



# FY21 Budget

Dr. Noris Price, Superintendent  
Samantha Jenkins, Chief Financial Officer

# **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**
-

# Budget Development Process

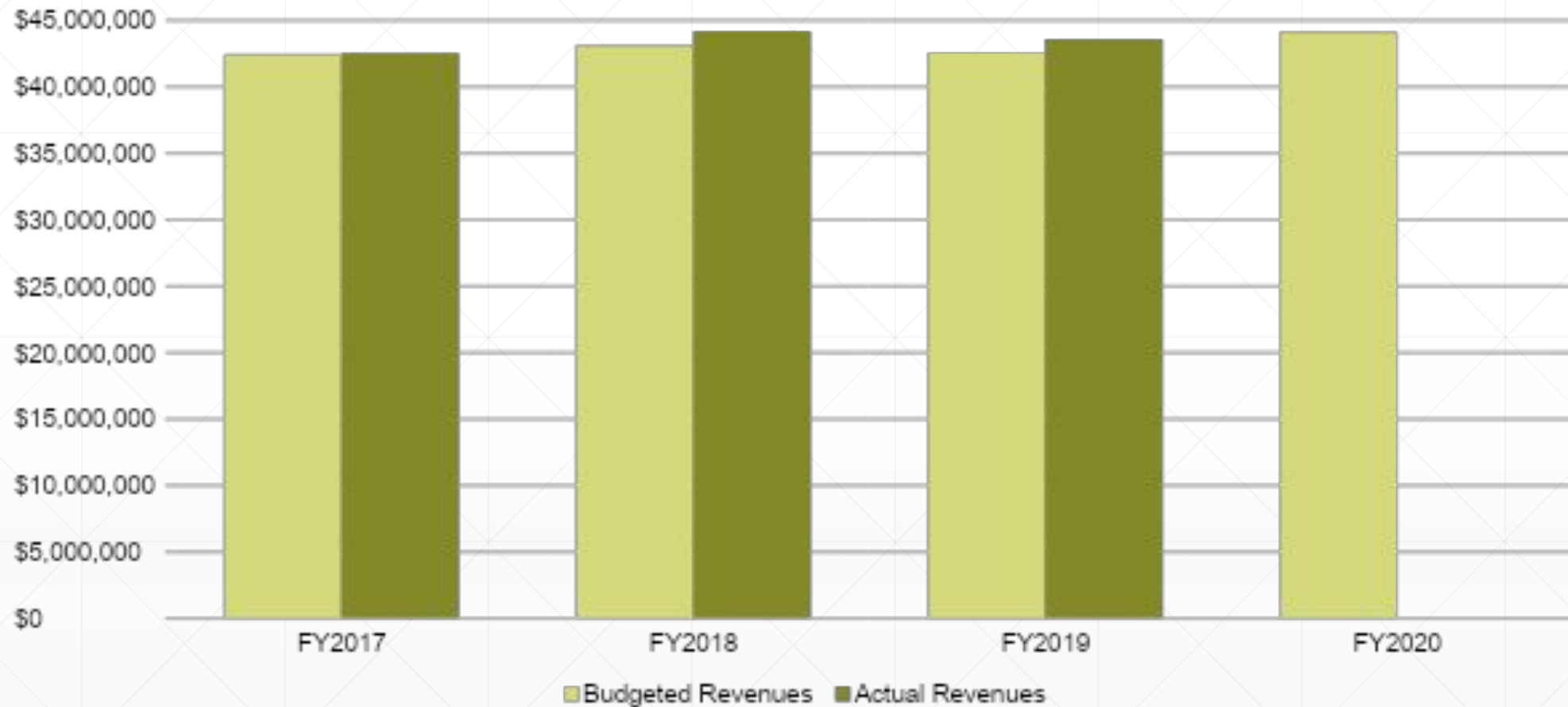
- **Zero-Based Budgeting**
  - **Line item justification of each department and school budget (CFO/Superintendent-led)**
  - **Budgets must align to the strategic plan and reflect an investment in our students and employees.**
-

