

# Proposed Final Budget May 1, 2023

# Summary

- Budget includes investments in the following curricular items:
  - Additional educator
  - STEM/Computer special returned and expanded (Elementary Special)
  - Continuation of Journeys
  - Vo-tech interest up (\$150k)
  - New Accounting, AP Research and Social Studies textbooks
  - New band chairs
  - Significant purchase of library books from non-fiction category (High School)
  - Elementary primary grade band and music instruments (percussion sets and recorders)
  - Foundations reading program grade level expansion
  - Table saw update for Junior High shop class
  - Chromebook cyclical refresh (4 grade levels)
  - High School Computer Lab replacements (3 Labs)
  - Educator technology refresh (computers and SMART boards)
  - Linked It Data Warehouse (Comprehensive Plan Goal)

# Summary

- The proposed final budget includes no impact from either the Wellness Center or the HVAC upgrade.
- HVAC upgrade will be a 2024-25 budget impact.
- Expectation of no new money flowing into the state Basic Ed and Special Ed Subsidies but with new metrics we will still receive an additional \$155,000. **(IMPORTANT: State subsidies can go backwards in future years)**
- Tax increase is included at the Act 1 index level (5.3%). 7.08% for Lackawanna County at an estimated \$168 per household on average and 3.16% for Wyoming County at an estimated \$67 per household on average.
- If the State of PA passes a budget prior to the close of our budget, our taxes will be adjusted partially down for any income that can be offset with state subsidies taking into account future potential decreases in state subsidies.



# Summary

- Other investments include:
- Uniforms for Cheer, Field Hockey, and Girl's Basketball and Wrestling
- Some additional assistant coaching positions
- Additional Full-Time SRO (1 per Building)
- Stage Curtains at PS Bank Auditorium at Junior Senior High School
- Re-mulch Elementary Playground
- Frontline Health
- High Speed Tractor (More time back to clean bathrooms and for repairs)
- Bus Contractors increase
- Substitute teacher rate increase

# Revenue Assumptions

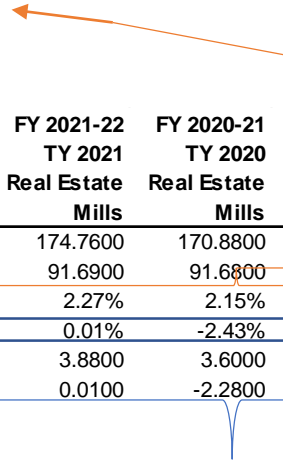
- Act 1 Index = +5.3% = +\$587k
- State Subsidies
  - Basic Ed = +\$259k (Includes SS subsidy) - Budget includes \$140k change in state metrics and new starting point
  - Special Ed = +\$59k - Budget includes \$15k change in state metrics and new starting point
  - Transportation +\$65k (Based on projected 2022-23 reimbursement)
- Other Taxes
  - EIT +\$85k (+\$10k over PY)
  - Transfer Tax +\$34k (3 year average of PY Actuals)
  - Delinquent Tax -\$35k (2022-23 Actual + \$20k)

# Taxes

- In order to meet a balanced budget inclusive of the requests at building level and department level, a 6.85% net tax increase is needed. This **increases** Lackawanna County 7.08% and Wyoming County by 3.16%. The Act 1 index is 5.3%. This provides \$587,000 of additional revenue.
- Not raising taxes will **increase** Lackawanna County by .63% and **decrease** Wyoming County by 3.05% and will require us to cut \$587,000 from the budget.
- Not raising taxes in Wyoming County will **increase** Lackawanna County by 3.82% and will require us to cut \$297,000 from the budget.
- Approximately \$86,000 is added to revenue for each % of a tax increase

