

June 4, 2024



Proposed General Fund Budget

Fiscal Year 2024-25

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

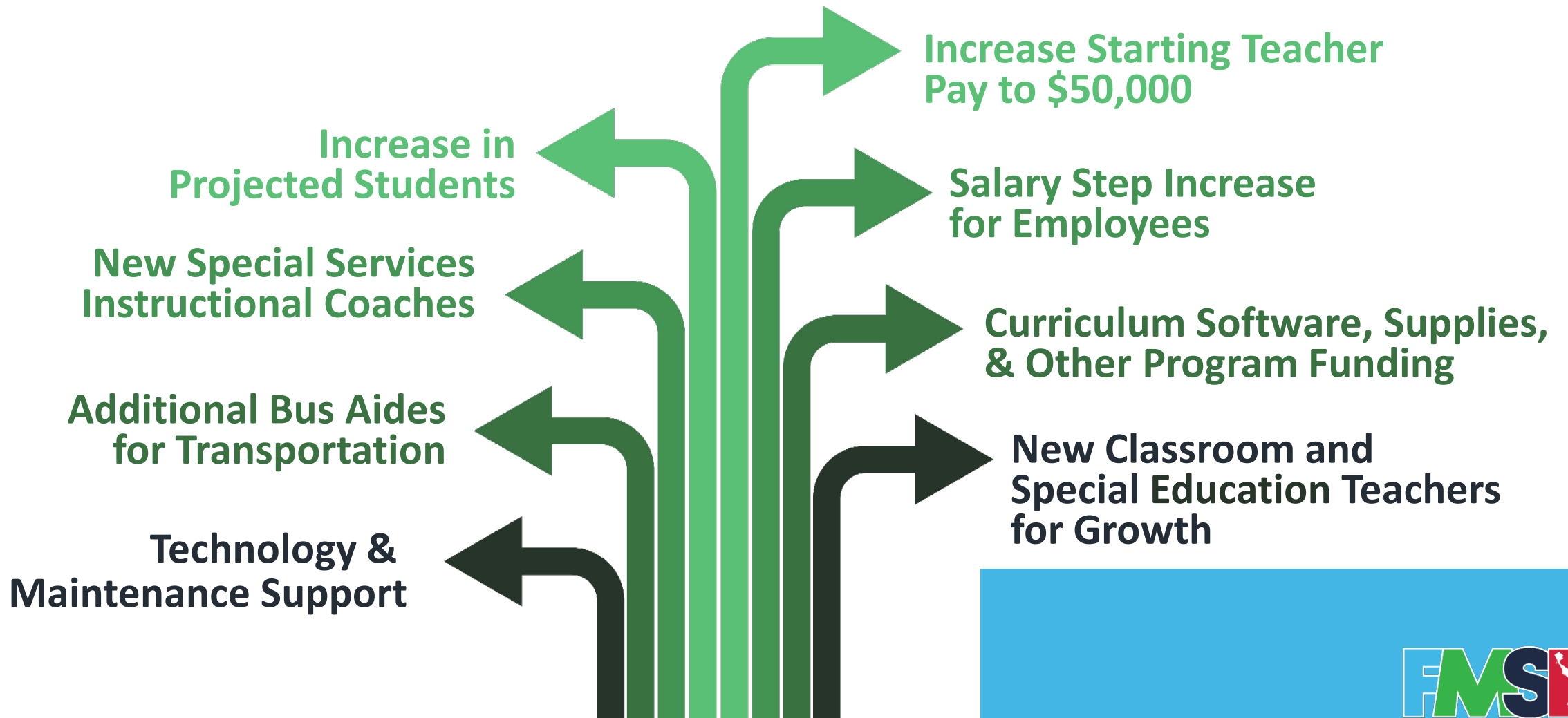
Paul Buchanan
Assistant
Superintendent
Human Resources &
Educator Effectiveness

