



May 5, 2025, Directors' Study Forum

FY 2025-26 BUDGET INFORMATION

AGENDA

- Status of Fiscal Year 2024-25
- Update on Proposed Final Budget 2025-26
- Millage Rate Discussion
- Adoption Schedule

Year End Projections 2024-25

Beginning Fund Balance*	\$ 3,919,021
Revenue	\$ 85,767,193
Expenses	\$ 86,396,984
Ending Fund Balance*	\$ 3,289,230
Deficit of	\$ 629,791

***Unassigned - not included in assigned fund balance are:**

\$1.0 tech; \$2.0 healthcare costs; \$3.0 capital projects; \$1.0 charter schools; \$0.5 PSERS; **for a total of \$7.5M**

Update of 2024-25 FY Budget Projections

- Local Revenue Variances
 - \$145,000 in Current Real Estate
 - \$288,500 in EIT
 - \$350,000 in Interest Earnings
 - \$230,000 in Tuition from other LEA's
- State Revenue Variance
 - \$203,000 Cyber Charter School reimbursement not in budget (new in 24-25)
 - \$402,610 RTL Adequacy not in budget (new in 24-25)
 - \$106,957 in Special Education
 - \$698,821 in Transportation Subsidy
- Federal Revenue – No Variance to budget

Status of Fiscal Year 2024-25

- Total Revenue - \$2,724,472 over budget
- Total Expenditures - \$421,872 under budget
 - Due to unfilled vacancies and controlling costs
- Overall Change in Fund Balance **(\$629,791)**

Draft of 2025-26 FY Budget

with 3.9% Increase

Beginning Fund Balance*	\$ 3,289,230
Revenue	\$ 86,847,610
Expenses	\$ 86,851,860
Ending Fund Balance*	\$ 3,282,625
Deficit of	\$ 4,250

***Unassigned - not included in assigned fund balance are:**

\$1.0 tech; \$2.0 healthcare costs; \$3.0 capital projects; \$1.0 charter schools; \$0.5 PSERS; **for a total of \$7.5M**

Update of 2025-26 FY Budget

Positions included in the 25-26 Budget

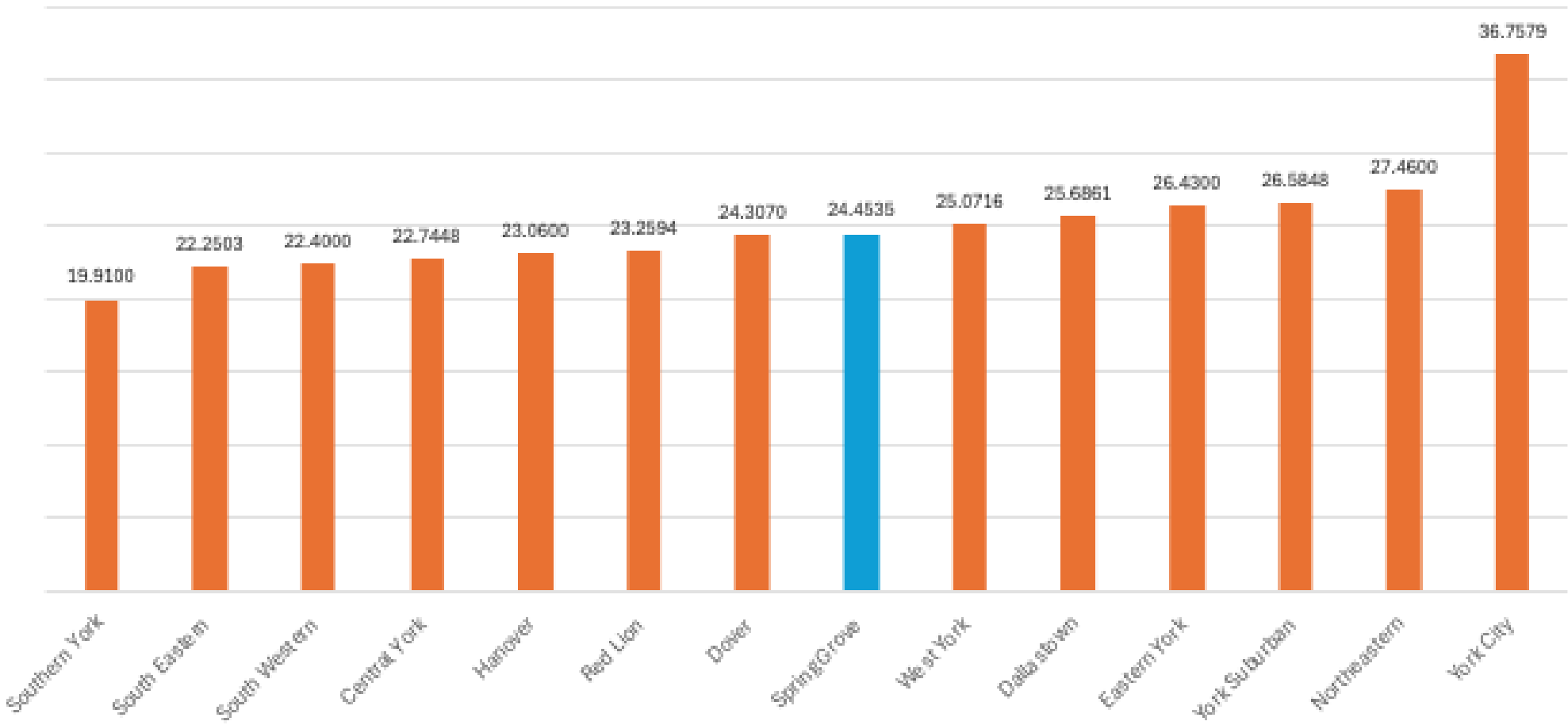
Positions	Approx. New Hire
Building Administrator	175,000.00
K-12 Instructional Position	125,000.00
K-12 Instructional Position	125,000.00
Math Instructor	125,000.00
PE Instructor	125,000.00
Elementary Instructor	125,000.00
Music Instructor	125,000.00
Music Instructor	125,000.00

