



2023-2024 Budget Laurel School District



2023-2024 Proposed Budget

Budgeted Revenues: \$19,593,363

Budgeted Expenses: \$21,749,096

Allocation from Fund Balance: **\$2,155,733**

(Roof \$900K, Water Softener \$260K)

Budget Highlights



Budget Highlights

- 22-23 Salaries: \$8,804,763 23-24 Salaries: \$8,742,609
- 22-23 Benefits: \$6,181,695 23-24 Benefits: \$6,344,862
Total: \$14,986,458 Total: \$15,087,471 +\$101,013
- Retirement decrease to 34.00% (last year 35.26%)
- Repairs, facility maintenance, and instructional resources (9th grade world history, chromebooks, facilities) have been incorporated from 5 year plans and state of Laurel
- Tax increase to index
- 8.64% increase over last year due to roof, water softener, library transformation, increases in salaries/benefits
- 2 Teacher retirements, 1 custodial retirement, moving transportation director to 1099, and hiring Computer Technician/Network Specialist)

Budget Highlights



Controlling the Growth of the Budget

- Salaries & Benefits are approximately 70% of total budget
- Add in debt service and fixed costs are 75% of total budget
- Add in utilities and fixed costs are 85-87% of the total budget

Single most expensive part of a public budget is personnel costs.

- Total payroll
- Benefits
- Replace, Add, or Absorb positions - some decisions are on the table
- Compensation agreements (CBA, Act 93, Confidential etc.)

Debt service

- Approximately 4 years left, last payment Sept. of 2027
- Infusion of \$1.2MM in budget
- Reinvest in facilities, Add revenue to budget, Combination

Utilities

- Incorporating efficiencies into controls
- Utilization of LED
- Good winter v. harsh winter. price increases

Personnel Costs v. Facility Costs

- Additions to personnel have an initial and exponential cost
- Supplies, Facilities may be a one time cost

Employer Retirement Contributions



• Retirement Rates

- 8.65% (2011–2012)
- 12.36% (2012–2013)
- 16.93% (2013–2014)
- 21.40% (2014–2015)
- 25.84% (2015–2016)
- 30.03% (2016–2017)
- 32.57% (2017–2018)
- 34.51% (2020–2021)
- 34.94% (2021–2022)
- 35.26% (2022–2023)
- 34.00% (2023–2024)

Imagine a personal utility/expense within our home budget that has more than quadrupled in little more than a decade. On a \$6MM payroll the current assessment is over \$2MM. By comparison an 8.65% assessment would be a little more than \$500,000 (\$1.5MM difference).

The PSERS assessment represents a reclamation of dollars by the state government. It is the opinion of some in the legislature that schools are sitting on \$4BB in fund balance. This is an indirect way to capture those monies and impact local fund balances

Changes by Department



1100 – Regular Ed (includes Title Programs)

19-20 Budget = \$8,860,635

20-21 Budget = \$9,084,608

21-22 Budget = \$9,226,881

22-23 Budget = \$8,959,324

23-24 Budget = \$9,077,662

Total increase of 1.32%

Decrease in salaries reflective of retirements, increases in substitutes, supplies, software, and equipment. Includes PCCD grant expenditures.

Major items budgeted are salary and benefits - personnel/staffing decisions could reduce costs from between \$25,000-\$130,000.00.

Changes by Department



1200 – Special Ed

19-20 Budget = \$1,445,016

20-21 Budget = \$1,490,982

21-22 Budget = \$1,589,085

22-23 Budget = \$1,550,125

23-24 Budget = \$1,671,585

Increase of 7.84%

Increases in salaries (teacher moving to Masters), benefits, OT/PT, equipment (flat panel for speech).

Changes by Department



1300 – Vocational Ed

19-20 Budget = \$422,349

20-21 Budget = \$428,691

21-22 Budget = \$432,611

22-23 Budget = \$477,314

23-24 Budget = \$447,437

Vo-Ag decrease of 6.29%

New computer lab in 22-23.

