



Proposed General Fund Budget

Fiscal Year 2023-24

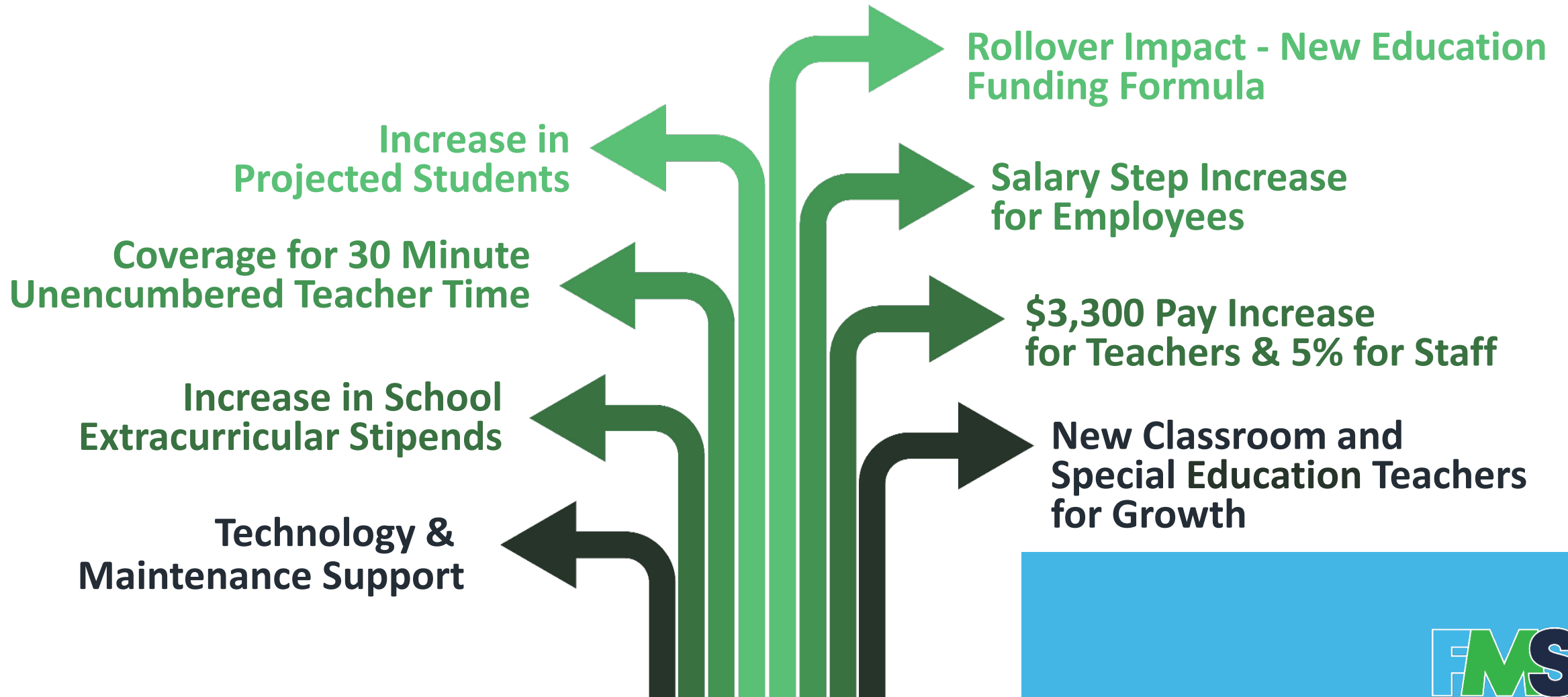
Dr. Chuck Epps
Superintendent

Michael Waiksnis Assistant Superintendent of Instruction & Accountability	Grey Young Assistant Superintendent Administration & Student Services	Leanne Lordo, CPA Associate Superintendent/CFO Finance & Operations	Liza Stouffer Assistant Superintendent Human Resources & Educator Effectiveness	Joe Romenick Assistant Superintendent Facilities & Operations
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FY 2023–2024 Budget Goals

