



2024-25 Final Budget

Introduction

- Budget is a balance of continuing the investments made with specific COVID relief funds along with strategic investments in staffing, facilities and curriculum.
- Overall, 4.1% increase in expenditures compared to the prior year budget.
- 74% of expenditures are direct educational or extracurricular investments.
- Wellness Center adds only \$40,000 of ongoing investment (0.2% of budget or \$8.52 per property)
- After estimated increases to both basic education and special education state subsidies, the District was still \$240,000 short of a balanced budget.
- District is levying a tax increase that is less than half the allowable amount.
- Health care cost increases were more substantial than originally anticipated. Expected funding from the close out of our membership in the Northeast Pennsylvania Schools Health Consortium was used to partially offset this increase.

Revenue Assumptions

- Act 1 Index = +6.8% = +\$758k
- We estimate a need for approx. \$240k in added tax revenue
- State Subsidies
 - Basic Ed = +\$345k (Includes SS subsidy) - Budget includes \$175k included as estimated increase from new funding
 - Special Ed = +\$55k - Budget includes \$32k included as estimated increase from new funding
 - Transportation -\$40k (Based on projected 2023-24 reimbursement)
- Other Taxes & Revenue
 - EIT +\$120k (equal to PY Actual+2.5%)
 - Delinquent Tax -\$40k (2023-24 Actual+6%)
 - Transfer Tax -\$10k (3-year average of PY Actuals)
 - \$183,000 Prior Year Expense Refund from NEPA School Health Consortium

Taxes

- In order to meet a balanced budget inclusive of the requests at building level and department level, a 2.70% net tax increase is needed. This **increases** Lackawanna County 3.16% and Wyoming County by 0.01%. The Act 1 index is 6.8%. This provides \$440,000 of additional revenue \$200,000 of which is switching from KOEZ payment from Crystal Glass to a tax revenue.
- Not raising taxes will **increase** Lackawanna County by 2.43% and **decrease** Wyoming County by .71% and will require us to cut \$240,000 from the budget.
- Approximately \$89,000 is added to revenue for each % of a tax increase
- Homestead Farmstead allocation increased by \$134,000.

Tax Rate History

Average 15 year Tax Increase
 Lackawanna 2.87%/Year
 Wyoming 2.33%/Year

Tax County	FY 2024-25 TY 2024 Real Estate Mills	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	196.6000	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	92.1700	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	
Lackawanna %	3.16%	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%		2.87%
Wyoming %	0.01%	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%		2.33%
Lackawanna Mills Change	6.0300	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	0.0100	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		