Joe Romenick
Assistant
Superintendent
Facilities &
Operations

FY 2024–2025 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
- Identify ESSER III and Other Federal Program Positions needed to shift to General Fund After Funds Expire

Important Budget Points



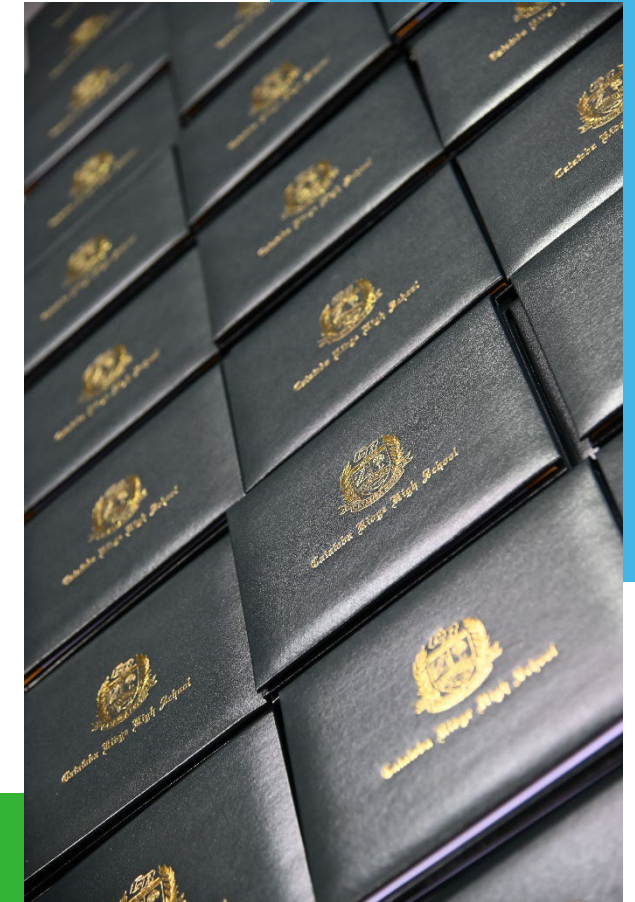
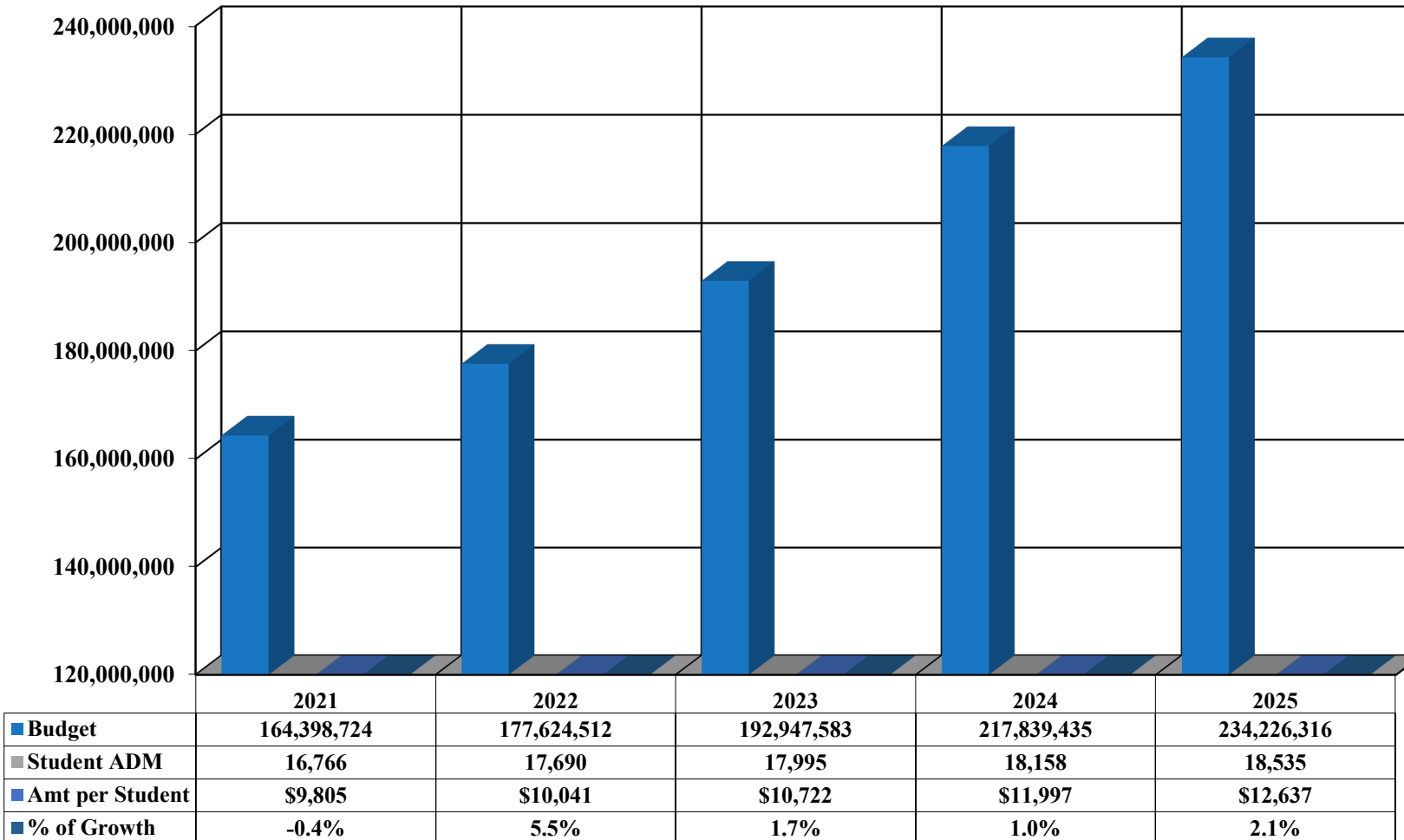
EDUCATION FUNDING REFORM

