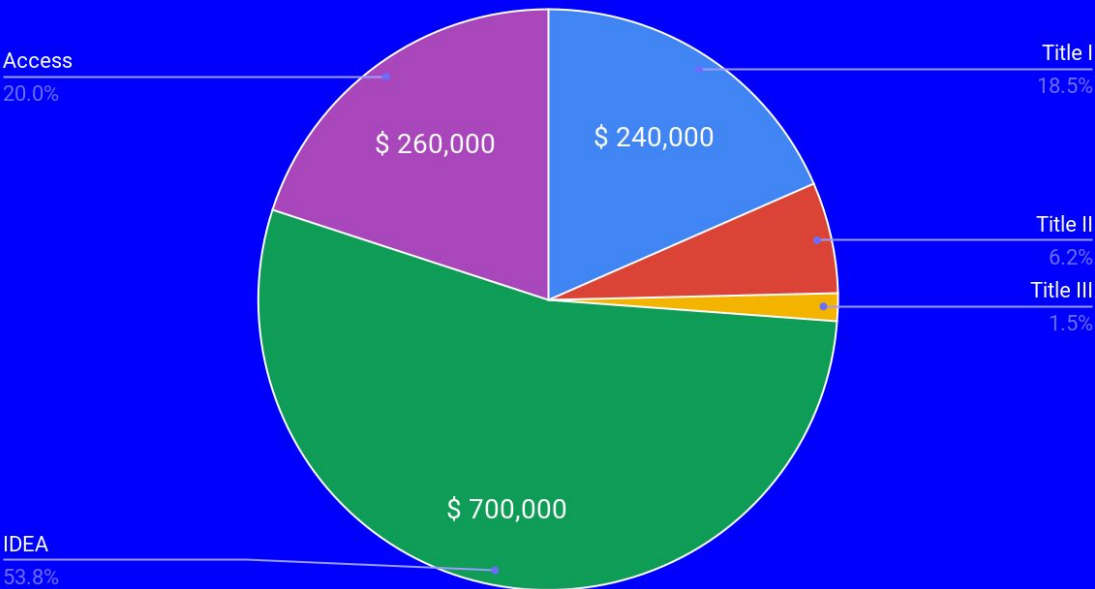
Catergory	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Basic Education	6,587,523	6,738,854	6,806,243	67,389	1.00%
Special Education	2,715,721	2,742,940	2,770,369	27,429	1.00%
Plan Con	1,463,967	1,496,712	1,496,712	-	0.00%
Property Tax	1,711,609	1,711,609	1,711,609	-	0.00%
Block Grant	418,618	418,618	418,618	-	0.00%
Social Security	1,983,331	1,991,067	2,037,690	46,623	2.34%
PSERS	8,609,236	9,093,842	9,392,018	298,176	3.28%
Total	23,490,005	24,193,642	24,633,259	439,617	1.82%

# Budget vs. Budget - State Revenue w/ Governor's Figures

Catergory	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Basic Education	6,587,523	6,738,854	8,333,821	1,594,967	23.67%
Special Education	2,715,721	2,742,940	3,119,605	376,665	13.73%
Plan Con	1,463,967	1,496,712	1,496,712	-	0.00%
Property Tax	1,711,609	1,711,609	1,711,609	-	0.00%
Block Grant	418,618	418,618	418,618	-	0.00%
Social Security	1,983,331	1,991,067	2,037,690	46,623	2.34%
PSERS	8,609,236	9,093,842	9,392,018	298,176	3.28%
Total	23,490,005	24,193,642	26,510,073	2,316,431	9.57%

# 8000-Federal Revenue

8000-Federal Revenue



## 9000-Other Financing Sources

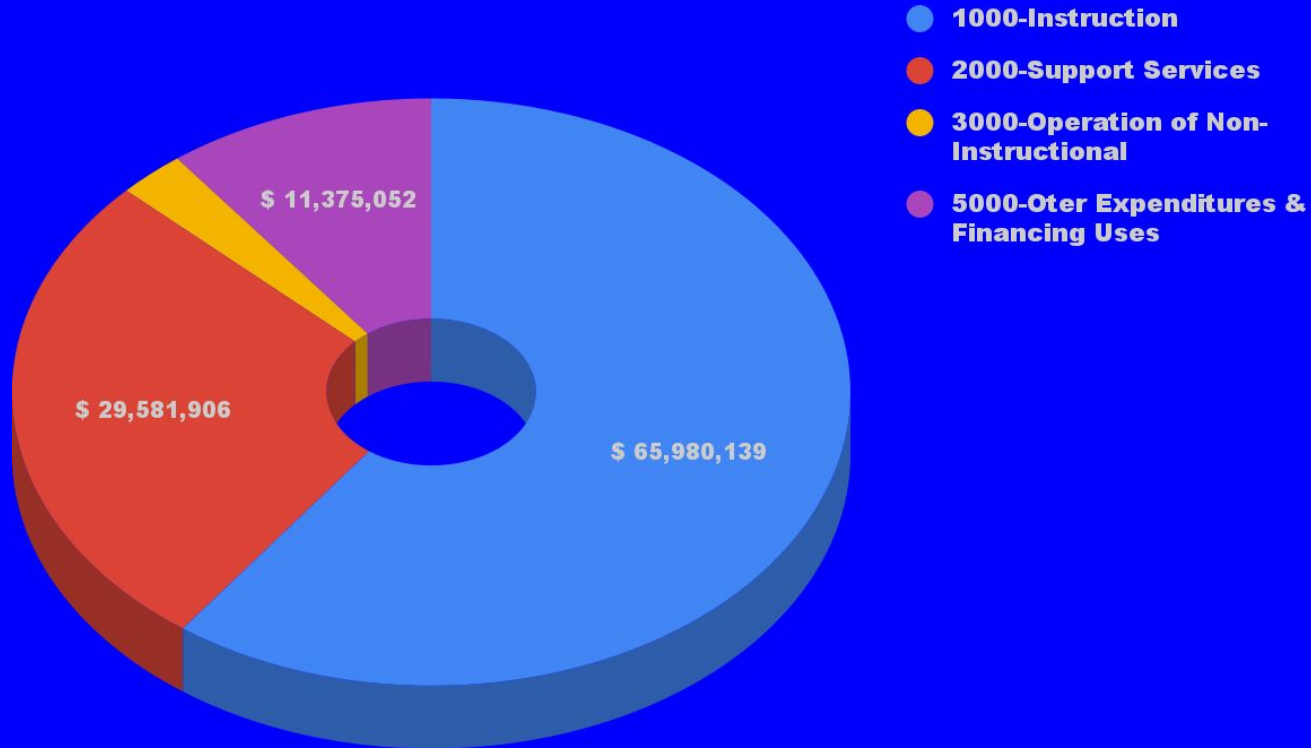
Other financing sources include governmental fund general long-term debt proceeds, interfund transfers-in, proceeds of fixed asset dispositions and other transfer-in and receipts. Such amounts are classified separately from revenues.

