



GOVERNOR MIFFLIN
SCHOOL DISTRICT

BUDGET BREAKDOWN 2024

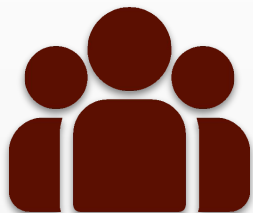
Kelly Price, Chief Financial Officer

Dr. Lisa Hess, Superintendent

GOVERNOR MIFFLIN SCHOOL DISTRICT BY THE NUMBERS

Governor Mifflin Fast Facts

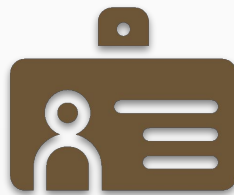
**4,103
Students**



Students Pre-K-Age 22

At the beginning of the 23-24 school year, PDE directed districts that they must provide special education students a Free and Appropriate Public Education (FAPE) under the Individuals with Disabilities Education Act (IDEA) until they turn 22.

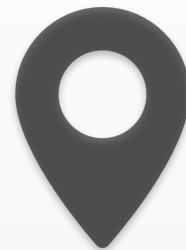
**800+
Employees**



FT/PT/Stipend Employees

100 acre campus with 6 educational buildings

**31,500
Residents**

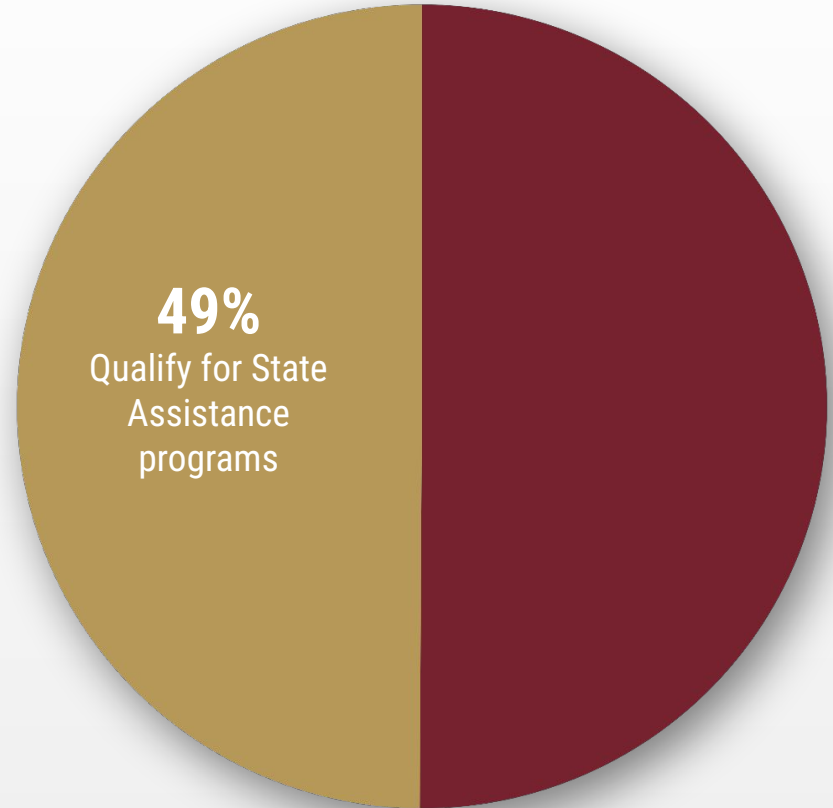


Serving 5 municipalities

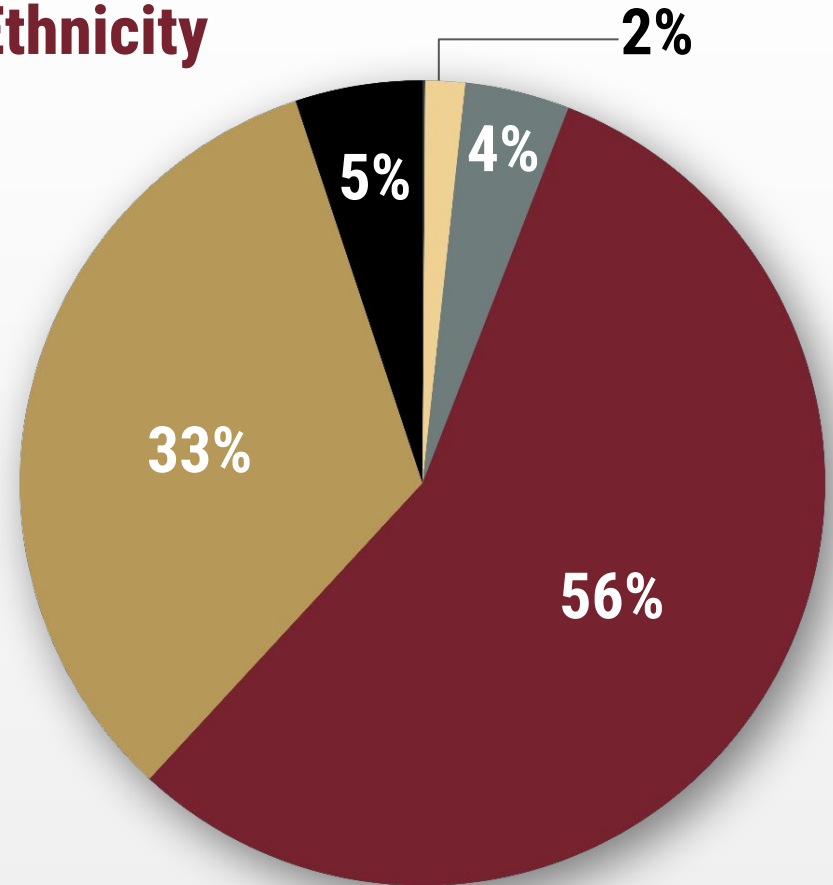
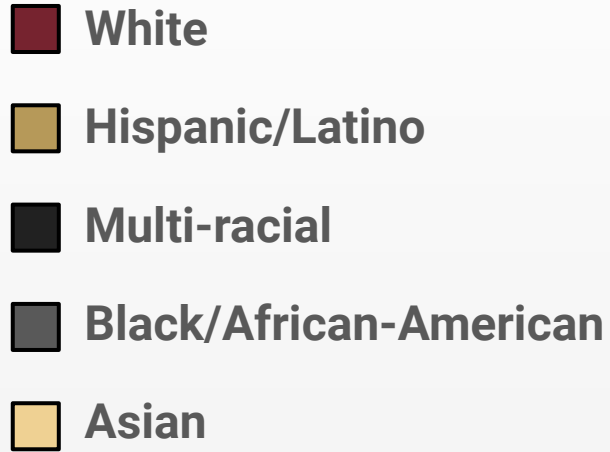
41 mi² encompassing rural and urban areas

Total Student Population: 4103

- **49% Qualify for State Assistance Programs**
 - 2048 total students
- This allows the Governor Mifflin School District to participate in the Community Eligibility Program and provide free breakfast and lunch to all students.

