



Highlights of the regular board meeting on March 28, 2024, held at the White County Board of Education Office, 136 Warriors Path, Cleveland, GA, was called to order by Missy Jarrard, Board Chair, at 6:00 pm.

BOARD MEMBERS PRESENT: Charlie Thomas, Linda Erbele, Jon Estes, John Solmon, and Missy Jarrard

STAFF MEMBERS PRESENT: Laurie Burkett, Scott Justus, Lin Pahl, Lauren Anderson, William Sperin, Cindy Free, MaryKay Berry, Abby Rowland, Laura Hall, Noel Cochran, Juliana Dean, Deanna Schmidt, Laura Corley, Allison Lundy, Danette Hasek, Mary Anne Collier, Lloyd Collins, Katie Howell, Natalie Carpenter, and Nara Allen.

VISITORS PRESENT: Sam Sinclair, Dr. Phil Weaver, Dean Dyer, Michelle Anderson, Laura Thomas, Trey Thomas, Debbie Moss, Casey Cantrell, Tammy Jarrard, Misty Keheley, Chris Keheley, Patrick Lowendick, Mike Close, Aaron Weiland, Teresa Close, Jim West, Victor Moss, Colleen Menturo, Ollie Weiland, Misty Weiland, Renee Langston, Josh McCoy, Ashleigh Moss, AniJah Moss, Anna McDonald, Cleve McDonald, Terry Goodger, Emily Slay, Carlos Lowery, Justin Cleveland, Zella Weiland, Teresa Beckman, Lundy Family, and Tonya Abernathy

Dr. Phil Weaver of Cleveland First Baptist Church opened the meeting with prayer.

The Board approved the meeting agenda.

RECOGNITIONS

Dr. MaryKay Berry recognized WCHS winners at the 2024 GHSA State Traditional Wrestling Tournament: Olivia Weiland, the 2024 GHSA Girls 105lb State Champion, and Christian Keheley, the 2024 GHSA AAA 157lb State Champion. Congratulations to both!

Next, Dr. Berry presented Allison Lundy with the 'Service Above Self' award. Mrs. Lundy goes above and beyond, both in the classroom and with the Cooking Club she started and successfully runs. She has the Be More Spirit!

SCHOOL REPORT

Mrs. Mary Anne Collier, Principal of White County High School, reported on student engagement. New initiatives to increase student engagement are Core Value cards, Extracurricular Fairs, College and Career Readiness, Junior College visits, Apply to College Day, scholarship workshops, College Ready Night, mock interviews, fine arts, Little Warriors, student attendance, and more. These activities and events have proven to improve student dropout rates and failures.

SUPERINTENDENT'S REPORT

Dr. Laurie Burkett reported on the following:

- ❖ Dr. Burkett introduced Terry Goodger, a member of the White County Board of Commissioners, who talked about the planning of a new regional library in White County. Mr. Goodger asked for the White County Board of Education's support, which he received. A letter from the WCBOE will be forwarded to U.S. Senator Jon Ossoff, showing their support. Additional letters of support can be forwarded to the WBOC no later than Tuesday, April 2, 2024.
- ❖ Field Trip Requests - 2 total for the JROTC
- ❖ Lastly, Dr. Burkett reviewed the ESPLOST request for this month, which is furniture for the WCHS renovations.

FINANCE REPORT, Lauren Anderson, Finance Director

- ❖ Mrs. Anderson presented the February 2024 financial & budget reports. *(EXHIBIT I)*



The following action items were approved:

1. Letter of Support for CDS Funding for a New White County Library
2. 2 Field Trip Requests for the JROTC
3. ESPLOST Request - Furniture for the WCHS renovations
4. March Dispositions for JPNES, WCMS, and WCHS
5. Appointment of the Delegate and Alternate to the 2024 GSBA Conference
 - a. Charlie Thomas made a nomination to appoint Linda Erbele as the Delegate
 - b. John Solmon made a nomination to appoint Charlie Thomas as the Alternate Delegate
 - c. The board approved the nominations
6. February 2024 Financial and Budget Report
7. WCSS 2025 Academic Calendar Addendum

Following the executive session, the Board approved the following items:

- ❖ The board voted unanimously to table the approval of the WCHS Teacher and Head Girls Basketball Coach until a called BOE meeting on Tuesday, April 9, 2024, at 6 pm.
- ❖ Personnel
 - SY 25 Contract Addition Will Stonecypher
 - Retirement:
 - Scott Justus - Asst Superintendent eff June 30, 2024
 - New Position
 - Teacher - MYES Pre-K SpEd (#25-05) eff SY25 7/29/24
 - Transfers
 - Katie Harris - JPN Teacher to MCES AP eff 07/15/2024
 - Allyson Clark - MCES Teacher to TGES Teacher eff 07/29/2024
 - Beth McClain - MYES Bookkeeper to Curriculum Admin Asst and Benefits Support eff 06/01/2024
 - Karen Vandiver - WCHS School Nurse to CTAE Teacher eff 7/29/2024
 - Appointments:
 - Emily Howell - JPN Teacher eff 07/29/2024
 - Haileigh Slaton - JPN Teacher eff 07/29/2024
 - Kathrine Smith - JPN Teacher eff 07/29/2024
 - Laken Hudgins - MYES Teacher eff 07/29/2024
 - Ashley Arnold - TGES Admin Asst eff 7/15/2024
 - Felicia Hankinson - TGES Teacher eff 07/29/2024
 - William "Travis" Rogers - WCHS Teacher eff 07/29/2024
 - Kimberly Sherrod - WCHS Para eff 07/29/2024
 - Erich Stahl - WCHS Teacher eff 07/29/2024
 - Scott Givens - WCHS Teacher & Head Boys BB Coach eff SY25

The meeting adjourned at 7:43 PM.



