

FY2023 Budget Planning: Expenditure Presentation

Agenda

1. 2023 Budget Roadmap
2. Divisions and Departments
3. Transportation
4. Technology

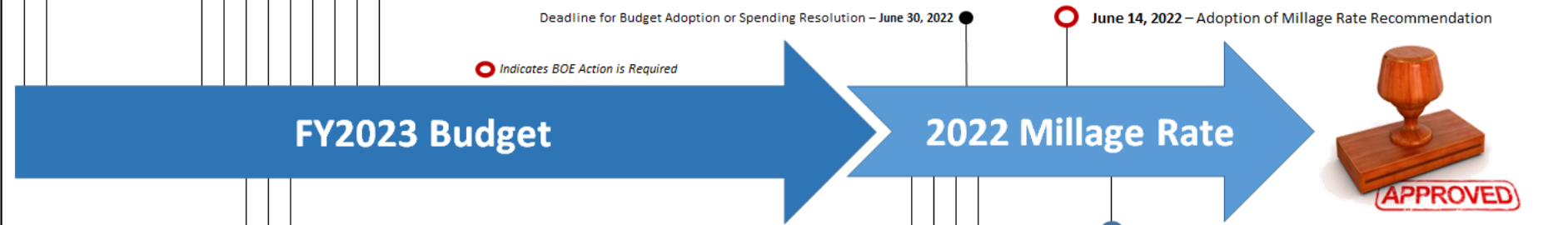


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FY2023 Budget Development - Major Milestones

- Budget Process Review Phase (July-Sept)**
- Budget Framework Phase (Oct- Dec)**
- January 25, 2022 – Budget Timeline (Work Session)
- February 8, 2022 – Budget Foundation (Primer) Presentation (Board Meeting)
- March 22, 2022 – Revenue and Initial Allotments Presentation (Work Session)
- April 26, 2022 – Expenditure Presentation (Work Session)
- May 10, 2022 – Tentative Budget Presentation, Last Meeting Before Millage Rate Timeline (Board Meeting)
- May 24, 2022 – Budget Update (Work Session)
- June 2022 – Receive *Consolidation and Evaluation of Digest* from Tax Commissioner
- June 14, 2022 – Original Budget Presentation and Legal Adoption of FY2023 Budget (Board Meeting)
- June 28, 2022 – Legal Adoption Backup Date (Work Session)



- April 14 - April 20, 2022 – Advertise two Public Meetings on Proposed Budget
- April 26, 2022 – 1st Public Meeting on Proposed Budget (Board Meeting)
- May 10, 2022 – 2nd Public Meeting on Proposed Budget (Board Meeting)
- May 10, 2022 – Publish Budget Overview Flyer

- FY2023 Quarterly Financial Updates on Budget Performance**
- November 29, 2022 – September 2022 Quarterly Update (Work Session)
 - February 7, 2023 – December 2022 Quarterly Update (Work Session)
 - May 23, 2023 – March 2023 Quarterly Update (Work Session)
 - August 22, 2023 – June 2023 Quarterly Update (Work Session)
 - April 2024 – Presentation of FY2023 Audit Results (Work Session)

FY2023 Public Meetings and Hearings, Press Releases, Advertisements and Notices

April 26, 2022
Expenditure Presentation

- Deadline for Budget Adoption or Spending Resolution – June 30, 2022
 - June 14, 2022 – Adoption of Millage Rate Recommendation
 - ~August 2022 – Millage Rate Certification, BOC Adopts Millage Rate Resolution and DOR Collection Order
 - June 14, 2022* – 3rd Public Hearing (6:00pm) (Board Meeting)
 - June 7, 2022* – 1st (8:00am) and 2nd (6:00pm) Public Hearings (Called Meetings)
 - June 2 - June 8, 2022* - Advertise 3rd Public Hearing (1 week)
 - May 26 - June 1, 2022* – Advertise 1st and 2nd Public Hearings (1 week)
 - May 26, 2022* – Issue Millage Rate Press Release
 - May 19 - June 1, 2022 – Advertise Five Year History
- * If Millage Rate Exceeds Rollback Rate*