# Tax Rate History

2.38% Average over 5 years  
Or \$100K per year \*



Tax County	FY 2023-24 TY 2023 Real Estate Mills	FY 2022-23 TY 2022 Real Estate Mills	FY 2021-22 TY 2021 Real Estate Mills	FY 2020-21 TY 2020 Real Estate Mills	FY 2019-20 TY 2019 Real Estate Mills	FY 2018-19 TY 2018 Real Estate Mills	FY 2017-18 TY 2017 Real Estate Mills	FY 2016-17 TY 2016 Real Estate Mills	FY 2015-16 TY 2015 Real Estate Mills	FY 2014-15 TY 2014 Real Estate Mills	FY 2013-14 TY 2013 Real Estate Mills	FY 2012-13 TY 2012 Real Estate Mills	FY 2011-12 TY 2011 Real Estate Mills	FY 2010-11 TY 2010 Real Estate Mills	FY 2009-10 TY 2009 Real Estate Mills	Average
Lackawanna	195.6100	182.6800	174.7600	170.8800	167.2800	165.6800	162.4300	158.5600	146.0100	137.0600	135.3500	134.6600	133.9200	129.6600	129.0400	
Wyoming	94.6000	91.7000	91.6900	91.6800	93.9600	93.8000	91.6100	88.7100	77.8700	74.6400	70.9400	69.9700	67.7000	67.7400	65.8900	
Lackawanna %	7.08%	4.53%	2.27%	2.15%	0.97%	2.00%	2.44%	8.60%	6.53%	1.26%	0.51%	0.55%	3.29%	0.48%		3.05%
Wyoming %	3.16%	0.01%	0.01%	-2.43%	0.17%	2.39%	3.27%	13.92%	4.33%	5.22%	1.39%	3.35%	-0.06%	2.81%		2.68%
Lackawanna Mills Change	12.9300	7.9200	3.8800	3.6000	1.6000	3.2500	3.8700	12.5500	8.9500	1.7100	0.6900	0.7400	4.2600	0.6200		
Wyoming Mills Change	2.9000	0.0100	0.0100	-2.2800	0.1600	2.1900	2.9000	10.8400	3.2300	3.7000	0.9700	2.2700	-0.0400	1.8500		

Wyoming County 5 year increase .15% or .09 mills

## Average Tax Increase per Household

Lackawanna \$167.91

Wyoming \$66.60

## Average 14 year Tax Increase

Lackawanna 3.05%/Year

Wyoming 2.68%/Year

\* Average salary increase district-wide could not be covered with this increase

# Expense Assumptions

## Lackawanna Trail School District

### Summary of Major Expenditure Areas and % of 2023-2024 Budget

PSHIC Change and PSERS Rate Decrease



	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>ACTUAL</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>Increase / (Decrease)</u>	<u>% of Budge</u>
Total Salaries	\$ 8,836,225	\$ 9,006,850	\$ 9,195,329	\$ 9,557,867	\$ 9,851,990	\$ 294,123 ★	41.77%
Total Fringe Benefits	5,998,154	6,285,982	6,528,846	7,023,035	6,910,115	(112,919) ★	29.31%
Substitute Teachers (Agency Provided)	106,863	128,723	122,577	127,857	220,657	92,800 ★	0.94%
Transportation Reg. & Special Education	1,166,421	1,149,618	1,253,901	1,325,000	1,427,250	102,250 ★	6.05%
Long Term Finance	385,168	352,955	349,970	352,950	357,650	4,700	1.52%
Fund Transfers	33,738	-	-	72,000	35,000	(37,000)	0.15%
Utilities, Telephone & Fuel	313,823	308,555	292,529	301,852	297,372	(4,480)	1.26%
Supplies, Textbooks & Library Books	658,426	981,901	652,661	722,155	1,063,034	* 340,879 ★	4.51%
Payments to IU & Vo Tech	553,956	493,470	671,352	644,961	756,219	111,258 ★	3.21%
Charter School & In State Tuition	1,084,349	1,433,353	1,451,043	1,663,296	1,741,065	77,769 ★	7.39%
Tax Collector Commissions	113,506	114,574	113,105	116,000	116,000	-	0.49%
Insurance & Bonding	82,742	86,930	95,800	98,585	107,521	8,936	0.46%
Contracted, Technical & Legal Services	141,446	151,149	211,530	205,905	234,200	28,295	0.99%
Repairs & Rental of Equipment	185,404	188,191	213,269	152,057	152,101	44	0.65%
Computer & Phone Lease	-	-	-	-	1,500	1,500	0.01%
Pass-Through Pre-K	-	-	-	-	-	-	0.00%
Other Expenses	927,690	267,637	1,209,025	264,828	303,519	38,691	1.29%
<b>Total</b>	<b><u>\$20,587,909</u></b>	<b><u>\$20,949,888</u></b>	<b><u>\$22,360,938</u></b>	<b><u>\$22,628,347</u></b>	<b><u>\$23,575,192</u></b>	<b><u>\$ 946,846</u></b>	<b><u>100.00%</u></b>

