



FY25 Tentative Budget

Dr. Noris Price, Superintendent
Samantha Jenkins, Chief Financial Officer
May 14, 2024

Mission and Vision

Our Mission

The mission of the Baldwin County School District, in collaboration with families and community, is to educate students who will graduate college and career ready and become contributing members of our local and global communities.

Our Vision

Our vision is to empower students to achieve their maximum potential for lifelong success.

Guiding Principle: Budget Supports the Strategic Plan

- **Focus Area I – To Increase Student Achievement**
 - **Focus Area II – To Increase School and Community Partnerships**
 - **Focus Area III – To Recruit and Retain High-performing Staff**
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Budget Development Process

- Modified Zero-Based Budgeting
 - Review of department and school budgets (CFO/Superintendent-led) with the focus on “needs” versus “wants”. Expenditures must be justified.
 - Budgets must align to the strategic plan and reflect an investment in our students and employees.
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Budget Discussion

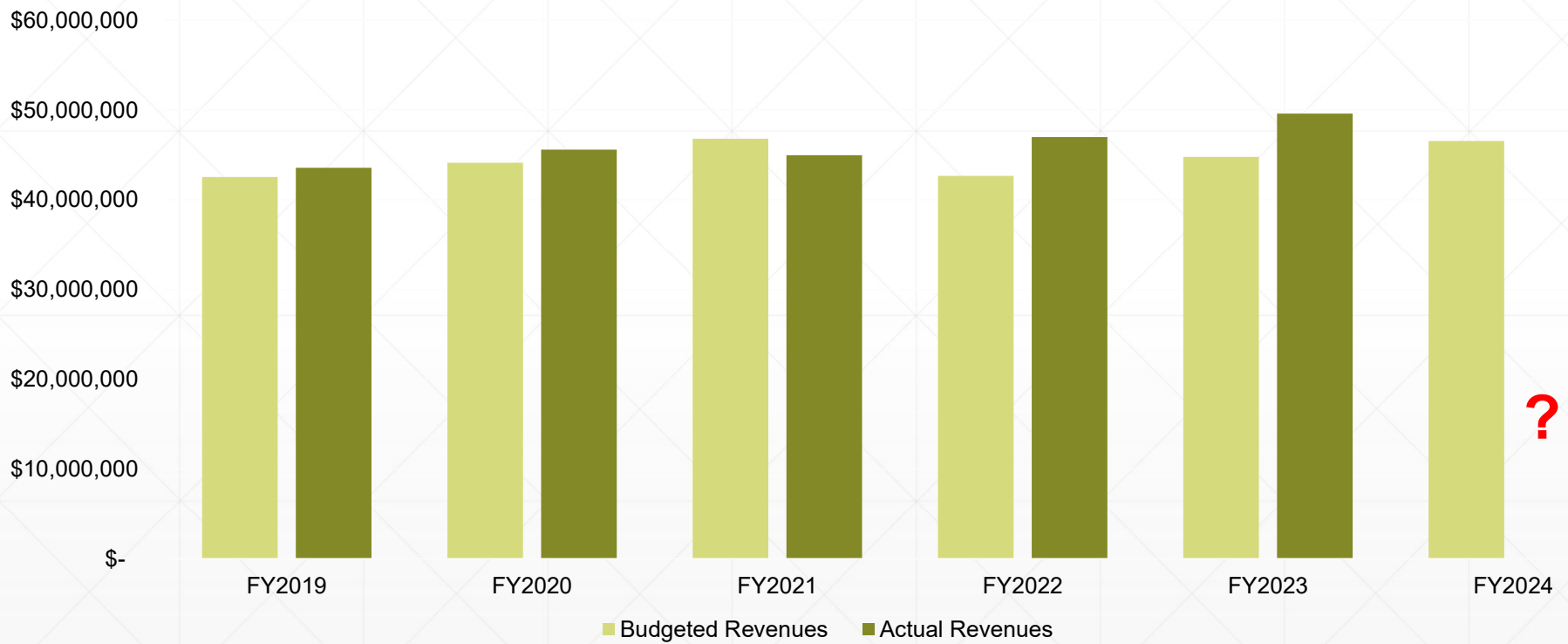
- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
 - Estimated FY25 Budgeted Revenues
 - Proposed FY25 Budgeted Expenses
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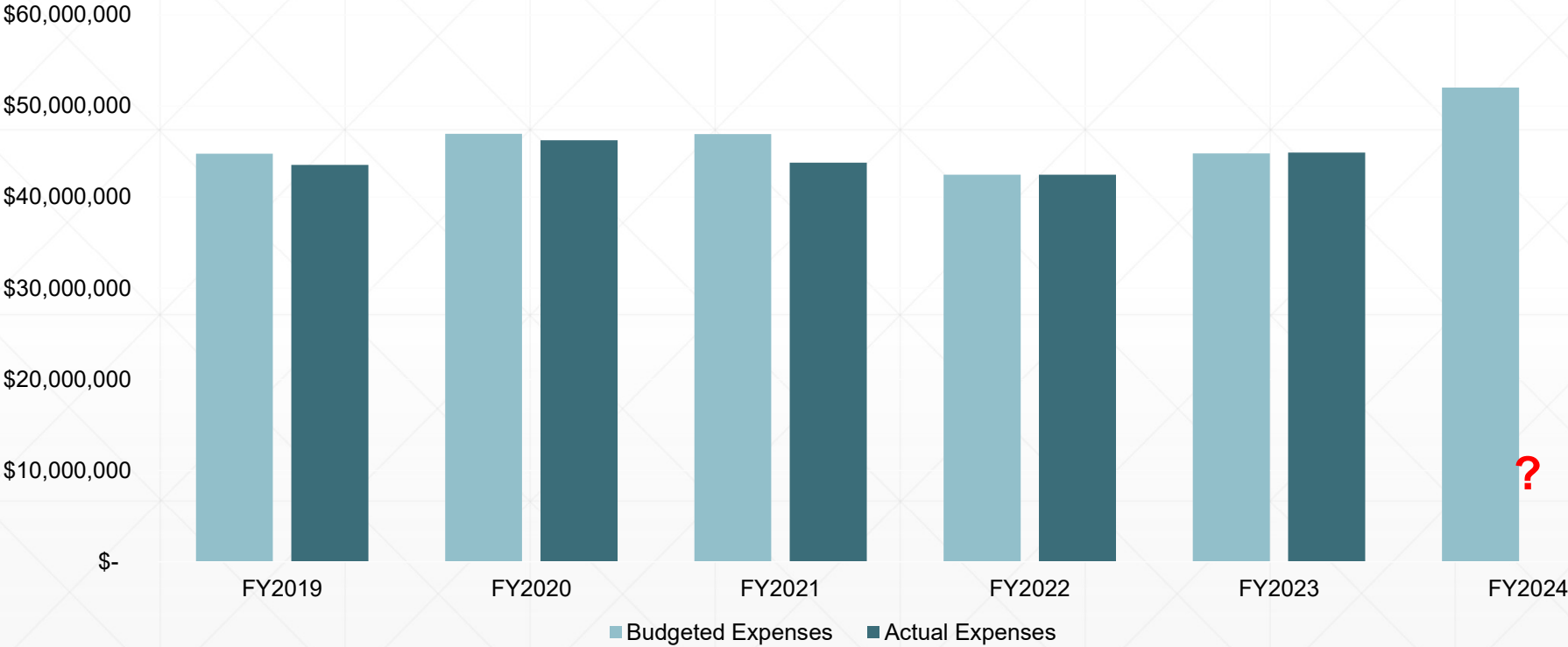
Fund Balance