# **Budget Discussion**

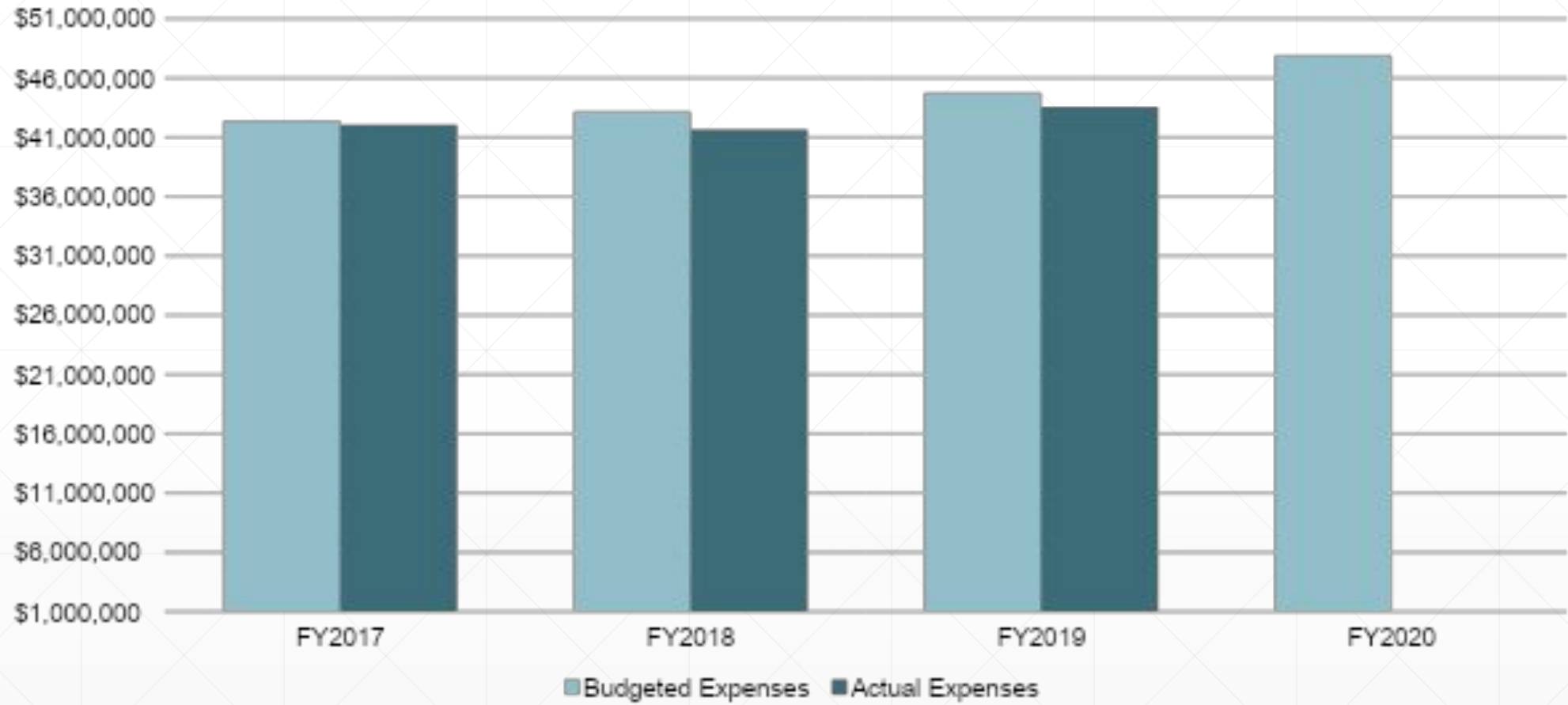
- **Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance**
  - **Estimated Budgeted FY21 Revenues**
  - **Proposed Budgeted FY21 Expenses**
-



