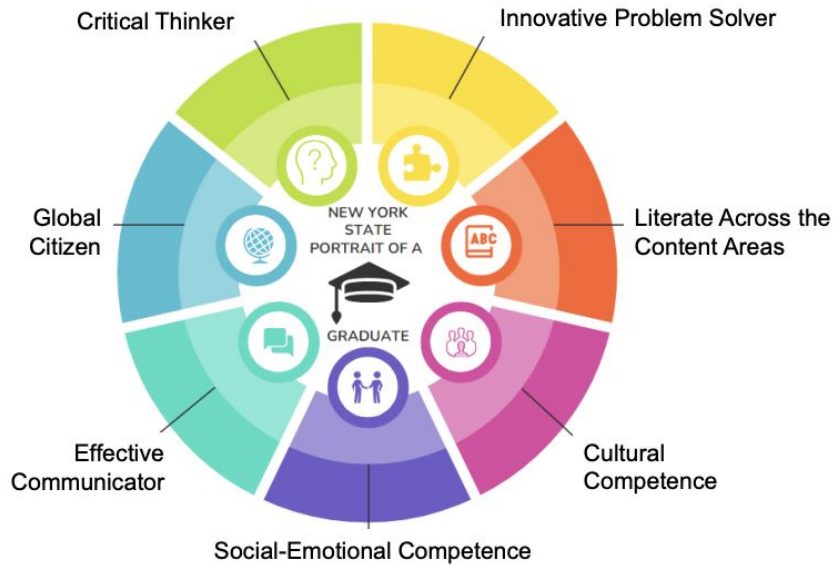


Non-Instructional Budget Presentation

February 11, 2025



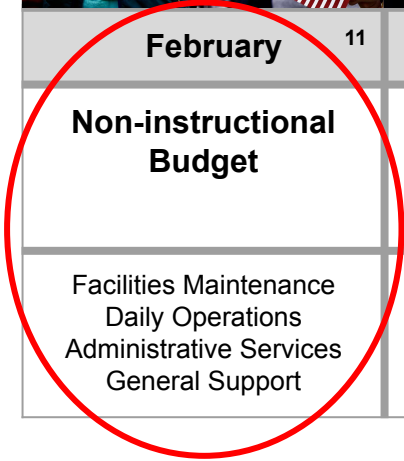
Welcome - Budget Development Overview



Budget Components and Calendar



February ¹¹	March ¹¹	April ⁸	May	
Non-instructional Budget	Instructional Budget	Undistributed Budget and Revenues	Budget Hearing & Meet the Candidates	Budget Vote
Facilities Maintenance Daily Operations Administrative Services General Support	Supervision Teaching Pupil Services Instructional Media	Benefits Interfund Transfers	May 6, 2025 7:00 pm	May 20, 2025 11 am - 8 pm



Budget Construction 101



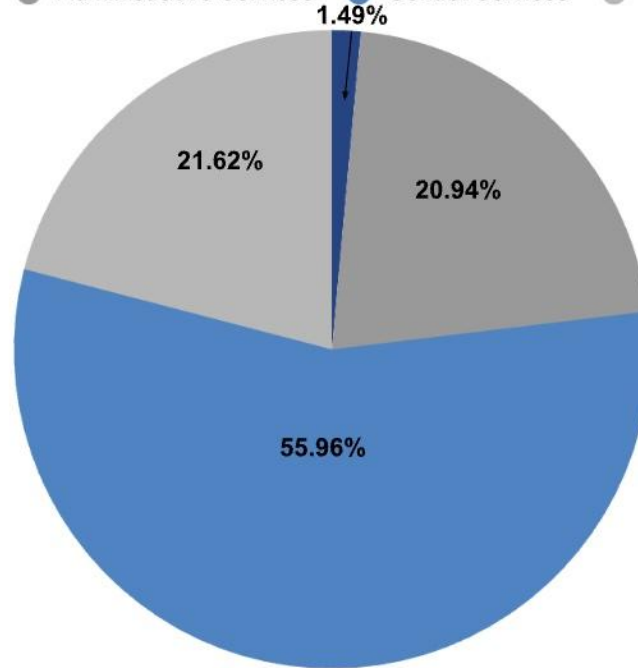
Non-Instructional Budget Summary

Not all costs are known or finalized at this time

Category	Adopted Budget 2024-25	Proposed Budget 2025-26	Dollar Change	Percent Change
General Support (BoE, District Meetings, Supplies)	\$58,213	\$62,634	\$4,421	7.59%
Administrative Services (Legal, insurance, printing, communication, voting equipment increases)	\$850,354	\$910,247	\$59,893	7.04%
Central Services (Maintenance, plant operations, facilities, and equipment cycle)	\$2,116,451	\$2,356,452	\$240,001	11.34%
Transportation Services	\$896,873	\$881,656	(\$15,217)	(1.69%)
Total	\$3,921,891	\$4,210,989	\$289,098	7.37%

Non-Instructional Category Distribution

● General Support ● Administrative Services ● Central Services ● Transportation Services



Budgetary Highlights:

Central Services (Operations & Maintenance)

- Equipment (Kubota Field Tractor, Elementary cafeteria replacement oven)
- Elementary Hallway Carpet Replacement, Elementary Vestibule Window Replacement
- High School Gymnasium Backboard Replacement
- Anticipated legal fees and insurance increases
- Required Building Condition Survey (every 5 years)
- Elementary Boiler Panel Replacement (replacement cycle - 5 years)
- Cupola & Chimney Repair
- Grounds Upkeep
- Salaries, Contractual Expenses, Materials, and Supplies

Transportation Services

- Salaries, Contractual Expenses, Materials, Maintenance and Supplies for daily operations
- Fuel Cost increases
- Van Replacement

Revenue & State Aid Constraints:

- Federal Grant Pandemic Money exhausted
- Federal Grants, 611, 619, Title I, II, IV allocations are decreasing while costs are increasing - future unknown
 - Last 5 years, allocations have decreased over \$71,000
- State Aid - Hold Harmless
 - Future unknown, need to plan accordingly
- Tax Cap limitation
 - Allowable Growth Factor = 2%
- Building State Aid Ratio = 10%
 - Buildings are aging and need upgrades
 - Mostly funded through budgeting and bond anticipation notes, not aid, which requires a comprehensive long term financial plan
- All below the current Consumer Price Index (CPI)



Mrs. Breslin's Business Law class participates in a field trip to the Warren County Courthouse to gain real world insights into the justice system and its role in the business world.

Future Planning:

The district will utilize the results of the building condition survey along with immediate needs to guide future planning:

- Transportation Facility
- Future Capital Outlay Projects
- Future Larger Capital Projects



Elementary learners enjoying the outdoor playground.

Future Budget Meetings

- March 11, 2025 - Instructional Budget Presentation
 - High School Library , 7 pm
- April 8, 2025 - Undistributed Budget and Anticipated Revenues Presentation
 - High School Library , 7 pm
- May 6, 2025 - Public Hearing on proposed Budget and Meet the Candidates
 - High School Library , 7 pm
- May 20, 2025 - Annual Meeting and Budget Vote
 - Elementary School Gymnasium, 11 am - 8:00 pm