\*\$100,000 Annual Technology  
\$182,000 4 year Technology \*\*

\*\* Other technology and equipment will need replacement in other years



# 2023-24 Preliminary Budget

- Projected Pressures and Expenditure changes
  - Staff Wages & Benefits +\$181k
    - Column Movement +\$143k
    - Step and Negotiated increases +\$93k
    - New Educator \$75k
    - Athletic Assistant Positions + \$22k
    - Health Care decrease -\$190k
  - Supplies + \$319k
    - Staff Computers and Classroom Technology +\$122k
    - 3 Computer Labs + \$60k
    - Chromebook Cycle +\$100k
    - Classroom Equipment +\$20k
    - Student Information Tech (Linked It, Remind, Frontline Health, Smart Futures) +\$36k
    - ARPA Expenditures eliminated or shifted -\$43k
    - Maintenance Supplies -\$7k
    - Maintenance Equipment -\$13k (Controller upgrades bought in PY)
  - Textbooks +\$21k
    - ELA Continuity with Journeys +\$30k
    - Other Series (Accounting, AP Research, Social Studies)+\$9k
  - VoTech +\$156k (Enrollment driven=consistent with 2022-23 class)
  - Transportation +\$102k (\$77k formula change + \$65k in run rate - \$40k Consolidation)
  - Special Education +\$75k (Net one new placement)
  - Substitutes (mainly Dean of Students and rate increase) +\$93k