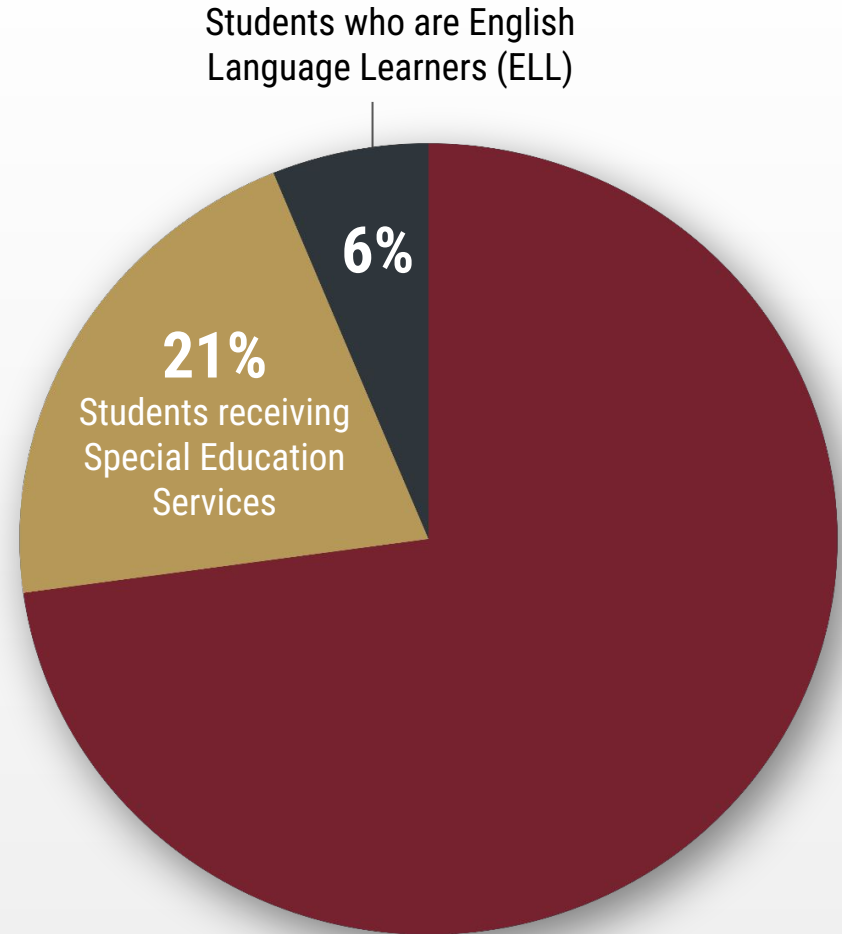


Total Student Population by Race/Ethnicity



Total Student Population: 4103

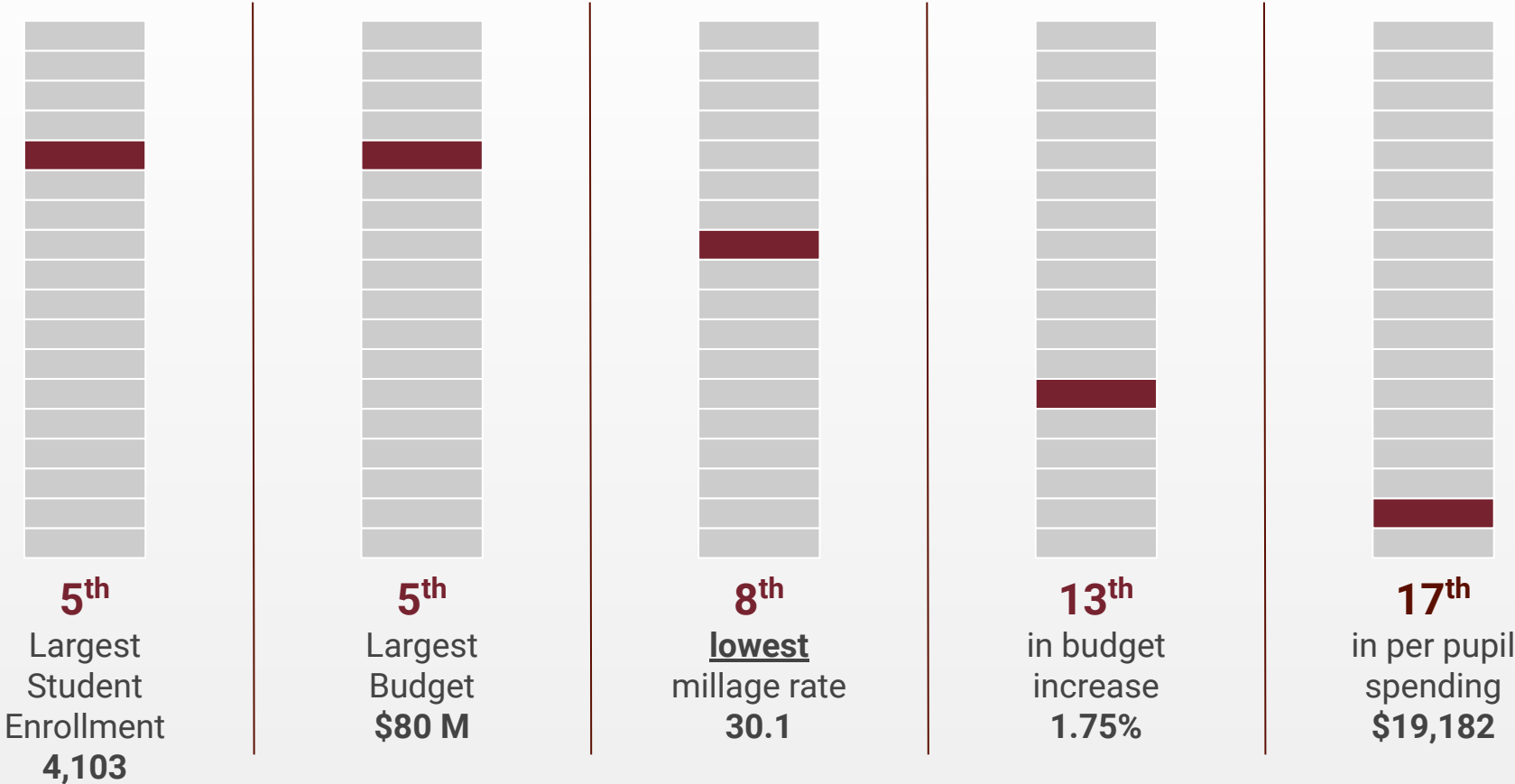
- **21% Special Education Services**
 - 861 total students
- **6% English Language Learners (ELL)**
 - 254 total students



