



Canon-McMillan School District

District Budget Update

Final Budget 2023-2024

June 13, 2023

2023–2024 Budget in Summary

	2022-2023 Final Budget	2023-2024 Proposed Final Budget	% Change	\$ Change
Revenues	\$100,910,447	\$107,757,359	6.78%	\$6,846,912 Increase
Expenses	\$100,782,672	\$107,645,751	6.81%	\$6,863,079 Increase
Fund Balance	\$127,775	\$111,609		

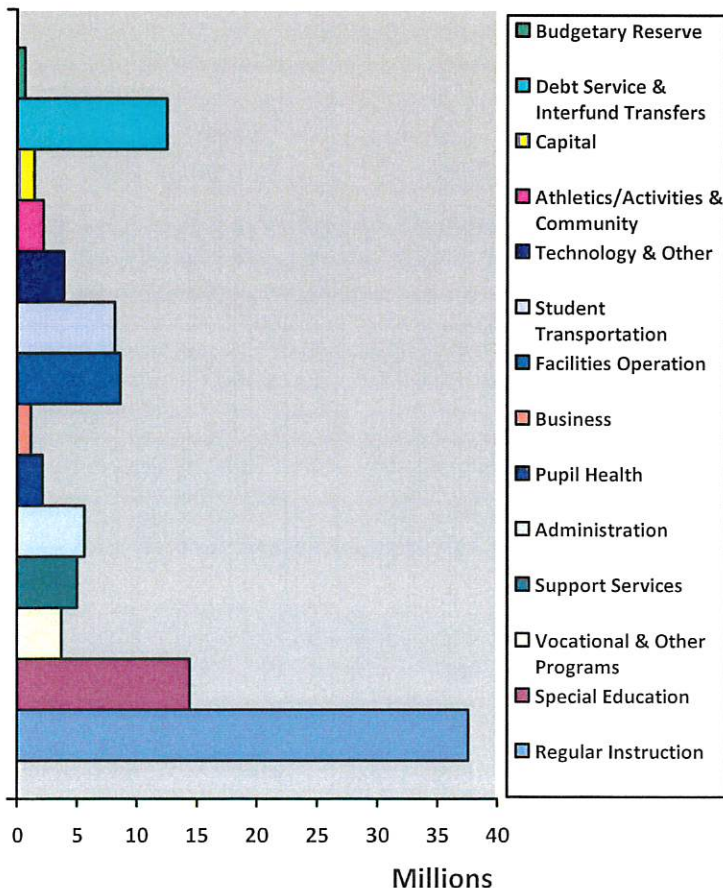
The Final Budget includes a .2600 mill increase to balance budget

Current approximate value of a tenth of a mill is \$580,000*

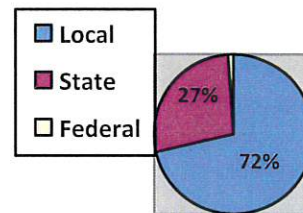
*Note – This fluctuates based on total assessed value and collection %

Max of Act 1 Index is .4920 mills

Expenditures by Category



Revenue Distribution



Revenue

Local = \$76,903,492

State = \$29,592,850

Federal & Other = \$1,261,017

✓ Top 5 Budgeted: Expense Categories

1	Regular Education - \$37,399,957
2	Special Education - \$14,667,381
3	Debt Service - \$12,495,526
4	Facilities Operation - \$8,836,198
5	Transportation - \$8,200,228



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What's Included Preliminary & Proposed Final

Revenue

- ✓ **Increased Local Real Estate Taxes**
- ✓ Increased Interim Taxes
- ✓ Increased Public Utilities Taxes
- ✓ Increased Occupational Taxes
- ✓ *Adjustment and Increase to Earned Income*
- ✓ Increased Deed Transfer
- ✓ *Adjustment and Increase to Delinquent Taxes*
- ✓ *Adjustment and Increase to Interest on Investments*
- ✓ Increased Gate Receipts
- ✓ Southwood Adjustment
- ✓ *Basic Education Subsidy Adjusted*
 - Used \$200M/\$567M
- ✓ *Special Education Subsidy Adjusted*
 - Used \$50M/\$104M
- ✓ *Decreased Transportation Subsidy*
- ✓ *Increased Rental Reimbursements*
 - Note: Do Not Anticipate Increase for Wylandville
- ✓ *Decreased Social Security Reimbursement based on Personnel*
- ✓ *Decreased PSERS Reimbursement based on Personnel*
- ✓ *Decreased Federal Funds (ESSER 1,2, ARP, GEER, and Set Asides)*
- ✓ *May – Certified Local Real Estate Taxes*

What was Finalized for June?

Revenue

- ✓ Final Local Real Estate Taxes
- ✓ Final Earned Income Taxes
- ✓ Final Basic Education Subsidy
- ✓ Final Special Education Subsidy
- ✓ Homestead Farmstead
- ✓ Final Social Security based on Personnel
- ✓ Final PSERS Retirement & SS
- ✓ Final Title Funding Amounts
- ✓ Final ESSER ARP Funding

Special Notes...