# Other items of note

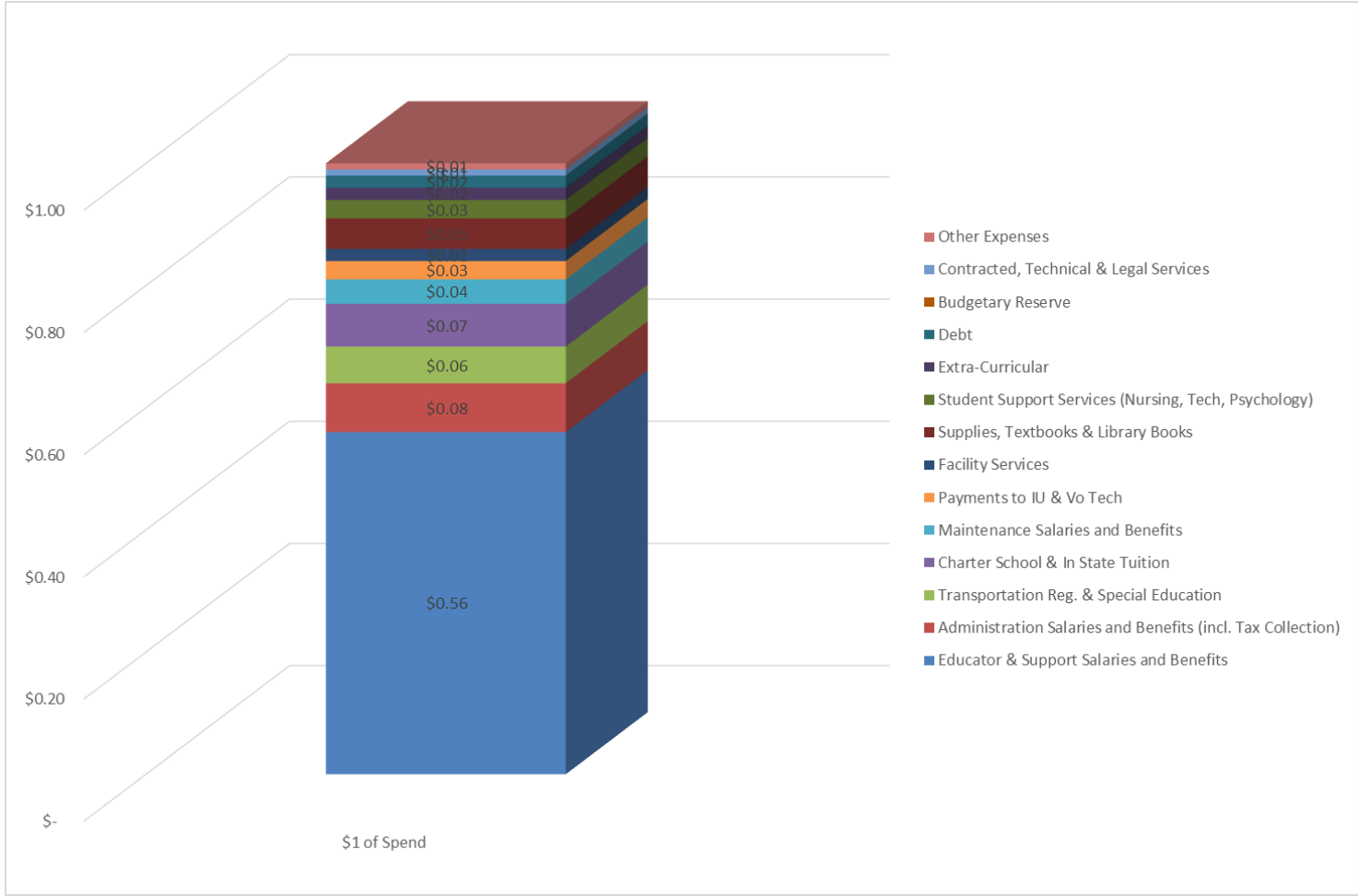
- Medical Insurance 3% = -\$185k (Rate increase offset pharmacy admin rate decrease and by mix of staff health plans)
- FICA = +\$29k (Driven off Salaries)
- Retirement = +\$5k (Driven off Salaries) **Rate Reduced by 1.26%**
- No Transfer to Cafeteria Fund Required and increase to Athletic Fund Transfers = +\$37k

# Lackawanna Trail School District

## Where does our money get spent?

### Spending Category

	<b>BUDGET</b>	
	<b>2023-24</b>	<b>\$1 of Spend</b>
Educator & Support Salaries and Benefits	\$ 13,278,356	\$ 0.56
Administration Salaries and Benefits (incl. Tax C	1,949,834	\$ 0.08
Transportation Reg. & Special Education	1,457,250	\$ 0.06
Charter School & In State Tuition	1,741,065	\$ 0.07
Maintenance Salaries and Benefits	890,879	\$ 0.04
Payments to IU & Vo Tech	756,219	\$ 0.03
Facility Services	450,973	\$ 0.02
Supplies, Textbooks & Library Books	1,063,034	\$ 0.05
Student Support Services (Nursing, Tech, Psycho	616,199	\$ 0.03
Extra-Curricular	445,448	\$ 0.02
Debt	357,650	\$ 0.02
Budgetary Reserve	-	\$ -
Contracted, Technical & Legal Services	341,721	\$ 0.01
Other Expenses	226,565	\$ 0.01
<b>Total</b>	<b>\$ 23,575,192</b>	<b>\$ 1.00</b>



# Lackawanna Trail School District

## Expenditure Budget 2023-2024

### **FIXED EXPENSES**

#### SALARIES

Elem. Teachers and Subs	\$	2,792,330.16
H.S. Teachers and Subs & Summer School		2,676,949.80
Special Education		1,706,049.83
Guidance & Attendance		312,503.49
Homebound		6,000.00
Nurses		123,929.39
Teacher Aides (Reg. Ed.)		131,736.85
Administration		600,309.38
Business		143,997.90
Maintenance & Transportation		546,889.14
Library & Tech		274,946.79
Extra-Curricular		255,742.50
Curriculum		87,447.99
Psychologist		<u>86,326.82</u>
TOTAL	\$	9,745,160.04