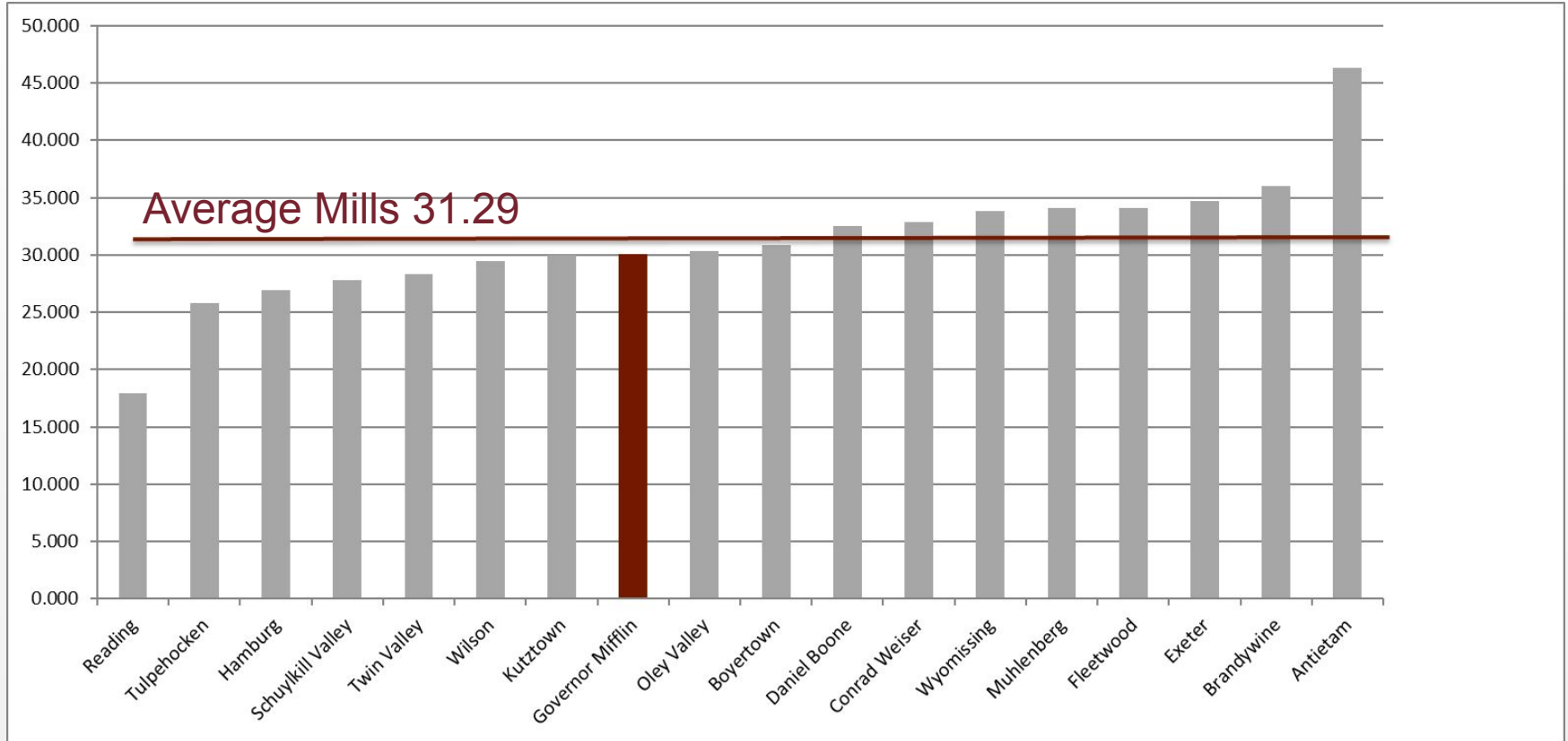


**HOW DO WE COMPARE TO
OTHER DISTRICTS?**

GMSD in Comparison to 18 Berks Districts (2023-2024)



Berks County Millage (2023-2024)



WILL THERE BE A TAX INCREASE THIS YEAR?

The proposed increase is 1.45 mills. Let's break that down...

2024-2025 Proposed Tax Increase

TAX INCREASE

- 1.45 mill increase included
- Proposed 2024-25 millage 31.55
- 4.8% increase over 2023-2024

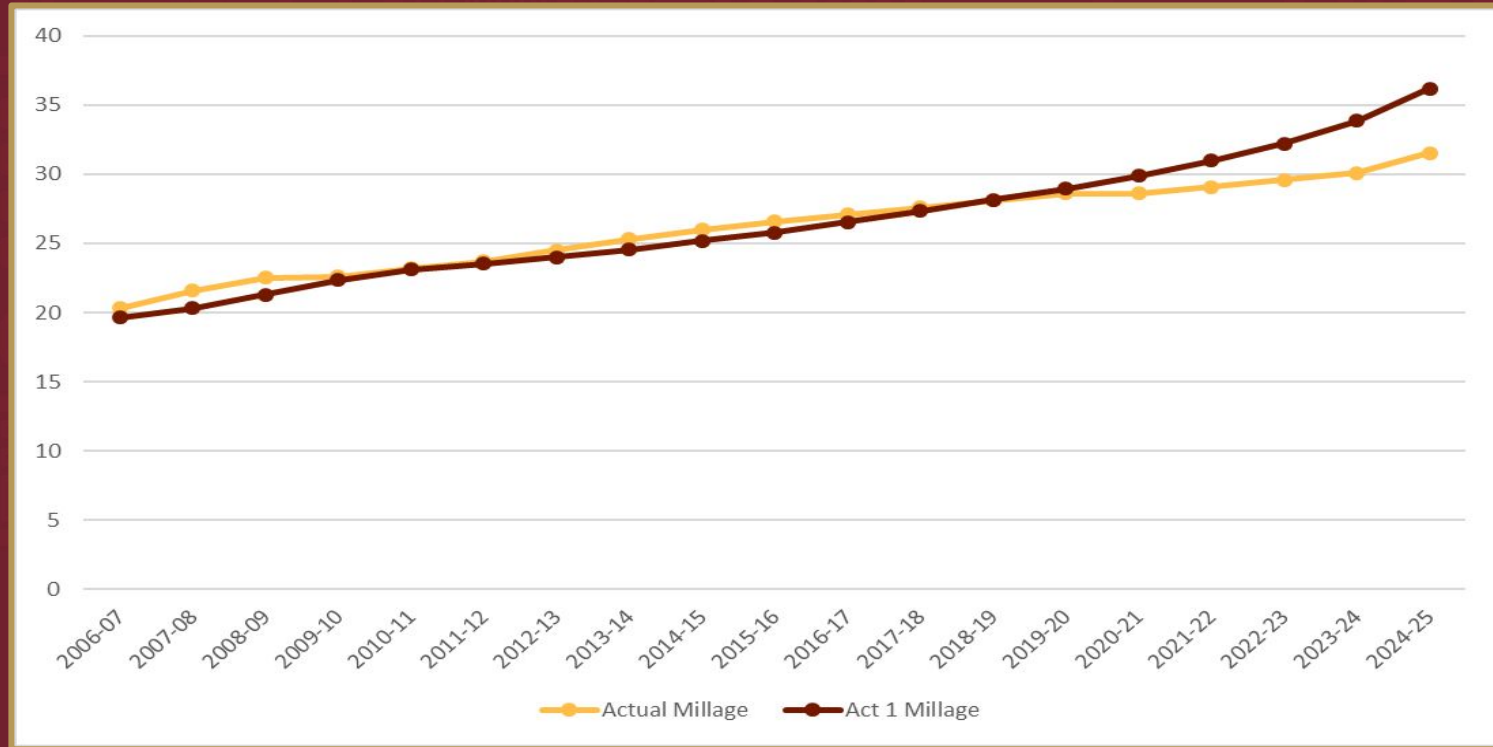
AVERAGE ASSESSMENT

- Average assessment is \$125,935
- Increase of **\$182.61 yearly** or **\$15.22 monthly**

MAJORITY OF ASSESSMENTS

- 75% of District assessments are <\$153,500 with an annual tax bill of \$4,842.92
- Increase of **\$222.58 yearly** or **\$18.55 monthly**

ACTUAL MILLS VS. ACT 1 INDEX



Act 1 Index is used to determine the maximum increases for each tax the school district levies (without PDE exception or voter approval). - PA Department of Education (PDE)

WHY IS THIS SUCH A SIGNIFICANT INCREASE?

"How can we contribute to the financial success of our district and our future generation's education?"

"Are you going to cut spending instead of constantly increasing it for the sake of increasing it?"