# 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

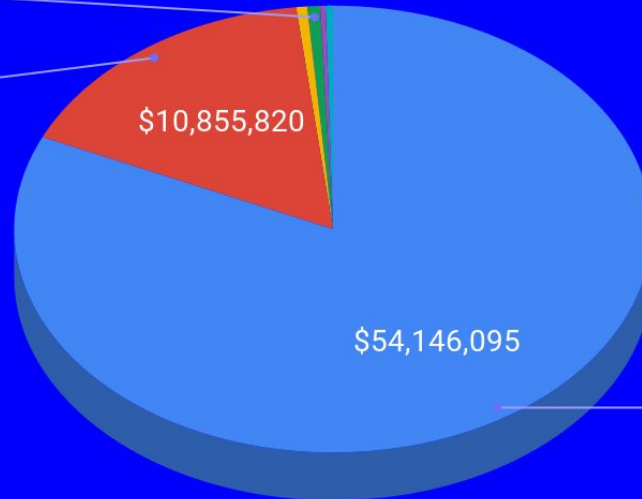
1000 - Educational Programs

1400 - Other

0.7%

1200 - Special

16.4%



1100 - Regular

81.8%

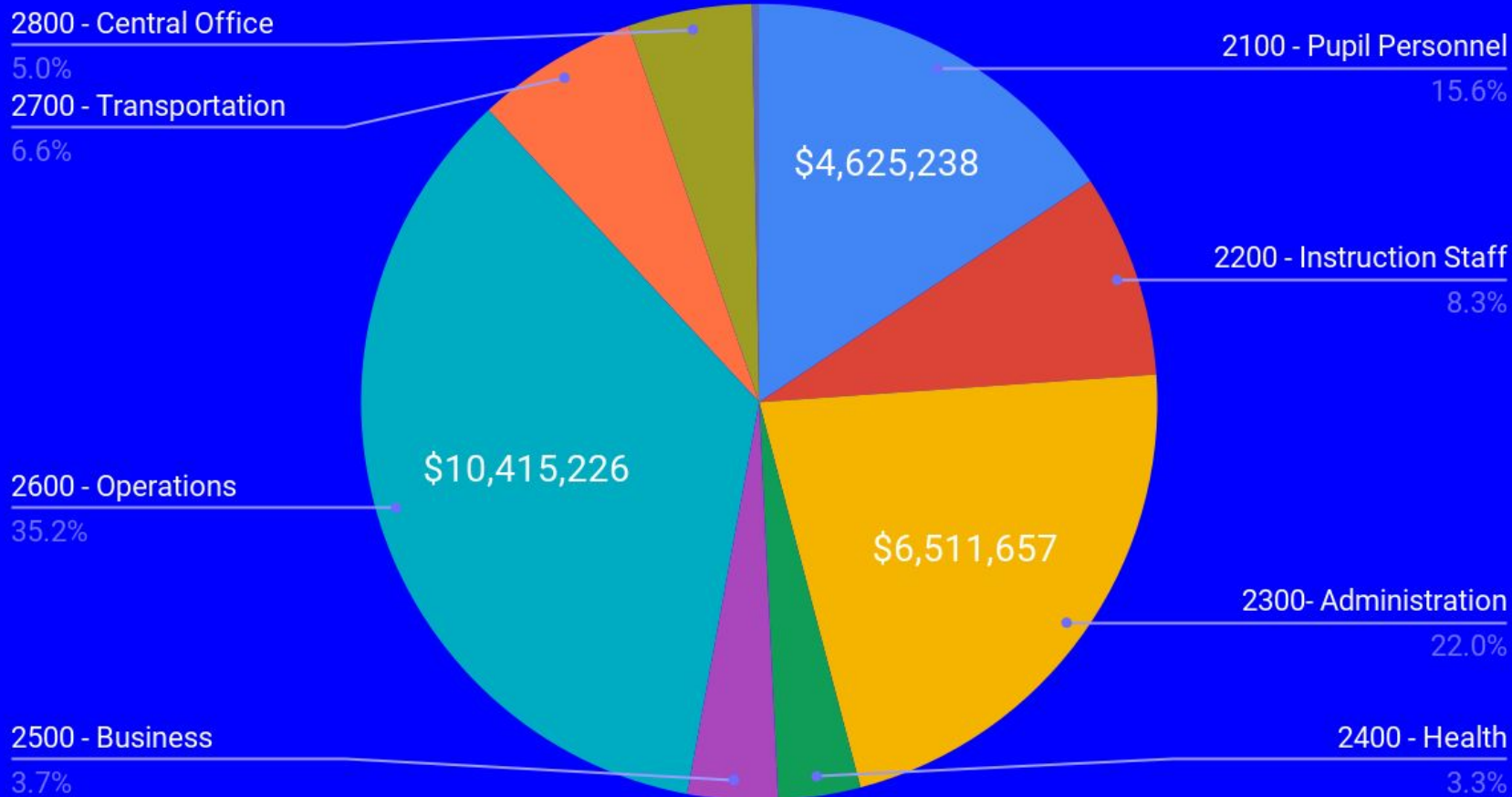
# Budget vs. Budget - Instruction

Category	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Regular Ed.	52,267,816	52,418,492	54,146,095	1,300,353	2.48%
Special Ed.	10,304,393	10,570,091	10,855,820	285,729	2.70%
Vocational	512,551	366,000	369,660	3,660	1.00%
Other	471,029	425,383	430,961	5,578	1.31%
Non-Public	2,297	-	-	-	-
Adult Ed.	163,135	233,709	177,603	(56,106)	-24.01%
Total	64,081,221	64,013,675	65,980,139	1,539,214	2.40%