Aid to Classrooms Program

- 3rd Year under New Funding Formula/Replaced Education Finance Act
- 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 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 Created Public Dashboard with District Data

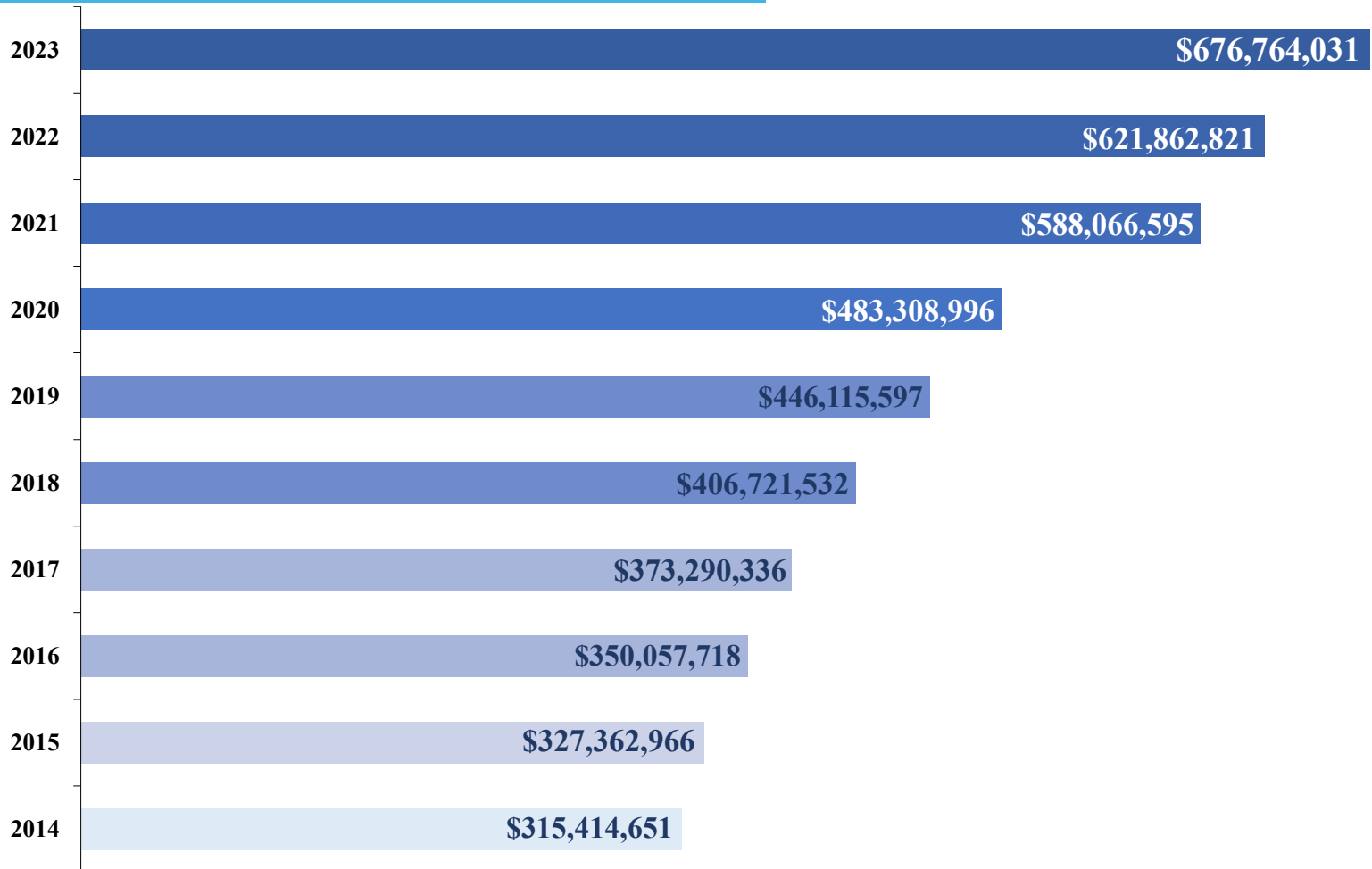
Budget History and Projections

FY 2021–2025



Assessed Value History

Tax Year 2014–2023



PROJECTED REVENUE

FY 2024–2025

REVENUE SOURCE	FY 2023-2024	FY 2024-2025	INCREASE/ (DECREASE)	% OF TOTAL
LOCAL TAXES	\$ 117,727,176	\$ 131,063,758	\$ 13,336,582	56.0%
STATE EDUCATION FUNDING	89,910,166	92,606,953	2,696,787	39.5%
STATE RETIREE HEALTH INSURANCE	5,517,443	6,748,676	1,231,233	2.9%
PUPIL TRANSPORTATION	620,961	793,265	172,304	.3%
INTEREST INCOME	500,000	750,000	250,000	.3%
OTHER INCOME	173,689	253,664	79,975	.1%
TUITION	40,000	10,000	(30,000)	<.1%
TRANSFER FROM CONTINGENCY	3,350,000	2,000,000	(1,350,000)	.9%
TOTAL REVENUE	\$217,839,435	\$234,226,316	\$16,386,881	100.0%