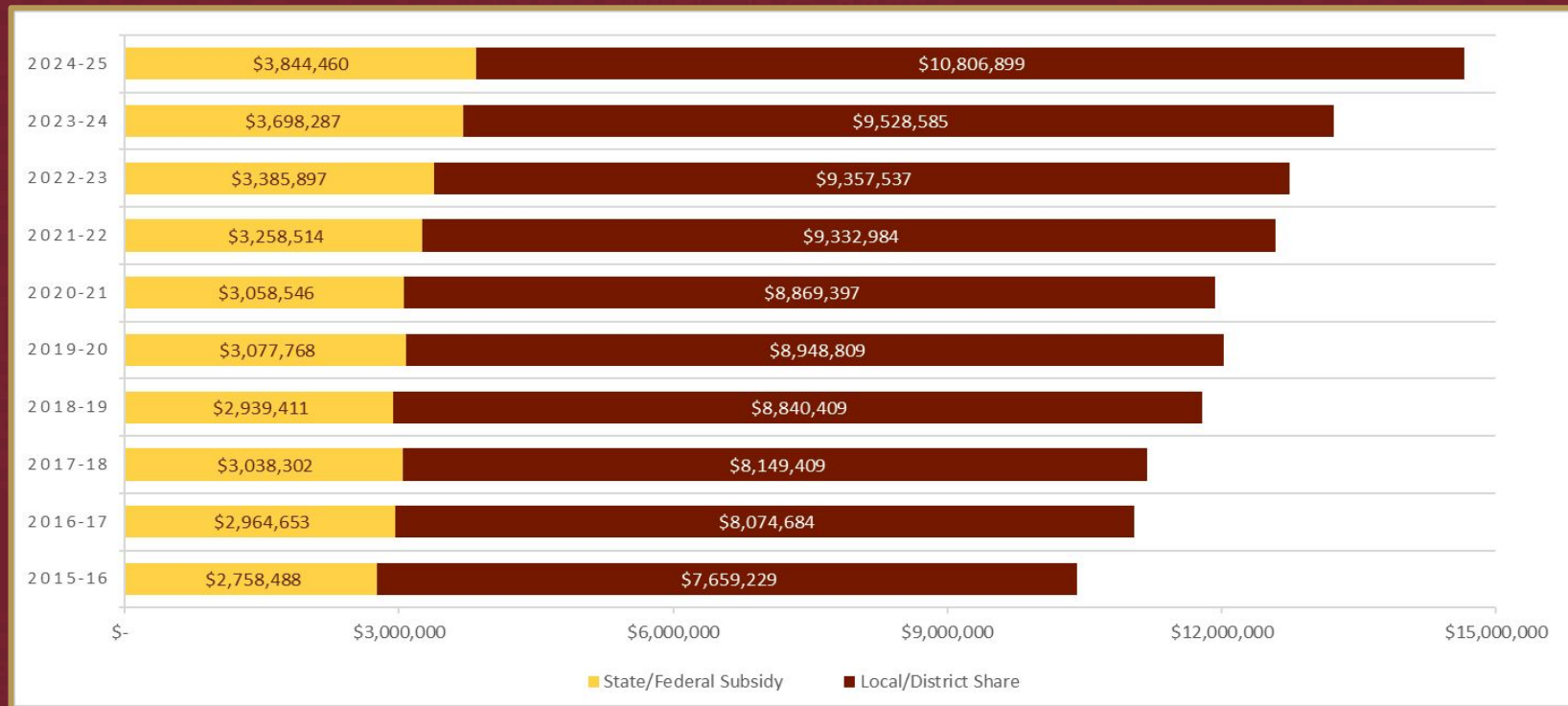
Fiscal Year	Actual Millage	Increase from prior year	Increase as a percentage over prior year
2004-05	17.4	0.9	5.45%
2005-06	18.9	1.5	8.62%
2006-07	20.3	1.4	7.41%
2007-08	21.6	1.3	6.40%
2008-09	22.5	0.9	4.17%
2009-10	22.6	0.1	0.44%
2010-11	23.2	0.6	2.65%
2011-12	23.7	0.5	2.16%
2012-13	24.5	0.8	3.38%
2013-14	25.3	0.8	3.27%
2014-15	26.0	0.7	2.77%
2015-16	26.6	0.6	2.31%
2016-17	27.1	0.5	1.88%
2017-18	27.6	0.5	1.85%
2018-19	28.1	0.5	1.81%
2019-20	28.6	0.5	1.78%
2020-21	28.6	0	0.00%
2021-22	29.1	0.5	1.75%
2022-23	29.6	0.5	1.72%
2023-24	30.1	0.5	1.69%
2024-25	31.55	1.45	4.82%

Above: GMSD Millage history over 20 year span.

Our Millage History

- Our district has kept our millage increases below 1 mill per year since 2008-2009
 - ½ mill or below since 2016-2017; no millage increase during 2020-2021 due to COVID-19 pandemic
- Student needs and PA Department of Education (PDE) mandates have increased without a proportional increase in state funding to offset cost of implementation

SPECIAL EDUCATION COSTS



Expenses increased by \$4.2M, but State/Federal subsidy only by \$1M.

New-To-District English Language Learners Enrollment Per School Year

Grades	18-19 EL Enrollment	19-20 EL Enrollment	20-21 EL Enrollment	21-22 EL Enrollment	22-23 EL Enrollment	23-24 EL Enrollment
K	Baseline	5	6	11	18	19
1	Baseline	1	4	11	18	20
2	Baseline	2	4	7	12	21
3	Baseline	5	1	10	8	15
4	Baseline	1	4	4	15	13
5	Baseline	4	2	6	10	18
6	Baseline	4	5	2	8	13
7	Baseline	1	3	8	6	12
8	Baseline	3	8	6	8	10
9	Baseline	2	3	11	11	10
10	Baseline	1	3	3	12	19
11	Baseline	4	2	5	4	12
12	Baseline	3	6	8	8	8
TOTAL MOVE INs		36	51	92	138	190
% Total Enrollment	3.8% (161/4214)	3.8% (161/4216)	2.4% (101/4156)	4.2% (172/4025)	4.9% (205/4121)	6.1% (254/4103)

2024-2025 Staffing Additions - Professional Staff

Cumru Elementary

- **+2 Elementary Autistic Support Teacher**
 - 32 students; 8 students per case load

Mifflin Park

- **+1 Elementary Emotional Support Teacher**
 - 22 students next year; 12 students per case load (maximum amount)
- **+1 English as a Second Language (ESL) Teacher**
 - Necessary for continuum of service & appropriate caseload

GMIS

- **+1 Grade 6 Classroom Teacher**
 - Ensure equitable class size across grades

GMHS

- **+1 High School Autistic Support Teacher**
 - Currently no continuum of service through HS thus many out-of-district placements
- **+1 English as a Second Language (ESL) Teacher**
 - Necessary for continuum of service & appropriate caseload

District-Wide

- **+1 Psychologist:** Recommended caseload (1:500). With the +1 our ratio will be (1:716)



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**ADDITIONAL PROFESSIONAL
STAFF POSITIONS**

2024-2025 Staffing Additions - Support Staff

Cumru Elementary

- **+6 Paraprofessionals**
 - 2 additional Autistic Support classrooms; 3 per classroom

Mifflin Park

- **+4.5 Paraprofessionals**
 - +.5: Increasing hours for one position
 - +3: Emotional Support Classroom
 - +1: Replacing a vendor
 - Not previously budgeted for

GMIS

- **+5 Paraprofessionals**
 - Learning Support; reducing 3 hours of aid time elsewhere

GMMS

- **+4 Paraprofessionals**
 - +1: Physical Support for student
 - +2: Emotional Support
 - +1: Life Skills

GMHS

- **+4 Paraprofessionals**
 - +1: Life Skills
 - +1: Itinerant Autistic Support
 - +1: Supplemental Emotional Support
 - +1: Autistic support behavioral support for student



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**ADDITIONAL SUPPORT
STAFF POSITIONS**

Staff Negotiations

- AFSCME & Act 93 Support Employees
 - Who are these employees?
 - On-the-ground roles: maintenance and custodial staff, food services, technicians, nurses, paraprofessionals, school police, and administrative assistants
 - 75% are district residents
 - 31% are long-term employees (10 years or more)
- Negotiations still in progress, but nearing completion

WHAT ABOUT THE GMACC?

"How will this sports complex affect residents..."

"I want to know why money is spent exponentially more on athletics and nothing is ever done for the arts..."

