

Final Budget  
June 26, 2023

# Summary

- Budget includes investments in the following curricular items:
  - Additional educator
  - Creation of Autistic Support classroom at the Elementary Center
  - Mental Health Counselor (grant funded)
  - 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 (continued)

- 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
- Increased drama budget
- 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
- Contracted Board Certified Behavioral Analyst to support EC and HS Emotional Support and Autistic Support classrooms
- OGAP math training for educators



# Summary (continued)

- State has not yet passed a budget and we have no indication of potential funding level beyond what the Governor proposed. This budget splits the investment in the budget 50/50 between local funds and state funds.
- Expectation of 50% of the Governor's requested education increases flowing into the state Basic Ed and Special Ed Subsidies (\$178,500) and with new metrics (\$155,000) for a total increase of \$333,500.  
**(IMPORTANT: State subsidies can go backwards in future years)**
- Tax increase is included at 3.91%. 4.32% for Lackawanna County at an estimated \$102.46 per household on average and 0.50% for Wyoming County at an estimated \$10.56 per household on average generating \$335,000 on new revenue.
- The proposed final budget includes no impact from either the Wellness Center or the HVAC upgrade.

# Revenue Assumptions

- Act 1 Index = +5.3% = +\$587k
- Our increase = +3.91% = +\$335k
- State Subsidies
  - Basic Ed = +\$404k (Includes SS subsidy) - Budget includes \$140k change in state metrics + \$104k of new starting point and \$160k of new investment
  - Special Ed = +\$77k - Budget includes \$15k change in state metrics +\$43k new starting point and \$19k of new investment
  - 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 3.91% net tax increase is needed (was **6.85%** in proposed budget). This **increases** Lackawanna County 4.32% and Wyoming County by 0.50%. The Act 1 index is 5.3%. This provides \$587,000 of additional revenue. We are budgeting for a \$335,000 increase.
- Not raising taxes will **increase** Lackawanna County by .63% and **decrease** Wyoming County by 3.05% and will require us to cut \$334,000 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
Lackaw anna	190.5700	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	92.1600	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	
Lackaw anna %	4.32%	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%		2.85%
Wyoming %	0.50%	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%		2.49%
Lackaw anna Mills Change	7.8900	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	0.4600	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 \$102.46

Wyoming \$10.56

## Average 14 year Tax Increase

Lackawanna 2.85%/Year

Wyoming 2.49%/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

	<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 Budget</u>
Total Salaries	\$ 8,836,225	\$ 9,006,850	\$ 9,195,329	\$ 9,557,867	\$ 9,935,106	\$ 377,239 ★	42.10%
Total Fringe Benefits	5,998,154	6,285,982	6,528,846	7,023,035	7,046,468	23,433 ★	29.88%
Substitute Teachers (Agency Provided)	106,863	128,723	122,577	127,857	227,681	99,824 ★	0.97%
Transportation Reg. & Special Education	1,166,421	1,149,618	1,253,901	1,325,000	1,406,000	81,000 ★	5.96%
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	302,672	820	1.28%
Supplies, Textbooks & Library Books	658,426	981,901	652,661	722,155	1,049,280	* 327,125 ★	4.45%
Payments to IU & Vo Tech	553,956	493,470	671,352	644,961	770,317	125,356 ★	3.27%
Charter School & In State Tuition	1,084,349	1,433,353	1,451,043	1,663,296	1,449,620	(213,676) ★	6.15%
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	110,071	11,486	0.47%
Contracted, Technical & Legal Services	141,446	151,149	211,530	205,905	241,190	35,285	1.02%
Repairs & Rental of Equipment	185,404	188,191	213,269	152,057	167,101	15,044	0.71%
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	369,119	104,291	1.57%
Total	<u>\$20,587,909</u>	<u>\$20,949,888</u>	<u>\$22,360,938</u>	<u>\$22,628,347</u>	<u>\$23,584,774</u>	<u>\$ 956,427</u>	<u>100.00%</u>