Notices will be mailed on TBD, Appeal Deadline is TBD
Note: This schedule may be modified based on DOR 3% variance rule



As of January 18, 2022

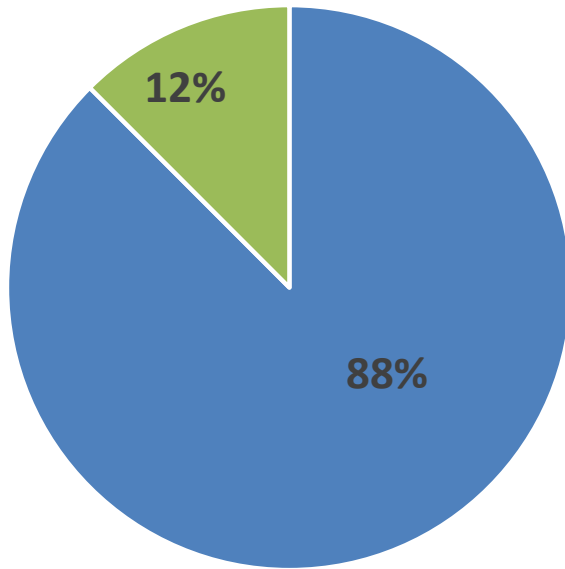


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Divisions & Departments



■ Salaries and Benefits & Outsourcing ■ Other

	FY22 Budget	FY23 Budget	Change	%
Salaries	\$ 194.7	\$ 211.6	\$ 16.9	8.7%
Benefits	80.5	86.7	6.2	7.7%
	\$ 275.2	\$ 298.3	\$ 23.1	8.4%
Professional Services	\$ 6.3	\$ 6.5	\$ 0.2	3.0%
Technology	9.0	9.3	0.3	2.8%
Utilities	5.1	5.4	0.3	6.3%
Textbooks and Books	2.4	2.4	(0.0)	-1.2%
Supplies	2.3	3.9	1.5	67.1%
Vehicle Purchases	3.7	3.9	0.2	5.6%
Fuel	1.1	2.0	0.9	78.9%
Other	8.5	9.2	0.7	8.4%
	\$ 38.5	\$ 42.6	\$ 4.1	10.6%
Grand Total	\$ 313.7	\$ 340.9	\$ 27.2	8.7%

**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

- \$298.3m Payroll (88%)
- \$42.6m Other Operating (12%)
- \$9.3m Technology
- \$5.4m Utilities (\$1.41 sqft)
- \$2.4m Textbooks & Books
- +\$1.5m Supplies
- +\$0.2m Vehicle Purchases
- +\$0.2m Professional Services

(millions)

	<u>FY22 Budget</u>	<u>FY23 Budget</u>	<u>Change</u>	<u>%</u>
Divisions and Departments				
(1) School Leadership Division	\$ 0.7	\$ 0.8	\$ 0.1	9.1%
(2) Teaching & Learning Division				
Teaching & Learning Department	0.1	0.1	0.0	3.2%
Curriculum & School Impr Department	0.9	1.2	0.3	38.3%
CTAE Department	0.1	0.1	0.0	0.4%
Student Services Department	0.8	0.8	0.0	1.3%
(3) Operations Division				
Operations Department	4.7	5.0	0.3	7.0%
Transportation Department	7.2	8.0	0.8	11.7%
Maintenance Department	8.6	10.0	1.4	15.8%
(4) Technology Division	6.9	7.6	0.7	10.5%
(5) Business Services Division	0.7	0.7	0.0	2.8%
(6) Human Resources Division	0.1	0.2	0.1	64.7%
QBE & Local Funds Allocated to Schools	5.9	6.3	0.5	8.1%
Other <1%	1.8	1.7	(0.1)	-6.7%
Total	\$ 38.5	\$ 42.6	\$ 4.1	10.7%