Average Tax Increase per Household

Lackawanna \$79.03

Wyoming \$0.23

Homestead Farmstead Reduction Increase per Qualified Property

Lackawanna \$74.26

Wyoming \$74.26

Net Tax Impact

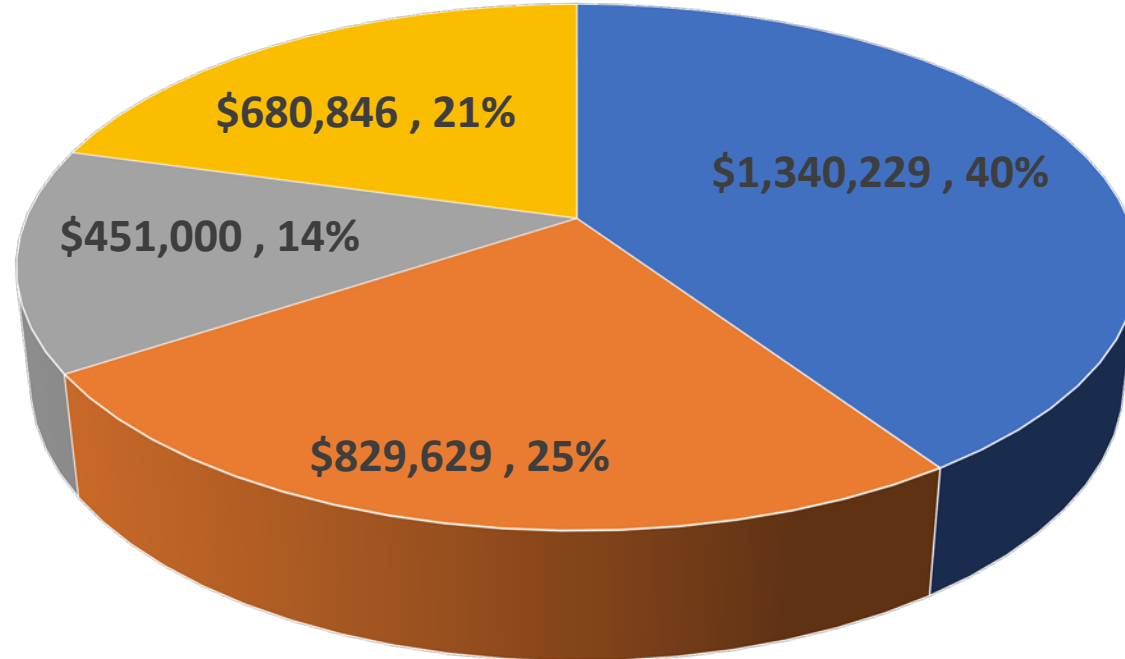
Lackawanna = \$4.77

Wyoming = \$74.03

Wellness Center Funding

\$1,547 Investment
/ High School
Student

Wellness Center Funding Sources



■ ARPA ■ ESSER II ■ RACP ■ LOCAL FUNDS

79% of funding
provided by non-
local funding
sources

Expense Assumptions

Lackawanna Trail School District

Summary of Major Expenditure Areas and % of 2024-2025 Budget

	<u>ACTUAL</u> <u>2020-21</u>	<u>ACTUAL</u> <u>2021-22</u>	<u>ACTUAL</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>BUDGET</u> <u>2024-25</u>	<u>Increase / (Decrease)</u>	<u>% of Budget</u>
Total Salaries	\$ 9,006,850	\$ 9,195,329	\$ 9,408,419	\$ 9,935,106	\$10,194,157	\$ 259,051 ★	41.53%
Total Fringe Benefits	6,285,982	6,528,846	6,758,203	7,046,468	7,440,167	393,699 ★	30.31%
Substitute Teachers (Agency Provided)	128,723	122,577	208,308	227,681	190,358	(37,322) ★	0.78%
Transportation Reg. & Special Education	1,149,618	1,254,924	1,373,238	1,406,000	1,522,500	116,500 ★	6.20%
Long Term Finance	352,955	349,970	357,286	357,650	453,884	96,234 ★	1.85%
Fund Transfers	-	-	-	35,000	40,000	5,000	0.16%
Utilities, Telephone & Fuel	308,555	292,529	294,176	302,672	324,487	21,815	1.32%
Supplies, Textbooks & Library Books	981,901	652,661	701,723	1,049,280	877,288	(171,992) ★	3.57%
Payments to IU & Vo Tech	493,470	671,352	591,936	770,317	850,243	79,926 ★	3.46%
Charter School & In State Tuition	1,433,353	1,451,043	1,952,920	1,449,620	1,622,117	172,497 ★	6.61%
Tax Collector Commissions	114,574	113,105	121,286	116,000	123,000	7,000	0.50%
Insurance & Bonding	86,930	95,800	97,774	110,071	110,071	-	0.45%
Contracted, Technical & Legal Services	151,149	211,530	205,687	241,190	281,090	39,900	1.15%
Repairs & Rental of Equipment	187,042	213,269	126,838	168,601	162,386	(6,215)	0.66%
Computer & Phone Lease	1,149	-	-	-	-	-	0.00%
Other Expenses *	267,637	1,208,002	475,265	369,119	356,839	(12,281)	1.45%
Total	<u>\$20,949,888</u>	<u>\$22,360,938</u>	<u>\$22,673,061</u>	<u>\$23,584,774</u>	<u>\$24,548,586</u>	<u>\$ 963,812</u>	<u>100.00%</u>