- Recommend Balanced Budget
- Continue to Recruit and Retain Staff in All Service Areas by Adjusting Salary Schedules to Remain Competitive
- Maintain Reasonable Class Sizes At All Levels
- Provide Staffing to be in Compliance with Established State Ratios/Regulations
- Continue to Identify ESSER and Other Federal Program Positions needed to shift to General Fund After Funds Expire

Important Budget Points



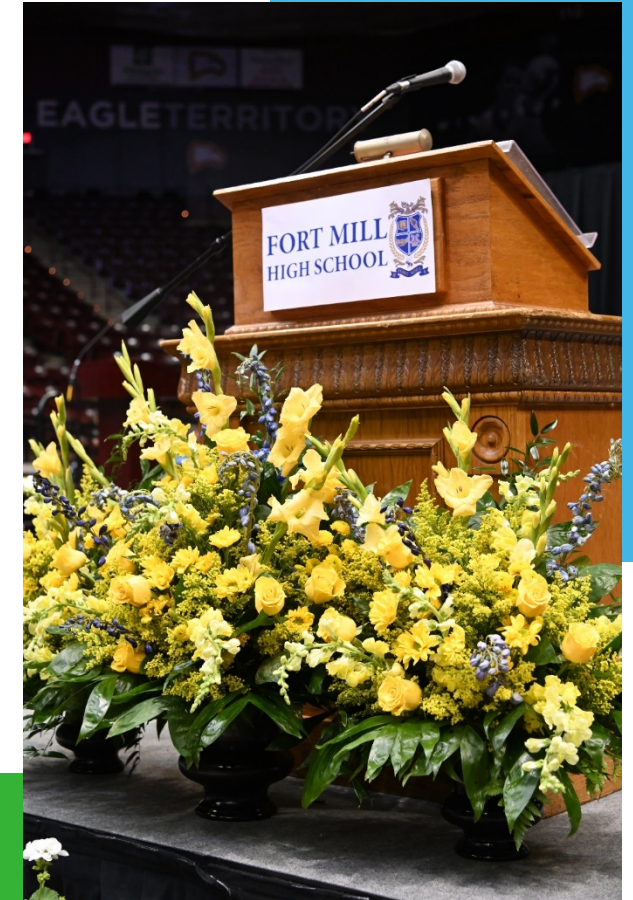
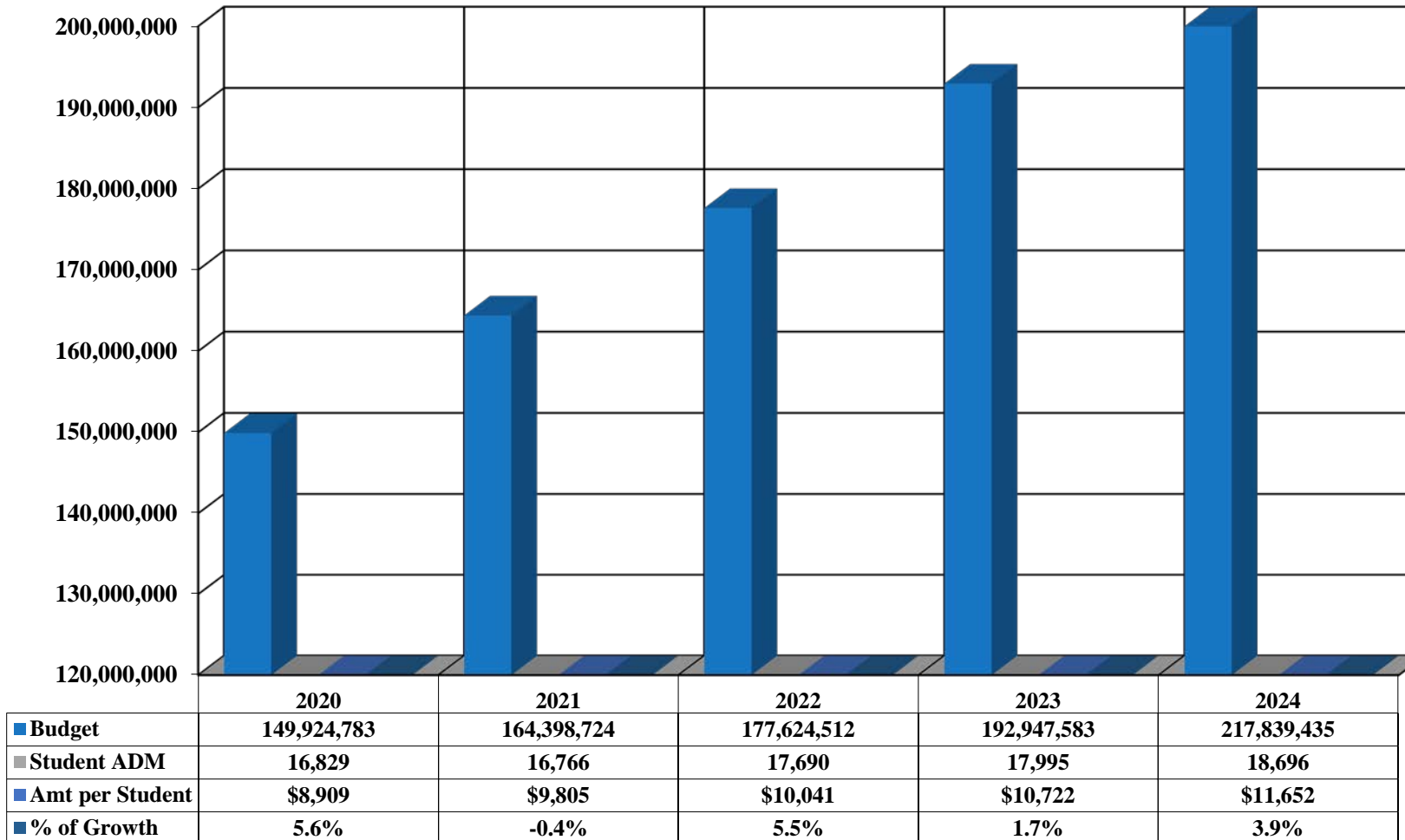
EDUCATION FUNDING REFORM