PSHIC Change and PSERS Rate Decrease

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

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



# 2023-24 Budget

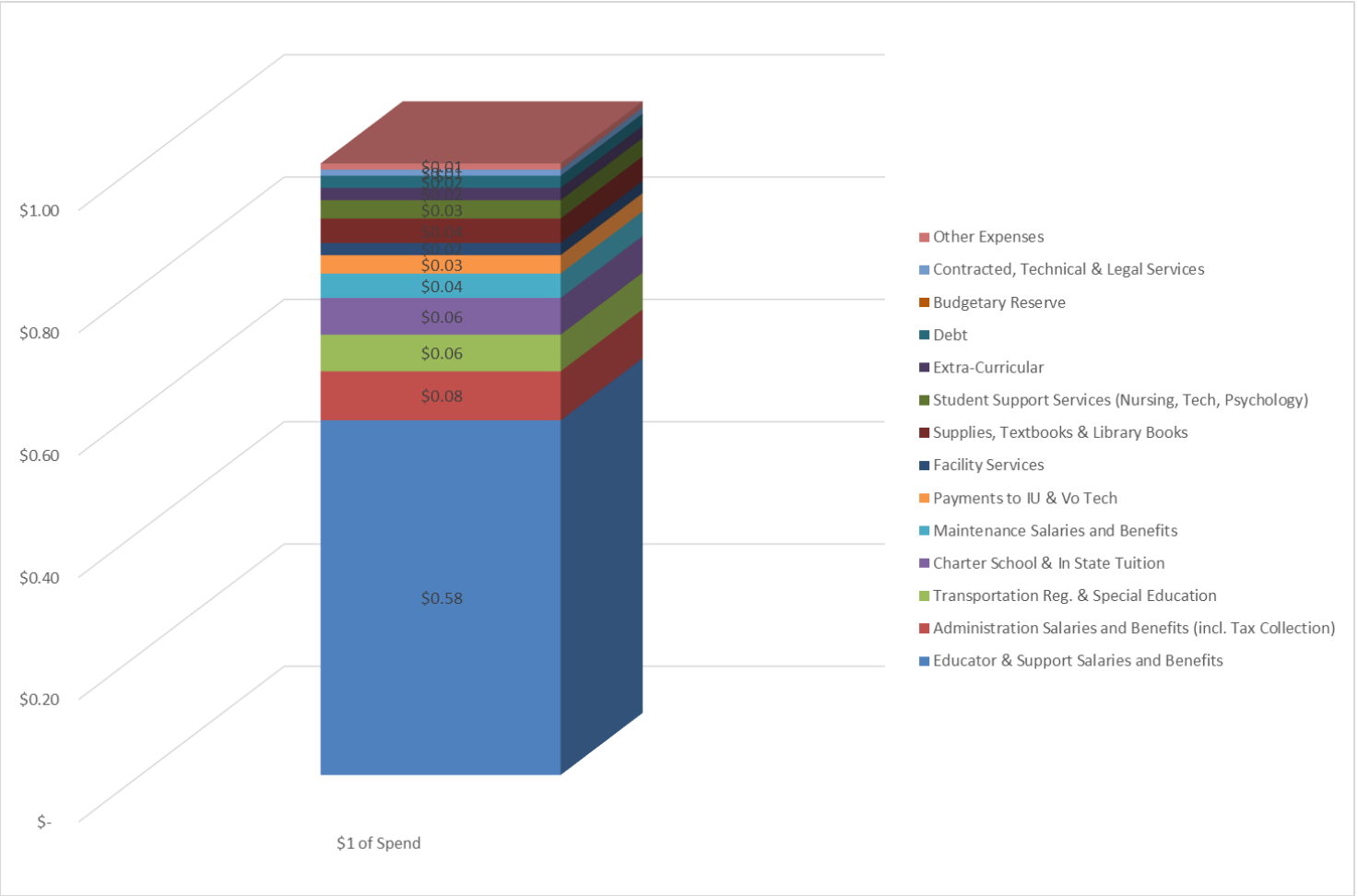
- Projected Pressures and Expenditure changes
  - Staff Wages & Benefits +\$401k
    - Column Movement +\$143k
    - Step and Negotiated increases +\$93k
    - 2 New Educators \$175k (ELL/Gifted and Autistic Support)
    - Athletic Assistant Positions + \$21k
    - Health Care decrease -\$85k and other benefits (SS, PSERS, Tuition) +\$108k
  - Supplies + \$327k
    - 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 -\$9k
    - Other Series (Accounting, AP Research, Social Studies)+\$9k
    - Prior year had ELA and Spanish texts
  - VoTech +\$158k (Enrollment driven=consistent with 2022-23 class)
  - Transportation +\$81k (\$77k formula change + \$44k in run rate - \$40k Consolidation)
  - Special Education -\$175k (some new placements offset by Autistic Support classroom)
  - Substitutes (mainly Dean of Students and rate increase) +\$100k