# 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	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Students	4,473,659	4,716,961	4,625,238	(91,723)	-1.94%
Instructional	2,007,084	3,218,240	2,442,318	(775,922)	-24.11%
Administration	6,600,831	6,483,469	6,511,657	28,188	0.43%
Health	985,902	940,780	986,594	45,814	4.87%
Business	930,472	1,063,579	1,081,525	17,946	1.69%
Operation	9,697,643	10,358,105	10,415,226	57,121	0.55%
Transportation	1,436,524	1,756,304	1,946,936	190,632	10.85%
Central	1,831,999	1,383,632	1,486,832	103,200	7.46%
Other	81,067	85,000	85,580	-	-
Total	28,045,181	30,006,070	29,581,906	(424,164)	-1.41%

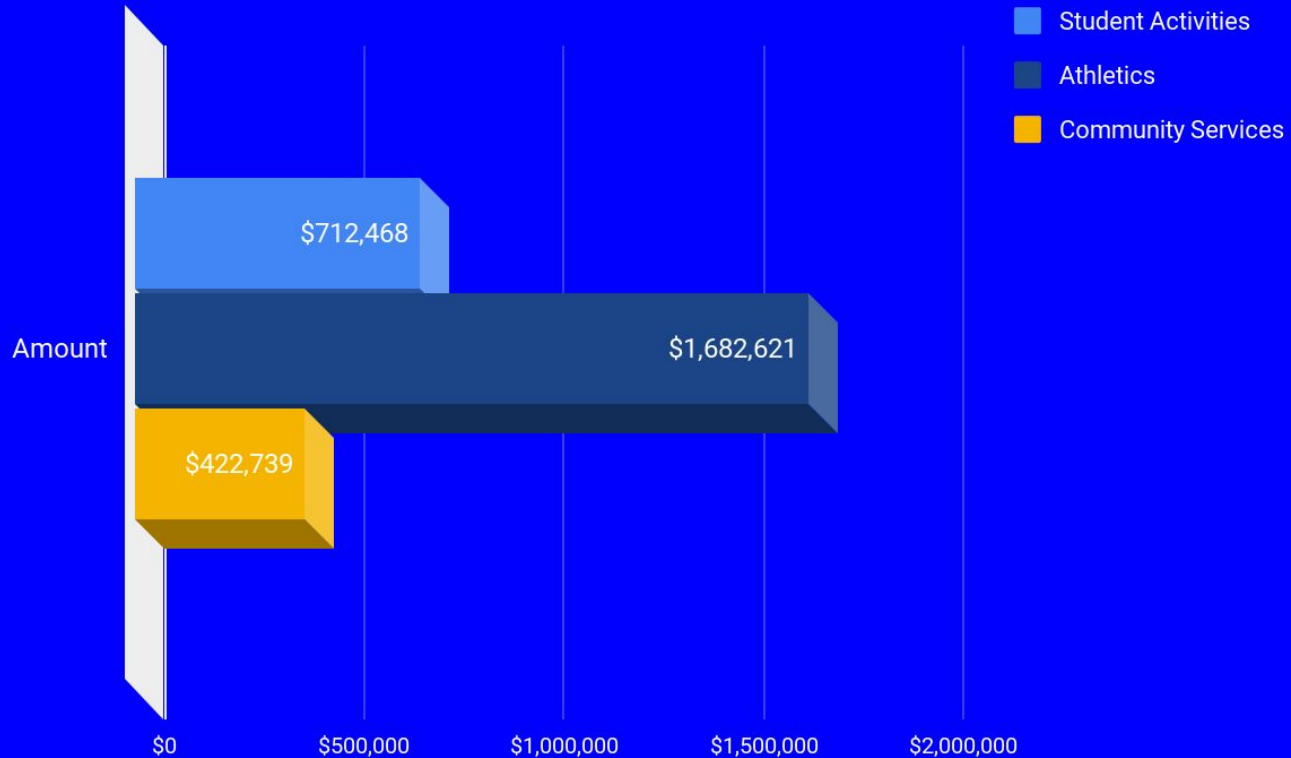
# 3000

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	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Student Activity	2,111,892	2,407,651	2,395,089	(12,562)	-0.52
Community Services	219,816	408,107	422,739	14,632	3.46%
Total	2,331,718	2,815,758	2,817,828	2,070	0.07%

# 4000

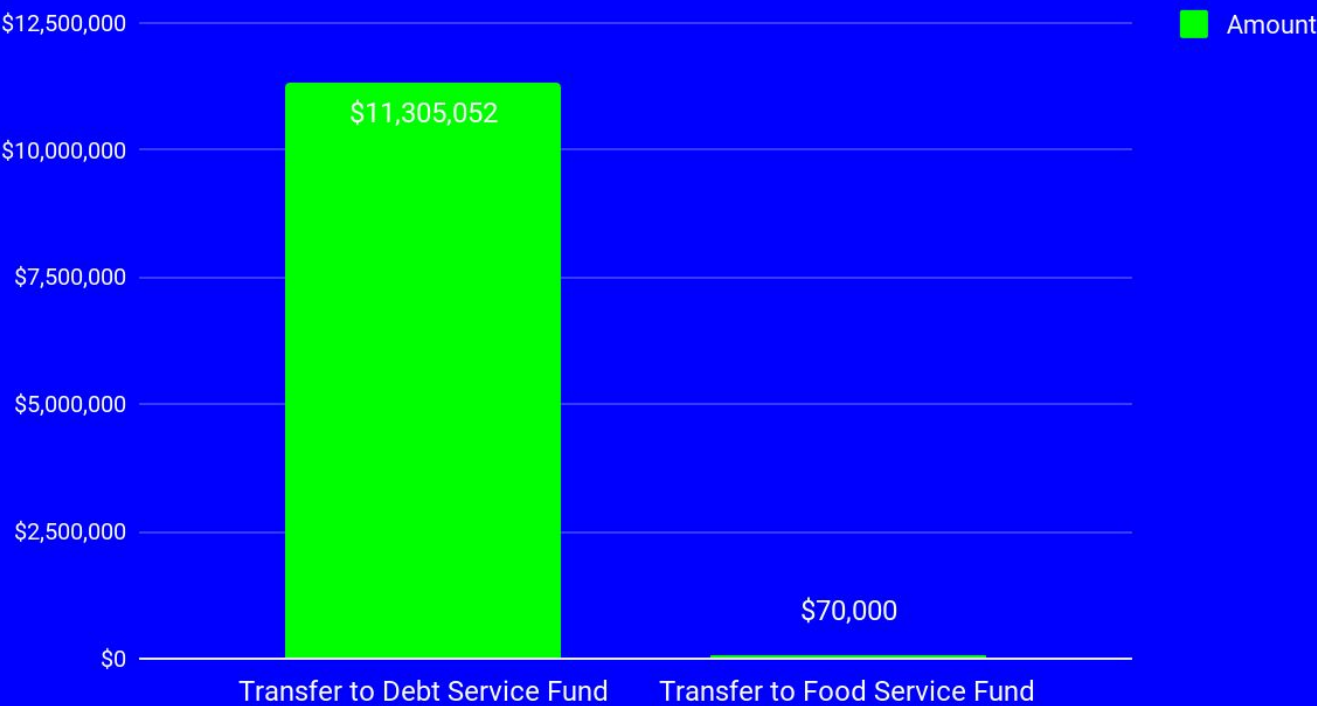
Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions, and improvements to buildings; initial 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