Financing the GMACC

- **How was the GMACC paid for?**

- Restructuring current debt payment
- Obtaining new money
 - Historically low interest rates allowed existing debt to be restructured while obtaining new bonds without impacting our annual debt service payments

- **Are our taxes increasing as a result of constructing the GMACC?**

- **No** – the current debt schedule does not require any millage increase in order to repay our debt
- All payments for construction are drawn from the Construction Fund; tax dollars are in the General Fund
 - No overlap

Financing documentation, facility study,
and three-phase plan available at
bit.ly/GMSDBuildingProject



Financing the GMACC

- **Are tax dollars used for day-to-day operations at the GMACC?**
 - **Yes.** Tax dollars are used for staffing and utilities at all buildings.
 - **Staffing** - Most are existing staff moving out of the other buildings and into the GMACC
 - **3 additional custodial positions**
 - Starting rate as of 2023-2024 is \$14.95/hr
 - **Utilities** - Estimated 8-10% increase, or just below 10% of the total utility cost for the district

Why GMACC? Why not classrooms?

- It's not one or the other – it's both.
 - GMACC is Phase Two of a three-phase plan
 - In Phase Three, existing gym spaces in GMMS & GMHS will be reconfigured into learning spaces
 - STEAM learning areas, music, & performing arts spaces key initiatives
- GMACC was the most impactful, fiscally responsible option
 - 2018 facility study
 - Estimated total for necessary renovations only: **\$40 million**
 - Alternate proposed options included additions to existing structures, new school buildings, demolishing old buildings and rebuilding, etc.
 - Variety of stakeholders involved in this process



Financing documentation, facility study,
and three-phase plan available at
bit.ly/GMSDBuildingProject



WHAT ABOUT GRANTS?

"Is there funding for security in the schools at all levels?"

Reporting/Recording of Grant Money



- PDE provides specific grant codes that must be used to track each expenditure for each grant within our accounting system
- District must report quarterly on amount spent to PDE
- At year-end, the District will be required to file a final report

ESSER II Allocation

\$2,045,520

Timeframe to spend: September 30, 2023

Spent in 2021/22: \$913,600

Spent in 2022/23: \$1,131,920



**Support for Contract
Tracing/Communications**

1 Year



**Professional
Development**

1 Year



**Contracted
Substitute Teachers**

2 Years



**COVID Prevention
Equip & Supplies**

1 Year



**Construction Costs for
Community Center**

1 Year



**Operational
Continuity**

2 Years

ARP ESSER Allocation

\$4,137,495

Timeframe to spend: September 30, 2024

Spent in 2021/22: \$513,630

Spent in 2022/23: \$2,940,443

Estimated spend this school year: \$683,422

All spent by end of this school year



**Learning Loss
Recovery Programs**

2 Years



**Construction Costs for
Community Center**

1 Year



2 Social Workers

2 Years



**Operational
Continuity**

1 Year



**Professional
Development**

1 Year

Mental Health & Physical Safety Security Grant

From Pa Commission on Crime & Delinquency (PCCD)

\$327,258

\$163,629 on Physical Safety by end of this school year

\$163,629 on Mental Health by end of this school year



**Security Cameras
for GMACC**



Intruder Locks



Social Workers

Mental Health Grant & School Safety and Security Grant

From Pa Commission on Crime & Delinquency (PCCD)

\$151,830 on Mental Health by 12/31/2025

\$45,000 on School Safety & Security by 12/31/2025



**Security Cameras
for Blind Spots**



Social Workers

2024-2025

BUDGET HIGHLIGHTS

2024-2025 Proposed Budget **Summary**



Total Revenue **\$83,147,644**

Total Expenses **\$83,647,644**

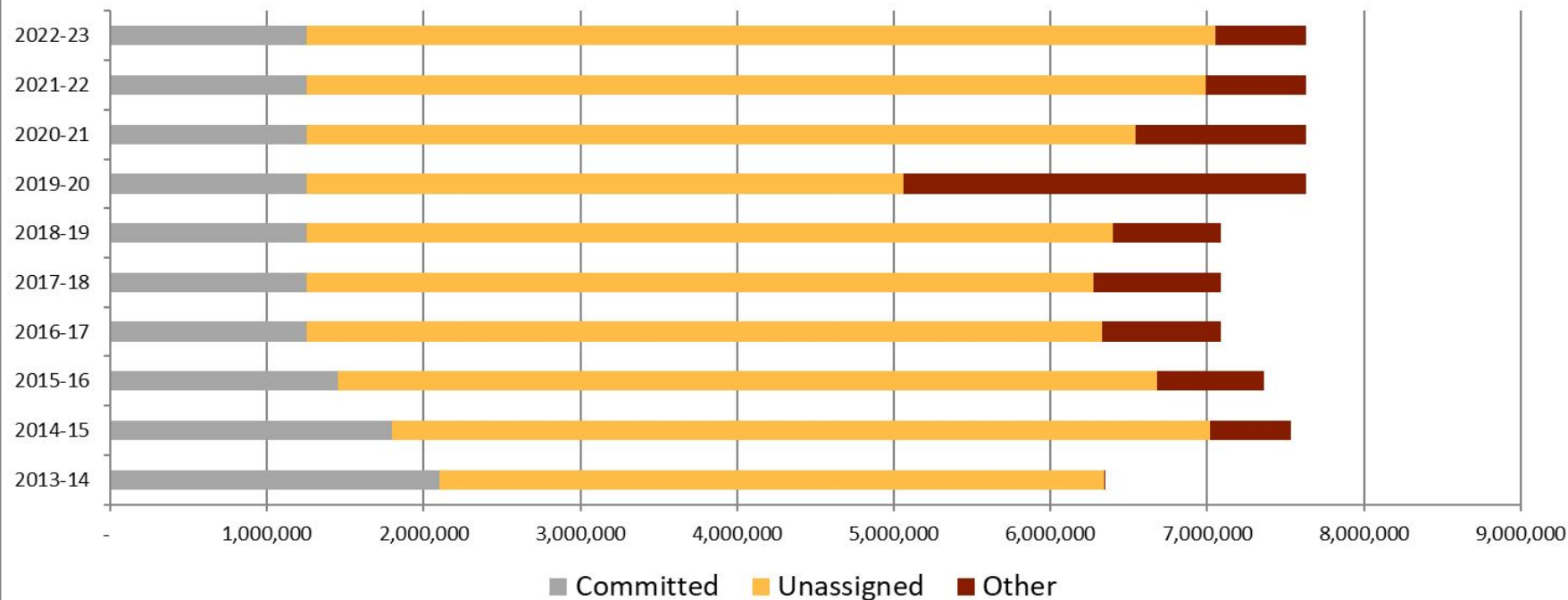
Deficit **(\$500,000)**

***Includes a 1.45 mill increase**

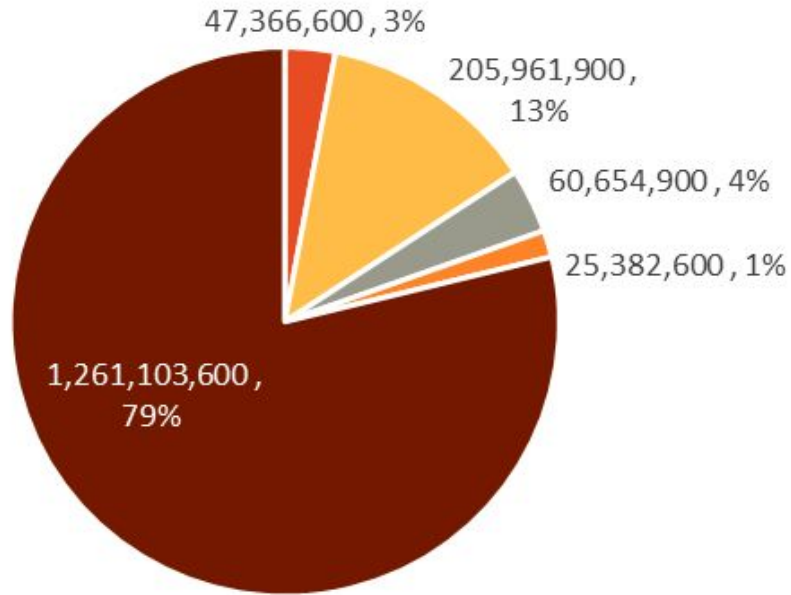
(If a true deficit is realized, the District will use Fund Balance)