#### FRINGE BENEFITS

Medical Insurance & Medical Opt-Out	\$	2,519,469.14
Dental Insurance		76,016.28
Life Insurance		8,291.70
Vision Insurance		15,878.10
Social Security		774,381.74
Retirement		3,356,024.44
Tuition Reimbursement		110,660.00
Unemployment Compensation		1,500.00
Worker's Compensation		46,106.01
Disability Insurance		1,788.00
Retirement Incentives		<u>106,829.66</u>
TOTAL	\$	7,016,945.06

#### OTHER NECESSARY EXPENSES

Repair & Maint. Equipment	\$	120,350.00
Rental of Equipment & Bldg.		31,751.04
Insurance & Bonding		107,521.00
Tech. Serv. (Payroll, Attend, Acct)		24,340.00
Contracted Service		89,860.00
Legal Service & Judgements		120,000.00
Postage		11,000.00
Graduation Expenses		7,000.00
Advertising		7,500.00
Fund Transfers		35,000.00
Telephone & Internet		45,972.00
Utilities & Fuel Expenses		251,400.00
Dues & Fees		12,100.00
Computer & Phone Lease		1,500.00
Extended School Yr. Travel		<u>30,000.00</u>
TOTAL	\$	895,294.04

#### CONTROLLABLE EXPENSES

Board Expenses		15,200.00
Buildings & Grounds Impr.		-
In-Service & Assemblies		1,000.00
Field Trips		5,000.00
Travel Expenses		32,800.00
Supplies, Equip. & Textbooks		1,058,268.22
Other Expenses		11,150.00
Library Books & Services		4,765.56
Extra Curricular, Transp.		<u>47,000.00</u>
TOTAL	\$	1,175,183.78

OTHER EXPENSES

In-State Tuition	\$ 789,260.00
Contracted Carriers	1,427,250.00
IU General Budget Payment	14,620.97
IU Sp. Education Payment	229,698.00
Long Term Note	357,650.00
Substitutes (Agency Provided)	220,656.63
Non Instr. Contr. Srv. (Resource Officer, A.I.R.)	123,769.00
Charter Schools	951,804.67
Tax Collector's Comm.	116,000.00
Vo-Tech Payment	511,900.00
<b>TOTAL</b>	<b>\$ 4,742,609.27</b>

BUDGETARY RESERVE

\$ -

**TOTAL EXPENSES**

**\$ 23,575,192.19**

<b>Technology Spending</b>	<b>\$</b>
SMART Boards	\$ 8,000
Computer Labs	60,000
Staff Computers	112,000
Cyclical Chromebook Refresh (4 grades)	100,000
<b>Total</b>	<b>\$ 280,000</b>

**Lackawanna Trail School District**  
**Budget 2023-2024 - Comparison 2022-2023 Budget**

**FIXED EXPENSES**

SALARIES

Elem. Teachers and Subs	\$ 113,177.31
H.S. Teachers and Subs & Summer School	88,704.32
Special Education	34,324.58
Guidance & Attendance	10,402.69
Homebound	-
Nurses	5,591.34
Teacher Aides (Reg. Ed.)	5,148.16
Administration	(74,186.89)
Business	3,174.50
Maintenance & Transportation	(8,878.72)
Library & Tech	29,974.17
Extra-Curricular	21,882.50
Curriculum	87,447.99
Psychologist	-
<b>TOTAL</b>	<b>\$ 316,761.95</b>

FRINGE BENEFITS

Medical Insurance	\$ (185,465.75)
Dental Insurance	(4,050.96)
Life Insurance	80.52
Vision Insurance	(389.88)
Social Security	28,858.03
Retirement	5,514.13
Tuition Reimbursement	42,222.00
Unemployment Compensation	-
Worker's Compensation	504.61
Disability Insurance	(192.00)
Retirement Incentives	(22,639.24)
<b>TOTAL</b>	<b>\$ (135,558.54)</b>