# Other items of note

- Medical Insurance 3% = -\$84k (Rate increase offset pharmacy admin rate decrease and by mix of staff health plans + new full time positions)
- FICA = +\$35k (Driven off Salaries)
- Retirement = +\$34k (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		BUDGET 2023-24	\$1 of Spend
Educator & Support Salaries and Benefits	▼	\$ 13,500,411	\$ 0.58
Administration Salaries and Benefits (incl. Tax C		1,960,132	\$ 0.08
Transportation Reg. & Special Education		1,436,000	\$ 0.06
Charter School & In State Tuition		1,449,620	\$ 0.06
Maintenance Salaries and Benefits		890,674	\$ 0.04
Payments to IU & Vo Tech		770,317	\$ 0.03
Facility Services		521,273	\$ 0.02
Supplies, Textbooks & Library Books		1,049,280	\$ 0.04
Student Support Services (Nursing, Tech, Psycho	▼	616,034	\$ 0.03
Extra-Curricular		439,957	\$ 0.02
Debt		357,650	\$ 0.02
Budgetary Reserve		-	\$ -
Contracted, Technical & Legal Services		351,261	\$ 0.01
Other Expenses		242,165	\$ 0.01
Total		<u>\$ 23,584,774</u>	<u>\$ 1.00</u>



# Lackawanna Trail School District

## Expenditure Budget 2023-2024

### **FIXED EXPENSES**

#### SALARIES

Elem. Teachers and Subs	\$ 2,808,895.21
H.S. Teachers and Subs & Summer School	2,640,006.02
Special Education	1,790,387.38
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	251,952.50
Curriculum	95,000.00
Psychologist	86,326.82
TOTAL	\$ 9,812,880.88

#### FRINGE BENEFITS

Medical Insurance & Medical Opt-Out	\$ 2,620,848.38
Dental Insurance	79,397.28
Life Insurance	8,803.14
Vision Insurance	16,006.14
Social Security	780,786.40
Retirement	3,384,489.53
Tuition Reimbursement	110,660.00
Unemployment Compensation	1,500.00
Worker's Compensation	42,189.14
Disability Insurance	1,788.00
Retirement Incentives	122,224.70
TOTAL	\$ 7,168,692.71

#### OTHER NECESSARY EXPENSES

Repair & Maint. Equipment	\$ 135,350.00
Rental of Equipment & Bldg.	31,751.04
Insurance & Bonding	110,071.00
Tech. Serv. (Payroll, Attend, Acct)	25,330.00
Contracted Service	95,860.00
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	256,700.00
Dues & Fees	12,100.00
Computer & Phone Lease	1,500.00
Extended School Yr. Travel	30,000.00
TOTAL	\$ 925,134.04

#### CONTROLLABLE EXPENSES

Board Expenses	15,200.00
Buildings & Grounds Impr.	50,000.00
In-Service & Assemblies	1,000.00
Field Trips	5,000.00
Travel Expenses	48,400.00
Supplies, Equip. & Textbooks	1,044,513.96
Other Expenses	11,150.00
Library Books & Services	4,765.56
Extra Curricular, Transp.	47,000.00
TOTAL	\$ 1,227,029.52

OTHER EXPENSES

In-State Tuition	\$ 526,890.00
Contracted Carriers	1,406,000.00
IU General Budget Payment	14,620.97
IU Sp. Education Payment	242,396.00
Long Term Note	357,650.00
Substitutes (Agency Provided)	227,680.63
Non Instr. Contr. Srv. (Resource Officer, A.I.R.)	123,769.00
Charter Schools	922,729.94
Tax Collector's Comm.	116,000.00
Vo-Tech Payment	513,300.00
TOTAL	\$ 4,451,036.54