ESTIMATED EXPENDITURE SUMMARY

FY 2024-2025

EXPENDITURE	FY 2023-2024	FY 2024-2025	INCREASE/ DECREASE	% OF BUDGET
SALARIES AND BENEFITS	\$194,556,311	\$209,434,241	\$14,877,930	89.4%
OPERATIONS & MAINTENANCE OF FACILITIES	13,152,924	13,602,924	450,000	5.8%
DEPARTMENT ALLOCATIONS	2,143,889	2,472,697	328,808	1.0%
PER PUPIL SCHOOL ALLOCATIONS	2,313,921	2,313,921	-	1.0%
TECHNOLOGY	1,950,591	2,164,508	213,917	0.9%
SCHOOL RESOURCE OFFICERS	1,339,704	1,339,704	-	0.6%
PUPIL ACTIVITY FUNDS	1,283,900	1,598,900	315,000	0.7%
ACTIVITY BUS MAINTENANCE/GAS	345,991	395,991	50,000	0.2%
OTHER DISTRICT LEVEL/CONTINGENCY	752,204	903,430	151,226	0.4%
TOTAL EXPENDITURES	\$217,839,435	\$234,226,316	\$16,386,881	100.0%



Proposed New General Fund Expenditures



CATEGORY 1 Priority			
1	Certified Staff Salary Increases (starting @ \$50,000)		
	Related Fringe on Certified Staff Increase	\$ 4,056,026	
2	5% COLA Increase for Support/Admin	\$ 2,320,529	
	Related Fringe on Support/Admin	\$ 2,588,134	
3	New Classroom Teachers (#6)	\$ 582,222	
4	New Special Ed Teachers (#3)	\$ 291,111	
5	New Special Ed Assistants (#15)	\$ 672,585	
6	New School Psychologists (#2)	\$ 206,300	
7	New Special Services Instructional Coaches - Elementary (#8)	\$ 776,296	
8	Elementary Behavior Class Program Lead	\$ 97,037	
9	Shift ESSER III Positions to General Fund (#7)	\$ 663,133	
10	Elementary #12 Principal/Bookkeeper (1/2 Year)	\$ 116,005	
11	Instructional Technology Software Maintenance	\$ 51,867	
12	Network Engineering Licensing & Maint Support	\$ 162,050	
13	Utilities, Cleaning, Insurance	\$ 175,000	
14	Maintenance Repairs/Supplies/Contracted Services	\$ 275,000	
15	Transportation - Additional Bus Aide Positions (#12)	\$ 304,976	
16	Transportation - Activity Buses Gasoline and Repairs	\$ 50,000	
	Category Totals	\$ 14,567,368	
	New State Education Funding	\$ 2,696,787	18.5%
	Oher State/Federal Funding	\$ 3,682,926	25.2%
	New Local Revenue	\$ 2,342,168	16.0%
	New Tax Revenue @ 16.8 mills	\$ 5,880,000	40.3%
	Total New Revenue	\$ 14,601,881	
	Excess Revenue Available (Short)	\$ 34,513	

Proposed New General Fund Expenditures



CATEGORY 2 Priority			
1	New Speech Language Pathologist	\$	98,488
2	Increase Special Ed Assistants Salary	\$	339,701
3	Additional ESOL Teachers (#3)	\$	291,111
4	Curriculum Software, Supplies, Program Funding (prior State Fds)	\$	328,808
CATEGORY 3 Priority			
1	High Schools - Move Lead Counselors to 240 day Contract (#3)	\$	41,259
2	OGA Alternative School Asst. Principal (#1)	\$	137,030
3	Maintenance - Add Assistant Supervisor	\$	116,890
4	District Funded Athletic Insurance (HS and MS)	\$	65,000
5	Additional Athletic Funds - High School	\$	250,000
Category Totals		\$	1,058,108
New Tax Revenue @ 3.0 mills		\$	1,050,000
New Tax Revenue @ 1.7 mills			\$ 595,000
Total New Revenue		\$	1,050,000
Excess Revenue Available (Short)		\$	26,405
			\$ 11,226

2024–2025 Millage Rate Increase Limitation

- Millage Rate Increase is Based on the Following:
 - Consumer Price Index (CPI) – 4.12%
 - Population Growth – 4.13%
- 2023/24 Operating Millage of 265.5 mills.
- 8.25% Increase Yields a Maximum Millage Increase of 21.9 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
2023-24	30.0	30 + 4 = 34	0
2022-23	21.0	17.0	4.0
2021-22	11.1	11.1	0