OTHER NECESSARY EXPENSES

Repair & Maint. Equipment	\$ 4,450.00
Rental of Equipment & Bldg.	(4,405.80)
Insurance & Bonding	8,936.00
Tech. Serv. (Payroll, Attend, Acct)	800.00
Contracted Service	2,495.00
Legal Service & Judgements	25,000.00
Postage	-
Graduation Expenses	-
Advertising	1,500.00
Fund Transfers	(37,000.00)
Telephone & Internet	(680.00)
Utilities & Fuel Expenses	(3,800.00)
Dues & Fees	50.00
Computer & Phone Lease	1,500.00
Extended School Yr Travel	-
<b>TOTAL</b>	<b>\$ (1,154.80)</b>

CONTROLLABLE EXPENSES

Board Expenses	-
Buildings & Grounds Impr.	-
In-Service & Assemblies	(11,091.00)
Field Trips	500.00
Travel Expenses	(2,700.00)
Supplies, Equip. & Textbooks	340,113.24
Other Expenses	-
Library Books & Services	765.56
Extra Curricular, Transp.	(18,000.00)
<b>TOTAL</b>	<b>\$ 309,587.80</b>



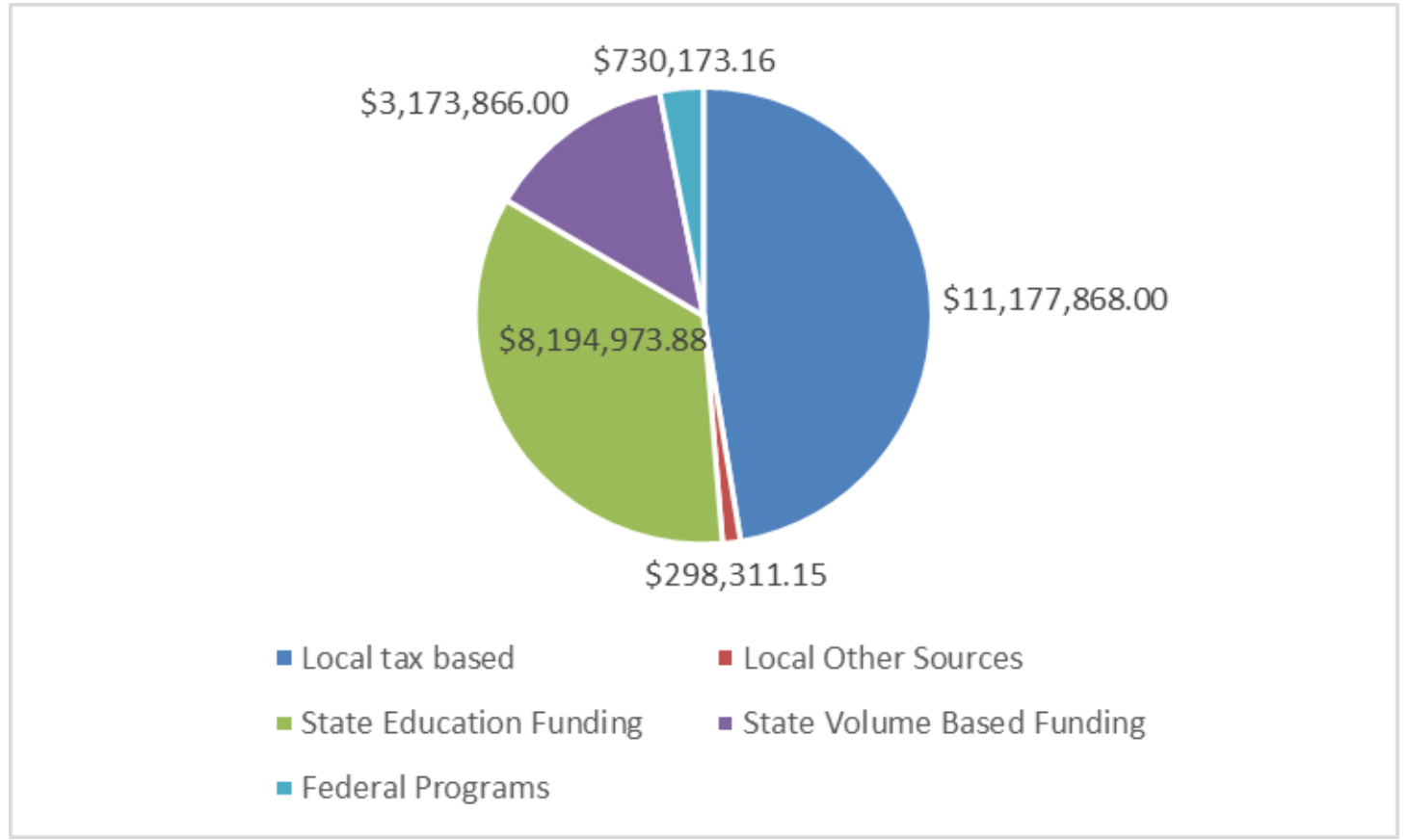
In-State Tuition	\$ 116,161.00	<u>BUDGETARY RESERVE</u>	\$ <u>-</u>
Contracted Carriers	102,250.00		
IU General Budget Payment	1,426.97	<b>TOTAL EXPENSES</b>	\$ <u>946,845.53</u>
IU Sp. Education Payment	(41,269.00)		
Long Term Note	4,700.00		
Substitute Teachers (Agency Provided)	92,800.00		
Non Instr. Contr. Srv (Resource Officer, Ar	68,432.00		
Charter Schools	(38,391.85)		
Tax Collector's Comm.	-		
Vo-Tech Payment	<u>151,100.00</u>		
TOTAL	\$ 457,209.12		