2024-25 Expenditure Impacts

- Projected Pressures and Expenditure changes
 - Staff Wages +\$259k
 - Column Movement +\$82k
 - Step and Negotiated increases +\$153k
 - Turnover in 5 Current Positions -\$151k
 - Para to FT Position Turnover +\$23.5k
 - New LTEC Librarian \$68k
 - New LTHS VP \$67.5k
 - New PT Maintenance \$16k
 - Supplies - \$172k
 - Staff Computers -\$112k
 - 3 Computer Labs -\$60k
 - Supplies +\$13k
 - Maintenance Equipment +\$12k (Stage Curtain in PY offset by Music Wing Steps and Dump truck)
 - Wellness Center Technology +\$25k
 - Sealcoating in the PY -\$50k
 - VoTech +\$80k (Enrollment driven = increase in new enrollment)
 - Long-Term Finance +\$96k (New debt wrap for HVAC replacement at LTHS)
 - Transportation +\$116k (\$30k formula change + \$86k in run rate)
 - Charter Schools +139k (Continued growth in cyber charter enrollments)
 - Substitutes (mainly Dean of Students) -\$37k

Other items of note

- Medical Insurance 19.6% = +\$363k
- Dental Insurance =-\$9k Change in carriers to capture rate decrease
- FICA = +\$18k (Driven off Salaries)
- Retirement = +\$75k (Driven off Salaries and new positions) **Rate Reduced by .01%**

		NEIU	PSHIC
2022/2023	Premium/Funding Level	\$ 2,500,000	
	HRA	\$ 110,000	
	Total	\$ 2,610,000	
2023/2024	Premium/Funding Level	\$ 2,680,000	\$ 2,450,000
	HRA	\$ 110,000	N/A
	Total	\$ 2,790,000	\$ 2,450,000
2024/2025	Premium/Funding Level	\$ 2,948,000	\$ 2,855,198
	HRA	\$ 110,000	N/A
	Total	\$ 3,058,000	\$ 2,855,198

New On-Going Costs Investment

- Navigate 360 SEL Curriculum Tool (\$9,250) (in budget)
- Vice Principal at LTHS (\$110,000) (in budget)
- Librarian at LTEC (\$111,000) (in budget)
- New Maintenance Position (1/2 time) (\$25,000) (in budget)

\$255,250

These are the primary investments that drove the need for the tax increase. These investments are designed to yield significant student impact.

Additional One-Time Investments

- Music Wing Steps (\$10,000) (in budget)
- 3rd Grade Doors (\$8,000) (in budget)
- Dump truck (\$40,000) from Clinton Township
- Digital Piano for LTEC (\$2,500) (in budget)

Changes from Proposed Final Budget

- Charter School Students = -\$50,619
- Librarian Cost = -\$23,426
- Business Teacher = -\$16,510
- Para to Secretary Switch = -\$11,284
- IU Settlement = -\$3,000
- Chromebook Pricing = -\$6,788
- Para to Maintenance Switch = -\$4,780
- Athletic Fund Transfers = -\$2,500
- AD Contract and Game Managers = -\$1,485
- High School Supplies = -\$33,986
- Special Education change = +\$68,000
- Math Teacher = +\$28,411
- Special Ed Teacher = +\$24,811
- Special Ed Teacher = +\$14,405
- Dental Renewal = +\$6,647
- Tech Supplies = +\$5,000
- Navigate 360 Pricing = +\$4,250
- Assistant Principal Cost = +\$1,545
- Life Skills Supplies = +\$951
- Para Vacancy = +\$358

