

# Mt. Lebanon School District

Preparation of Draft 4 Budget for 2022–2023

March 21, 2022

*Investment in our Children*

# Scope of Operation

- Budget – \$109.1M
  - Governmental Accounting Standards
  - Board Policies
  - School Code
- 5,431 Students
- Employees – 1,000 W2's
- Schools – 10 buildings
- Classrooms – 473
- Square footage – 1,151,631
- 5 Major athletic fields
- Acreage – 53.2 acres
- 15 Curricular Areas
- 38 Sports – HS and MS
- 35 Budget Managers
- 32 Clubs and Activities
- Federal Programs
- Summer Programs
- Adult Education Program
- 9 Departments
- Food Service – \$2.5M, 67 employees, satellite food

# Staffing Updates

- Reducing staff whenever possible
- Re-present staffing w/o (IEP Required) PCA's
- Cannot reduce staff for economic reasons
  - Decreased enrollment
  - Program changes
  - Must reduce admin at same level
- Additional teacher retirement (12 Total)
- Additional unit principal retirement (2 Total)

# Staffing Chart

Position	2009-10	2021-22	Change	% Change
Administrators	30	25	-5	-16.67%
Clerical	69	60	-9	-13.04%
Specialist	32	29	-3	-9.38%
Custodial	77	74	-3	-3.90%
SECA	19	21	2	10.53%
Regular CA	7	7	-	0.00%
Teachers	429	426	-3	-0.70%
<b>Sub-total</b>	<b>656</b>	<b>635</b>	<b>-21</b>	<b>-3.20%</b>
PCA	37	67	30	81.08%
Total	693	702	9	1.30%

# Issues that impact

- Staffing
- Programming
- PSERS
- Healthcare
- Negotiations
- Retirements
- Special Education
- Act 1 Index
- State Funding
- Federal Funding
- Assessed Value
- Use of Fund Balance
- Transportation
- Charter School Tuition

# Actions Taken

- SS and PSERS reimbursements
- Earned Income Tax
- Realty Transfer Tax
- Delinquent Tax
- Refined salaries
- Refined benefits
- Reduced OT
- Reduced Travel
- Reduced Tuition Reimb.

Revenues

Expenditures

# Draft 4

Revenues (anticipated) \$104,710,355

Expenditures (estimated) \$109,140,514

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Out of Balance (\$ 4,430,159)

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\*Out of balance 1.58

# Budget with Tax Increase to Index

Revenues (anticipated)	\$106,510,432
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Expenditures (estimated)	\$109,140,514
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Out of Balance	(\$ 2,630,082)
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*Millage Equivalent	0.94
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# Continued Steps...

- Remains out of balance – \$4,430,159
- Consider tax increase (3% – average is 2%)
- Consider use of fund balance (Historically \$750,000)
- Consider increases for charges for services
- Analyze staffing
- Review programs
- Refine expenditures
- Refine revenues