# Lackawanna Trail School District

## Budget 2023-2024

### REVENUE

Real Estate Taxes	\$	9,161,568.00
Property Tax Rebates		669,762.88
Public Utility Tax		10,000.00
Pmts in Lieu of Taxes		4,000.00
Per Capita Taxes		-
Earned Income Taxes		1,110,000.00
Real Estate Transfer Taxes		166,000.00
Delinquent Taxes		740,300.00
Earnings on Investments		65,000.00
Other Local / Miscellaneous Income		16,000.00
Basic Ed Subsidy		6,308,287.00
State Share, Social Security		407,000.00
State Share, Retirement		1,812,000.00
Special Ed		1,035,470.00
Transportation		934,616.00
Safety Grant		-
Sinking Fund		3,250.00
Medical & Dental Service		17,000.00
Title I		213,687.00
Beginning Balance		1,500,000.00
IDEA Funds		250,000.00
Medical Assistance		107,000.00
E Rate		14,695.20
Title II/Title IV		48,330.00
COVID Grants		96,460.96
Contributions		203,311.15
Ready to Learn Grant		181,454.00
<b>TOTAL</b>	<b>\$</b>	<b><u>25,075,192.19</u></b>



# Lackawanna Trail School District

## Budget 2023-2024 - Comparison 2022-2023 Budget

### REVENUE

Real Estate Taxes	\$	586,975.00
Property Tax Rebates		-
Public Utility Tax		-
Pmts in Lieu of Taxes		-
Per Capita Taxes		-
Earned Income Taxes		85,000.00
Real Estate Transfer Taxes		34,000.00
Delinquent Taxes		(35,000.00)
Earnings on Investments		15,000.00
Other Local / Miscellaneous Income		(24,500.00)
Basic Ed Subsidy		243,787.00
State Share, Social Security		15,000.00
State Share, Retirement		52,000.00
Special Ed		58,520.00
Transportation		63,376.00
Safety Grant		-
Sinking Fund		(250.00)
Medical & Dental Service		(1,000.00)
Title I		(3,566.00)
Beginning Balance		-
IDEA Funds		7,000.00
Medical Assistance		11,000.00
E Rate		(15,790.61)
Title II/Title IV		(888.00)
COVID Grants		(93,367.86)
Contributions		(450.00)
Ready to Learn Grant		-
TOTAL	\$	<u>946,845.53</u>