<u>BUDGETARY RESERVE</u>	\$ -
<b>TOTAL EXPENSES</b>	<u><u>\$ 23,584,773.69</u></u>

Technology Spending	\$
SMART Boards	\$ 8,000
Computer Labs	61,661
Staff Computers	120,691
Cyclical Chromebook Refresh (4 grades)	99,059
<b>Total</b>	<b>\$ 289,411</b>

# Lackawanna Trail School District

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

### **FIXED EXPENSES**

#### SALARIES

Elem. Teachers and Subs	\$ 129,742.36
H.S. Teachers and Subs & Summer School	51,760.54
Special Education	118,662.14
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	18,092.50
Curriculum	95,000.00
Psychologist	-
<b>TOTAL</b>	<b>\$ 384,482.79</b>

#### FRINGE BENEFITS

Medical Insurance	\$ (84,086.51)
Dental Insurance	(669.96)
Life Insurance	591.96
Vision Insurance	(261.84)
Social Security	35,262.70
Retirement	33,979.23
Tuition Reimbursement	42,222.00
Unemployment Compensation	-
Worker's Compensation	(3,412.26)
Disability Insurance	(192.00)
Retirement Incentives	(7,244.20)
<b>TOTAL</b>	<b>\$ 16,189.12</b>

#### OTHER NECESSARY EXPENSES

Repair & Maint. Equipment	\$ 19,450.00
Rental of Equipment & Bldg.	(4,405.80)
Insurance & Bonding	11,486.00
Tech. Serv. (Payroll, Attend, Acct)	1,790.00
Contracted Service	8,495.00
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	1,500.00
Dues & Fees	50.00
Computer & Phone Lease	1,500.00
Extended School Yr Travel	-
<b>TOTAL</b>	<b>\$ 28,685.20</b>

#### CONTROLLABLE EXPENSES

Board Expenses	-
Buildings & Grounds Impr.	50,000.00
In-Service & Assemblies	(11,091.00)
Field Trips	500.00
Travel Expenses	12,900.00
Supplies, Equip. & Textbooks	326,358.98
Other Expenses	-
Library Books & Services	765.56
Extra Curricular, Transp.	(18,000.00)
<b>TOTAL</b>	<b>\$ 361,433.54</b>



OTHER EXPENSES

In-State Tuition	\$ (146,209.00)
Contracted Carriers	81,000.00
IU General Budget Payment	1,426.97
IU Sp. Education Payment	(28,571.00)
Long Term Note	4,700.00
Substitute Teachers (Agency Provided)	99,824.00
Non Instr. Contr. Srv (Resource Officer, Ar	68,432.00
Charter Schools	(67,466.58)
Tax Collector's Comm.	-
Vo-Tech Payment	<u>152,500.00</u>
TOTAL	\$ <u>165,636.39</u>