**Excludes Grants and Transfers to Other Funds.*

Highlights

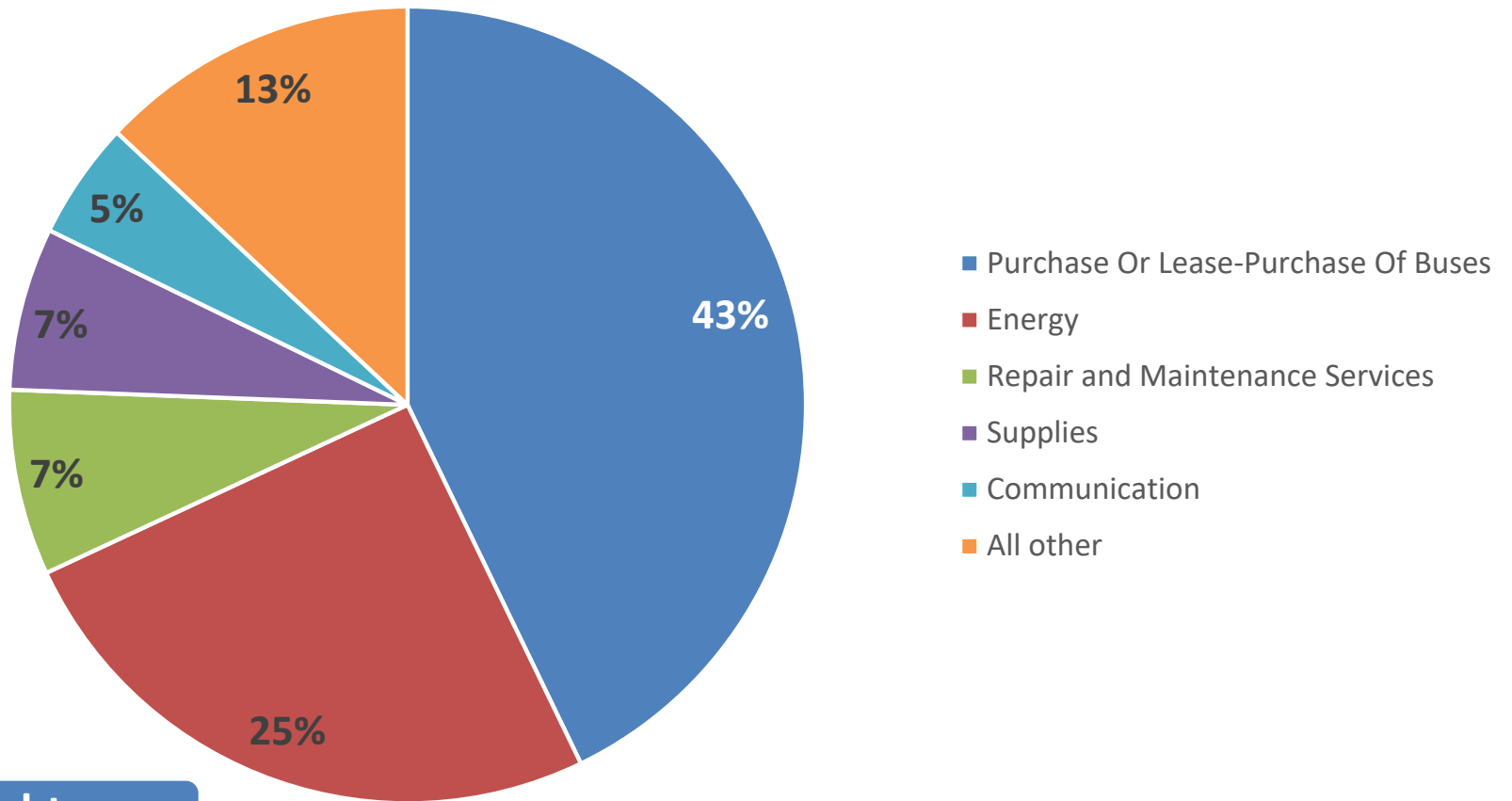
- \$42.6m Other Operating
- +\$4.1m or 10.7% Total
- +\$3.8m or 12.3% Divisions
- +\$0.8m Transportation Department
- +\$0.7m Technology Division
- +\$1.4m Maintenance Department

(millions)