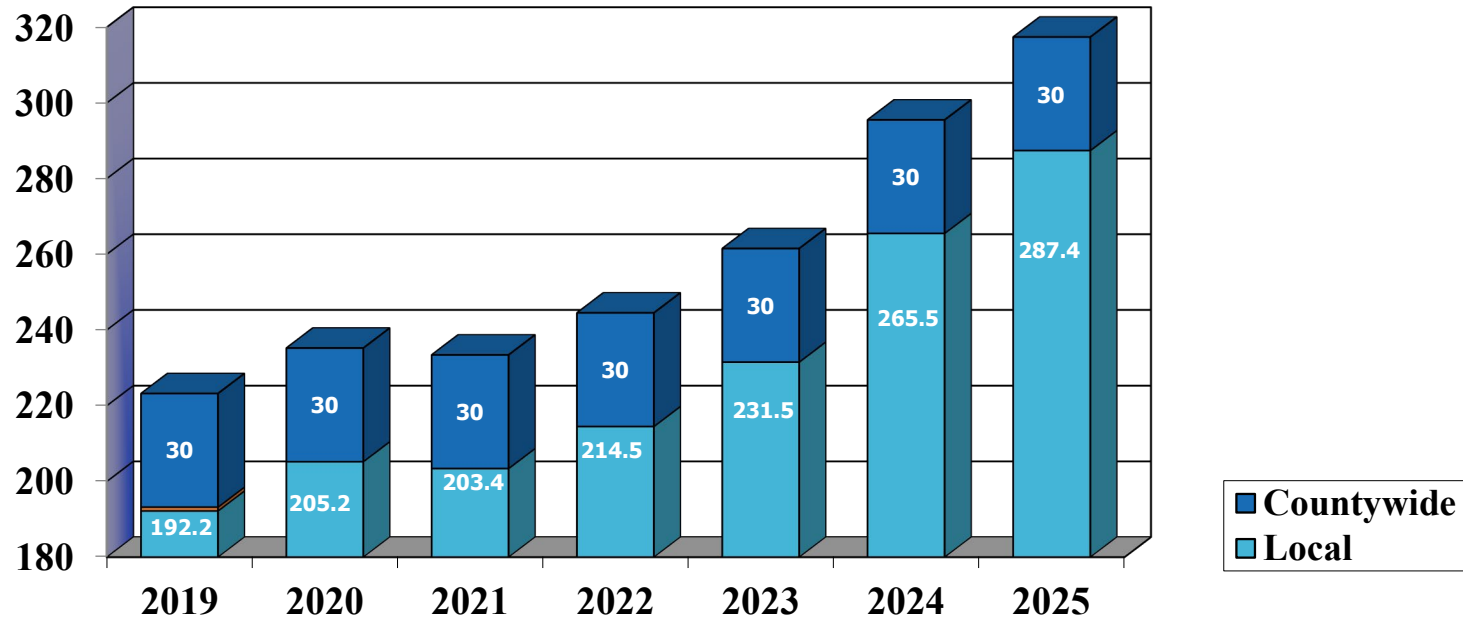
Millage Impact to Taxpayer



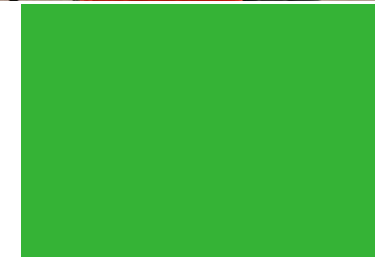
- Non-Occupied (6%)
 - \$200,000 Value:
 - \$263/Year Increase (21.9 Mills)
 - \$21.91 per month
- Commercial (10.5%)
 - \$200,000 Value:
 - \$460/Year Increase (21.9 Mills)
 - \$38.33 per month
- Vehicle (6%)
 - \$40,000 Value:
 - \$53/Year Increase (21.9 Mills)
 - \$4.41 per month