Aid to Classrooms Program

- Replaces Education Finance Act Using Base Student Cost Model
- Fund Classrooms Based on Statewide Average Student-Teacher Ratio
- Each District Receives Its Share of Total State Funds Based on Proportion of Total Weighted Pupils and District's Index of Taxpaying Ability
- Weighted Pupils include a Poverty Weighting Increase from .20 to .50
- Districts Will Have Flexibility to Spend Funds As They Determine Best
- Increased Accountability
 - Must Publish Budget on Website
 - Audited by Vendor Approved by State Auditor
 - Revenue and Fiscal Affairs Will Create Public Dashboard with District Data

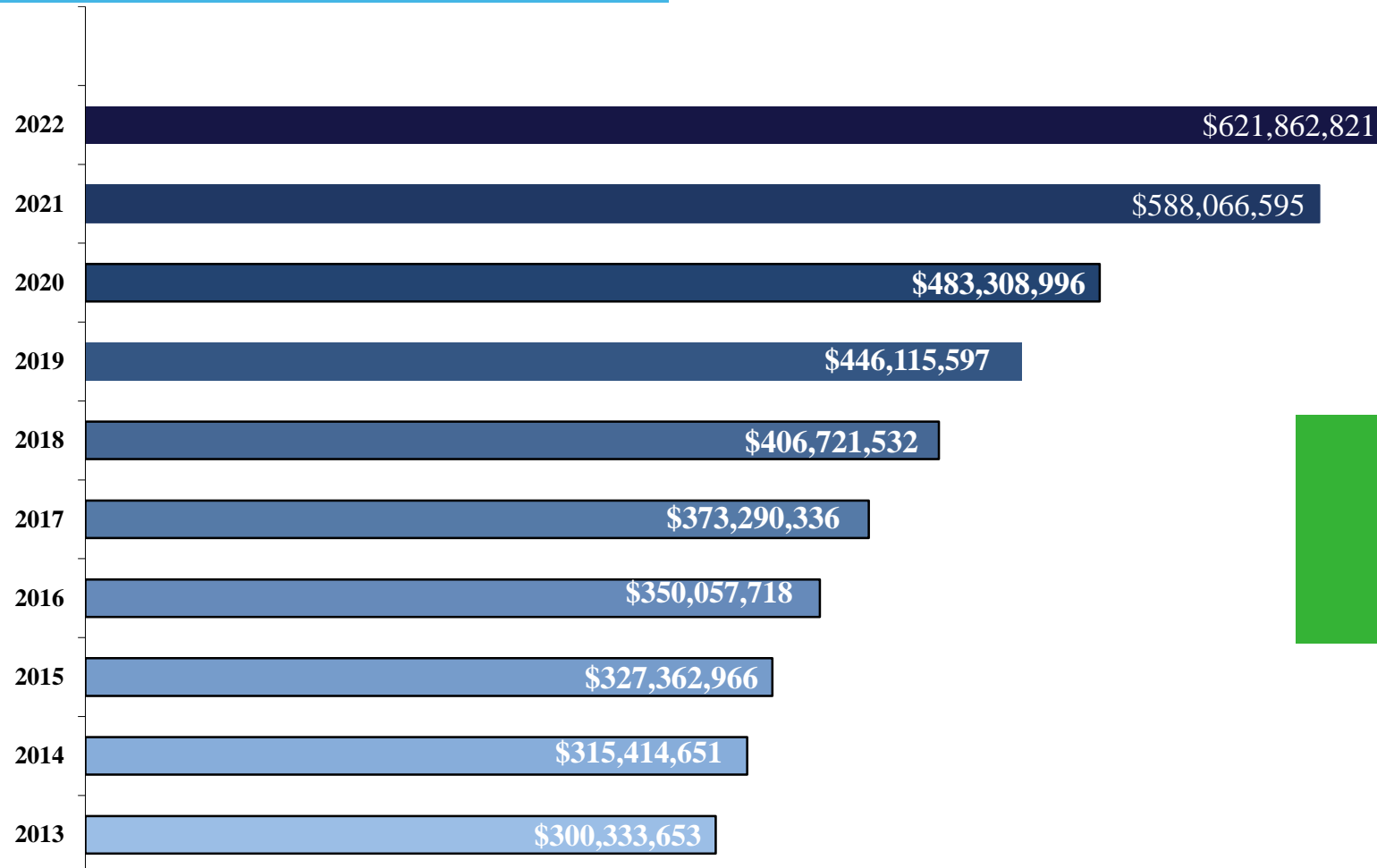
Budget History and Projections

FY 2020–2024



Assessed Value History

Tax Year 2013–2022

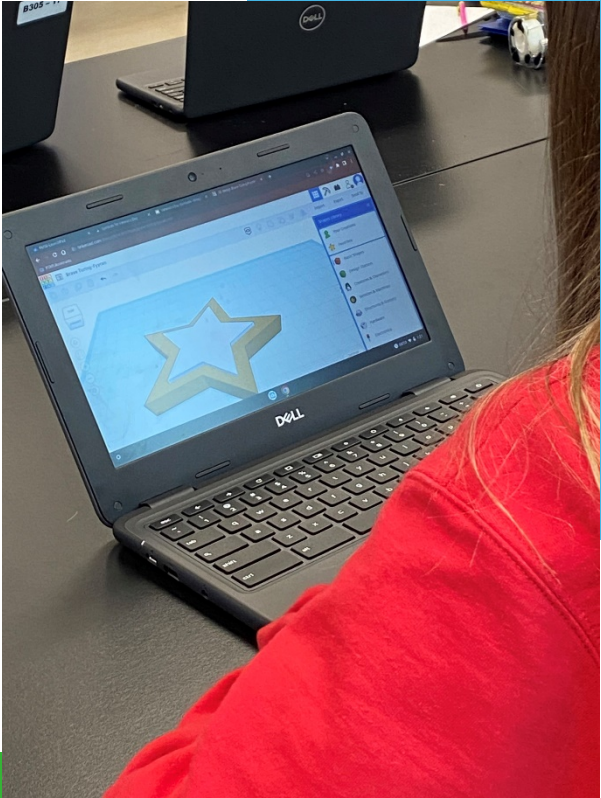


PROJECTED REVENUE

FY 2023–2024



REVENUE SOURCE	FY 2022-2023	FY 2023-2024	INCREASE/ (DECREASE)	% OF TOTAL
LOCAL TAXES	\$ 99,555,932	\$ 117,727,176	\$ 18,171,244	54.0%
STATE EDUCATION FUNDING	84,279,037	89,910,166	5,631,129	41.2%
STATE RETIREE HEALTH INSURANCE	4,688,910	5,517,443	828,533	2.6%
PUPIL TRANSPORTATION	737,215	620,961	(116,254)	.3%
INTEREST INCOME	145,000	500,000	355,000	.2%