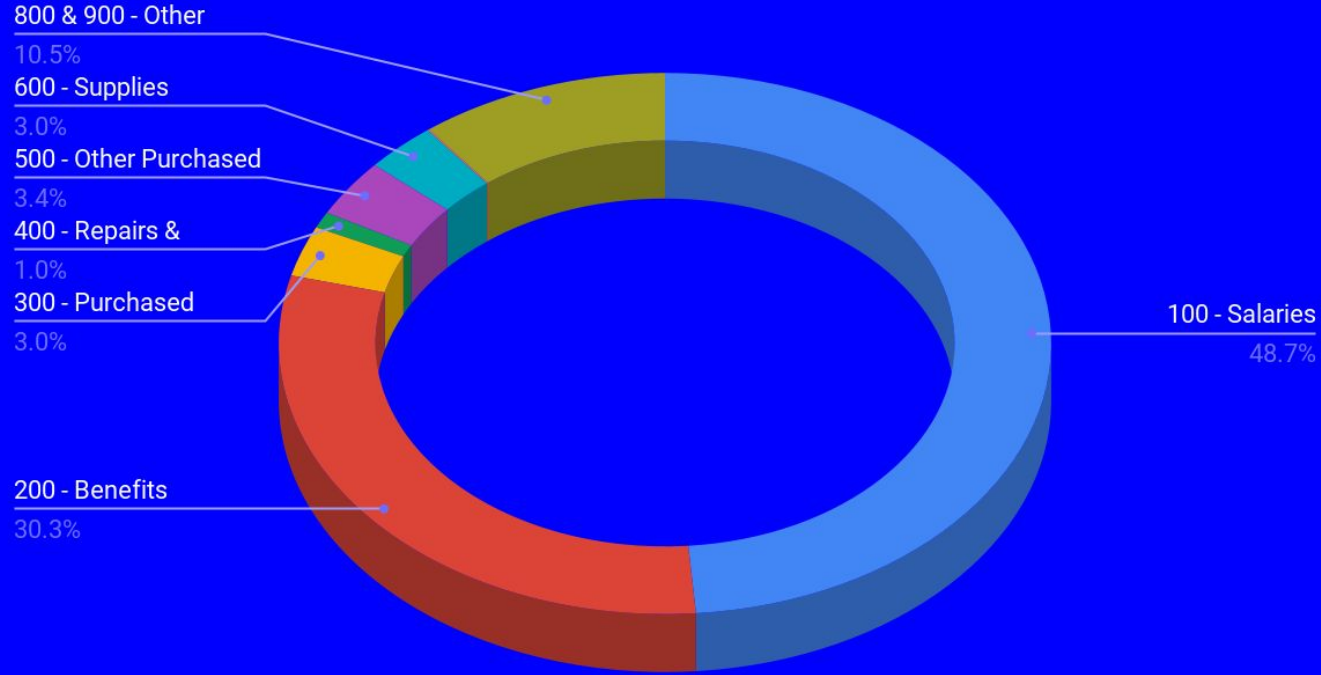
Category	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Debt Service	11,952,947	11,306,253	11,305,052	(1,201)	-0.01%
Capital Reserve	-	-	-	-	-
Food Service	69,601	70,000	70,000	-	-
Total	11,022,548	11,376,253	11,375,052	(1,201)	-0.01%