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Transportation

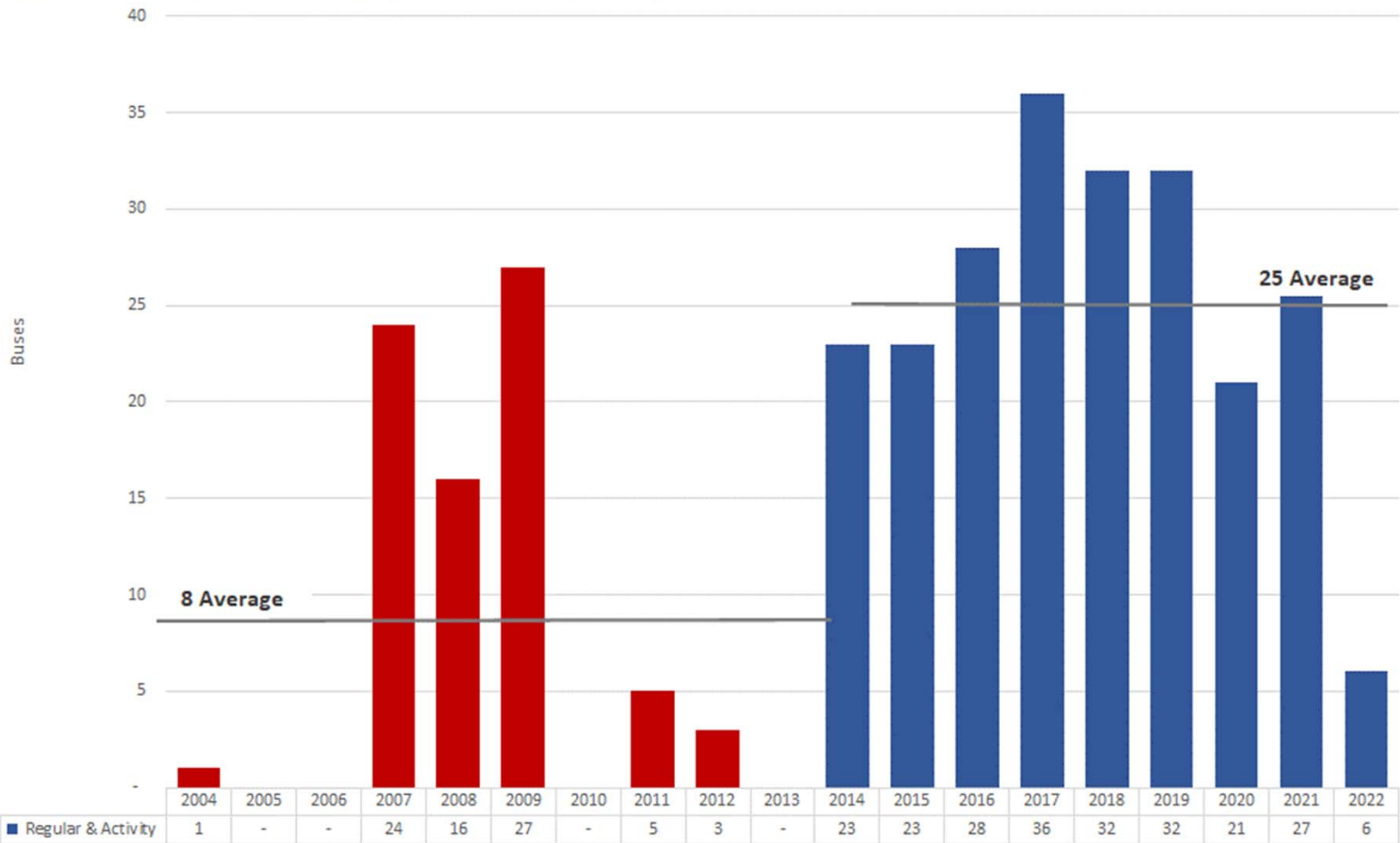


Highlights

- \$8.0m Transportation
- +\$837k or 12%
- \$3.4m Lease-Purchase of Buses
- +82.8% Vehicle Purchases
- +78.9% Fuel (Energy)
- +9% Repairs & Maintenance

(millions)