GENERAL FUND BALANCE HISTORY

Board Policy: minimum of 5%
PDE: maximum of 8%

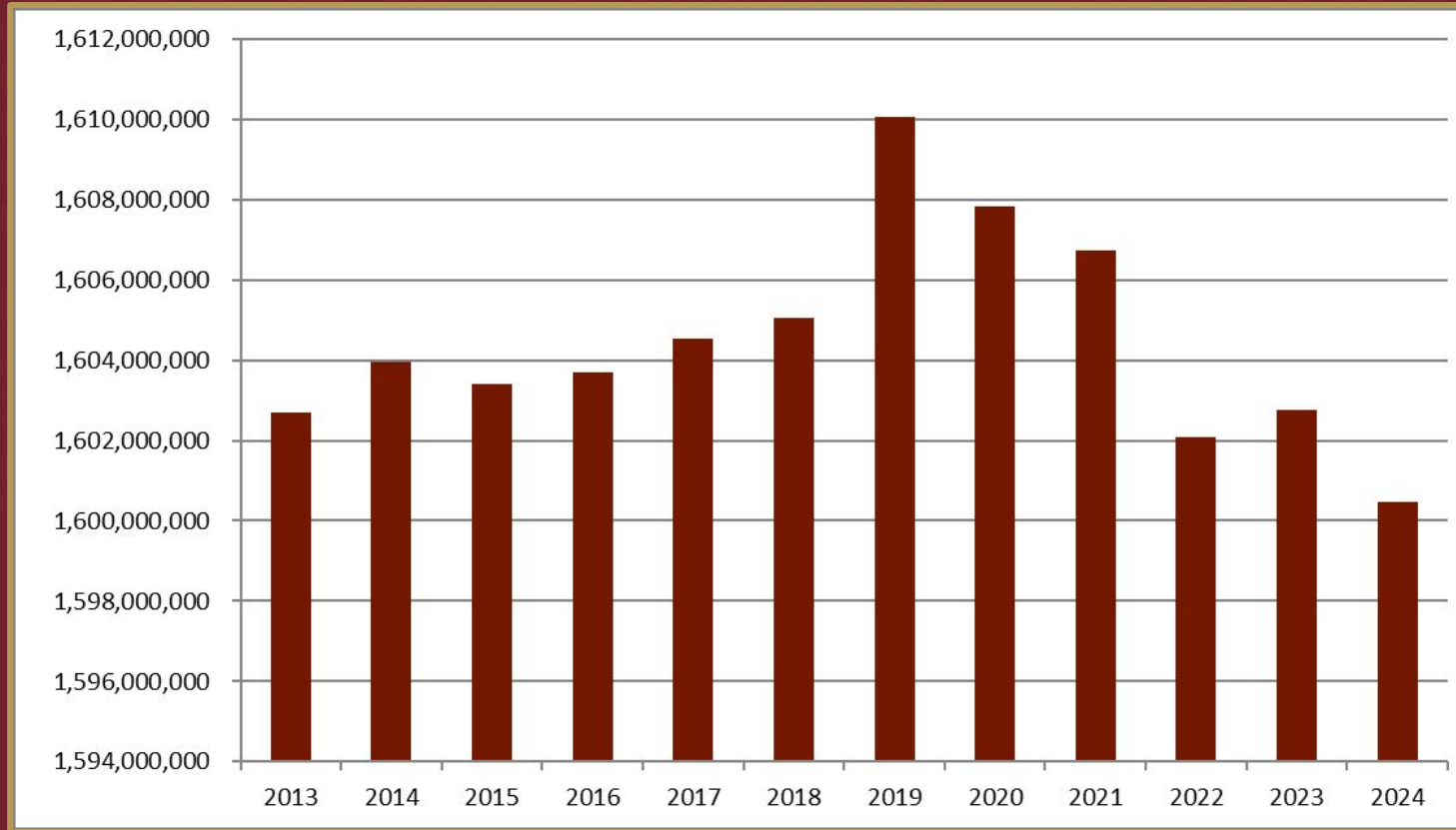


ASSESSMENT BREAKDOWN

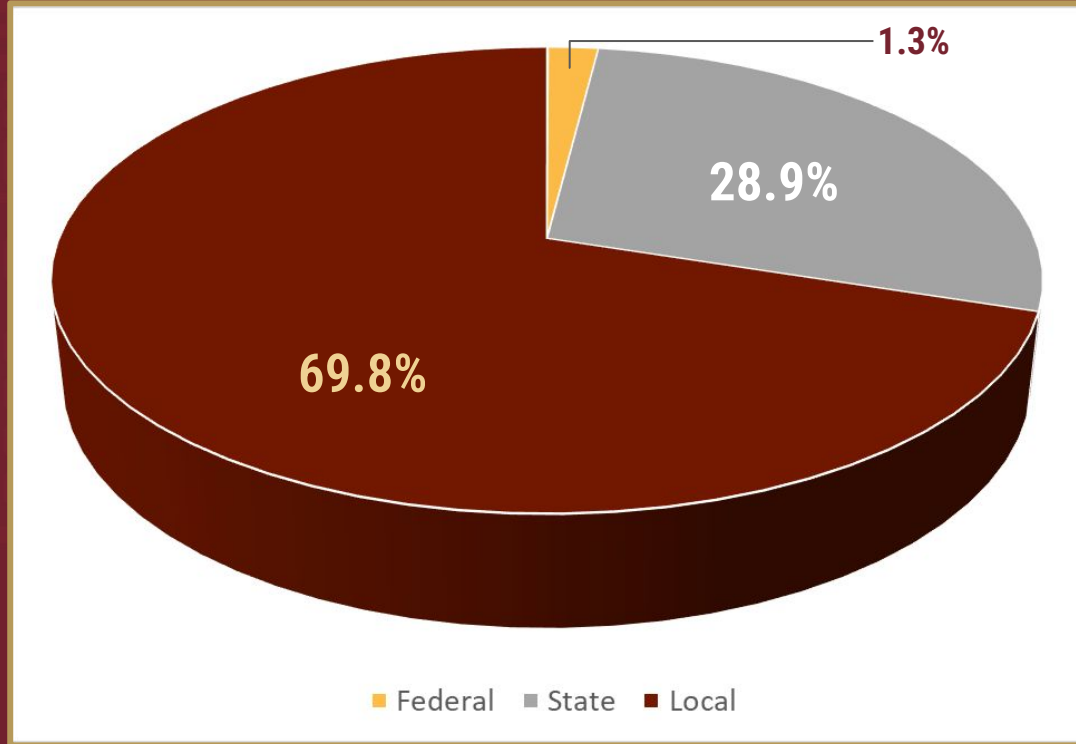


■ Apartments ■ Commercial ■ Farm ■ Industrial ■ Residential

TOTAL ASSESSMENT VALUES

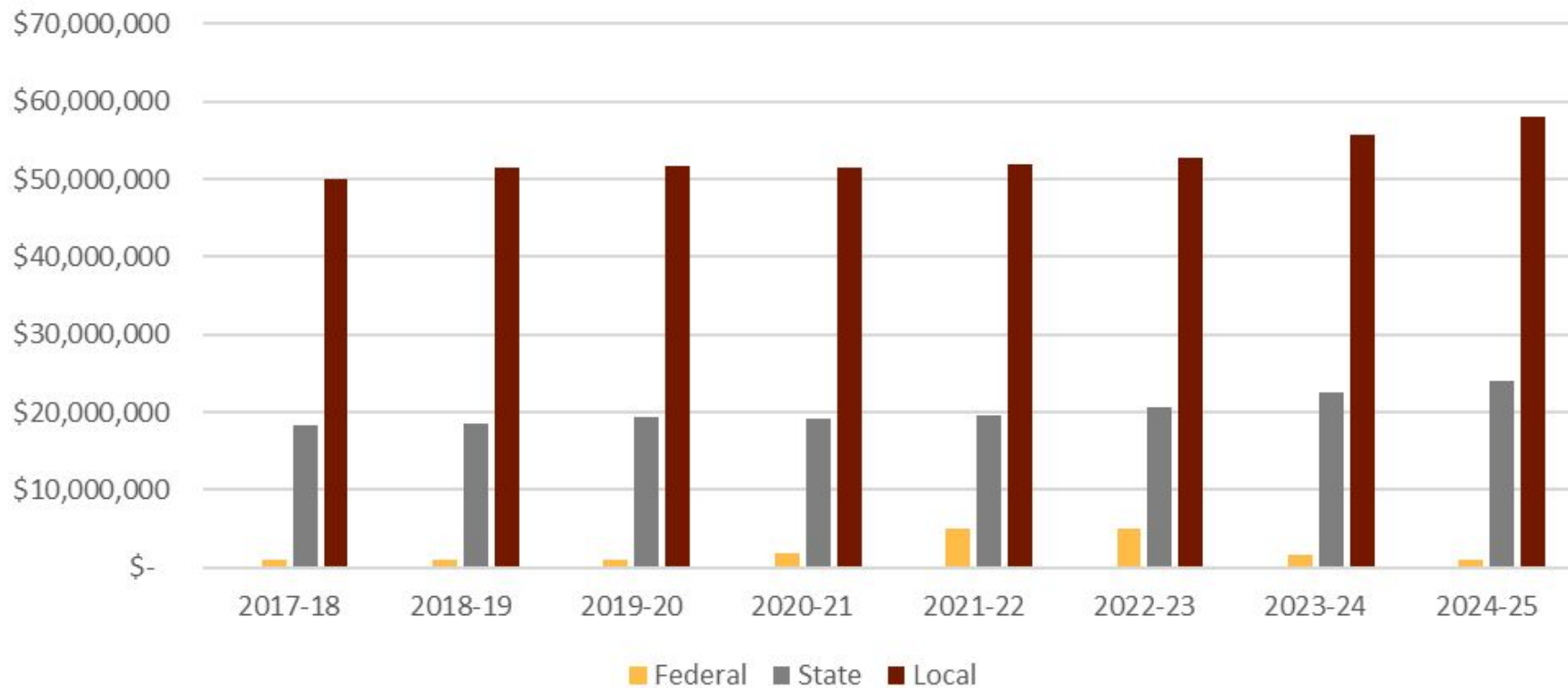


TOTAL REVENUE

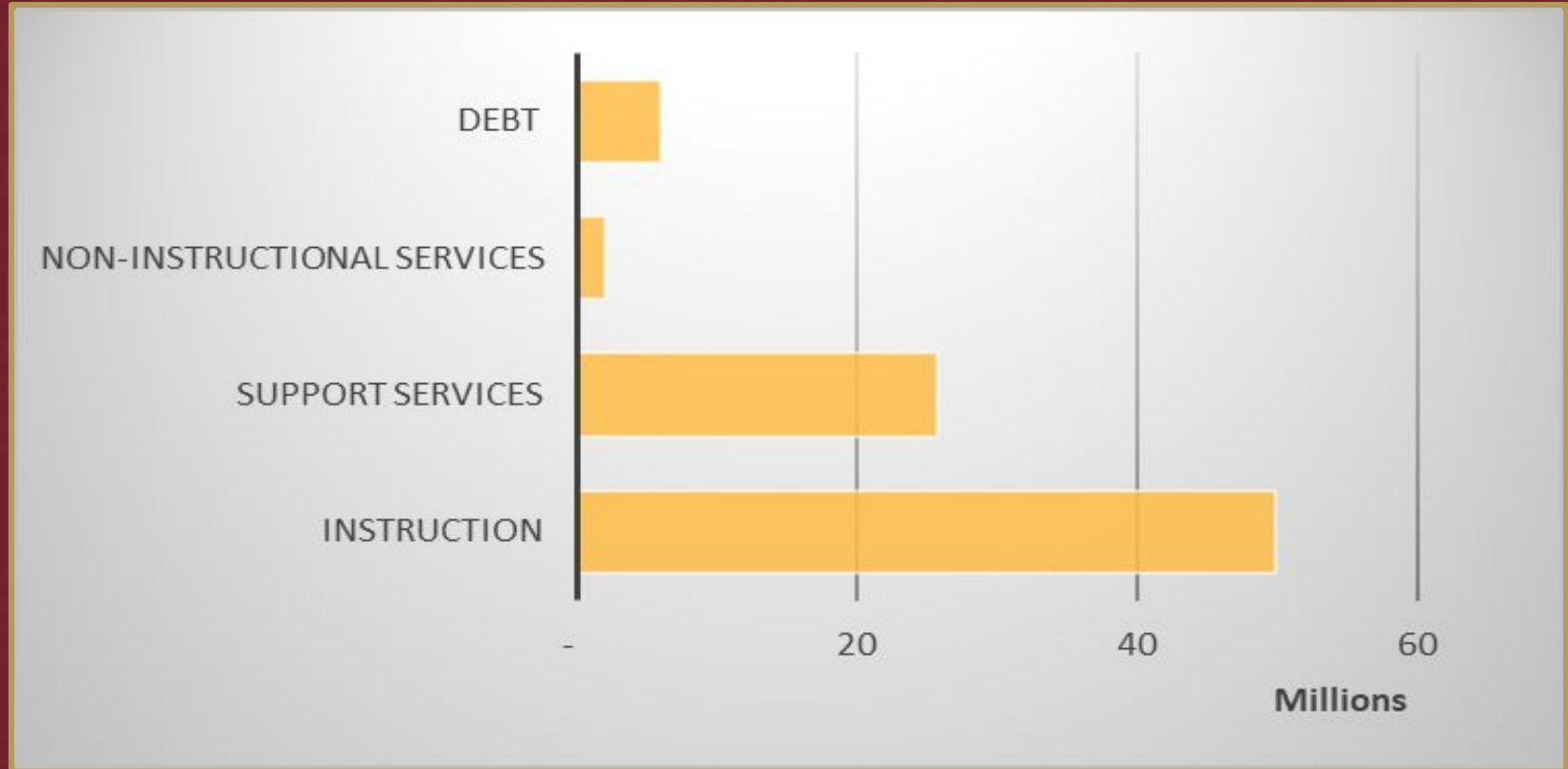


Property taxes make up 82% of our local revenues

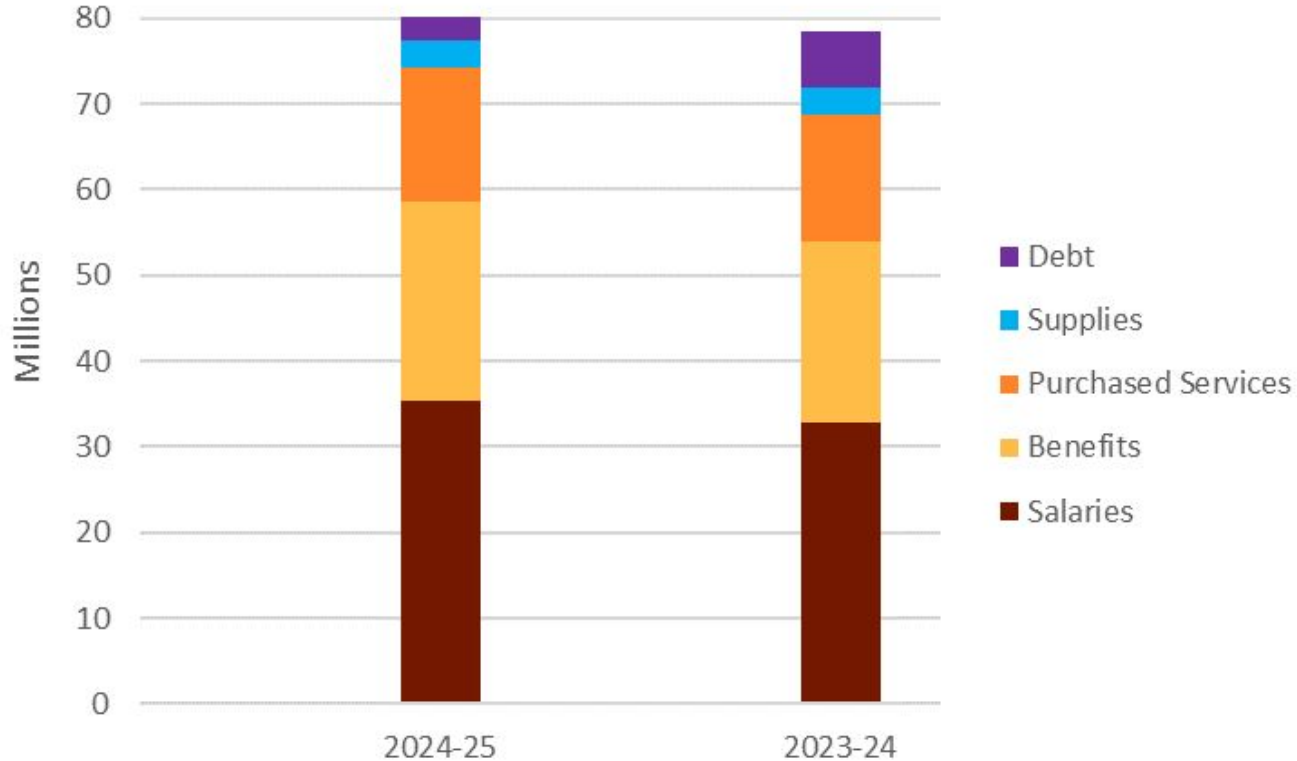
REVENUES BY SOURCE



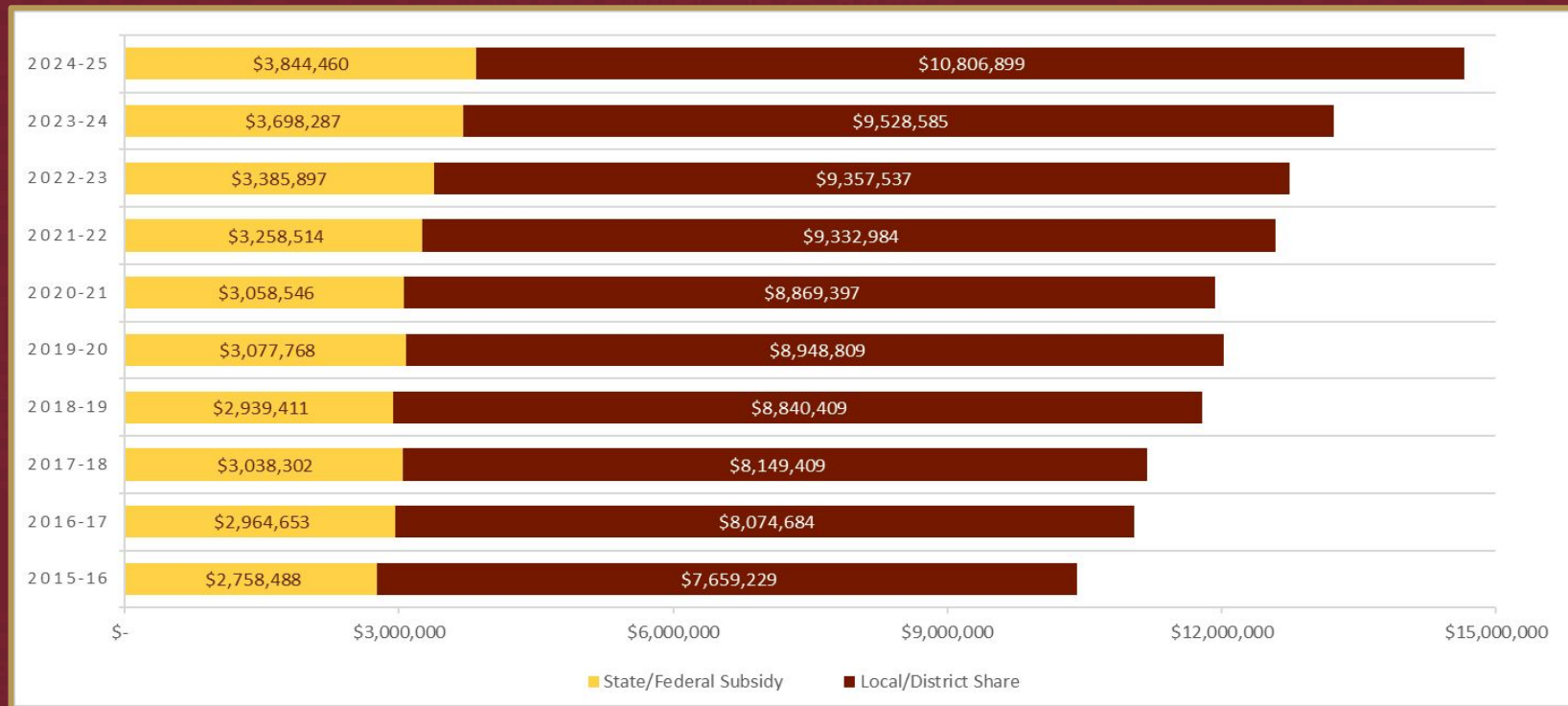
EXPENDITURE COMPARISON BY FUNCTION



EXPENDITURE COMPARISON BY OBJECT



SPECIAL EDUCATION COSTS