# 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

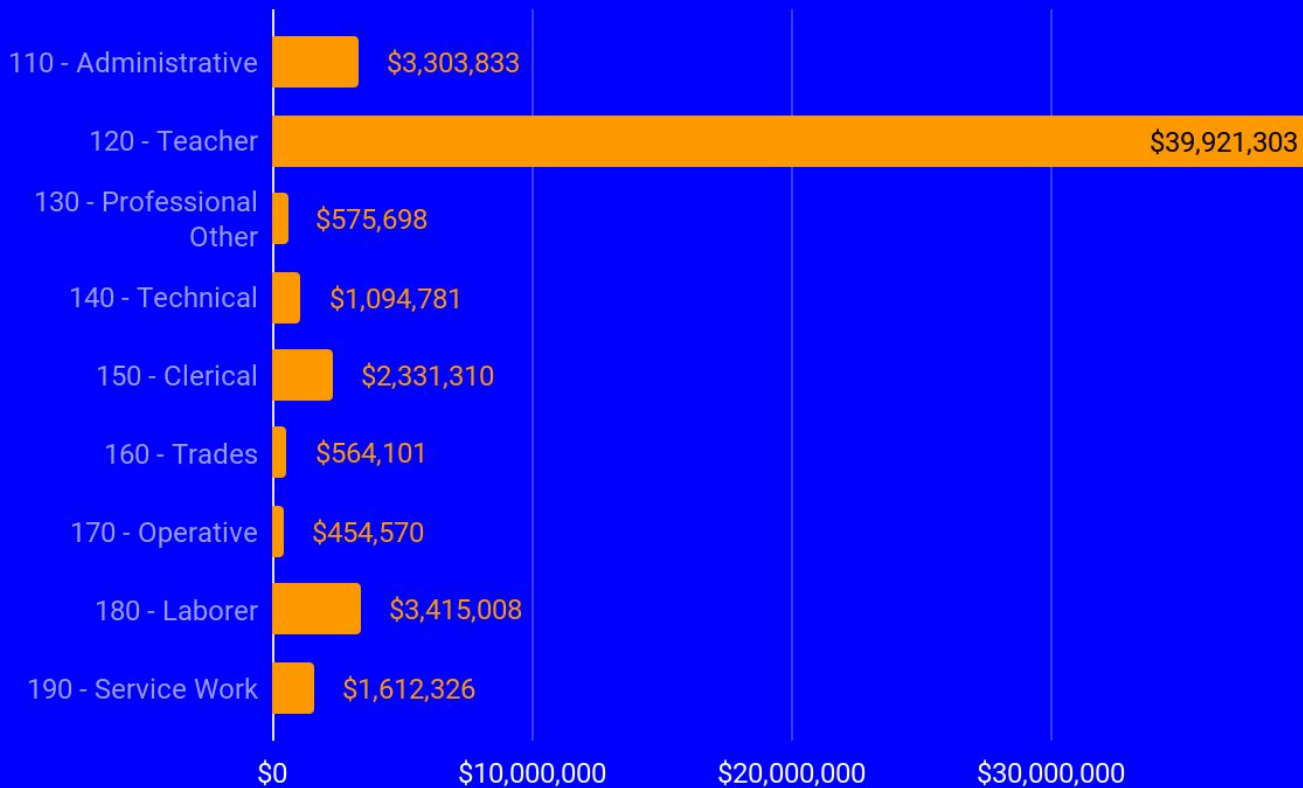




Category	20-21 Actual	21-22 Budget	22-23 Draft	Change \$	Change %
Salaries	51,157,753	52,095,632	53,272,930	1,177,298	2.26%
Benefits	31,474,072	32,471,134	33,157,088	685,954	2.11%
Purchases Services	3,439,565	3,325,638	3,296,396	(29,242)	-0.89%
Repairs & Maintenance	888,495	1,021,032	1,054,975	33,943	3.32%
Other Purchased	3,652,038	3,673,785	3,751,616	77,831	2.12%
Supplies	3,652,038	3,276,785	3,288,063	12,038	0.37%
Equipment	45,880	907,004	79,129	(827,875)	-1043.23%
Other Objects	59,173	65,253	65,265	12	0.02%
Other Financing	11,022,548	11,376,253	11,375,052	(1,201)	-0.01%
Total	105,480,668	108,211,756	109,340,514	1,128,758	1.03%

Staffing Changes			
Category	2009-2010	2020-2021	% Change
Administration	30	25	-16.67%
Clerical	69	60	-13.04%
Specialist	32	29	-9.38%
Custodial	77	74	-3.90%
Personal Care Assistants	37	67	81.08%
Special Education Classroom Aides	19	21	10.53%
Classroom Teachers	429	426	-0.70%
Total	693	702	1.30%
Student Enrollment	5,361	5,431	1.31%

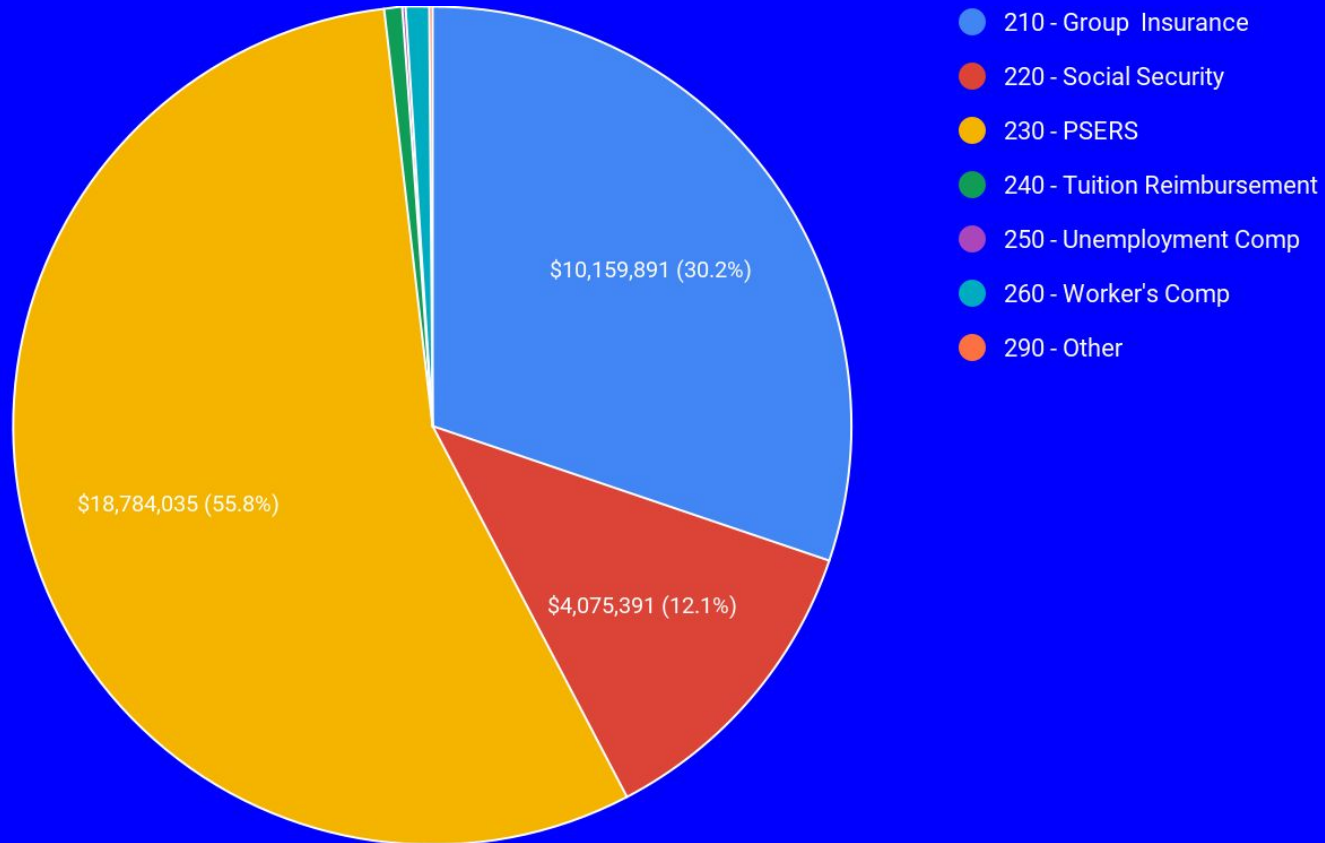
# 100-Salaries



# Salary Increases

2.26%

# 200-Benefits



# Healthcare

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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	9,534,952	9,752,452	10,159,891
\$ Change	106,661	164,740	192,235	82,161	58,630	225,766	253,329	128,994	344,420	217,500	407,439
% Change	1.34	2.04	2.33	0.97	0.69	2.63	2.88	1.42	3.75	2.28	4.18