- PSERS One Time Reduction 35.26% to 34% resulted one time savings of approx. \$173,250
- Earned Income Adjusted - Next year will not have as large as an increase
- **Tax Increase of .2600 included**
- Plancon Still In Moratorium



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Personnel Expenses - What's Included Preliminary & Proposed Final?

- ✓ Removed ESSER Funded Remote Stipend
- ✓ Removed ESSER Funded Floater Substitutes
- ✓ Added 4 TBA's + 2 ESSER Funded Math Interventionist's (Temporary)
- ✓ Added 1 Para educator TBA
- ✓ Added 2 Club Sponsors (Fiber & Varsity)
- ✓ Adjusted personnel forecast on actuals for long term sub, 7th period, retirements, etc..
- ✓ Adjusted CO Administration based on retirement
- ✓ Confidential's Adjusted with 5% Increase
- ✓ Added Girls Wrestling
- ✓ Health Care Adjusted to 14% from 15%
- ✓ Adjusted PSERS to 34%
- ✓ Dental and Vision 3%
- ✓ Updated all personnel based on contracts, agreements, or Collective Bargaining Agreements
- ✓ Increased Maintenance Overtime based on actuals
- ✓ Added 2 Technology TBA Positions
- ✓ Adjusted Van Drivers & Monitors open positions
- ✓ Updated Extended Season
- ✓ Updated CO Head Custodian to 12 month
- ✓ Summer Reading ESSER adjusted
- ✓ Increased Mentors from 8 to 12
- ✓ April Board Meeting Personnel Updated & Adjustments to MS/HIS Assistant Principals & Act 93
- ✓ Additional Coaches: Baseball (1), Assistant Cross Country (1), 7th Assistant Football (1), Assistant Varsity Boys Volleyball (1), Faculty Mgr. MS

What was Finalized for June?

Personnel Expenses

- ✓ *SEIU Final Contract*
- ✓ *ESL TBA*
- ✓ *Elementary Guidance (1)*
- ✓ *May Board Meeting Personnel*
- ✓ *June Personnel Pending Approval*
- ✓ *Tech Personnel TBA's (2) Adj.*

Special Notes...

- **1% Health Care Reduction**
Preliminary budget resulted approx. \$124,353 to draft Proposed Final Budget
- **Adjustments Personnel affects Revenue**
- **Best Practice – Personnel increase should not be higher than Act 1 Index – Current budget at 4%**
An exception is for one-time adjustments
- **PSERS Reduction – One Time**



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What's Included in Preliminary & Proposed Final

Non -Salaried Expenses

- ✓ Increased Cyber/ Charter based on actuals
- ✓ New Reading Program + Curriculum
- ✓ Increased English as Second Language (ELL)
- ✓ Inflationary Costs across the board
- ✓ Increased Vocational Students, Tuition and Placements
- ✓ Special Education Curriculum Costs + Chill Room
- ✓ HR Software (Frontline)
- ✓ Legal Fee Increases (Negotiations, Special Ed)
- ✓ Insurance Increases
- ✓ Contractual Increases
- ✓ Administrative Add's - Down Stream Cost Increases like travel and dues
- ✓ Transportation Increases based on actuals
 - Contracted Runs & Gas/Diesel
- ✓ Athletic Increases + Addition of Girl's Wrestling
- ✓ Library Increases per contract
- ✓ Middle School Millage Phase In – Final
- ✓ Wylandville Millage Phase In – Only contributes to Phase In if we actually set aside/transfer \$
- ✓ Police Agreements
- ✓ North Strabane (4)
- ✓ Canonsburg (1)
- ✓ Legal Fees Adjusted
- ✓ Minor adjustments based on actuals

What's was Finalized for June?

Non-Salaried Expenses

- ✓ Final District Insurance Costs
- ✓ Final Vocational & Placements
- ✓ Final SRO Agreements
- ✓ Final Title Expenses
- ✓ Final ESSER ARP Expenses
- ✓ Final ESL Adjustments
- ✓ SEIU Contract Adjustments
- ✓ Updated Budgetary Reserve

Special Notes:

- **This section of the budget currently at 10% this is much higher than it has been in past years.**



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2022-2023 Millage: 12.0000

Proposed Final 2023-2024 MILLS:12.2600

Revenue generated by a .1 mil:

- Approximately \$580,000

.2600 tax mill increase – Taxpayer Impact

\$100,000 property: \$26/year or \$2.16/month
 \$200,000 property: \$52/year or \$4.33/month
 \$400,000 property: \$104/year or \$8.66/month

*Data for taxes provided by Tax Collectors

*Impact includes Discount Period

Note: Starting in 2019 the district did not receive an adjustment to the base index. As defined in Section 302 of Act 1, school districts with a market value/personal income aid ratio greater than .4000, will be adjusted upward. However, starting 2019 Canon McMillan's MV/PI Aid Ratio dropped to .3790 so no adjustment made to The base.