Historical General Fund, Fund Balance

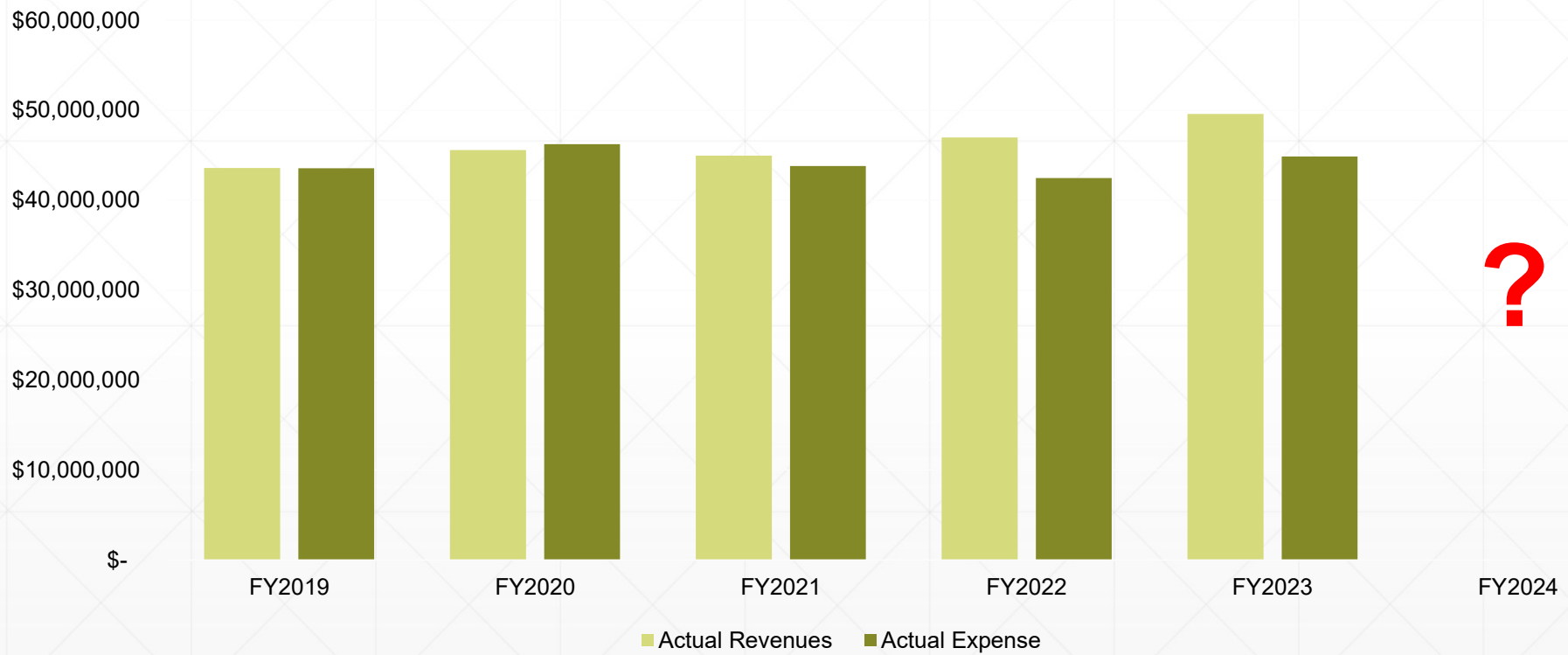
Historical Budget to Actual Revenues



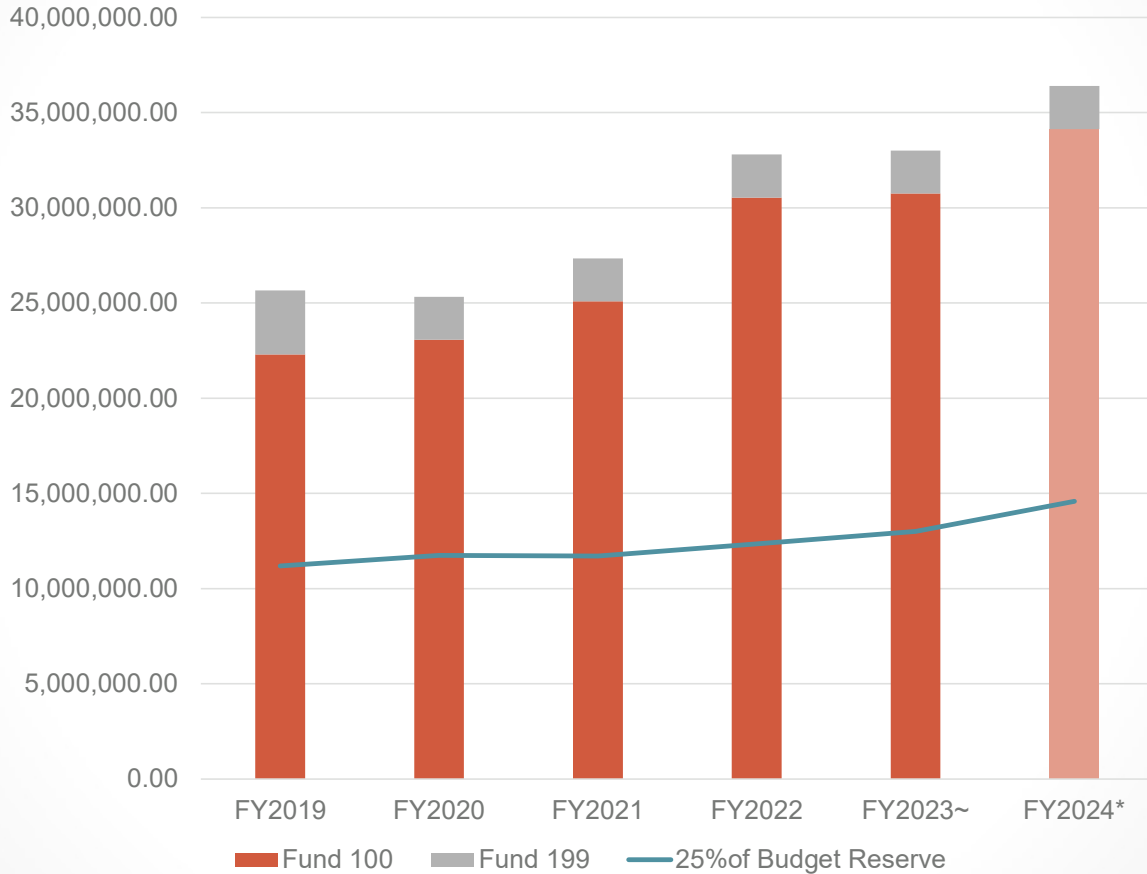
Historical Budget to Actual Expenses



Actual Revenues to Actual Expense



Historical Fund Balance



Fund Balances

	Fund 100	Fund 199
FY2019	22,297,869	3,354,961