Operating Tax Millage History

FY 2019–2025



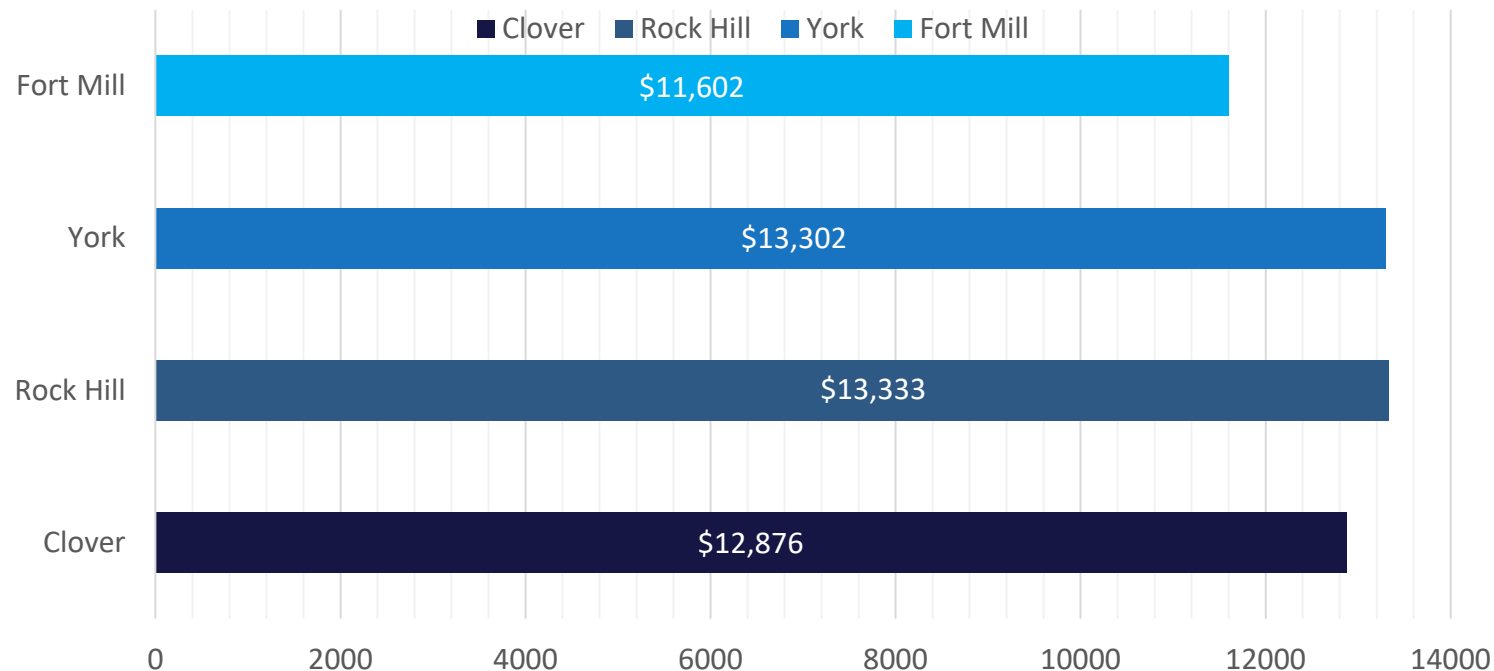
	2019	2020	2021	2022	2023	2024	2025
Local	192.2	205.2	203.4	214.5	231.5	265.5	287.4
Countywide	30	30	30	30	30	30	30
Total	222.2	235.2	233.4	244.5	261.5	295.5	317.4
Change in Local Millage	8.0	13.0	(1.8)	11.1	17.0	34.0	21.9



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

Current Operating Expenditures Per Pupil

FY '22 (Latest In\$ite Data Available)



2022 State Average Spend Per Pupil \$12,625



Thank you for your attendance....

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

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Fiscal Year 2024-25