Millage Rate Discussion

- Base Millage Rate for 2024-25 24.4535
- Millage Rate (3.9%) .9536
- Millage for 2025-26 25.4071

Millage Rates – York County

Real Estate Millage Rates



Other Tax Considerations

Beginning Fund Balance	Tax Increase	Additional Revenue	Deficit	Ending Fund Balance		
3,289,230	0.00%	-	(1,766,060)	1,523,169		
3,289,230	1.00%	451,722	(1,314,338)	1,974,891		
3,289,230	1.50%	677,676	(1,088,384)	2,200,845		
3,289,230	2.00%	903,445	(862,615)	2,426,614		
3,289,230	2.50%	1,129,398	(636,662)	2,652,567		
3,289,230	2.75%	1,242,283	(523,777)	2,765,452	Proposed Final Budget	
3,289,230	3.00%	1,355,352	(410,708)	2,878,521		
3,289,230	3.50%	1,581,121	(184,939)	3,104,290		
3,289,230	3.90%	1,761,810	(4,250)	3,284,979		
	* Each .50% increase yields approximately \$225,900					
	* Each .25% increase yields approximately \$112,800					

Tax Considerations

	Potential Tax Increase	Annual Tax Increase on 134K of Assessed Value	Per Month	Annual Tax Increase on 234K of Assessed Value	Per Month
Initial Budget	3.90%	132.78	11.06	231.87	19.32
	2.75%	93.63	7.80	163.49	13.62
	2.00%	68.09	5.67	118.91	9.91

Adoption Schedule

- Proposed Final Budget Approved on April 5, 2025
- Final Budget Approval on May 19, 2025

QUESTIONS?



May 5, 2025, Directors' Study Forum

2025-26 Nutrition Services Budget

AGENDA

- Overview of Nutrition Services Department
 - Harvest of the Month
 - Universal Free Breakfasts
 - Opening of IAC Rocket Fuel Cafe
- Maintaining the NSLP with today's challenges
- 2024-2025 York County Prices
- 2025-26 Nutrition Budget
- Next Steps for NSLP guidelines & Maintaining the SBP & NSLP with today's challenges