FY2020	23,067,545	2,259,285
FY2021	25,082,213	2,259,285
FY2022	30,536,677	2,259,285
FY2023	35,370,695	2,259,285
FY2024*	32,000,000	2,259,285

*denotes figures based on budget

~ before audit figures

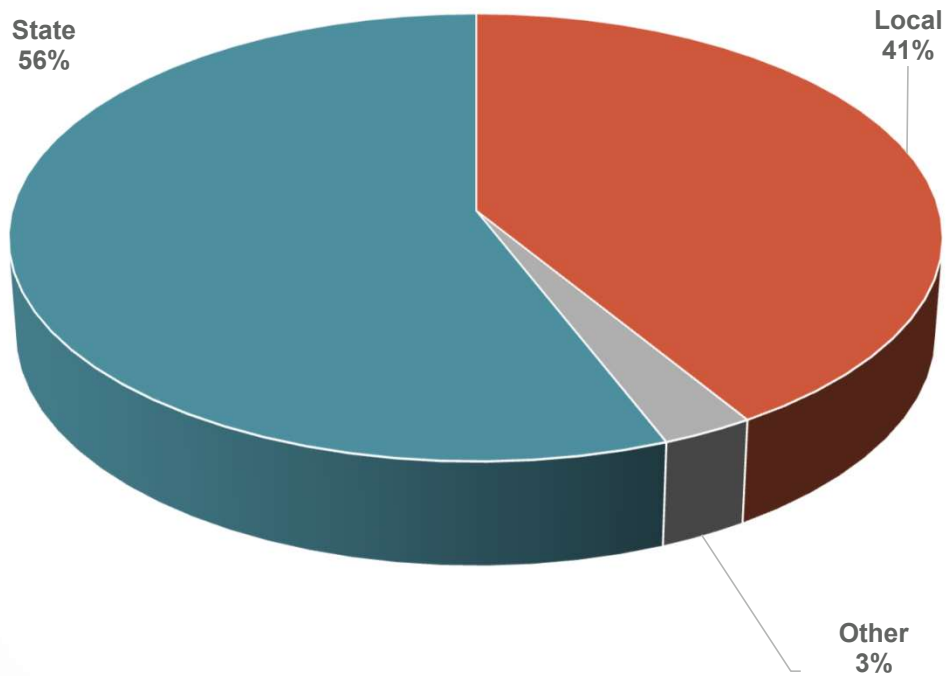
Fund 100 – General Fund

Fund 199 – Building Fund (Sold Properties)