Changes by Department



1400 – Other Instructional Programs

19-20 Budget = \$62,371

20-21 Budget = \$65,775

21-22 Budget = \$86,978

22-23 Budget = \$62,218

23-24 Budget = \$52,915

Decrease of 14.9% to reflect actual expense.
Driver's Educ. Summer School, Homebound, Alt.
Educ., Court Placement

Changes by Department



2120 – Guidance

19-20 Budget = \$525,675

20-21 Budget = \$532,590

21-22 Budget = \$390,900

22-23 Budget = \$385,580

23-24 Budget = \$396,297

Increase of 2.8%
in salaries/benefits

Changes by Department



2140 – Psychologist

19-20 Budget = \$175,843

20-21 Budget = \$185,548

21-22 Budget = \$190,844

22-23 Budget = \$194,436

23-24 Budget = \$201,753

Increase of 3.76%
in salaries/benefits

Changes by Department



2220 – Technology Support Services

19-20 Budget = \$58,636

20-21 Budget = \$27,219

21-22 Budget = \$28,960

22-23 Budget = \$29,177

23-24 Budget = \$101,250

Increase due to moving Computer Tech/Network Specialist to District employee from contracted service

Changes by Department



2250 – Library Services

19-20 Budget = \$289,630

20-21 Budget = \$208,537

21-22 Budget = \$202,256

22-23 Budget = \$251,255

23-24 Budget = \$262,840

Increase of 4.6% in salaries/benefits,
books, software.

Changes by Department



2260 – DIRECTOR OF PUPIL SVCS.

19-20 Budget = \$177,517

20-21 Budget = \$193,437

21-22 Budget = \$190,572

22-23 Budget = \$195,458

23-24 Budget = \$215,714

Increase of 10.36% for salary, benefits, and software change (\$9k departmental training/materials for Voyager/Sopris)

Changes by Department



2271 – Staff Development - CERT (Teachers)

19-20 Budget = \$22,150

20-21 Budget = \$54,020

21-22 Budget = \$40,450

22-23 Budget = \$34,600

23-24 Budget = \$52,874

Increase of 52.8% for tuition
reimbursement for newer teachers

Changes by Department



2310 Board Services, 2330 Tax Collectors,
2350 Legal Services

19-20 Budget = \$128,004

20-21 Budget = \$142,218

21-22 Budget = \$130,171

22-23 Budget = \$130,988

23-24 Budget = \$122,050

PSBA dues coded here.

Solicitor, Andrew & Price. Decrease of 6.8% due
to tax collector bonds not due for 3 years.

Changes by Department



2360 – Superintendent's Office

19-20 Budget = \$484,716

20-21 Budget = \$468,020

21-22 Budget = \$474,536

22-23 Budget = \$474,219

23-24 Budget = \$509,508

7.44% increase in salaries and benefits for employee that waived in prior years.

Changes by Department



2380 – Building Administration

19-20 Budget = \$757,243

20-21 Budget = \$784,382

21-22 Budget = \$781,990

22-23 Budget = \$818,372

23-24 Budget = \$848,430

Increase of \$30K = 3.67%

Increase in salary and benefits, software for PA ETEP
Bldg. Admin., Secretaries, etc.

Changes by Department



2390 – Other Administrative Services

19-20 Budget = \$432,331

20-21 Budget = \$319,854

21-22 Budget = \$227,580

22-23 Budget = \$212,090

23-24 Budget = \$249,090

Increase of \$37,000/17.44% for new retiree benefits. Not losing anyone to Medicare.

Adding 2 retirees.

Changes by Department



2400 – Pupil Health

19-20 Budget = \$228,522

20-21 Budget = \$252,416

21-22 Budget = \$217,970

22-23 Budget = \$204,408

23-24 Budget = \$195,130

4.5% decrease due to change in benefits for budgeted waiver of health insurance.