EXHIBIT I



White County Schools

A Georgia Charter System

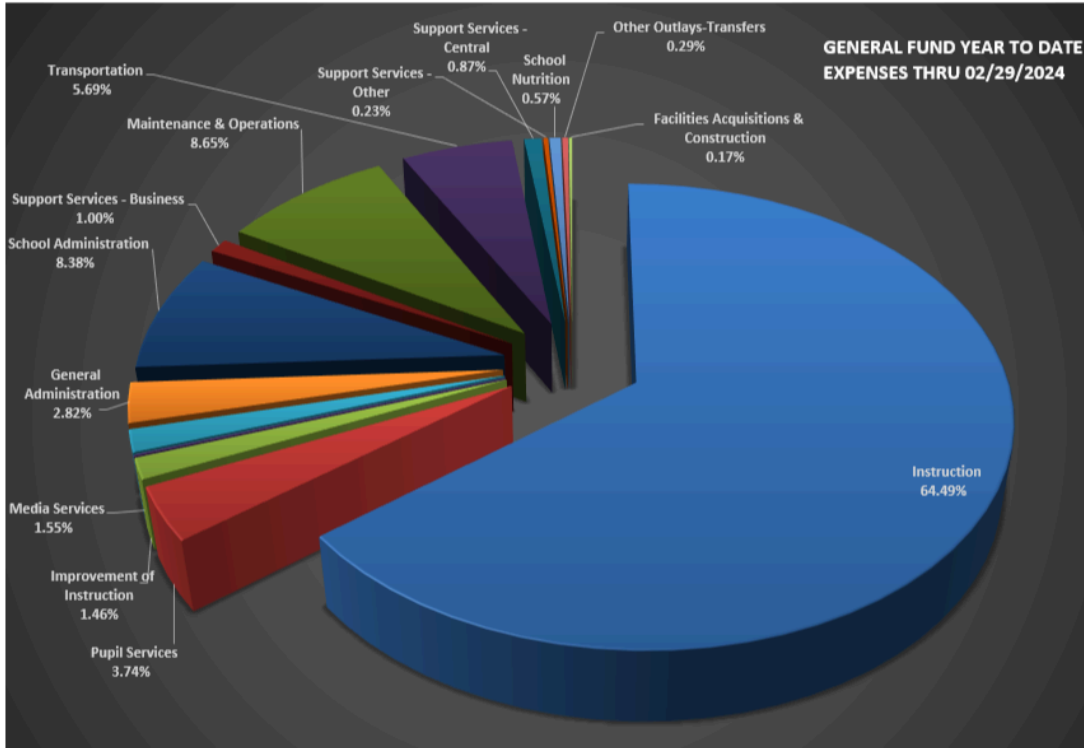
Know, Value & Inspire Every Child

Finance & Budget Reports:
For Month Ending
February 29, 2024

White County Board of Education	General Fund		February 29, 2024			
	Original Budget	Amended Budget	Transactions Year to Date	Current Period	Encumbrance	Balance Remaining
Revenues						
Ad Valorem Taxes	17,033,885	17,914,468.00	17,135,410.96	217,405.53	-	779,052.57
Ad Valorem Taxes-TAVT	1,892,328	1,892,328.00	1,253,483.11	178,360.33	-	638,844.89
Other Sales Tax- Intangible	725,000	725,000.00	149,024.79	-	-	575,975.21
Revenues from Joint Use Agreement	25,000	25,000.00	-	-	-	25,000.00
Other Local Income	963,076	1,020,418.00	923,571.60	141,479.78	-	96,846.40
Total Local Revenue	20,639,289	21,577,214.00	19,461,490.46	537,245.64		2,115,723.54
State QBE and Categorical grants	25,298,269	26,352,319.12	14,015,945.16	2,244,643.65		12,336,319.91
Other Federal Grants-Forestry	30,000	30,000.00	-	-	-	30,000.00
Other Operating Sources/Transfers	-	-	50,440.87	-	-	(50,440.87)
Total Revenues	45,967,558	47,959,533.12	33,527,876.49	2,781,889.29		14,431,612.18
Expenditures						
Instruction	32,079,260	32,716,808.56	17,004,684.12	2,722,455.43	34,863.93	15,677,265.02
Pupil Services	1,512,549	1,757,125.42	985,379.14	158,629.97	2,162.79	769,517.58
Improvement of Instruction	729,059	767,804.72	385,252.08	37,651.92	14.00	382,519.62
Instructional Staff Training	10,250	14,956.00	18,152.58	4,054.96	-	(3,114.98)
Media Services	764,700	774,213.50	409,870.83	66,090.95	3,739.87	360,612.85
General Administration	1,094,180	1,273,286.99	744,137.08	56,602.45	11,507.20	517,641.82
School Administration	3,546,934	3,674,332.75	2,210,495.84	284,542.41	5,466.62	1,458,319.29
Support Services - Business	375,587	458,595.75	263,882.06	46,209.55	265.00	194,444.14
Maintenance & Operations	3,196,898	3,496,898.00	2,281,664.97	485,202.52	-	1,215,230.51
Transportation	2,862,592	3,255,067.31	1,499,681.04	225,269.60	4,618.03	1,750,768.64
Support Services - Central	268,722	271,951.49	230,470.28	35,163.51	2,343.26	39,118.44
Support Services - Other	198,737	206,337.01	61,238.66	2,454.15	5,876.00	139,220.20
School Nutrition	174,169	226,603.54	150,170.04	12,216.45	-	76,423.05
Facilities Acquisitions & Construct	-	45,250.00	45,250.00	-	-	-
Other Outlays-Transfers	143,000	143,000.00	77,298.32	-	-	65,701.68
Total Expenditures	46,956,637	49,082,231.04	26,367,627.04	4,136,543.87	70,856.70	22,643,757.23



WHITE COUNTY BOARD OF EDUCATION



White County Board of Education Debt Service

February 29, 2024

	Original Budget	Amended Budget	Transactions Year to Date	Current Period	Encumbrance	Balance Remaining	% of Budget Used
Revenues							
Ad Valorem Taxes							
SPLOST							
Other Local Income	105,000	240,000.00	305,259.49	45,760.71		(65,259.49)	127.10%
State Allotments							
Other State Funds							
Federal Funds							
Incoming transfers from other funds	6,500,000	11,389,826.44	10,409,394.51	557,507.13		980,431.93	91.39%
Total Revenue	6,605,000	11,629,826.44	10,714,654.00	603,267.84		915,172.44	92.13%
Expenditures							
Instruction							
Pupil Services							
Improvement of Instruction							
Instructional Staff Training							
Media Services							
Federal Grant Administration							
General Administration							
School Administration							
Support Services - Business							
Maintenance & Operations							
Transportation							
Support Services - Central							
Support Services - Other							
School Nutrition							
Facilities Construction Services							
Enterprise Operations							
Transfers to Other Funds		9,779,652.88	2,352,873.58	196,612.31			
Principal/Interest on Debt	4,574,550	4,574,550.00	462,975.00	-		4,111,575.00	10.12%
Total Expenditures	4,574,550	14,354,202.88	2,815,848.58	196,612.31		4,111,575.00	19.62%
Revenue Less Expenditures	2,030,450	(2,724,376.44)	7,898,805.42	406,655.53			
Beginning Fund Balance and Adjustments			4,583,781.34				
Excess Revenue Over/ (Under) Expenditures			7,898,805.42				
Ending Fund Balance			12,482,586.76				