Regular & Activity Bus Inventory by Fiscal Year Acquisition, FY2004 - FY2022

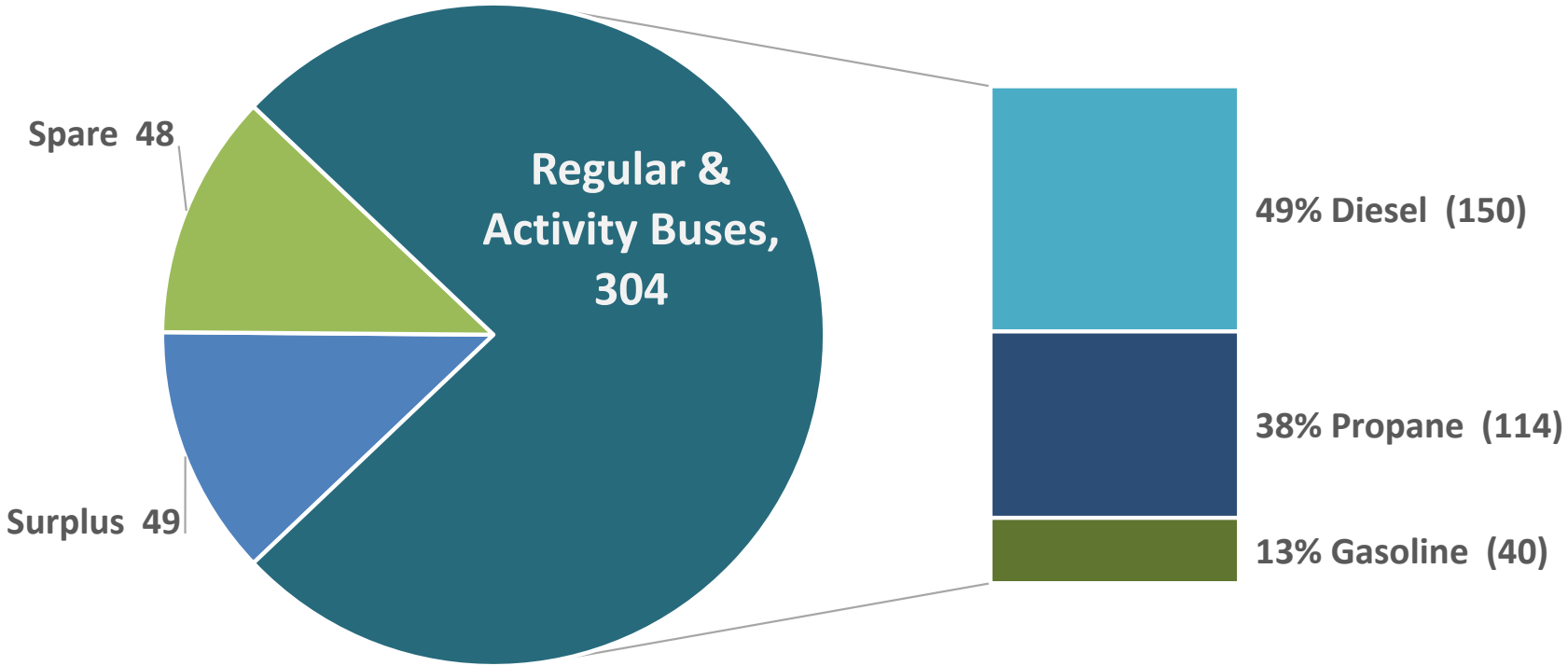


Highlights

- FY23 30 Bus Purchases
- 10-Year Replacement Cycle
- FY04-13 78 Bus Purchases (8 Avg)
- FY14-22 230 Bus Purchases (25 Avg)

(millions)

Yellow Fleet by Fuel Type, FY2022



Highlights

- 304 Regular & Activity Buses
- 49% Diesel
- 38% Propane
- 13% Gasoline

(millions)

Air Conditioning Update

Retrofitting Existing Buses

- 21 Buses Completed; 24 will be received soon – Total 45
- 92 Buses to be Completed
- RFP to complete – Parts Availability