# Historical Budget to Actual Revenues

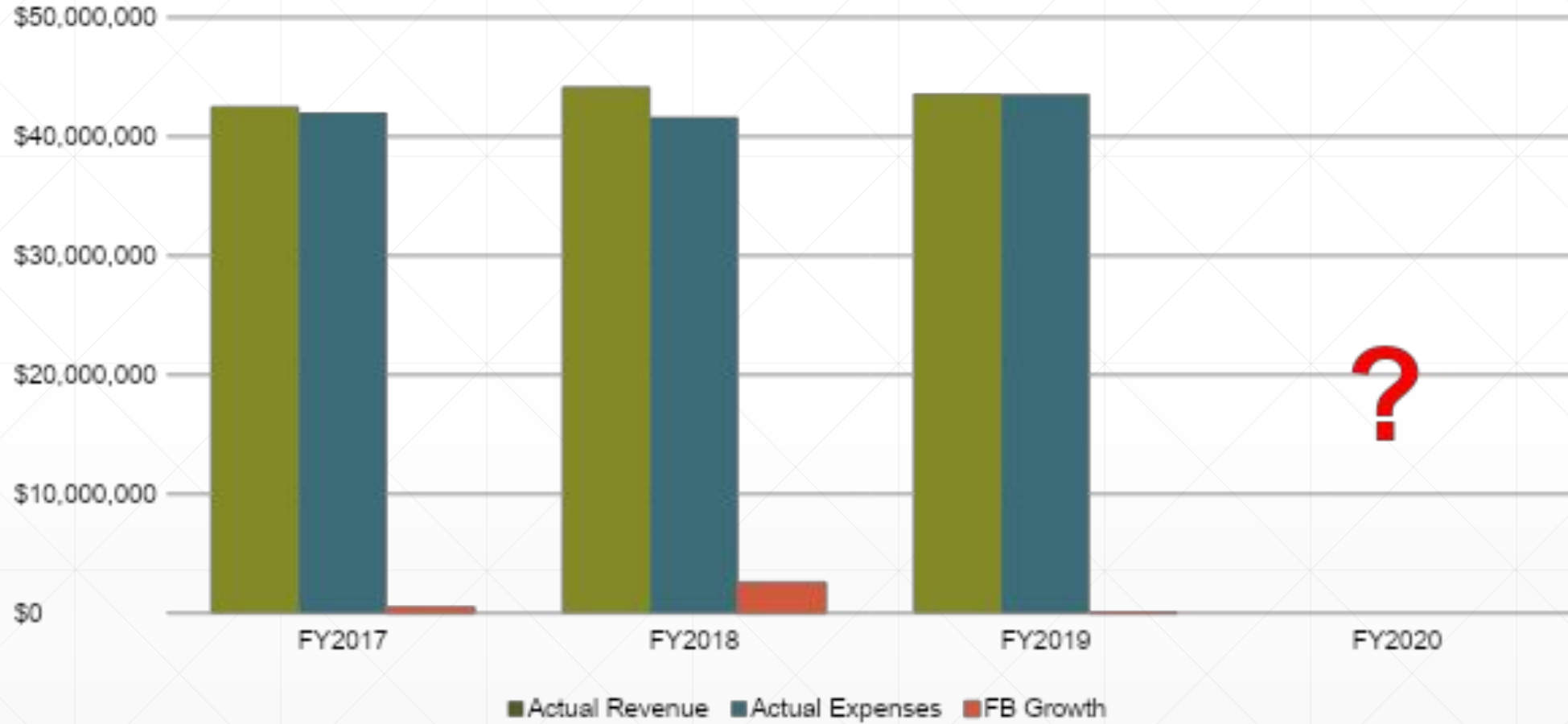


# Historical Budget to Actual Expenses





# Actual Revenues to Actual Expenses

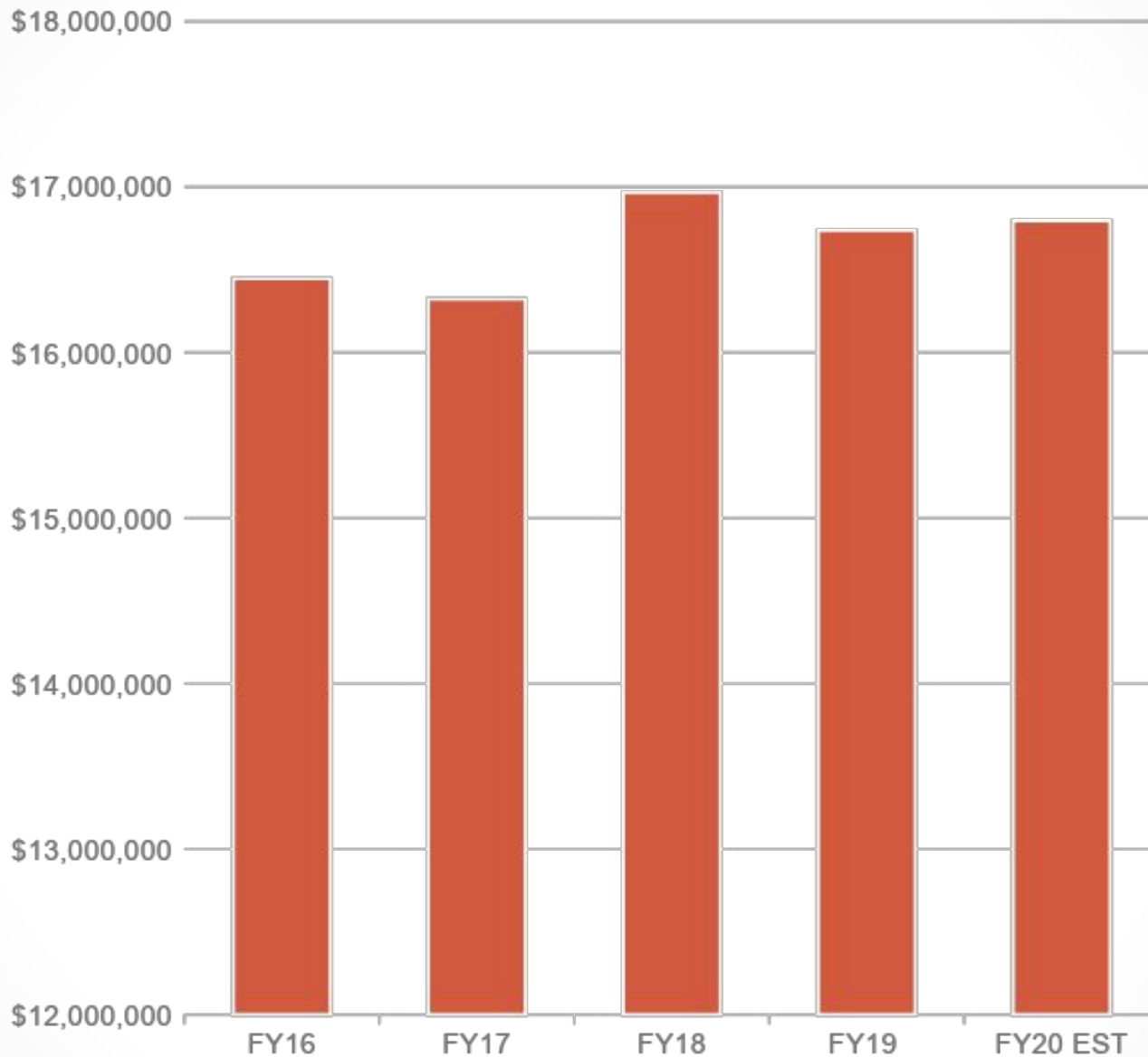




# Budgeted Revenues

---

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



| Year  | Mill Rate | 1 Mill    | Tax       |