# PSERS

Assumed payroll of \$53,272,930



# Budget vs. Budget - Benefits

Category	20-21 Actual	20-21 Budget	22-23 Draft	Change \$	Change %
Group Insurance	9,534,952	9,752,452	10,159,891	407,438	4.18%
Social Security	3,863,524	3,989,833	4,075,391	85,558	2.14%
PSERS	17,515,121	18,151,180	18,784,035	632,855	3.49%
Tuition Reimb.	127,635	192,429	227,195	34,766	18.07%
Unemployment	85,445	50,000	50,000	-	-
Worker's Comp	308,492	300,000	300,000	-	-
Other	38,903	35,240	38,240	3,000	8.51%
Total	30,409,609	32,471,134	33,634,752	1,163,618	3.58%



# 300-Purchased Professional Services

**\$3,296,396**

- 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 \$1,054,75

460 - Extermination

0.6%

440 - Rentals

29.4%

430 - Repairs

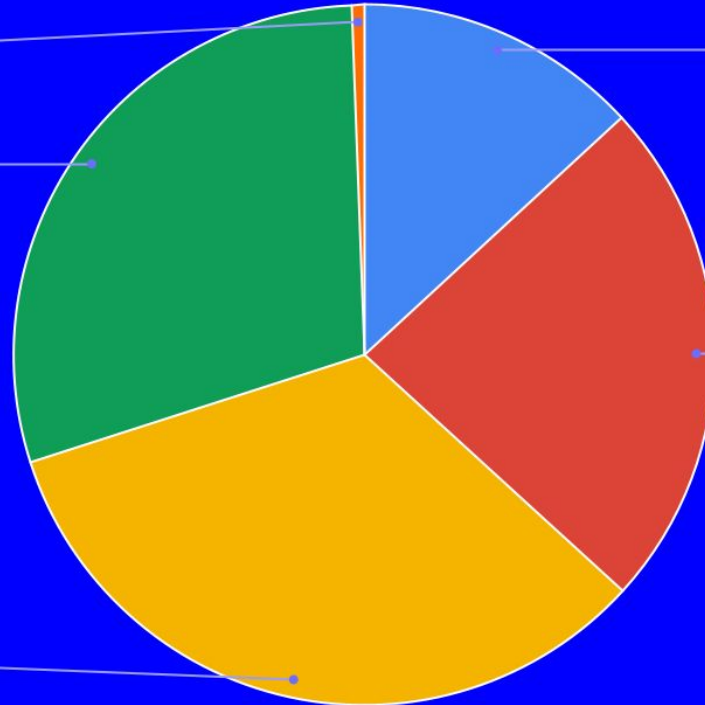
33.3%

410 - Cleaning Services

13.1%

420 - Utility Services

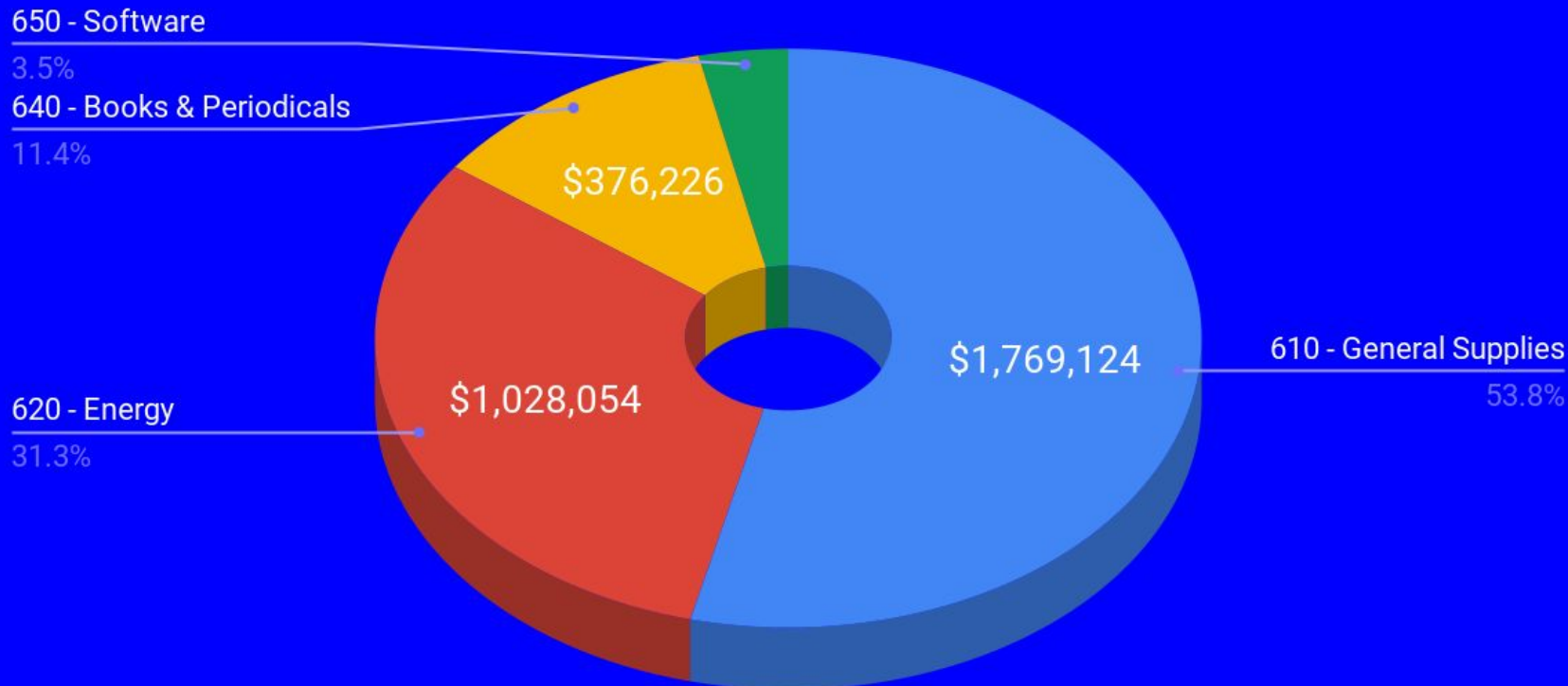
23.6%



# 500-Other Purchased Services

Code	Description	Amount
510	Student Transportation - Contractor	\$1,167,850
520	General Liability Insurance	\$313,100
530	Communication	\$147,850
540	Advertising	\$12,350
550	Printing & Binding	\$17,600
560	Tuition	\$1,629,090
580	Travel & Conference Expense	\$134,213
590	Miscellaneous	\$329,563