+ = Favorable impact on Budget

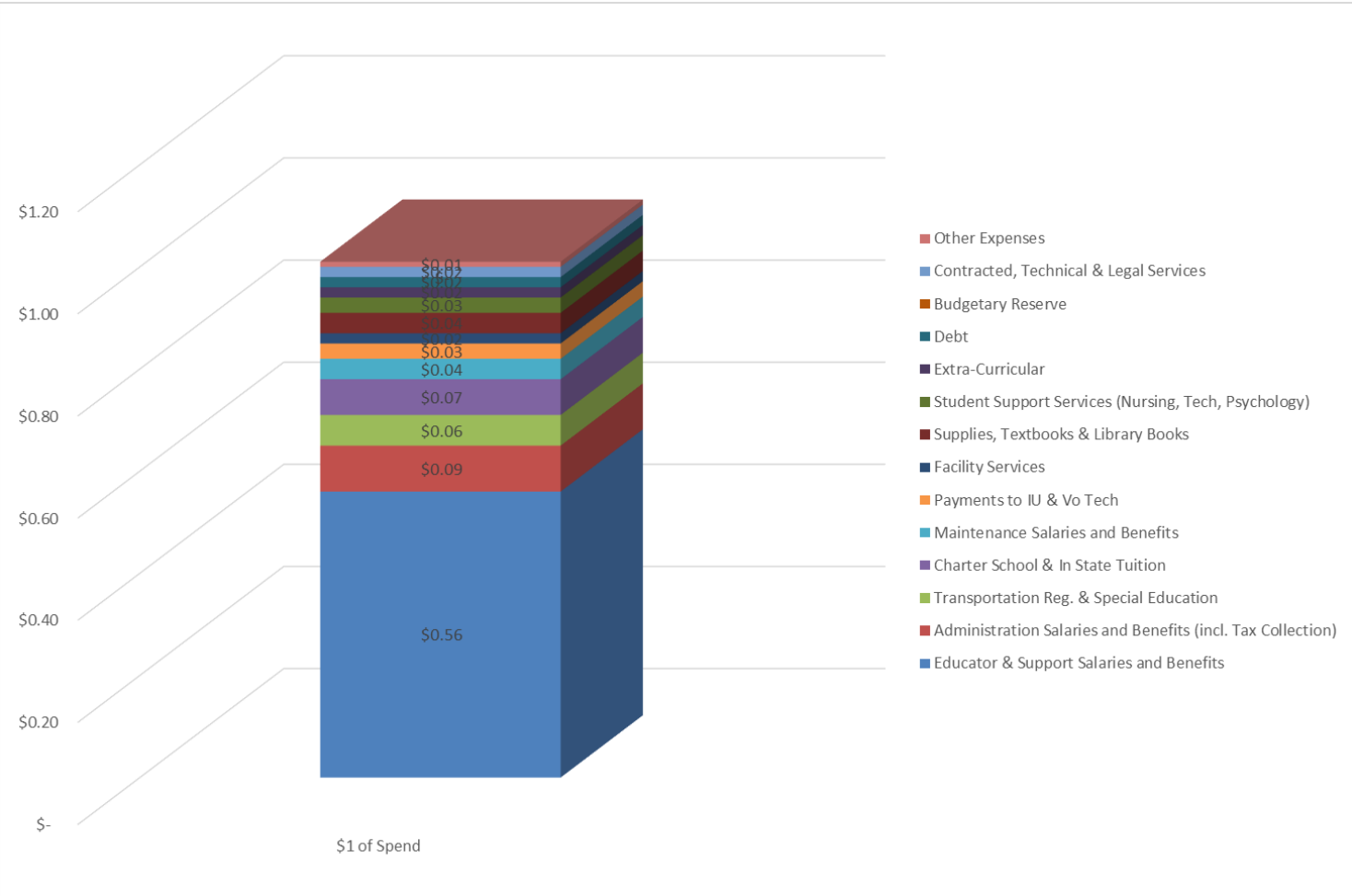
- = Unfavorable impact on Budget

Changes in the cost of positions are related to salaries and benefits based on preliminary assessment of positions needs versus final candidate recommendations.

Lackawanna Trail School District

Where does our money get spent?

Spending Category	BUDGET	
	<u>2024-25</u>	<u>\$1 of Spend</u>
Educator & Support Salaries and Benefits	\$ 13,803,023	\$ 0.55
Administration Salaries and Benefits (incl. Tax C	2,211,896	\$ 0.09
Transportation Reg. & Special Education	1,562,500	\$ 0.06
Charter School & In State Tuition	1,622,117	\$ 0.07
Maintenance Salaries and Benefits	923,304	\$ 0.04
Payments to IU & Vo Tech	850,243	\$ 0.03
Facility Services	486,873	\$ 0.02
Supplies, Textbooks & Library Books	877,288	\$ 0.04
Student Support Services (Nursing, Tech, Psycho	644,577	\$ 0.03
Extra-Curricular	472,837	\$ 0.02
Debt	453,884	\$ 0.02
Budgetary Reserve	-	\$ -
Contracted, Technical & Legal Services	391,161	\$ 0.02
Other Expenses	248,884	\$ 0.01
Total	\$ 24,548,586	\$ 1.00