BUDGETARY RESERVE

\$ -

**TOTAL EXPENSES**

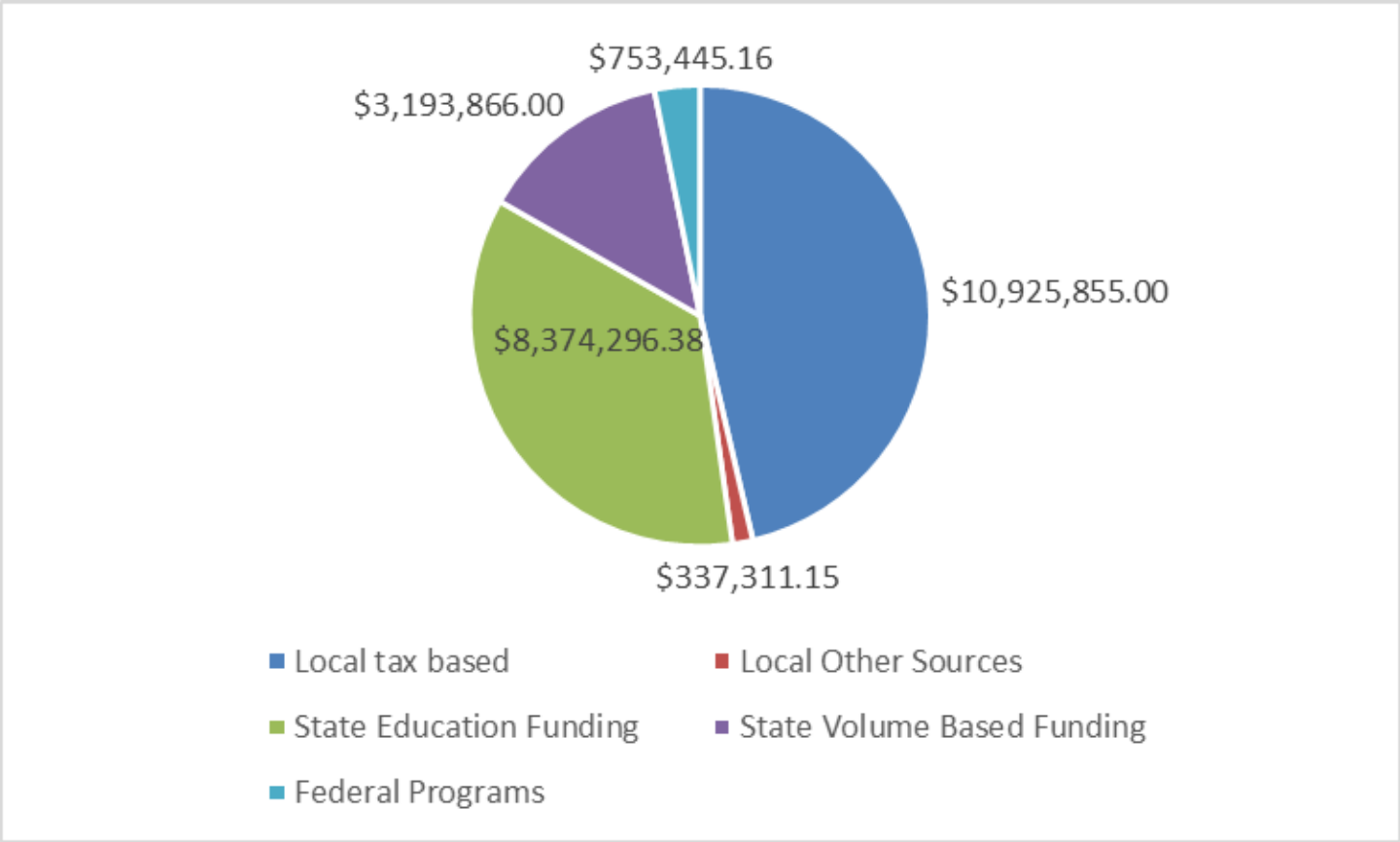
\$ 956,427.04

Lackawanna Trail School District

Budget 2023-2024

REVENUE

Real Estate Taxes	\$ 8,909,555.00
Property Tax Rebates	670,585.38
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	55,000.00
Basic Ed Subsidy	6,468,287.00
State Share, Social Security	411,000.00
State Share, Retirement	1,828,000.00
Special Ed	1,053,970.00
Transportation	934,616.00
Safety Grant	-
Sinking Fund	3,250.00
Medical & Dental Service	17,000.00
Title I	235,011.00
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	50,278.00
COVID Grants	96,460.96
Contributions	203,311.15
Ready to Learn Grant	181,454.00
TOTAL	<u>\$ 25,084,773.69</u>



# Lackawanna Trail School District

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

### REVENUE

Real Estate Taxes	\$ 334,962.00
Property Tax Rebates	822.50
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	14,500.00
Basic Ed Subsidy	403,787.00
State Share, Social Security	19,000.00
State Share, Retirement	68,000.00
Special Ed	77,020.00
Transportation	63,376.00
Safety Grant	-
Sinking Fund	(250.00)
Medical & Dental Service	(1,000.00)
Title I	17,758.00
Beginning Balance	-
IDEA Funds	7,000.00
Medical Assistance	11,000.00
E Rate	(15,790.61)
Title II/Title IV	1,060.00
COVID Grants	(93,367.86)
Contributions	(450.00)
Ready to Learn Grant	-
TOTAL	<u>\$ 956,427.03</u>