OTHER INCOME	173,689	173,689	-	<.1%
TUITION	17,800	40,000	22,200	<.1%
TRANSFER FROM CONTINGENCY	3,350,000	3,350,000	-	1.5%
TOTAL REVENUE	\$192,947,583	\$217,839,435	\$24,891,852	100.0%



ESTIMATED EXPENDITURE SUMMARY

FY 2023–2024

EXPENDITURE	FY 2022-2023	FY 2023-2024	INCREASE/ DECREASE	% OF BUDGET
SALARIES AND BENEFITS	\$172,027,300	\$194,556,311	\$22,529,011	89.3%
OPERATIONS & MAINTENANCE OF FACILITIES	12,292,924	13,152,924	860,000	6.1%
DEPARTMENT ALLOCATIONS	1,616,589	2,143,889	527,300	1.1%
PER PUPIL SCHOOL ALLOCATIONS	1,933,600	2,313,921	380,321	0.9%
TECHNOLOGY	1,594,023	1,950,591	356,568	0.9%
SCHOOL RESOURCE OFFICERS	1,339,704	1,339,704	-	0.6%
PUPIL ACTIVITY FUNDS	1,222,900	1,283,900	61,000	0.6%
ACTIVITY BUS MAINTENANCE/GAS	345,991	345,991	-	0.2%
OTHER DISTRICT LEVEL/CONTINGENCY	574,552	752,204	177,652	0.3%
TOTAL EXPENDITURES	\$192,947,583	\$217,839,435	\$24,891,852	100.0%

Proposed New General Fund Expenditures



CATEGORY 1 Priority		
1	Salary Step Increase for All Employees	\$ 2,191,236
2	SC Retirement System Employer 1%	\$ 2,799,590
3	\$2,500 Salary Increase for Teachers	\$ 3,653,707
4	5% COLA Increase for Support/Admin & 25% Bus Drivers	\$ 1,809,021
5	Related Fringe on Support/Admin/BD Increase	\$ 631,026