Lackawanna Trail School District

Expenditure Budget 2024-2025

FIXED EXPENSES

SALARIES

Elem. Teachers and Subs	\$ 2,894,883.68
H.S. Teachers and Subs & Summer School	2,623,219.59
Special Education	1,790,243.05
Guidance & Attendance	319,348.90
Homebound	5,000.00
Nurses	123,710.69
Teacher Aides (Reg. Ed.)	120,953.39
Administration	682,519.41
Business	150,182.07
Maintenance & Transportation	577,873.06
Library & Tech	334,123.00
Extra-Curricular	256,997.50
Curriculum	98,325.00
Psychologist	91,358.59
TOTAL	<u>\$ 10,068,737.93</u>

FRINGE BENEFITS

Medical Insurance & Medical Opt-Out	\$ 2,983,889.68
Dental Insurance	70,211.28
Life Insurance	8,632.74
Vision Insurance	15,945.00
Social Security	798,794.27
Retirement	3,459,067.09
Tuition Reimbursement	53,110.00
Unemployment Compensation	6,000.00
Worker's Compensation	42,116.54
Disability Insurance	2,400.00
Retirement Incentives	125,419.10
TOTAL	<u>\$ 7,565,585.70</u>

OTHER NECESSARY EXPENSES

Repair & Maint. Equipment	\$ 129,950.00
Rental of Equipment & Bldg.	32,436.04
Insurance & Bonding	110,071.00
Tech. Serv. (Payroll, Attend, Acct)	23,730.00
Contracted Service	147,360.00
Legal Service & Judgements	110,000.00
Postage	8,000.00
Graduation Expenses	7,000.00
Advertising	10,000.00
Fund Transfers	40,000.00
Telephone & Internet	43,320.00
Utilities & Fuel Expenses	281,167.00
Dues & Fees	12,110.00
Computer & Phone Lease	-
Extended School Yr. Travel	40,000.00
TOTAL	<u>\$ 995,144.04</u>

CONTROLLABLE EXPENSES

Board Expenses	15,539.50
Buildings & Grounds Impr.	-
In-Service & Assemblies	1,000.00
Field Trips	6,500.00
Travel Expenses	47,750.00
Supplies, Equip. & Textbooks	873,022.33
Other Expenses	11,150.00
Library Books & Services	4,265.56
Extra Curricular, Transp.	68,000.00
TOTAL	<u>\$ 1,027,227.39</u>

OTHER EXPENSES

In-State Tuition	\$ 395,640.00
Contracted Carriers	1,522,500.00
IU General Budget Payment	14,905.88
IU Sp. Education Payment	242,445.00
Long Term Note	453,883.82
Substitutes (Agency Provided)	190,358.45
Non Instr. Contr. Srv. (Resource Officer, A.I.R.)	129,789.00
Charter Schools	1,226,476.53
Tax Collector's Comm.	123,000.00
Vo-Tech Payment	<u>592,892.00</u>
TOTAL	\$ 4,891,890.68

Over (Under) Expended Excl. Fund Bal. \$ 0.00

<u>BUDGETARY RESERVE</u>	\$ -
TOTAL EXPENSES	<u><u>\$ 24,548,585.74</u></u>

Technology Spending	\$
SMART Boards	\$ 8,000
Welless Center Tech (Net of eRate)	10,846
Cyclical Chromebook Refresh (4 grades)	105,846
Total	\$ 124,692

One time Expenses & Additions	\$
Dump truck	\$ 40,000
Lead on Time	6,000
Elementary Center 3rd Grade Wing Doors	8,000
Music Wing Steps	10,000
NVR for Add'l Cameras	3,925
Digital Piano	2,500
Total	\$ 70,425