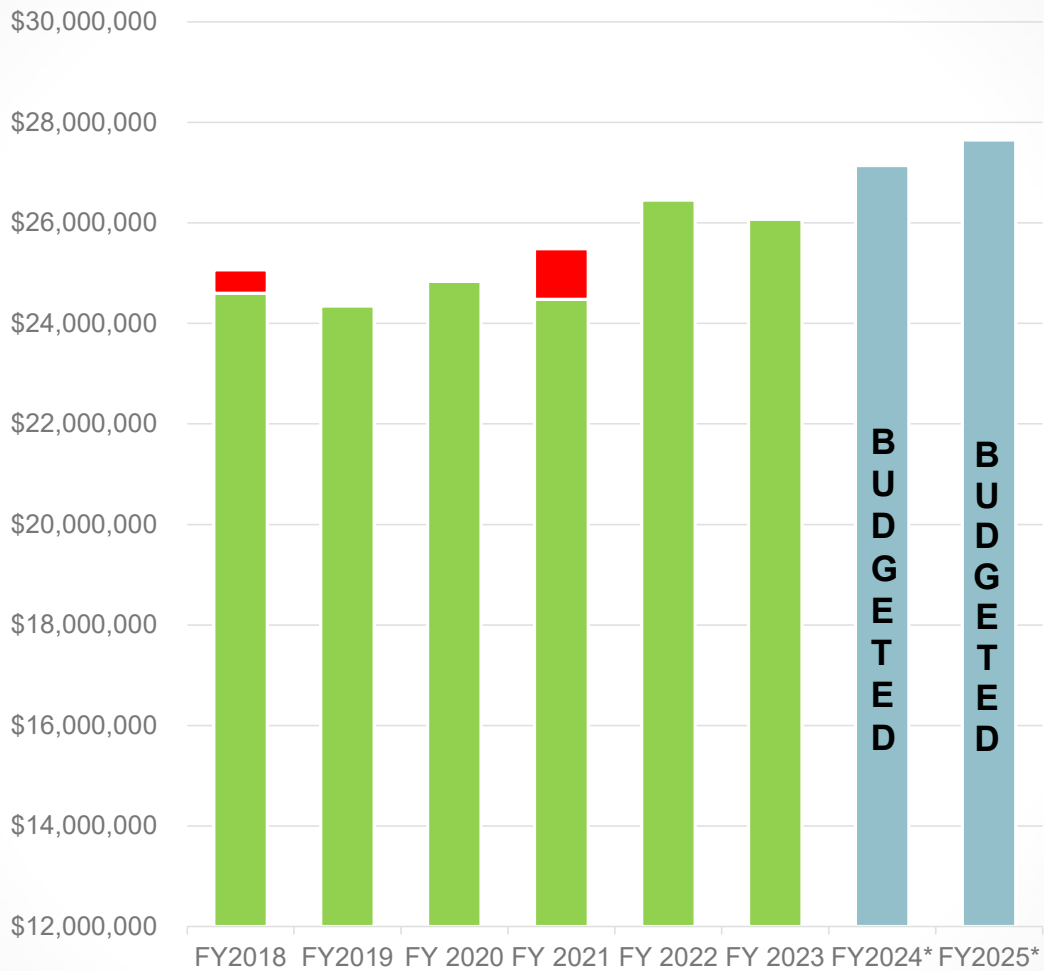
Budgeted Revenues

State (Quality Basic Education) and Local (Property Tax)