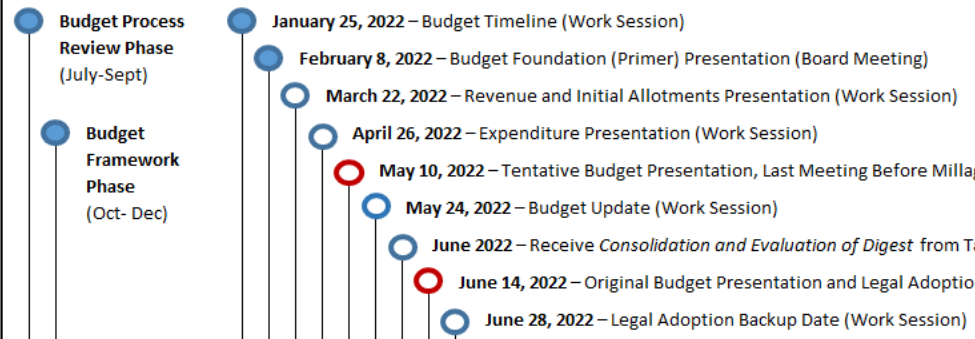




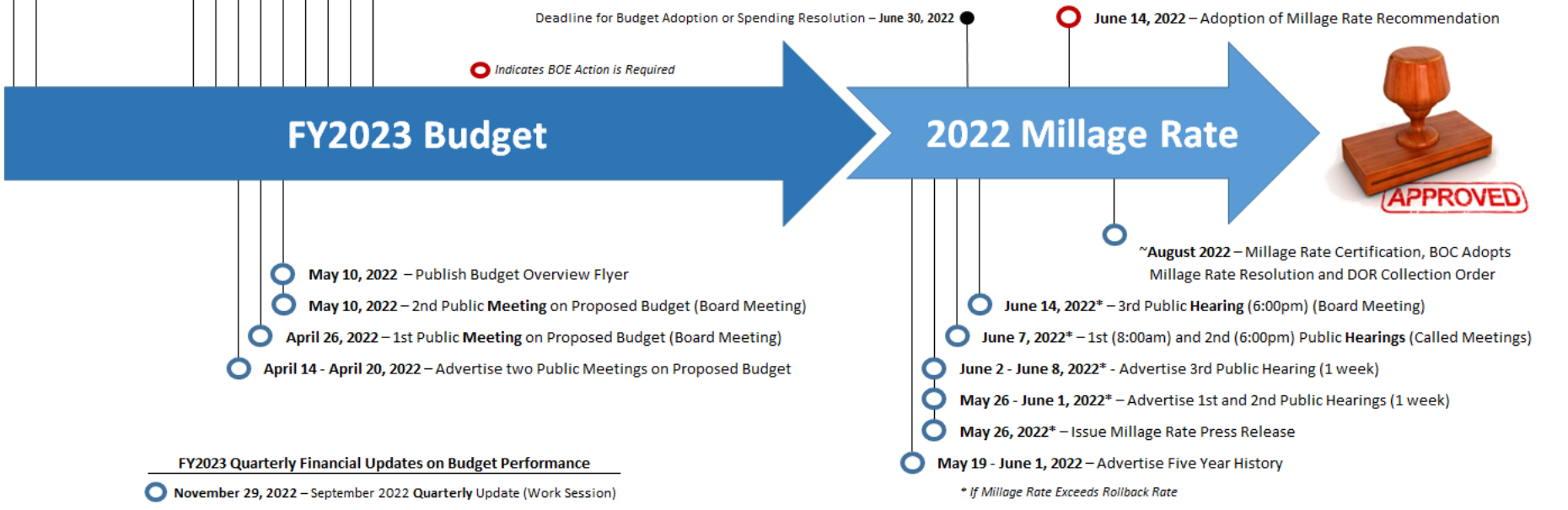
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Technology

FY2023 Budget Development - Major Milestones



May 10, 2022 Tentative Budget Presentation



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As of January 18, 2022

FY2023 Public Meetings and Hearings, Press Releases, Advertisements and Notices

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FY2023 Budget Roadmap



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Thank You

For Budget Ideas and Feedback Please Visit our Website