6	Employer Health Insurance Increase	\$ 395,061
7	Employer FICA & Worker Comp Increase	\$ 478,911
8	New Classroom Teachers (#25.5)	\$ 2,349,952
9	New School Psychologists (#3)	\$ 267,506
10	Shift EEDA Career Specialists to General Fund (Rolled Up)	\$ 754,460
11	Shift Student Health & Fitness Postions (Rolled Up)	\$ 132,965
12	Shift Health/Fitness Nurses to General Fund (Rolled Up)	\$ 450,986
13	Shift ESSER II Positions to General Fund (#9)	\$ 949,581
14	Shift Title I Positions to General Fund (#2)	\$ 184,310
15	Coverage for 30 Min. Daily Teacher Unencumbered Time	\$ 402,930
16	Increase Classroom Substitute Allocations	\$ 275,000
17	Growth Per Student Supply Allocations @ \$100	\$ 66,500
18	Instructional Technology Software Maintenance	\$ 219,162
19	Network Engineering Licensing & Maint Support	\$ 137,406
20	Utilities, Cleaning, Insurance	\$ 675,000
21	Maintenance Repairs/Supplies/Contracted Services	\$ 185,000
Category Totals		\$ 19,009,310
New State Education Funding		\$ 5,631,129
Oher State Funding		\$ 712,279
New Local Revenue		\$ 6,988,445
New Tax Revenue @ 17.0 mills		\$ 5,780,000
Total New Revenue		\$ 19,111,853
Excess Revenue Available (Short)		\$ 102,543