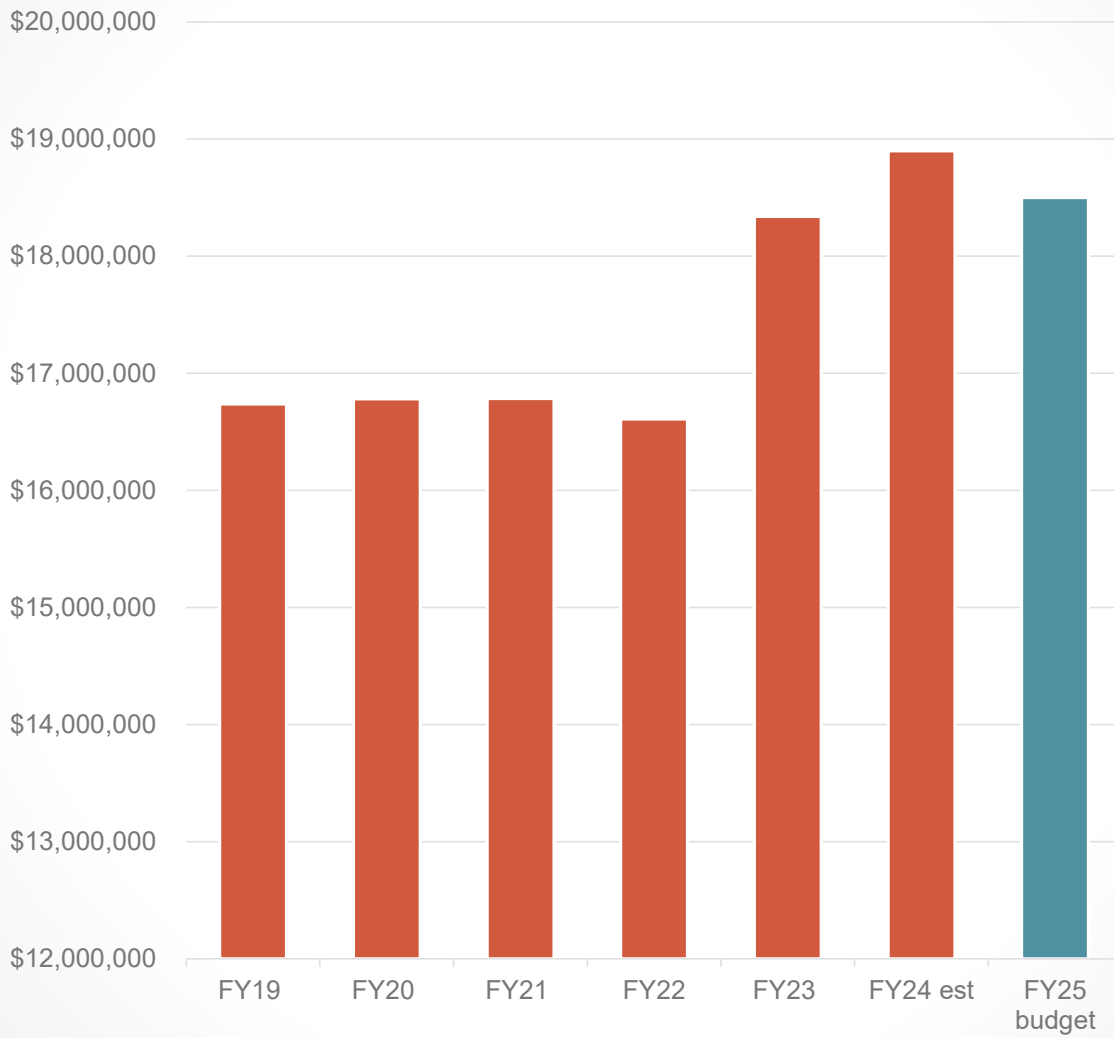
General Fund Revenue Sources Projected

Source	FY25 General Fund	Makeup
State	27,651,448	56%
Local	20,375,000	41%
Other	1,420,000	3%
Total	49,446,448	100%



State: Quality Basic Education (QBE) – 58%

Year	Austerity	QBE Received
FY18	469,651	24,597,802
FY19	0	24,345,401
FY 20	0	24,837,693
FY 21	1,006,476	24,478,198
FY 22	0	26,449,982
FY 23	0	26,068,115
FY 24*	0	27,139,804
FY 25*	0	27,651,448
*Budgeted		

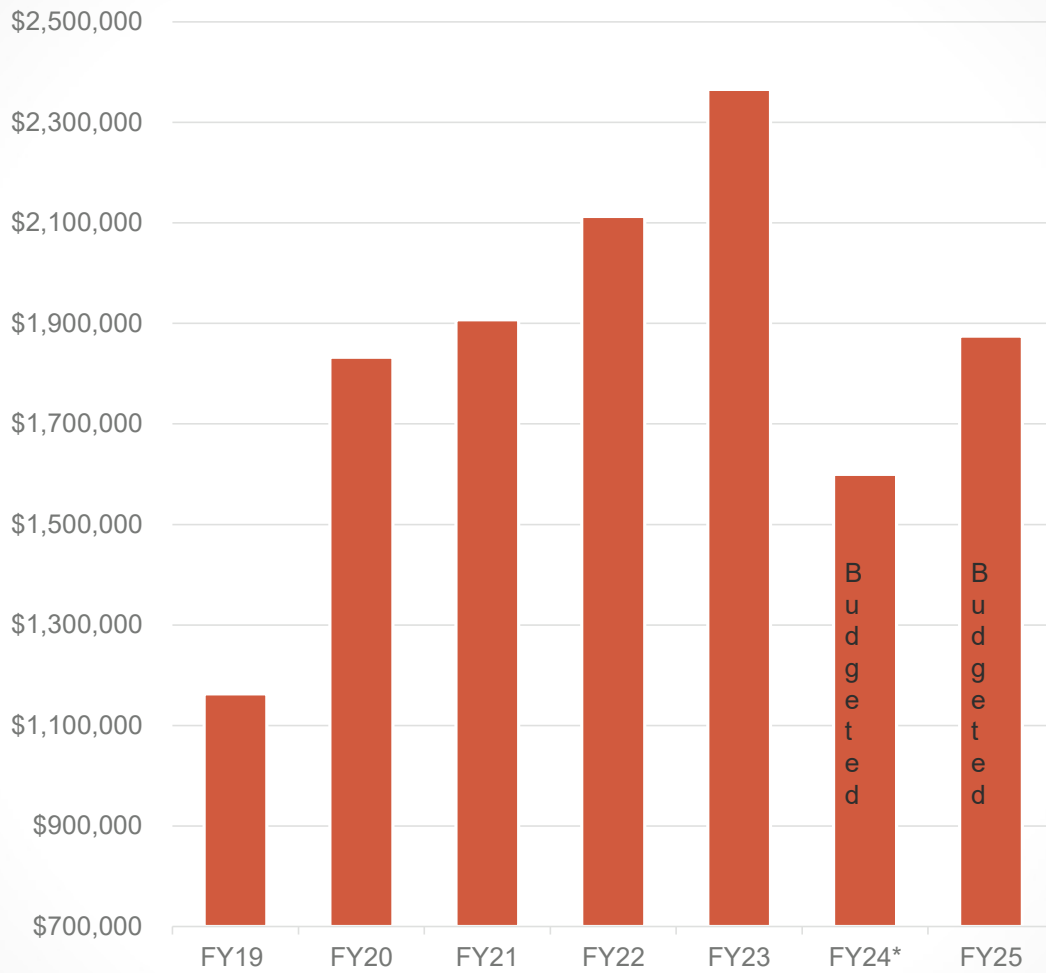


Local: Property Ad Valorem Tax (School Tax)
– 41%

Year	Mill Rate	1 Mill	Tax
FY19	15.65	1,064,304	16.66 m
FY 20	15.63	1,076,169	16.82 m
FY21	15.60	1,076,025	16.78 m
FY22	15.29	1,086,651	16.61 m
FY23	14.44	1,270,058	18.3 m
FY24 est	14.58	1,296,296	18.90 m
FY25 Budget	14.58	1,268,861	18.50 m