Nutrition Services



Nutrition Services



November Harvest of the Month: Winter Squash



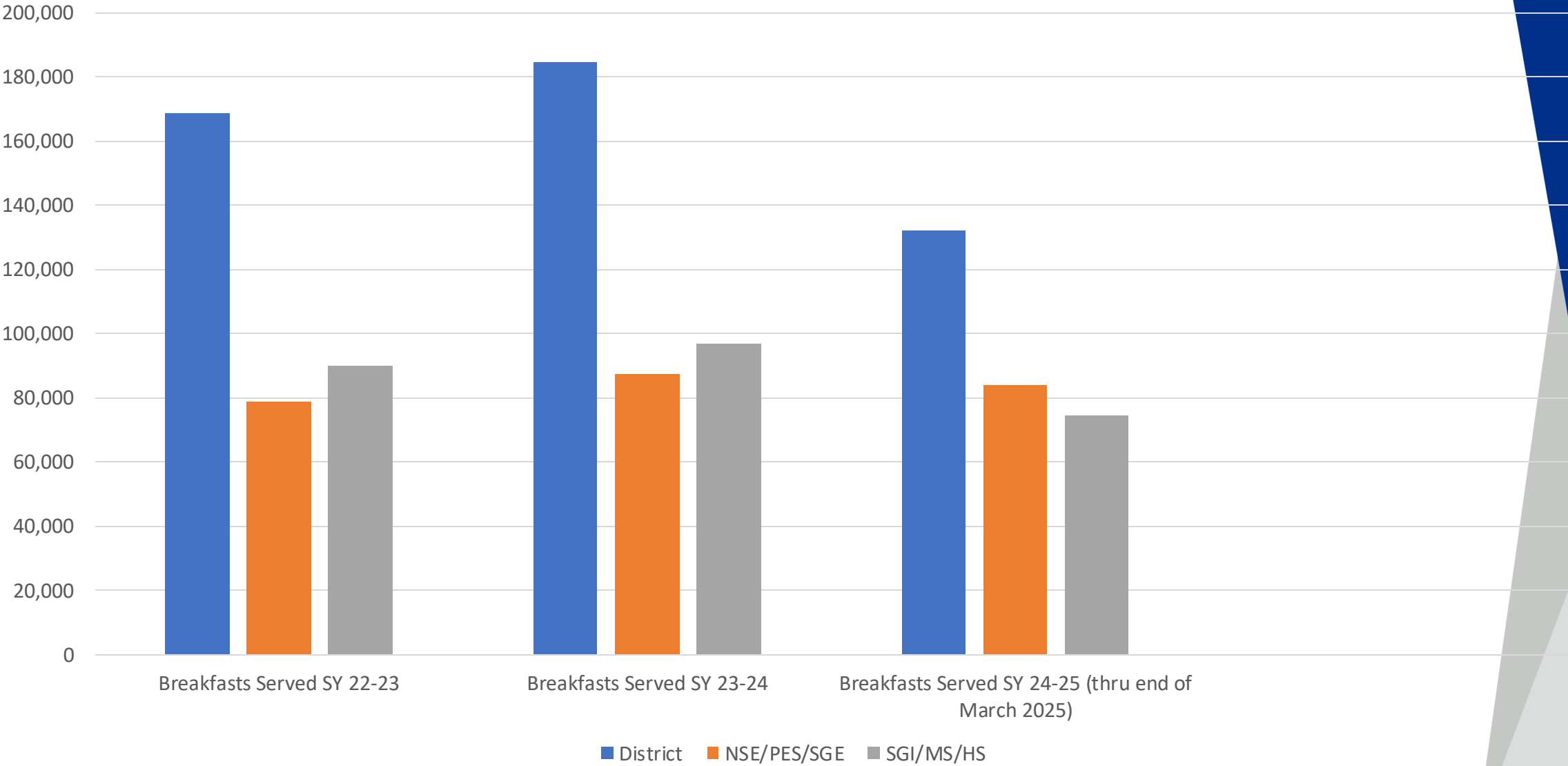
October Harvest of the Month:
Apples ~ Featured Apple Nachos

March Harvest of the Month: Dairy &
also National Breakfast week



Universal Free Breakfasts

Breakfasts Served



IAC Rocket Fuel Café:

- Opened beginning of February
- Successes:
 - 31 Students + learning work skills
 - Work based learning experience for students:
 - Giving opportunities to Students who receive services from:
 - Learning support, Life skills, Autistic Support, Deaf/Hard of Hearing, Emotional Support, & Therapeutic Emotional Support Services
 - Helps to promote Student Leadership, teamwork, voice & choice, novel student engagement, performing food service tasks w/support (Stockings shelves, unloading orders, making deliveries, filling orders, counting change, counting inventory, using technology, cleaning, & project innovation)
 - Encourages positive social interactions and real-world job skills



Maintaining Lunch Prices with Pending Tariff's:



TARIFFS & SUPPLY CHAIN: Staying Ahead of the Shifts

U.S. tariffs on imports, including the 20% tariff on aluminum and steel, continue to affect supply chains. Our canned goods suppliers have shared that prices should remain stable throughout this school year, but we can expect to see price increases on canned goods next school year due to the higher costs of aluminum and steel related to tariffs.