Changes by Department



2511 – Business Services

19-20 Budget = \$242,979

20-21 Budget = \$245,176

21-22 Budget = \$253,522

22-23 Budget = \$286,719

23-24 Budget = \$299,428

4.43% increase due to salaries/benefits and GASB 45 Valuation (audit costs, business office software)

Changes by Department



2620 & 2630 – Operations & Maintenance

19-20 Budget = \$1,615,183

20-21 Budget = \$1,629,880

21-22 Budget = \$1,605,196

22-23 Budget = \$1,602,001

23-24 Budget = \$1,620,317

Increase of 1.14%

Decrease in salaries/benefits (custodial retirement),
increase in utilities

Changes by Department



2660 – Security Services

19-20 Budget = \$136,000

20-21 Budget = \$183,244

21-22 Budget = \$123,616

22-23 Budget = \$100,901

23-24 Budget = \$117,597

Increase \$16,696 - 16.54%

Software purchase with PCCD grant

Changes by Department



2700 – Transportation

19-20 Budget = \$1,055,256

20-21 Budget = \$901,995

21-22 Budget = \$1,015,239

22-23 Budget = \$1,099,438

23-24 Budget = \$995,334

Decrease of \$104,104 - 9.46%
due to not purchasing buses.

Changes by Department



2840 – Information Management Services, 2900
– Other Support

19-20 Budget = \$42,300

20-21 Budget = \$73,697

21-22 Budget = \$166,666

22-23 Budget = \$141,100

23-24 Budget = \$145,890

Increase of 3.39%

Decrease in contracted services, but increase in
technology software-one time purchases

Changes by Department



3200 – Student Activities and Athletics

19-20 Budget = \$516,737

20-21 Budget = \$648,652

21-22 Budget = \$655,462

22-23 Budget = \$753,311

23-24 Budget = \$760,899

Increase of 1.0%

Includes AD, coaches, game workers, streaming crew, bus drivers, and police coverage for events

Changes by Department



4000 – Site and Building Improvements

19-20 Budget = \$276,713

20-21 Budget = \$345,390

21-22 Budget = \$712,700

22-23 Budget = \$458,221

23-24 Budget = \$1,737,426

Increase \$1,279,205

New roof on Middle-High School, paving Middle-High East entrance, PCCD grant expenditures for fiber connection and door alarm at the Elementary, gym lights in both buildings, acoustic panels in original MHS gym, building clock system for Elementary, UPS units, replace cafeteria garbage disposals, and replace chorus room carpet.