Local: Property Ad Valorem Tax Information

<i>Fair Market Value</i>		<i>Assessed Value</i>	<i>FY24 Mills</i>	<i>School Tax (est.)</i>
\$ 100,000.00	0.4	\$ 40,000.00	14.58	\$ 583
\$ 150,000.00	0.4	\$ 60,000.00	14.58	\$ 875
\$ 200,000.00	0.4	\$ 80,000.00	14.58	\$ 1,166
\$ 250,000.00	0.4	\$ 100,000.00	14.58	\$ 1,458
\$ 300,000.00	0.4	\$ 120,000.00	14.58	\$ 1,750



Other (2%): Title Ad Valorem (TAVT)

Year	GF TAVT
FY19	1,162,759
FY 20	1,832,675
FY 21	1,907,237
FY 22	2,112,614
FY 23	2,365,931
FY 24*	1,600,000
FY 25*	1,875,000
*Budgeted	~ Projected

General Fund Budgeted Revenue Recap

Description	FY 2022	FY 2023	FY 2024	FY 2025
Property Ad Valorem	16,326,000	16,326,000	16,625,000	18,225,000
Other Tax (Intangible/RE Trans/Railroad)	275,000	275,000	275,000	275,000
TAVT	1,100,000	1,100,000	1,600,000	1,875,000
Other Local Revenue	341,000	341,000	420,000	420,000
Investment Income	300,000	300,000	500,000	1,000,000
QBE	24,323,846	26,450,176	27,139,804	27,651,448
Totals:	42,665,846	44,792,176	46,559,804	49,446,448
Increase in Budgeted Revenue:		\$2,126,330	\$1,767,628	\$2,886,644



Budgeted Expenses

Personnel and Operating Budget

FY 2025 Budget Discussion:

EXAMPLES OF STATE QBE FUNDS TO LOCAL using FY 24 Funding

- Earn 6.61 subject specialists (Art, Music, PE/Health, Drama, Band, Dance, etc.), employ 56- 49.39 - \$4,204,077 from General
 - Earn 158.86 K-12 Subj teachers, employ 161- \$182,200 from General
 - Earn 9.83 Counselors, employ 11- \$99,590 from General
 - Earn 9.74 Clerical, employ 48- \$2,013,241 from General
 - Earn 7.1 Assistant Principals, employ 12- \$417,100 from General
 - Earn 7.58 Media, employ 12- \$232,580 from General
 - Earn 4.02 Tech Specialist, employ 7- \$156,810 from General
 - Earn \$604,502 transportation- expend \$2,525,055- \$1,920,553 from General-
 - Earn \$1,063,189 Maintenance-expend \$3,451,477- \$2,388,288 from General
 - Earn \$103,892 Nursing- expend \$289,634- \$185,742 from General
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FY 2025 Budget Discussion:

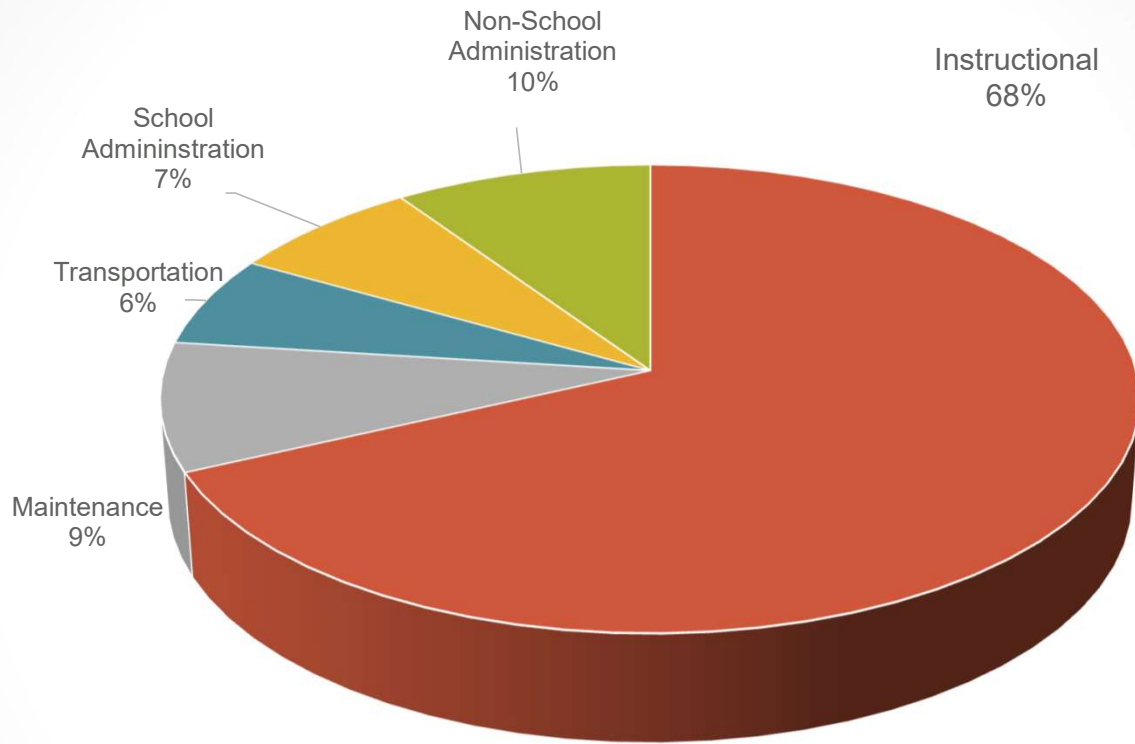
- The ESSER (Elementary and Secondary School Emergency Relief) was the largest one-time federal investment in K-12 education. After the the COVID-19 pandemic hit, Congress authorized three rounds of federal funding to help K-12 schools with pandemic-related needs.
 - The ESSER Funds (CARES and ARP- pandemic-related relief funds) end September 30, 2024 creating a funding cliff/budget shortfall.
 - Enrollment has decreased due to the pandemic, private school options, and a decline in the school-age population.
 - Evaluate elimination of positions as employees retire or leave.
 - Increased cost of Operating the School District due to inflation and supply issues.
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FY 2025 Budget Includes:

- TRS rate increase to 20.78 from 19.98 - \$219,500
 - Health Insurance Increase for Classified employees to \$18,960 from \$14,340 beginning January 2025- (The State does not fund any classified increases) \$1,034,880
 - Health insurance Increase for Certified employees to \$21,120 from \$18,960- \$756,000
 - Advancing new teachers to step 3 after 1st year of teaching (\$63,000)
 - \$2,500 Salary Increase for Certified Employees(\$732,500 funded by the State for "earned "positions)-\$1,250,000 cost
 - 3% Salary Increase for Classified employees (The State does not fund any classified increases)- \$210,000
 - Salary Table Steps for longevity
-

FY 2025 Budget Includes:

- GA DOE School Safety Grant Revenue of \$45,000 per school (\$270,000)
 - Increase of Transportation Revenue allotment (of \$449,094 for a total of \$1,054,325)
 - Cost of Afterschool Program for Lakeview Primary, Midway Hills Primary and Midway Hills Academy (\$350,000)
 - Cost of After school Literacy Academy for grades 3rd-6th (\$100,000)
 - Cost reductions of 90 (33 CARES/ARP) positions using district priorities, school-level input, vacant positions, and capping the Salary Schedule at step 23 (\$4,143,970)
 - Implementation of International Baccalaureate (IB) Program for a cost of \$75,000
 - Increase in Operational Costs due to inflation and supply issues (utilities, insurance, fuel, custodial supplies, etc.)
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Proposed Budgeted Expenses (85% Personnel, 15% Operational)

Description	FY 2025	
Instruction	35,655,317	
Pupil Services	1,359,361	
Improvement to Inst	1,684,676	
Educational Media	1,041,375	
Total Instructional:	39,740,729	68%
Maintenance	5,170,252	9%
Transportation	3,644,555	6%
School Administration	4,220,778	7%
General Administration	2,694,616	
Business Services	1,456,533	
Central Support	539,596	
Other Support	475,208	
Community Services	406,329	
Total Non-School Administration	5,572,282	10%
	58,348,596	

Budgeted Expenses Comparison

Description	Function	FY2022	FY2023	FY2024	FY2025
Instruction	1000	28,557,570	28,315,224	34,042,259	35,655,317
Pupil Services	2100	1,185,162	1,606,964	1,383,193	1,359,361
Improvement to Inst	2210	2,019,392	1,943,496	1,870,150	1,684,676
Educational Media	2220	785,948	969,902	1,012,856	1,041,375
General Administration	2300	1,255,864	1,327,375	1,507,037	2,694,616
School Administration	2400	3,086,910	3,583,314	3,840,407	4,220,778
Business Services	2500	1,206,356	1,224,262	1,610,888	1,456,533
Maintenance	2600	1,597,317	3,018,911	3,505,424	5,170,252
Transportation	2700	2,143,247	1,967,564	2,249,208	3,644,555
Central Support	2800	269,845	326,550	460,596	539,596
Other Support	2900	258,197	451,474	475,208	475,208
Community Services	3300	91,251	57,140	56,329	406,329
		42,457,059	44,792,176	52,013,555	58,348,596



Summary of Previous Fiscal Year Budget Items

INVESTMENT IN BCSD EMPLOYEES

CERTIFIED

FY 24

- \$2,000 salary increase
- Salary Table Extension from 21 to 23 (3% salary increase overall)
- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - December
- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - January

FY 23

- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees- December

FY 22

- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees December
- \$2,000 Retention Stipend for full-time employees and \$500 for part-time employees - April

FY 21

- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees December
- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - April

FY 20

- \$3,000 Salary increase
- \$500 retention stipend
- Restructured salary schedules and local supplements

FY 19

- 3% one-time payment
- \$500 Retention stipends
- Restructured salary supplements

FY 18

- 3% salary increase

FY 17

- 3% one-time salary payment

FY 16

- Elimination of furlough days
- Restoration of local supplements
- Restored step increases

INVESTMENT IN BCSD EMPLOYEES CLASSIFIED

FY 24

- 3% salary increase
- Salary Table Extension from 15-23 (2-3% salary increase overall)
- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - December
- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - January

FY 23

- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - December

FY 22

- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees- December
- \$2,000 Retention Stipend for full-time employees and \$500 for part-time employees - April
- Adjusted classified salary steps for office personnel, paras, facilities and transportation, nurses, technology specialists, executive assistants, Head Start family services coordinators and lead teachers
- Increased salaries for paraprofessionals, bus drivers, bus monitors, nurses and occupational therapists

FY 21

- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees December
- \$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - April

FY 20

- 3% Salary increase
- \$500 retention stipend
- Restructured salary schedules

FY 19

- 3% one-time payment
- \$500 Retention stipends
- Restructured salary schedules
- Restructure pay for substitute bus drivers and extra routes

FY 18

- 3% salary increase

FY 17

- 3% one-time salary payment

FY 16

- Elimination of furlough days
- Restored step increases

FY24 Budget Includes:

GENERAL

- All Budgeted Expenses from previous fiscal year
 - \$2,000 salary increase for Certified Employees (\$255,260)
 - 3% Salary Increase or Salary Table adjustment Salary Increase for Classified (\$406,245)
 - Certified Salary Table extensions from 21 to 25 (3% increase overall, \$358,800)
 - Increased Expense for Health Insurance (\$1,922,680)
 - GNETS Staff (\$185,000)
 - New Positions (2 paras, GCEC counselor, District Literacy Specialist - \$338,000)
 - CARES/ARP Deficit (after reallocation of CARES/ARP expense (\$5,453,751))
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CARES/ARP

- \$1,000 Retention Stipend for Full-Time Employees and \$500 for Part-time Employees
- Unearned certified positions
- All of FY23 CARES/ARP additions

FY23 Budget Includes:

- December Retention Stipends of \$500 for Part-time employees and \$1,000 for Full-time employees
 - All budgeted General and ARP/CARES items from FY 2016 through FY 2022
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FY22 Budget Included:

- Retention Stipends of \$1,000 for Full-time employees and \$500 for Part-time employees and - December
 - Retention Stipends of \$2,000 Retention Stipend for full-time employees and \$500 for part-time employees - April
 - Adjusted Classified Salary Steps (office personnel, paras, facilities and transportation, medical staff, tech specialist, executive asst., family svcs coordinator, Head Start Lead teacher)
 - Increased Salary for: Paraprofessionals, Bus Drivers, Bus Monitors, nurses, and occupational therapists
 - Chorus Teacher for Middle School
 - Audio Visual Teacher for Middle School
 - Aviation program
 - New High School sports
 - Dance and Band instructors for the Academies
-

ARP/CARES Positions

- **17 additional Paraprofessional positions (LPS, MHP, LVA, MHA, OHMS)**
 - **6 additional EIP Early Intervention Program (EIP) Teacher positions (LPS, MHP, LVA, MHA)**
 - **3 Multi-Tiered System of Supports (MTSS) Specialist positions**
 - **2 additional attendance clerk positions**
 - **3 additional bus monitors**
 - **6 Behavior/Academic Interventionists (LPS, MHP, LVA, MHA, OHMS)**
 - **1 Behavior Specialist (OHMS)**
 - **1 Career Academy Coach (BHS)**
-

FY21 Budget Included:

Remained revenue neutral and included all budget items from FY 2016 through FY 2020.

\$1,000 Retention Stipend for full-time employees and \$500 for part-time employees December

\$1,000 Retention Stipend for full-time employees and \$500 for part-time employees - April

FY20 Budget Included:

- Three additional CTAE positions for Baldwin HS
 - Two elementary exploratory teachers
 - Four elementary PE exploratory paraprofessionals
 - Additional Early Intervention Program (EIP) teachers for elementary schools
 - Four elementary Behavior Interventionists
 - Resource Officer for the Primary Schools
 - Dance Teacher & Drama Teacher for Oak Hill Middle School
 - Montessori Materials for Expansion
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FY20 Budget Included:

- Funds for Additional Field Trips and Extra Routes
 - Stipend for Critical Needs Position
 - Saturday School stipends
 - Salary increase of \$3,000 to all Certified Staff 1,421,842 (\$1.15mil Incl in QBE)
 - 3% salary increase for all classified employees (\$219,971)
 - Additional \$10 per FTE in school budget allotments
 - Retention stipends of \$500 for full-time and part-time employees (\$372,000)
 - Restructured pay scales and supplements
-

FY19 Budget Included:

- 3% One- Time Payment for All Employees
 - Maintaining or reducing class sizes
 - Retention Stipends of \$500 for All Employees
 - Two Additional Resource Officers
 - Restructured Salary Supplements
 - Instructional Technology Specialist
 - Restructured Pay for Substitute Bus Driver and Extra Routes
-

FY18 Budget Included:

- 3% pay increase for all employees
 - Reduce class sizes
 - An elementary art teacher at Blandy
 - An exploratory teachers at the elementary level (band for grades 3-5)
 - Two behavior specialists at the elementary school level for a total of four
 - Three special education teachers
 - Two teachers at Oak Hill Middle School
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FY18 Budget Included:

- Central registration secretary
 - A Junior Leadership Corp Program at Oak Hill Middle School
 - Technology specialists to support our schools
 - One full-time counselor to support Oak Hill MS, Baldwin HS, GCEC and Ombudsman
 - An administrative assistant to support the HR and Finance Department.
 - Add unmanned system program(drones)
 - Add a dance teacher to support and middle and high school levels
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FY17 Budget Included:

- 3% one-time payment
 - Maintain Class Sizes
 - Music Teacher for Elementary School
 - Art Teacher for Elementary School
 - School and Community Relations Coordinator
 - Part-time speech pathologist
 - **Monitors for Cafeteria for all schools**
 - **Systemwide Counselor**
 - Exploratory Teacher for Oak Hill
 - One Behavior Specialist
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FY16 Budget Included:

- Elimination of Furlough Days
 - Restoration of Local Supplements
 - Maintain Class Sizes
 - Nurses at Every School
 - Restored Step Increases
 - TRS Increases
 - Drama Teacher for Oak Hill and BHS
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FY16 Budget Included:

- Math Teacher for BHS
 - PE Teacher for BHS
 - Art Teacher for Oak Hill Middle School
 - Music Teacher for Elementary
 - One Behavior Specialist
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How Do We Proceed?

Approve Tentative Budget

May 14, 2024 at 5:30 PM

Budget Hearing #1

May 21, 2024 at 5:30 PM

Budget Hearing #2

June 3, 2024 5:30 PM

Approve Final Budget

June 11, 2024 at 5:30 PM



Questions?