|-------|-----------|-----------|-----------|
| FY16  | 17.06     | \$964,079 | \$16.45 m |
| FY17  | 17.06     | 956,851   | 16.32 m   |
| FY18  | 15.65     | 1,084,269 | 16.97 m   |
| FY19  | 15.65     | 1,064,304 | 16.66 m   |
| FY 20 | 15.63     | 1,070,979 | 16.74 m   |

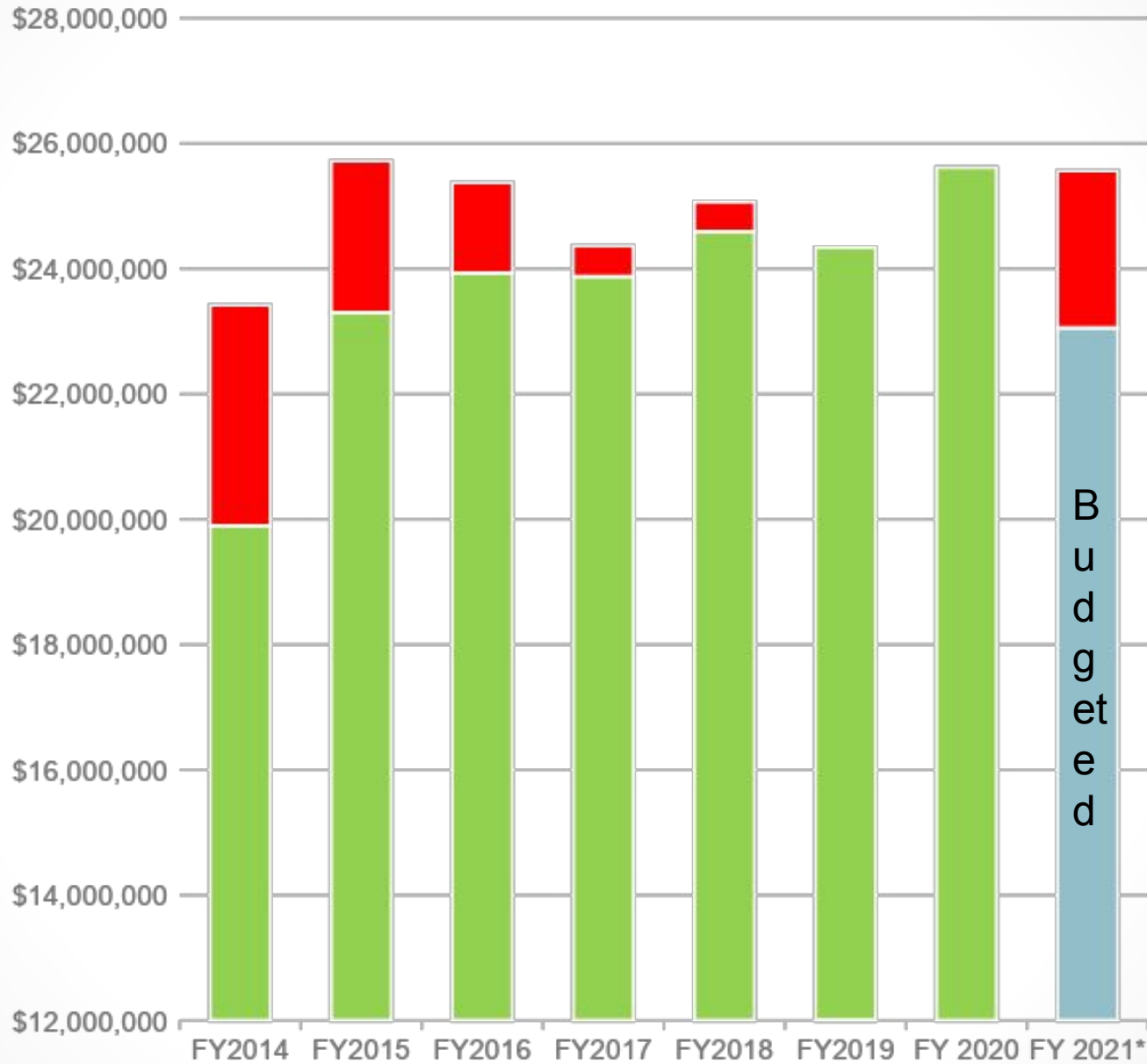
# Local: Property Ad Valorem Tax Information