Proposed New General Fund Expenditures



CATEGORY 2				
1 Additional \$800 Salary Increase for Teachers/ Add 26th Step		\$	1,740,797	
2 Special Ed Special Setting Classroom Teachers (#3)		\$	276,465	
3 Special Ed Inclusion/Resource Teachers (#4)		\$	368,620	
4 Special Ed Assistants (#6)		\$	250,980	
CATEGORY 3				
1 Increase Elementary School Extracurricular Stipends (\$2,000)			\$	22,000
2 Increase Middle School Extracurricular Stipends (\$1,500)			\$	9,000
3 Increase High School Extracurricular Stipends (\$10,000)			\$	30,000
4 Additional ESOL Teacher (#1 FTE)			\$	92,155
5 Mental Health Counselor - Alternative Program			\$	92,155
6 Add Special Ed Teacher - Alternative Program (#1 FTE)			\$	92,155
7 Additional Educator Effectiveness Coach			\$	92,155
CATEGORY 4				
1 Curriculum Coordinator Gr. 6-12 ELA				\$ 141,340
2 Middle School 3rd Assistant Principal (#1) FCM5				\$ 130,470
3 High Schools PLC/Testing Specialist (#3)				\$ 285,465
4 Curriculum Coordinator Elementary Math				\$ 141,340
5 Student Services - District Social Worker				\$ 92,155
6 Additional ESOL Teacher (#1 FTE)				\$ 92,155
7 HR - Background Checks, Recruiting, Technology, Supplies				\$ 41,600
8 Student Services - Security, Licensing Contracts, Manuals				\$ 37,000
9 Transportation - New Camera System Annual License				\$ 87,000
10 Curriculum Prior State Funded (Schoolzilla, Enrich, Edmentum)				\$ 200,700
11 Curriculum - Increase due to student and school growth				\$ 82,000
12 Curriculum - ST-ARTS Program (Middle/High)				\$ 42,000
13 Curriculum - Summer Lunch & Learn Program				\$ 16,000
14 Curriculum - STAR Formative Assessment K-8				\$ 21,000
Category Totals	\$ 19,009,310	\$ 2,636,862	\$ 429,620	\$ 1,410,225
New State Education Funding	\$ 5,631,129			
Other State Funding	\$ 712,279			
New Local Revenue	\$ 6,988,445			
New Tax Revenue @ 17.0 mills	\$ 5,780,000			
New Tax Revenue @ 8.0 mills		\$ 2,720,000		
New Tax Revenue @ 1.0 mills			\$ 340,000	
New Tax Revenue @ 4.0 mills				\$ 1,360,000
Total New Revenue	\$ 19,111,853	\$ 2,720,000	\$ 340,000	\$ 1,360,000
Excess Revenue Available (Short)	\$ 102,543	\$ 185,681	\$ 96,061	\$ 45,836

General Fund Budget FY 2023-24

Category 5 Priority

1 Shift School Psychologists to New Pay Scale	\$	134,774		
2 Add Nurse - Alternative Program	\$	92,155		
3 Supplement School Budgets for Free/Reduced Instructional Fees	\$	126,861	\$ 353,790	1 mill
4 Add Special Ed Assistants (#2) Visually Impaired Students	\$	83,660		
5 Add Special Ed Teacher - Alternative Program (#1 FTE)	\$	92,155		
6 Increase School Budget Allocations \$10 per Student	\$	186,960	\$ 362,775	1 mill
7 Shift Speech Clinicians to New Pay Scale	\$	119,808		
8 Curriculum - K-12 Social Studies Coordinator	\$	141,340		
9 Add Assistant Principal CRHS	\$	130,470		
10 Maintenance - Add District Wide Technicians (#2)	\$	120,000		

Category Totals

\$ 1,228,183

New Tax Revenue @ 4.0 mills

\$1,360,000

Excess Revenue Available (Short)

\$131,817



2023–2024 Millage Rate Increase Limitation

- Millage Rate Increase is Based on the Following:
 - Consumer Price Index (CPI) – 8.0%
 - Population Growth – 5.27%
- 2022/23 Operating Millage of 231.5 mills.
- 13.27% Increase Yields a Maximum Millage Increase of 30.72 mills.
- Millage Lookback
 - Per Section 6-1-320 (2), Districts can go back and recapture millage from the past three years.