WHITE COUNTY BOARD OF EDUCATION



Current Bond Status as of February 29, 2024

Bond	Yield	Start	End	Paid Principal	Paid Interest	Total Paid	Remaining Principal	Remaining Interest	Total Remaining
2021 Bonds	0.81%	4/1/2022	4/1/2028		1,673,104	1,673,104	20,000,000	2,488,950	22,488,950
Total Debt Service							20,000,000	2,488,950	22,488,950

SUMMARY OF BOND ISSUANCES OUTSTANDING

	Total Principal	Total Interest	Total
2021 Bonds	20,000,000	4,159,054	24,159,054
Total Debt Service	20,000,000	4,159,054	24,159,054

PAYMENT DETAILS

2021 Bonds Payments due in the next 12 months

Principal & Interest	4/1/2024	3,650,000.00	461,900.00	4,111,900.00	4,500,800.00 Annual Debt Service
Interest	10/1/2024	-	388,900.00	388,900.00	
2021 DEBT SERVICE BALANCE =				9,873,097	

SPLOST VI - 2020 SPLOST Referendum Report

5 Years beginning in October 2022 through September 2027 or maximum of \$32M (whichever occurs first)

Collection Month *	CY 2022 SPLOST	Bond Payment	CY 2023 SPLOST	Bond Payment	CY 2024 SPLOST	Bond Payment	CY 2025 SPLOST	Bond Payment	CY 2026 SPLOST	Bond Payment
Jan			544,737		\$ 557,507					
Feb			533,137							
Mar			611,909	461,900						
Apr			605,872							
May			646,093							
Jun			691,202							
Jul			811,010							
Aug			666,864	461,900						
Sep			678,814							
Oct	725,362		710,823							
Nov	639,951		673,501							
Dec	697,528		729,849							
Total	\$ 2,062,841	\$ -	\$ 7,903,811	\$ 923,800	\$ 557,507	\$ -	\$ -	\$ -	\$ -	\$ -
Avg.	\$ 687,614									

Interest Earned Since First Collection 272,737.59

Total Collected SPLOST	10,524,159
Total Collected SPLOST + Interest	10,796,897
Additional collections, interest, and fees	
Transfers to the account	
Net Collected, Transferred, & Fees	10,796,897
Total paid out for Principal & interest	(923,800)
Total transferred to 2020 SPLOST Projects Fund	
Remaining Funds in 2021 Debt Service	9,873,097

* Funds are received approximately 30 days after the end of the collection month.



WHITE COUNTY BOARD OF EDUCATION



White County Board of Education Capital Projects - 300's

February 29, 2024



	Original Budget	Amended Budget	Transactions Year to Date	Current Period	Encumbrance	Balance Remaining	% of Budget Used
Revenues							
Ad Valorem Taxes							
SPLOST	7,800,000	7,800,000	4,828,366.56	557,507.13		2,971,633.44	61.90%
Other Local Income	175,000	175,000	171,406.72	11,243.17		3,593.28	97.95%
State Allotments							
Other State Funds							
Federal Funds							
Other Financing Sources		4,950,116.93	2,393,067.24	196,612.31		2,557,049.69	48.34%
Total Revenue	7,975,000	12,925,116.93	7,392,840.52	765,362.61		5,632,276.41	57.20%
Expenditures							
Instruction	358,190	380,611.00	105,664.77	14,508.38	16,094.03	258,852.20	27.76%
Pupil Services	-	-	-	-	-	-	0.00%
Improvement of Instruction	-	-	-	-	-	-	0.00%
Instructional Staff Training	-	-	-	-	-	-	0.00%
Media Services	2,559	2,559.00	1,373.41	-	-	1,185.59	53.67%
Federal Grant Administration	-	-	-	-	-	-	0.00%
General Administration	30,000	30,000.00	-	-	-	30,000.00	0.00%
School Administration	-	9,000.00	7,142.72	-	-	1,857.28	79.36%
Support Services - Business	12,000	12,000.00	11,300.00	7,800.00	-	700.00	94.17%
Maintenance & Operations	150,000	218,291.75	107,683.12	13,860.00	45,151.25	65,457.38	49.33%
Transportation	40,000	171,859.00	45,360.37	-	15,800.00	110,698.63	26.39%
Support Services - Central	-	-	-	-	-	-	0.00%
Support Services - Other	-	-	-	-	-	-	0.00%
School Nutrition	-	-	-	-	-	-	0.00%
Facilities Construction Services	5,550,000	14,064,541.46	4,679,640.34	258,645.91	518,125.90	8,866,775.22	33.27%
Enterprise Operations	-	-	-	-	-	-	0.00%
Principal/Interest on Debt	-	-	-	-	-	-	0.00%
Transfers to other Funds	6,500,000	11,450,116.93	10,500,029.04	557,507.13	-	950,087.89	91.70%
Total Expenditures	12,642,749	26,338,979.14	15,458,193.77	852,321.42	595,171.18	10,285,614.19	58.69%
Revenue Less Expenditures	(4,667,749)	(13,413,862)	(8,065,353.25)	(86,958.81)			
Beginning Fund Balance and Adjustments			8,546,851.25				
Excess Revenue Over/ (Under) Expenditures			(8,065,353.25)				
Ending Fund Balance			481,498.00				