Historical Information - Act 1 Taxation Index					
Year	Base Index	CMSD Index	Tax Increase	CMSD Mills	Max Allowed Increase
91-92	n/a	n/a	8 Mills	83.0000	No Limit
92-93	n/a	n/a	0 Mills	83.0000 <small>*rebate offered</small>	No Limit
93-94	n/a	n/a	4 Mills	83.0000	No Limit
94-95	n/a	n/a	1.9 Mills	84.9000	No Limit
95-96	n/a	n/a	0 Mills	84.9000	No Limit
96-97	n/a	n/a	0 Mills	84.9000	No Limit
97-98	n/a	n/a	-1.9 Mills	83.0000	No Limit
98-99 Thru 05-06	n/a	n/a	0 Mills	83.0000	No Limit
06-07	3.9%	4.7%	3 Mills	92.0000	Allowed 4.1
07-08	3.4%	4.1%	2.5 Mills	94.5000	Allowed 3.70
08-09	4.4%	5.3%	2.5 Mills	97.0000	Allowed 5.00
09-10	4.1%	5%	4.85 Mills	101.85	Allowed 4.85
10-11	2.9%	3.5%	3.56 Mills	105.41	Allowed 3.56
11-12	1.4%	1.7%	0 Mills	105.41	Allowed 1.80
12-13	1.7%	2.1%	1.59 Mills	107.00	Allowed 2.21
13-14	1.7%	2.1%	0 Mills	107.00	Allowed 2.21
14-15	2.1%	2.5%	1 Mill	108.00	Allowed 2.65
15-16	1.9%	2.3%	0 Mills	108.00	Allowed 2.4840
16-17	2.4%	2.9%	2 Mills	110.00	Allowed 3.132
17-18	2.5%	2.9%	.2 Mills	11.0900	Allowed .3157
<i>17-18 Washington County reassessment implemented</i>					
18-19	2.4%	2.8%	3105 mills	11.4005	Allowed .3105
19-20	2.3%	2.3%	.2495 mls	11.6500	Allowed .2622
20-21	2.6%	2.6%	.3029 mls	11.9529	Allowed .3029
21-22	3.0%	3.0%	0 Mills	11.9529	Allowed .3585
22-23	3.4%	3.4%	.0471 mills	12.0000	Allowed .3592
23-24	4.1%	4.1%	.2600 mills	12.2600	Allowed .4920



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The Big Picture at a Glance

How do our taxes compare to other School Districts?

Washington County Millage Ranking									
Rank Highest to Lowest	School District	2022-2023 Real Estate Mills CMSD 14 th	2021-2022 Real Estate Mills CMSD 13 th	2020-2021 Real Estate Mills CMSD 13 th	2019-2020 Real Estate Mills CMSD 11 th	2018-2019 Real Estate Mills CMSD 11 th	2017-2018 Real Estate Mills CMSD 11 th	2016-2017 Real Estate Mills CMSD 13 th	2015-2016 Real Estate Mills CMSD 14 th
1	Charleroi Area	.0184350	0.0175739	0.0175739	0.016931	0.0163806	.0158306	143.0000	136.0000
2	Ringgold SD	.0151705	0.0147705	0.0145205	0.014121	0.0139205	0.0137205	127.0000	125.0000
3	Washington Area	.0151578	0.0151578	0.0151578	0.015158	0.0151578	.0151578	135.0000	133.0000
4	Peters Township	0.0150700	0.014580	0.01416	0.013810	0.0135000	.013190	113.44000	110.7500
5	Trinity SD	0.01390	0.01390	0.01365	0.013650	0.0133100	.01360	121.8000	113.0000
6	Fort Cherry	0.0140258	0.0134347	0.0129304	0.012505	0.0121410	0.0117648	130.5000	126.5875
7	Bentworth	0.0138700	0.01326	0.0101274	0.012310	0.0119400	0.01562	126.0000	123.0000
8	California Area	0.0134921	0.0128865	0.0128650	0.011500	0.0107600	0.01042	104.5000	95.5000
9	Chartiers Houston	0.0134710	0.013471	0.0129904	0.012576	0.0122855	0.0119855	125.0000	122.0125
10	Burgettstown	0.0133390	0.0127529	0.0127529	0.012310	0.0118169	0.011368	132.0000	128.0000
11	McGuffey	0.0132300	0.01323	0.0123500	0.0123500	0.01191	130.0000	126.1500	123.2000
12	Brownsville	0.0131100	0.013333	0.0130896	0.011852	0.0113727	0.010448	108.1000	108.5000
13	Avella	.0120602	0.0115630	0.0111397	0.010774	0.0105260	.010361	124.0000	123.0000
14	Canon-McMillan SD	0.0120000	0.0119529	0.0119529	0.011650	0.0114005	0.011090	110.0000	108.0000
15	Beth - Center	0.0113966	0.0108643	0.0104065	0.010026	0.009696	.009696	113.6000	110.6400

*2017-2018 – County wide re-assessment took place