Lackawanna Trail School District
Budget 2024-2025 - Comparison 2023-2024 Budget

FIXED EXPENSES

SALARIES

Elem. Teachers and Subs	\$ 85,988.47
H.S. Teachers and Subs & Summer School	(16,786.43)
Special Education	(144.33)
Guidance & Attendance	6,845.41
Homebound	(1,000.00)
Nurses	(218.70)
Teacher Aides (Reg. Ed.)	(10,783.46)
Administration	82,210.03
Business	6,184.17
Maintenance & Transportation	30,983.92
Library & Tech	59,176.21
Extra-Curricular	5,045.00
Curriculum	3,325.00
Psychologist	<u>5,031.77</u>
TOTAL	\$ 255,857.05

FRINGE BENEFITS

Medical Insurance	\$ 363,041.30
Dental Insurance	(9,186.00)
Life Insurance	(170.40)
Vision Insurance	(61.14)
Social Security	18,007.87
Retirement	74,577.56
Tuition Reimbursement	(57,550.00)
Unemployment Compensation	4,500.00
Worker's Compensation	(72.60)
Disability Insurance	612.00
Retirement Incentives	<u>3,194.40</u>
TOTAL	\$ 396,892.99

OTHER NECESSARY EXPENSES

Repair & Maint. Equipment	\$ (5,400.00)
Rental of Equipment & Bldg.	(815.00)
Insurance & Bonding	-
Tech. Serv. (Payroll, Attend, Acct)	(1,600.00)
Contracted Service	51,500.00
Legal Service & Judgements	(10,000.00)
Postage	(3,000.00)
Graduation Expenses	-
Advertising	2,500.00
Fund Transfers	5,000.00
Telephone & Internet	(2,652.00)
Utilities & Fuel Expenses	24,467.00
Dues & Fees	10.00
Computer & Phone Lease	-
Extended School Yr Travel	<u>10,000.00</u>
TOTAL	\$ 70,010.00

CONTROLLABLE EXPENSES

Board Expenses	339.50
Buildings & Grounds Impr.	(50,000.00)
In-Service & Assemblies	-
Field Trips	1,500.00
Travel Expenses	(650.00)
Supplies, Equip. & Textbooks	(171,491.63)
Other Expenses	-
Library Books & Services	(500.00)
Extra Curricular, Transp.	<u>21,000.00</u>
TOTAL	\$ (199,802.13)

OTHER EXPENSES

In-State Tuition	\$ (131,250.00)
Contracted Carriers	116,500.00
IU General Budget Payment	284.91
IU Sp. Education Payment	49.00
Long Term Note	96,233.82
Substitute Teachers (Agency Provided)	(37,322.18)
Non Instr. Contr. Srv (Resource Officer, Ar	6,020.00
Charter Schools	303,746.59
Tax Collector's Comm.	7,000.00
Vo-Tech Payment	<u>79,592.00</u>
TOTAL	\$ 440,854.14

BUDGETARY RESERVE

\$ -

TOTAL EXPENSES

\$ 963,812.05

Lackawanna Trail School District

Budget 2024-2025

REVENUE

Real Estate Taxes	\$ 9,229,696.00
Property Tax Rebates	804,879.74
Public Utility Tax	10,000.00
Pmts in Lieu of Taxes	4,000.00
Per Capita Taxes	-
Earned Income Taxes	1,230,000.00
Real Estate Transfer Taxes	174,000.00
Delinquent Taxes	720,300.00
Earnings on Investments	150,000.00
Other Local / Miscellaneous Income	198,000.00
Basic Ed Subsidy	6,799,874.00
State Share, Social Security	420,000.00
State Share, Retirement	1,868,000.00
Special Ed	1,104,704.00
Transportation	873,029.00
Safety Grant	44,000.00
Sinking Fund	3,250.00
Medical & Dental Service	17,000.00
Title I	236,186.00
Beginning Balance	1,500,000.00
IDEA Funds	262,025.00
Medical Assistance	107,000.00
E Rate	28,509.00
Title II/Title III/Title IV	50,679.00
COVID Grants	-
Contributions	32,000.00
Ready to Learn Grant	181,454.00
TOTAL	<u>\$ 26,048,585.74</u>