* Does not include Encumbrance

White County Board of Education Federal Programs - 400's, 536, 549

February 29, 2024



	Original Budget	Amended Budget	Transactions Year to Date	Current Period	Encumbrance	Balance Remaining	% of Budget Used
Revenues							
Ad Valorem Taxes	-	-					
SPLOST	-	-					
Other Local Income	2,857	62,273.00	55,533.25	15,820.00	-	6,739.75	89.18%
State Allotments	-	-					
Other State Funds	307,178	67,500.00	24,852.48	-	-	42,647.52	36.82%
Federal Funds	4,903,038	9,106,822.94	893,883.43	33,758.99		8,212,939.51	9.82%
Incoming transfers from other funds	249,000	244,728.00	179,026.32	101,728.00		65,701.68	73.15%
Total Revenue	5,462,073	9,481,323.94	1,153,295.48	151,306.99	-	8,328,028.46	12.16%
Expenditures							
Instruction	2,820,693	2,870,752.66	1,492,957.55	126,339.20	40,551.73	1,337,243.38	52.01%
Pupil Services	823,942	913,750.63	450,758.64	65,833.31	7,926.60	455,065.39	49.33%
Improvement of Instruction	56,664	239,592.66	132,567.91	33,102.66	44,613.50	62,411.25	55.33%
Instructional Staff Training	688,674	811,226.32	357,295.12	89,944.33	47,767.00	406,164.20	44.04%
Media Services	-	-	-	-	-	-	0.00%
Federal Grant Administration	89,101	91,524.28	54,607.67	7,755.79	-	36,916.61	59.66%
General Administration	30,400	29,870.00	20,582.00	2,074.00	-	9,288.00	68.91%
School Administration	-	-	-	-	-	-	0.00%
Support Services - Business	1,000	-	-	-	-	-	0.00%
Maintenance & Operations	760,043	2,135,220.66	335,505.36	61,376.34	-	1,799,715.30	15.71%
Transportation	79,165	277,205.75	61,053.80	8,069.06	-	216,151.95	22.02%
Support Services - Central	6,391	-	-	-	-	-	0.00%
Support Services - Other	-	10,452.98	6,117.51	6,117.51	-	4,335.47	58.52%
School Nutrition	-	-	-	-	-	-	0.00%
Facilities Construction Services	-	2,000,000.00	27,796.00	27,796.00	-	1,972,204.00	0.00%
Enterprise Operations	-	-	-	-	-	-	0.00%
Principal/Interest on Debt	-	-	-	-	-	-	0.00%
Transfers to other Funds	106,000	101,728.00	101,728.00	101,728.00	-	-	100.00%
Total Expenditures	5,462,073	9,481,323.94	3,040,969.56	530,136.20	140,858.83	6,299,495.55	32.07%
Revenue Less Expenditures	-	-	(1,887,674.08)	(378,829.21)			
Beginning Fund Balance and Adjustments			32,439.41				
Excess Revenue Over/ (Under) Expenditures			(1,887,674.08)				
Ending Fund Balance			(1,855,234.67)				