Expenses increased by \$4.2M, but State/Federal subsidy only by \$1M.

The background of the entire image is a repeating pattern of stylized, light gray calculators. Each calculator is oriented horizontally and features a grid of small squares representing buttons, with a few larger rectangular shapes for the display and function keys.

HOW CAN I LEARN MORE ABOUT OUR DISTRICT BUDGET AND FINANCES?

"How are residents who cannot attend meetings notified of budget issues and spending?"

STAY INFORMED, STAY ENGAGED.

Reports, bids, and tax information available at [**gmsd.org/business**](https://gmsd.org/business)

Construction financing, plans, and updates available at
[**bit.ly/GMSDBuildingProject**](https://bit.ly/GMSDBuildingProject)

School board meeting dates, minutes, meeting recordings, and policies
available at [**gmsd.org/school-board**](https://gmsd.org/school-board)

Budget Breakdown 2024 recording and slide deck will be available at
[**gmsd.org/budget**](https://gmsd.org/budget)

THANK YOU FOR ATTENDING!

ADDITIONAL QUESTIONS? CONTACT US.

Kelly Price, Chief Financial Officer
kelly.price@gmsd.org

Dr. Lisa Hess, Superintendent
lisa.hess@gmsd.org

CONTACT YOUR LOCAL REPRESENTATIVES

Sen. Scott Martin
Sen. Judith Schwank

Rep. David Zimmerman
Rep. Mark Gillen
Rep. Manuel Guzman