Many 5 year plan and state of Laurel items

Many 1 time expenditures

State of Laurel 2023



Updated 05/3/2023	2023-2024				
Category	Supply Item (enter item including quantity)	Supply item cost (grand total for item listed)	Funding from GF	Funding-other	in/out
Building and Grounds	Replace Lights Elementary Gym.	\$13,000	\$13,000		
Building and Grounds	Replace roof 400 wing and new locker room section--A--only	\$620,000	\$620,000		
Building and Grounds	Replace roof section A and B section B is the new gym high school	\$920,000	\$920,000		
Building and Grounds	Replace Golf Cart new 11,950.00 used 7,500.00	\$11,950	\$11,950		out
Building and Grounds	Replace water softener/bladder tank and well pump at the High School	\$260,000	\$260,000		
Building and Grounds	Replace man lift for maintenance	\$11,950	\$11,950		
Building and Grounds	Replace Lights in Original Gym High School	\$16,500	\$16,500		
Building and Grounds	Replace 4 sets of bleachers and 6 benches for softball/baseball fields	\$13,274	\$13,274		
Building and Grounds	Marquee	\$45,000	\$45,000		out
Building and Grounds	LED Footlights for Stage/Auditorium	\$20,000	\$20,000		out Move to 24-25
Cafeteria	High School Garbage disposal replacement (3 units)	\$14,400		Cafeteria	
Elementary School	Building Clock System	\$24,000	\$24,000		
Middle High School	Edgeunity Licenses	\$20,000		ESSER	
Middle High School	Classroom Updates tables and chairs for classrooms	\$10,000	\$10,000		
Middle High School	School Safety Robot	\$30,000	\$30,000		
Middle High School	Acoustic Panels Original Gym	\$23,000	\$23,000		
Middle High School	Library - Virtual Reality	\$20,300	\$20,300		out
Athletics	Resurface Track	\$300,000	\$300,000		out
Athletics	Sound System Upgrades & Ref Mic at Stadium	\$40,000	\$40,000		out
Athletics	Volleyball 'Solution'	\$35,000	\$35,000		out
Athletics	Softball ballpens--2	\$11,520	\$11,520		out
Technology	Outer Layer Switches and UPS (ERATE)	\$150,000	\$150,000		out
Technology	UPS	\$50,000	\$50,000		
Technology	Cameras (replace/expand/maintenance/licensing)	\$12,500	\$12,500		
Technology	Chromebook Refresh (200 devices x \$250 per device) -100 per building (includes licensing)	\$57,000	\$57,000		
Technology	HS Staff Laptop Refresh Cycle - (Replacing with desktops for 23-24)	\$30,000	\$30,000		
Technology	Alma	\$23,000	\$23,000		
Technology	Study Island (Math 3-6, ELA 3-6, Science 4+MHS) benchmark	\$22,500		ESSER	
Technology	LinkIt (data warehouse)	\$15,000		ESSER	
Technology	Running Fiber to Stadium (incudes infastructure in building)	\$14,000		PCCD	
Transportation	(2) mini van (\$40,000 ea.)	\$80,000		ACCESS	
Transportation	Police Car	\$10,000	\$10,000		out
Transportation	Wheel Chair Van (non-GDL)	\$45,000		ACCESS	out
Transportation	Seal Elementary Playground and High School Front Lot	\$20,000	\$20,000		
Transportation	Repair Pavement - High School Entrance Area	\$60,000	\$60,000		
	TOTAL	\$3,048,894	\$2,837,994		
	minus strike throughs	-\$1,022,770	-\$963,770		
		\$2,026,124	\$1,874,224	\$151,900	

Changes by Department



5000 – Debt Services

19-20 Budget = \$1,287,870

20-21 Budget = \$1,255,675

21-22 Budget = \$1,526,300

22-23 Budget = \$1,250,700

23-24 Budget = \$1,253,400

Debt Svc: \$1.2M per year until 2027

Allocated \$300,000 to cyber/charter (budgetary reserve impacts formula)

Revenues



6000 – Local Revenues

19-20 Budget = \$6,033,049

20-21 Budget = \$5,892,215

21-22 Budget = \$5,965,816

22-23 Budget = \$5,912,493

23-24 Budget = \$6,227,894

Tax increase to index and increase in interest
income

LECI - Local Effort Capacity Index (If we do not show an effort to raise local funds, we leave potential state dollars on the table)

Revenues – Assessed Value



Effect of a tax increase per assessed values:

Total assessed value:	Total number of parcels:	Average Assessed Value:
\$ 362,529,943	4,439	\$81,669.28

Median 2022 Homestead Value
\$ 93,600.00

Annual Tax Bill–Avg Assessment: \$81,669.28

No tax increase – 14.176 \$1,157.74

Half–way to index – 14.4298 \$1,178.47 Increase of: \$20.73

To Index – 14.6836 \$1,199.20 Increase of: \$41.46

Annual Tax Bill – Homestead Median Tax Bill: \$93,600.00

No tax increase – 14.176 \$1,326.87

Half–way to index – 14.4298 \$1,350.63 Increase of: \$23.76

To Index – 14.6836 \$1,374.38 Increase of: \$47.51

Increase:

Annual Tax Bill/Increase on the following assessed values:

	No tax increase	Half–way to Index:	To Index:
\$65,000	\$921.44	\$937.94/\$16.50	\$954.43/\$32.99
\$90,000	\$1,275.84	\$1,298.68/\$22.84	\$1,321.52/\$45.68
\$150,000	\$2,126.40	\$2,164.47/\$38.07	\$2,202.54/\$76.14
\$200,000	\$2,835.20	\$2,885.96/\$50.76	\$2,936.72/\$101.52

Revenues



7000 – State Revenues

19-20 Budget =	\$12,224,494
20-21 Budget=	\$12,239,378
21-22 Budget=	\$12,267,638
22-23 Budget =	\$12,363,196
23-24 Budget =	\$12,456,164

Projecting Similar Revenue. Governor's budget calls for an increase of \$105,000. Increase is PCCD Mental Health and Physical Safety Grant. We are projecting flat funding from the BES and Special Education. *(Governor typically gets 25% of ask)*

Revenues



8000 – Federal Revenues

19-20 Budget = \$294,121

20-21 Budget = \$294,935

21-22 Budget = \$1,045,944

22-23 Budget = \$1,075,997

23-24 Budget = \$909,305

Added ESSR Funds of \$613,805

(last of ESSR \$\$ Spend by 09/30/2024)

ARP/ESSER



As of 4/30/23	ESSER SUMMARY				Additional ARP/ESSER Set-Asides			
	ESSER I	ESSER II	ARP/ESSER III	Total	Learning Loss	Summer Enrichment	After-School Programs	Additional IDEA/ARP
Funding source code:	986	989	990		994	995	996	992
Grant Totals	\$ 139,567.00	\$ 714,633.00	\$ 1,445,495.00	\$ 2,299,695.00	\$ 80,248.17	\$ 16,049.63	\$ 16,049.63	\$ 25,138.26
	IST Teacher							
Spent 3/1/2020-6/30/2021	\$ 91,450.22	\$ 130,328.79	\$ 3,542.00	\$ 225,321.01				
Spent 7/1/2021 thru 6/30/2022	\$ 48,116.78	\$ 523,190.36	\$ 128,090.41	\$ 699,397.55	\$ 71,424.00	\$ 6,507.07	\$ 9,501.96	\$ 25,138.26
Spent 7/1/22 - 4/30/2023		\$ 61,033.98	\$ 491,479.23	\$ 552,513.21	\$ -	\$ 6,548.41	\$ 6,547.67	
Remaining Budget for 22-23		\$ 79.87	\$ 217,402.42	\$ 217,482.29	\$ 8,824.17	\$ 2,994.15	\$ -	\$ -
Projected for 23-24		\$ -	\$ 604,980.94	\$ 604,980.94				
Total expenditures:	\$ 139,567.00	\$ 714,633.00	\$ 1,445,495.00	\$ 2,299,695.00	\$ 80,248.17	\$ 16,049.63	\$ 16,049.63	\$ 25,138.26
20% of ESSER III for Learning Loss:			\$ 289,099.00					

ARP/ESSER



Line items supported (supplanted) by ARP/ESSER funds FY 23–24:

Social and Emotional Prof Development	\$8,824
IST Teacher	\$110,000
Kelly Svcs for Academic Support	\$203,000
Study Island	\$22,500
Edgenuity	\$27,800
LinkIt	\$15,000
Impero	\$7,000
Chromebook data plans	\$9,600
Get More Math	\$4,000
Library Conversion	\$200,000
PPE/Technology	<u>\$6,081</u>
Total:	\$613,805

Impact of Deficit Spending on Fund Balance



- **Current Fund Balance as of 06/30/2022:**
\$7,549,427
- **Projected Fund Balance as of 6/30/2023:**
(\$660,560) \$6,888,867
- **Projected Fund Balance as of 6/30/2024:**
(\$2,155,733): \$4,733,134

Budget Review Questions