* Does not include Encumbrances



WHITE COUNTY BOARD OF EDUCATION



White County Board of Education School Activity Accounts

February 29, 2024



	Original Budget	Amended Budget	Transactions Year to Date	Current Period	Encumbrance	Balance Remaining	% of Budget Used
Revenues							
Concession Sales	50,000.00	50,000.00	49,429.21	4,998.92	-	570.79	98.86%
Club Dues & Fees	84,800.00	84,800.00	23,243.10	920.00	-	61,556.90	27.41%
Donations	80,000.00	80,000.00	160,053.09	4,958.31	-	(80,053.09)	200.07%
Fund Raising/Misc	980,720.00	980,720.00	683,271.79	104,601.13	-	297,448.21	69.67%
Gate Receipts	167,880.00	167,880.00	147,448.50	25,343.00	-	20,431.50	87.83%
Earnings on Inv or Deposits	17,000.00	17,000.00	40,405.83	4,822.71	-	(23,405.83)	237.68%
Other Outlays	95,000.00	95,000.00	38,760.66	250.00	-	56,239.34	40.80%
Total Revenues	1,475,400.00	1,475,400.00	1,142,612.18	145,894.07	-	332,787.82	77.44%
Expenditures							
Instruction	240,000.00	240,000.00	116,433.75	16,847.19	-	123,566.25	48.51%
Pupil Services	384,500.00	384,500.00	336,254.72	53,524.37	-	48,245.28	87.45%
Improvement of Instruction	10,000.00	10,000.00	11,986.81	2,046.85	-	(1,986.81)	119.87%
Educational Media Services	55,900.00	55,900.00	21,228.63	1,044.81	-	34,671.37	37.98%
School Administration	145,000.00	145,000.00	136,451.99	19,702.52	-	8,548.01	94.10%
Support Services- Other	150,000.00	150,000.00	56,089.56	4,360.97	-	93,910.44	37.39%
Enterprise Operations	395,000.00	395,000.00	390,648.21	69,933.84	-	4,351.79	98.90%
Other Outlays - Scholarships & Transfers	95,000.00	95,000.00	38,760.66	250.00	-	56,239.34	40.80%
Total Expenditures	1,475,400.00	1,475,400.00	1,107,854.33	167,710.55	-	367,545.67	75.09%
Excess Revenue Over-/Under Expenditures	-	-	34,757.85				
Beginning Fund Balance & Adjustments			1,096,808.81				
Ending Fund Balance			1,131,566.66				

Fund Balance by School			
JPN	79,138.68	TGAP	90,132.70
MS	125,444.52	MY	60,473.16
HS	694,142.97	MC	81,375.73
		BDF	878.18
Grand Total		1,131,585.94	

White County Board of Education School Nutrition - 600's

February 29, 2024



	Original Budget	Amended Budget	Transactions Year to Date	Current Period	Encumbrance	Balance Remaining	% of Budget Used
Revenues							
Ad Valorem Taxes							
SPLOST							
Other Local Income	719,081.00	742,741.00	518,857.70	69,081.79	-	223,883.30	69.86%
State Allotments	-	-	-	-	-	-	-
Other State Funds	100,848.00	100,848.00	58,334.00	7,764.00	-	42,514.00	57.84%
Federal Funds	2,640,106.00	2,810,220.40	1,977,484.73	294,773.37	-	832,735.67	70.37%
Incoming transfers from other funds	66,808.00	66,808.00	109,639.71	29,000.00	-	(42,831.71)	164.11%
Total Revenue	3,526,843.00	3,720,617.40	2,664,316.14	400,619.16	-	1,056,301.26	71.61%
Expenditures							
Instruction							
Pupil Services							
Improvement of Instruction							
Instructional Staff Training							
Media Services							
Federal Grant Administration							
General Administration							
School Administration							
Support Services - Business							
Maintenance & Operations							
Transportation							
Support Services - Central							
Support Services - Other							
School Nutrition	3,559,274.00	3,701,566.20	2,471,142.10	345,759.60	-	1,230,424.10	66.76%
Facilities Construction Services	-	-	-	-	-	-	-
Enterprise Operations	2,700.00	2,700.00	91.70	-	-	2,608.30	0.00%
Principal/Interest on Debt	-	-	-	-	-	-	-
Transfers to other Funds	66,808.00	66,808.00	109,639.71	29,000.00	-	(42,831.71)	164.11%
Total Expenditures	3,628,782.00	3,771,074.20	2,580,873.51	374,759.60	-	1,190,200.69	68.44%
Revenue Less Expenditures	(101,939.00)	(50,456.80)	83,442.63	25,859.56			
Beginning Fund Balance and Adjustments			2,101,145.87				
Fund Balance Reserved for Inventory			111,357.74				
Excess Revenue Over/ (Under) Expenditures			83,442.63				
Ending Fund Balance			2,295,946.24				