Price increases already received in key categories:

- o Clear Clam Shells – 10%
- o Plastic Gloves – 10%
- o Waste Bags – 5%
- o Eco Cups/Bowls – 10-15%
- o Sustainable Pkg. – 15%

Due to the continued impact of tariffs, the Gold Star Foods team remains committed to closely monitoring regulatory changes and actively collaborating with our vendor partners to adjust sourcing strategies as needed. Our priority is to minimize disruptions, maintain product availability, and proactively manage potential delays or cost increases.



Expect to see price increases on canned goods next year due to the higher costs of aluminum and steel

Reach out to your School Nutrition Manager for additional Supply Chain Insights!

THE School Nutrition Supply Chain™

(800) 546-0215 | goldstarfoods.com | [Facebook](https://www.facebook.com/goldstarfoods) | [Instagram](https://www.instagram.com/goldstarfoods) | [LinkedIn](https://www.linkedin.com/company/goldstarfoods) | info@goldstarfoods.com



From: info@singerequipment.com

Sent: Friday, April 4, 2025 12:05 PM

Subject: Act Now: Tariff Increases Are Coming

Don't Wait – Act now!

Tariff increases on foodservice equipment and supplies are happening, and prices will rise across the industry. If you're planning to replace equipment, order for upcoming projects, or secure custom disposables and dinnerware, now is the time to act.

What You Need to Do:

- o Work with your **Singer Equipment representative** to navigate price and tariff increases.
- o Ensure your **supply chain is secure** and well-stocked.
- o Partner with **Singer experts** who have direct vendor relationships for best guidance.
- o **Ask About Financing Options!** Secure the equipment and supplies you need now while spreading costs over time.

What to Prioritize:

- o Replacing Essential Equipment
- o Placing Orders for Upcoming Projects
- o Securing Custom Disposable Prints
- o Ordering Custom Dinnerware
- o Stocking Up on Bulk Orders to stay ahead of seasonal demand

Current Meal Prices

Lunch Prices	York Average	SGASD
Elementary	\$2.95	\$2.45
Secondary	\$3.05	\$2.70
Adult	\$3.80	\$4.25

2025-26 FY Nutrition Budget

Revenues		Expenditures	
Local Revenues	\$1,022,050	Salaries & Benefits	\$1,600,836
State Revenues	\$ 467,500	Technical Services	\$10,037
Federal Revenues	\$1,670,000	Purchased Property	\$19,500
		Supplies	\$1,567,850
Total	\$3,159,550	Total	\$3,281,071
		Profit/ (Loss)	(\$121,521)

Adoption Schedule

Approval of the Nutrition Services Fund Budget for the 2025-26 fiscal year, with total revenues of \$3,159,550; total expenditures of \$3,281,071 and no increase in Breakfast and Lunch meal pricing for the 2025-26 school year.

Final Budget Approval May 19, 2025

Next Steps...More guidance to come

Key Provisions



Whole Grains

Schools may continue to offer a variety of nutrient-rich whole grains with options for some enriched grains (no changes in standard)



Milk

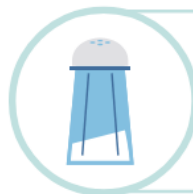
Continue to allow flavored and unflavored milk (no changes in standard) with new limits on added sugars



Added Sugars

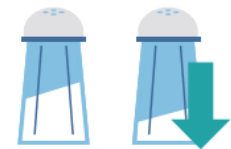
Limit using a phased approach:

- **Phase 1:** Limits on specific high-sugar products (cereals, yogurt, flavored milk)
- **Phase 2:** Overall weekly limits



Sodium

Gradually phase in one reduction of weekly limit



Next Steps

- Monitor
 - PDE future guidance to give further guidance on reducing sodium, sugars, etc in foods for next school year
 - USDA Program Updates—Tariffs on foods especially canned goods
- Questions

Thank You!