Year	Maximum Millage	Millage Levied	Remaining Millage
2022-23	21.0	17.0	4.0
2021-22	11.1	11.1	0
2020-21	Reassessment Year	(1.8)	0

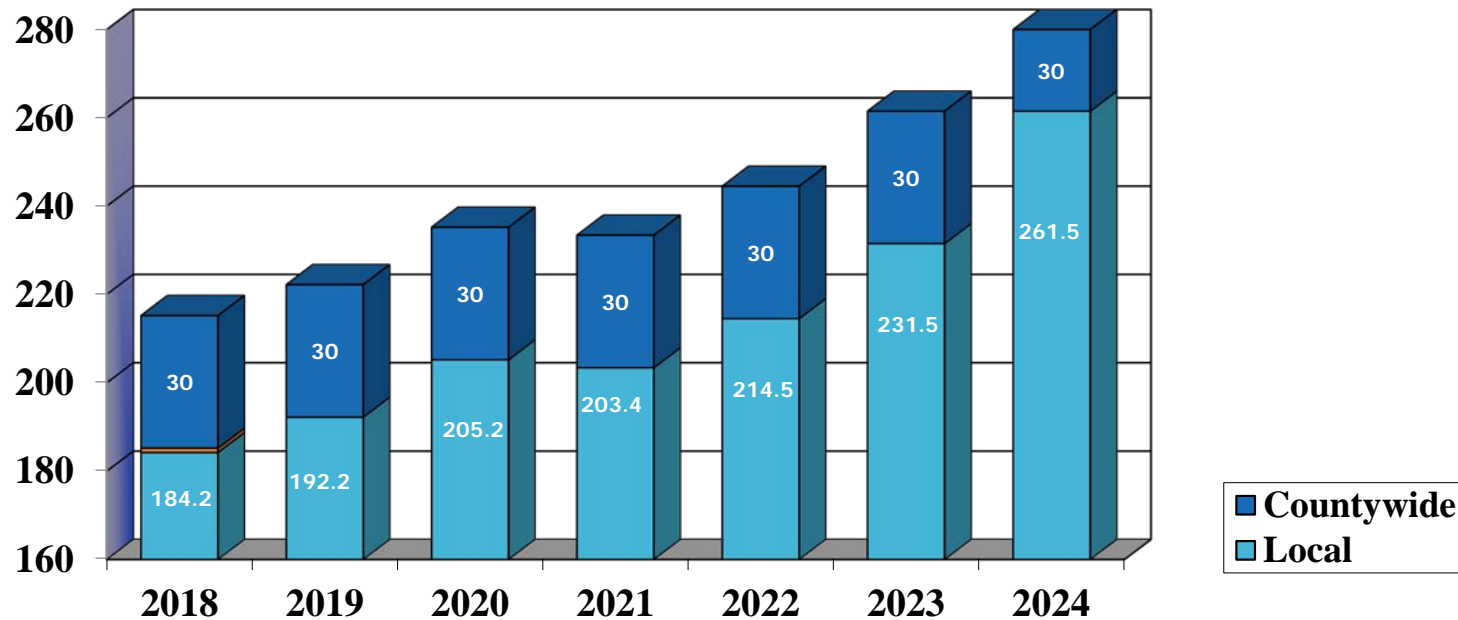
Millage Impact to Taxpayer



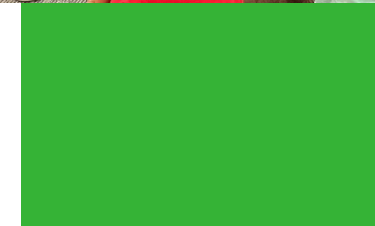
- Non-Occupied (6%)
 - \$200,000 Value:
 - \$360/Year Increase (30 Mills)
 - \$30 per month
- Commercial (10.5%)
 - \$200,000 Value:
 - \$630/Year Increase (30 Mills)
 - \$52.50 per month
- Vehicle (6%)
 - \$40,000 Value:
 - \$72/Year Increase (30 Mills)
 - \$6 per month