## Supply Budget \$3,288,063



700-Equipment



\$79,129

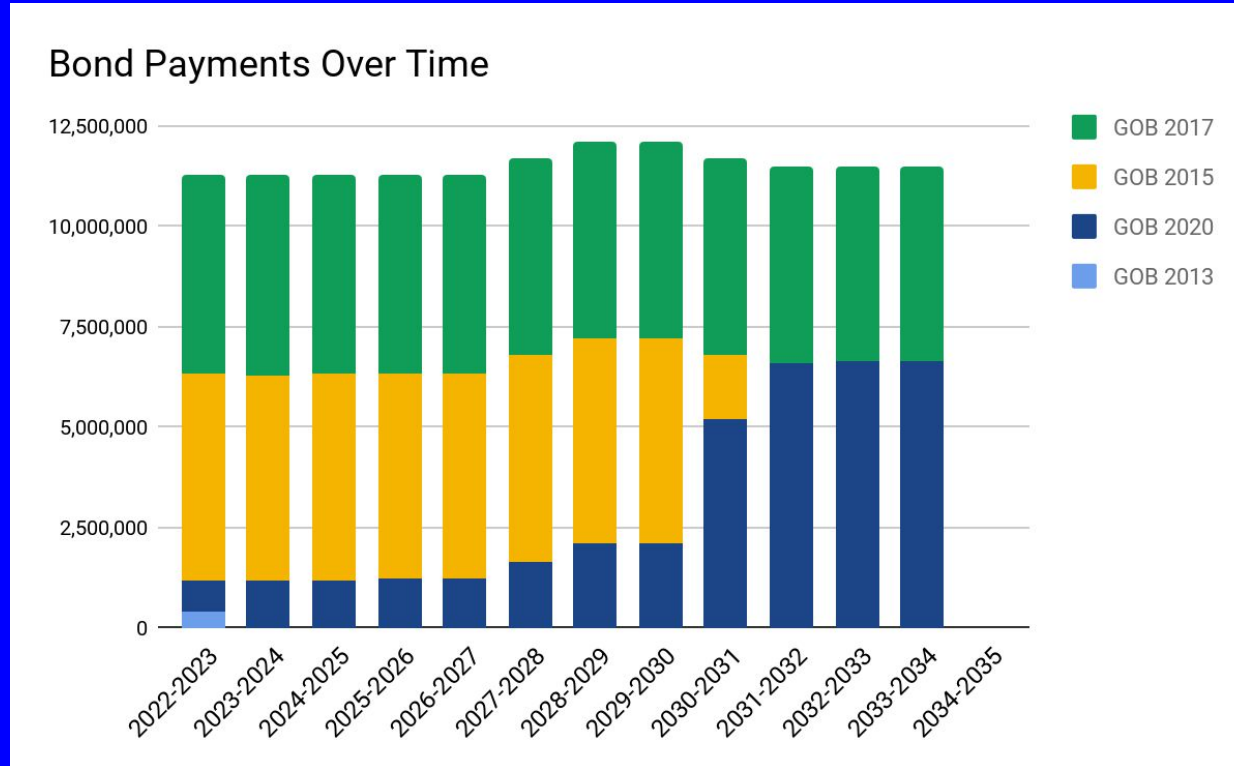


# 800 & 900 - Principal & Interest, Fund Transfers

**\$11,375,053**

Category	Principal	Interest	Transfer
GOB 2013	\$380,000	\$19,000	
GOB 2015	\$3,785,000	\$1,341,656	
GOB 2017	\$3,065,000	\$1,927,319	
GOB 2020	\$5,000	\$782,078	
Transfer to FS			\$70,000
Total	\$7,235,000	\$4,070,053	\$70,000