**\$183,000 IU
Consortium
Settlement**



Lackawanna Trail School District

Budget 2024-2025 - Comparison 2023-2024 Budget

REVENUE

Real Estate Taxes	\$	320,141.00
Property Tax Rebates		134,294.36
Public Utility Tax		-
Pmts in Lieu of Taxes		-
Per Capita Taxes		-
Earned Income Taxes		120,000.00
Real Estate Transfer Taxes		8,000.00
Delinquent Taxes		(20,000.00)
Earnings on Investments		85,000.00
Other Local / Miscellaneous Income		182,000.00
Basic Ed Subsidy		331,587.00
State Share, Social Security		9,000.00
State Share, Retirement		40,000.00
Special Ed		50,734.00
Transportation		(61,587.00)
Safety Grant		5,000.00
Sinking Fund		-
Medical & Dental Service		-
Title I		1,175.00
Beginning Balance		-
IDEA Funds		12,025.00
Medical Assistance		-
E Rate		13,813.80
Title II/Title III/Title IV		401.00
COVID Grants		(96,460.96)
Contributions		(171,311.15)
Ready to Learn Grant		-
TOTAL	\$	<u>963,812.05</u>

Historical Revenue and Expense Trends

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Variance to 2008-09	
Basic Ed Subsidy	5,643,745	5,105,807	4,850,580	5,508,915	5,508,916	5,579,271	5,645,742	5,734,487	5,623,757	5,672,863	5,697,445	5,756,210	5,756,208	5,881,408	6,168,649	524,904	9%
Special Ed Subsidy	786,093	795,570	790,831	790,829	790,829	790,829	805,328	823,856	848,832	872,091	881,812	904,615	904,584	949,665	1,020,439	234,346	29.8%
Real Estate Taxes	6,127,988	6,202,230	6,372,135	6,586,015	6,766,477	6,857,939	7,206,170	6,924,104	7,809,778	8,058,712	8,297,192	8,351,482	8,325,806	8,624,192	8,737,999	2,610,011	42.6%
Lackawanna Mills	128.92	129.04	129.66	133.92	134.66	135.35	137.06	146.01	158.56	162.43	165.68	167.28	170.88	174.76	182.75	53.83	
Wyoming Mills	65.59	65.89	67.74	67.70	66.97	70.94	74.64	77.87	88.71	91.61	93.80	93.96	91.68	91.69	91.74	26.15	
		0.09%	0.48%	3.29%	0.55%	0.51%	1.26%	6.53%	8.60%	2.44%	2.00%	0.97%	2.15%	2.27%	4.57%	41.75%	
		0.46%	2.81%	-0.06%	-1.08%	5.93%	5.22%	4.33%	13.92%	3.27%	2.39%	0.17%	-2.43%	0.01%	0.05%	39.87%	
Regular Ed Cost	7,165,049	7,311,436	7,744,096	7,556,427	7,941,883	8,429,067	8,724,769	8,602,018	8,582,813	8,701,591	9,093,858	8,669,171	9,573,916	9,529,663	9,783,555	2,618,506	36.5%
Special Ed Cost	2,169,953	2,540,225	2,848,442	2,874,329	2,939,394	3,069,028	3,362,261	3,626,290	3,517,366	3,386,095	3,498,306	3,457,935	3,532,868	3,957,928	4,363,899	2,193,946	101.1%
Charter School	236,078	232,952	284,059	445,635	479,643	489,590	532,988	712,581	861,878	607,441	876,519	668,505	959,516	923,730	1,223,440	987,362	418.2%
Enrollment						1,100	1,070	1,035	1,021	990	994	968	976	966	955		
PSERS	385,231	396,882	484,648	704,955	996,750	1,440,545	1,865,129	2,346,093	2,488,401	2,744,237	2,876,118	3,041,185	3,062,150	3,154,730	3,279,787	1,960,862	
State Subsidy	(205,200)	(255,201)	(259,506)	(379,269)	(562,381)	(789,507)	(1,045,870)	(1,207,782)	(1,319,639)	(1,469,871)	(1,542,253)	(1,540,942)	(1,617,437)	(1,650,010)	(1,791,933)	(1,002,582)	
PSERS, Net	180,031	141,681	225,142	325,686	434,369	651,038	819,259	1,138,311	1,168,762	1,274,366	1,333,865	1,500,243	1,444,713	1,504,720	1,487,854	958,280	