Operating Tax Millage History

FY 2018–2024



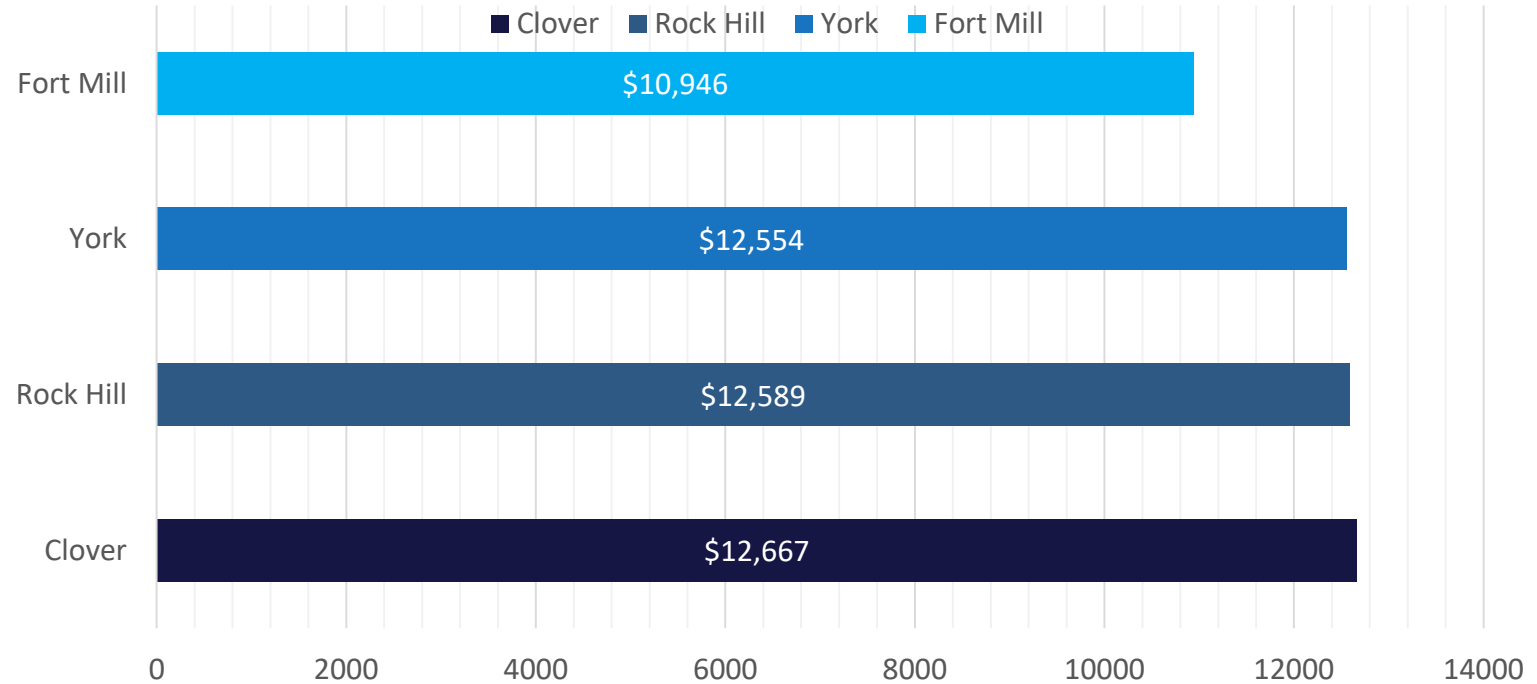
	2018	2019	2020	2021	2022	2023	2024
Local	184.2	192.2	205.2	203.4	214.5	231.5	265.5
Countywide	30	30	30	30	30	30	30
Total	214.2	222.2	235.2	233.4	244.5	261.5	295.5
Change in Local Millage	10.8	8.0	13.0	(1.8)	11.1	17.0	30.0



Note: 2021 York County Tax Reassessment Year Requiring Rollback of Millage

Current Operating Expenditures Per Pupil

FY '21 (Latest In\$ite Data Available)



2021 State Average Spend Per Pupil \$11,758

Thank you for your attendance....

The audience is now invited to
speak and share any comments or concerns.

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