# Debt Service

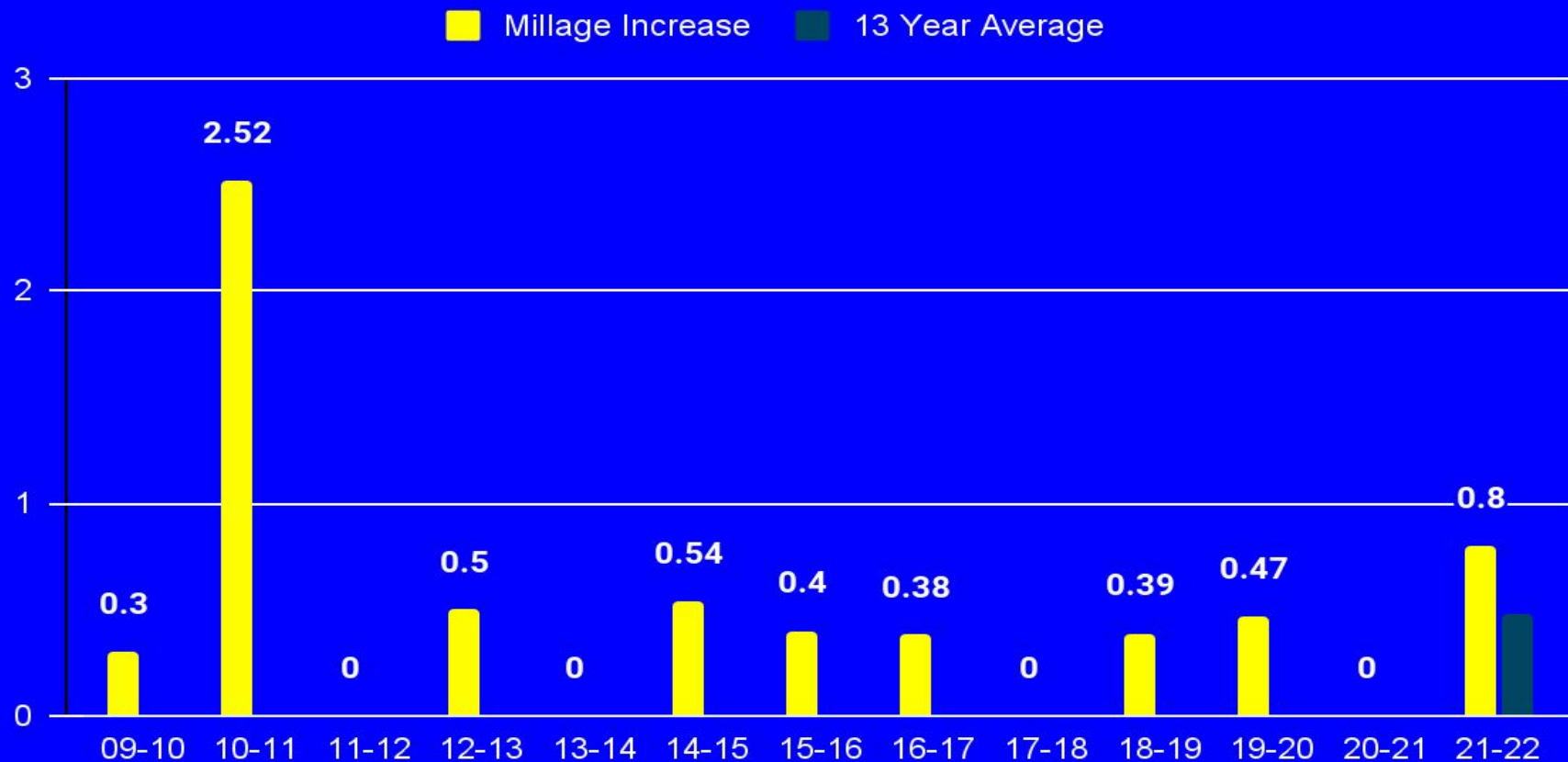


# What does a tax increase look like?

Value	100,000	200,000	300,000	400,000	500,000
Rate	.8701	.8701	.8701	.8701	.8701
Yearly	87.01	174.02	261.03	348.04	435.05
Monthly	7.25	14.50	21.75	29.00	36.25

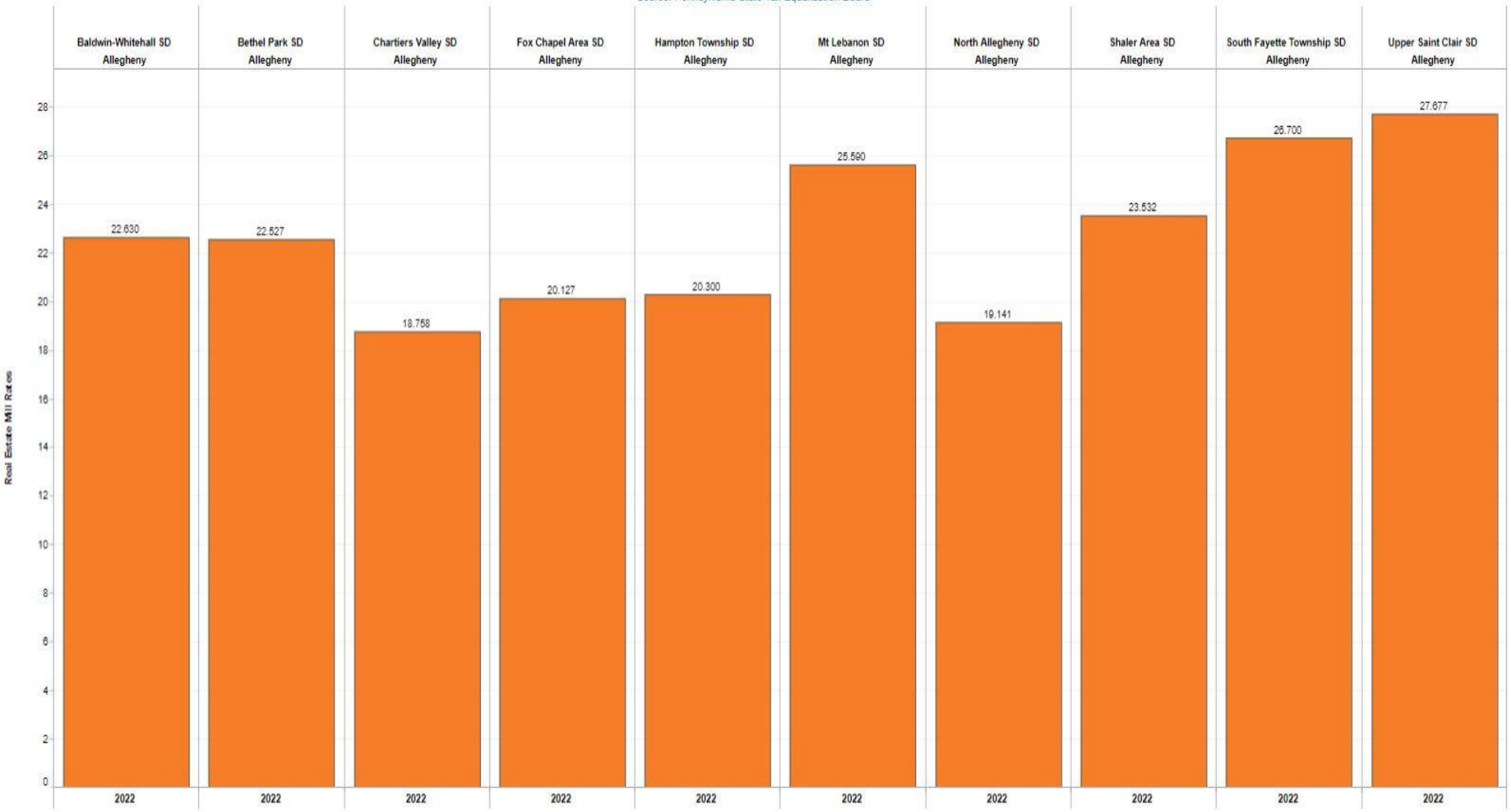


# Millage Increase Average .48 mills or 2.01%



Mill Rates

Source: Pennsylvania State Tax Equalization Board



# Next Steps

- Remains out of balance
- Consider tax increase
- Consider use of fund balance
- Consider increases for charges for services
- Analyze staffing
- Refine expenditures
- Watch Harrisburg closely

# Budget Timeline

- January 24 - Budget Opt-Out
- March 14 - Board Discussion and Review
- March 16 - Budget Forum
- March 21 - Continues Board Discussion and Review
- April 11 - Continued Board Discussion and Review
- April 19 - Adoption of Proposed Final Budget
- May 23 - Adoption of Final Budget

# Thank You!

Email: [rgeletko@mtlsd.net](mailto:rgeletko@mtlsd.net)

Phone: 412-244-2099

<https://www.mtlsd.org/about-us/budget>