WHITE COUNTY BOARD OF EDUCATION



FY 25 Budget Calendar

Activity	Responsibility	Preferred Time Frame	Meeting Date
Budget Kickoff Meeting	Supt/Dir of Fin	January	1/29/2024
Meeting with Principals to assess/confirm staffing	Supt/Curriculum/HR	January - March	2/12/2024
Review Preliminary Impacts and Budget Calendar internally	Supt, Asst Supt, Dir of Fin	February - March	2/14/2024
Meet with Principals to review their projected County budgets	Supt, Asst Supt, Dir of Fin	Feb Principals Mtg	2/15/2024
Discuss budget priorities and strategic initiatives at Board retreat including overall general fund expenditures and revenues	Supt/Dir of Fin	February - March	3/5/2024
Projected Additions and Savings Including QBE allotment estimates and review initial draft of the budget impacts	Supt/Dir of Fin	February - March	3/6/2024
Review baseline changes to the FY 2025 budget	Supt/Dir of Fin	March	3/22/2024
Introduce FY 25 Budget to Board	Supt/Dir of Fin	March	3/26/2024
Present Tentative FY25 Budget by Fund & Function including forecasts for baseline changes in revenues and expenditures including personnel changes	Supt/Dir of Fin	April	4/23/2024
Board Adopts tentative budget	Supt/Dir of Fin	April	4/25/2024
Tentative Budget posted on website	Dir of Finance/Tech	May	4/26/2024
Advertise Budget Hearings on website and in White County News to be scheduled for 5/23/2024, run 2 weeks prior (5/9 & 5/16)	Director of Finance	May	5/2/2024
1st Budget Hearing at 5:45 PM	All	May	5/23/2024
Advertise Budget Hearing on website and in White County News to be scheduled for 6/25/24 run 2 weeks prior (6/13 & 6/20)	Director of Finance	June	6/6/2024
2nd Budget Hearing before regular board meeting at 7:45 AM	All	June	6/25/2024
Board approves Final budget	Supt/Dir of Fin	June	6/27/2024
Review Digest/Millage - schedule and advertise millage hearings if necessary	Supt/Dir of Fin	June/July	
Advertise Millage history	Director of Finance	June/July	
Board adopt the millage rate	Supt/Dir of Fin	July	7/25/2024



TENTATIVE BUDGET

FY25 SUMMARY OF BUDGET CHANGES - GENERAL FUND

FY24 Budgeted Revenues	45,967,558
FY25 Increases/Decreases to Revenue:	
Estimated Change in QBE/State Grants	2,811,760
Change in Advalorem Tax Revenues	1,197,857
Investment Earnings and Other Local Revenues	517,277
FY25 Budgeted Revenues	50,494,452
FY24 Expenses	47,593,007
FY25 Increased/Decreases to Expenses:	
Certified Salary Schedule Increase of \$2,500 (including FICA & TRS)	1,117,899
Classified Salary Schedules Increase of 4.1% (including FICA & TRS)	190,191
Staffing Changes	563,904
Step Increases on Certified Scale	226,446
Step Increases on Classified Scales	34,530
Increase in Maintenance Contract Services Contract	200,000
Increase in SHBP Employer Cost to \$1,760 each certified & classified	1,783,620
Increase in TRS Employer Cost (19.98% to 20.78%)	211,838
Estimated Change in Utilities - PAC Power and Gas	30,300
Increase in Extension Service Local Support	5,904
Transportation Scan On/Off Budget Impact	20,000
Postage Increase	10,000
PAC Operations	50,000
ESSER Budget Impacts	674,799
Total FY25 Budgeted Expenses	52,924,275
Estimated Fund Balance 07/01/2024	15,900,000
Fund Balance Increase/(Reduction) FY25 Rev - Exp	(2,429,823)
Estimated Fund Balance 06/30/2025	13,470,177

Classified SHBP Employer Cost History