| <i><b>Fair Market Value</b></i> |     | <i><b>Assessed Value</b></i> | <i><b>FY20 Mills</b></i> | <i><b>School Tax (est.)</b></i> |
|---------------------------------|-----|------------------------------|--------------------------|---------------------------------|
| \$ 100,000.00                   | 0.4 | \$ 40,000.00                 | 15.63                    | \$ 625                          |
| \$ 150,000.00                   | 0.4 | \$ 60,000.00                 | 15.63                    | \$ 938                          |
| \$ 200,000.00                   | 0.4 | \$ 80,000.00                 | 15.63                    | \$ 1,250                        |
| \$ 250,000.00                   | 0.4 | \$ 100,000.00                | 15.63                    | \$ 1,563                        |
| \$ 300,000.00                   | 0.4 | \$ 120,000.00                | 15.63                    | \$ 1,876                        |



**Other (4%): Title Ad Valorem (TAVT)**

| Year      | GF TAVT   |
|-----------|-----------|
| FY16      | 819,391   |
| FY17      | 975,532   |
| FY18      | 1,083,158 |
| FY19      | 1,162,759 |
| FY 20*    | 1,100,000 |
| FY 21*    | 1,100,000 |
| *Budgeted |           |



## State: Quality Basic Education (QBE) – 58%

| Year      | Austerity | QBE Received |
|-----------|-----------|--------------|
| FY15      | 2,416,965 | 23,305,194   |
| FY16      | 1,441,581 | 23,931,583   |
| FY17      | 488,936   | 23,875,266   |
| FY18      | 469,651   | 24,597,802   |
| FY19      | 0         | 24,345,401   |
| FY 20     | 0         | 25,623,126   |
| FY 21*    | 2,509,419 | 23,061,400   |
| *Budgeted |           |              |

# General Fund Budgeted Revenue Recap

| Description                                         | FY2019              | FY2020              | FY2021               |
|-----------------------------------------------------|---------------------|---------------------|----------------------|
| Property Ad Valorem                                 | 16,300,000          | 16,323,000          | 16,326,000           |
| Other Tax (Intangible/RE<br>Trans/Railroad)         | 272,000             | 275,000             | 275,000              |
| TAVT                                                | 960,000             | 1,100,000           | 1,100,000            |
| Other Local Revenue                                 | 471,000             | 475,000             | 341,000              |
| Investment Income                                   | 240,000             | 300,000             | 250,000              |
| QBE                                                 | 24,342,136          | 25,643,725          | 23,061,400           |
| <b>Totals:</b>                                      | <b>\$42,585,136</b> | <b>\$44,116,725</b> | <b>\$41,353,400</b>  |
| <b>Increase (Decrease) in Budgeted<br/>Revenue:</b> |                     |                     | <b>(\$2,763,325)</b> |



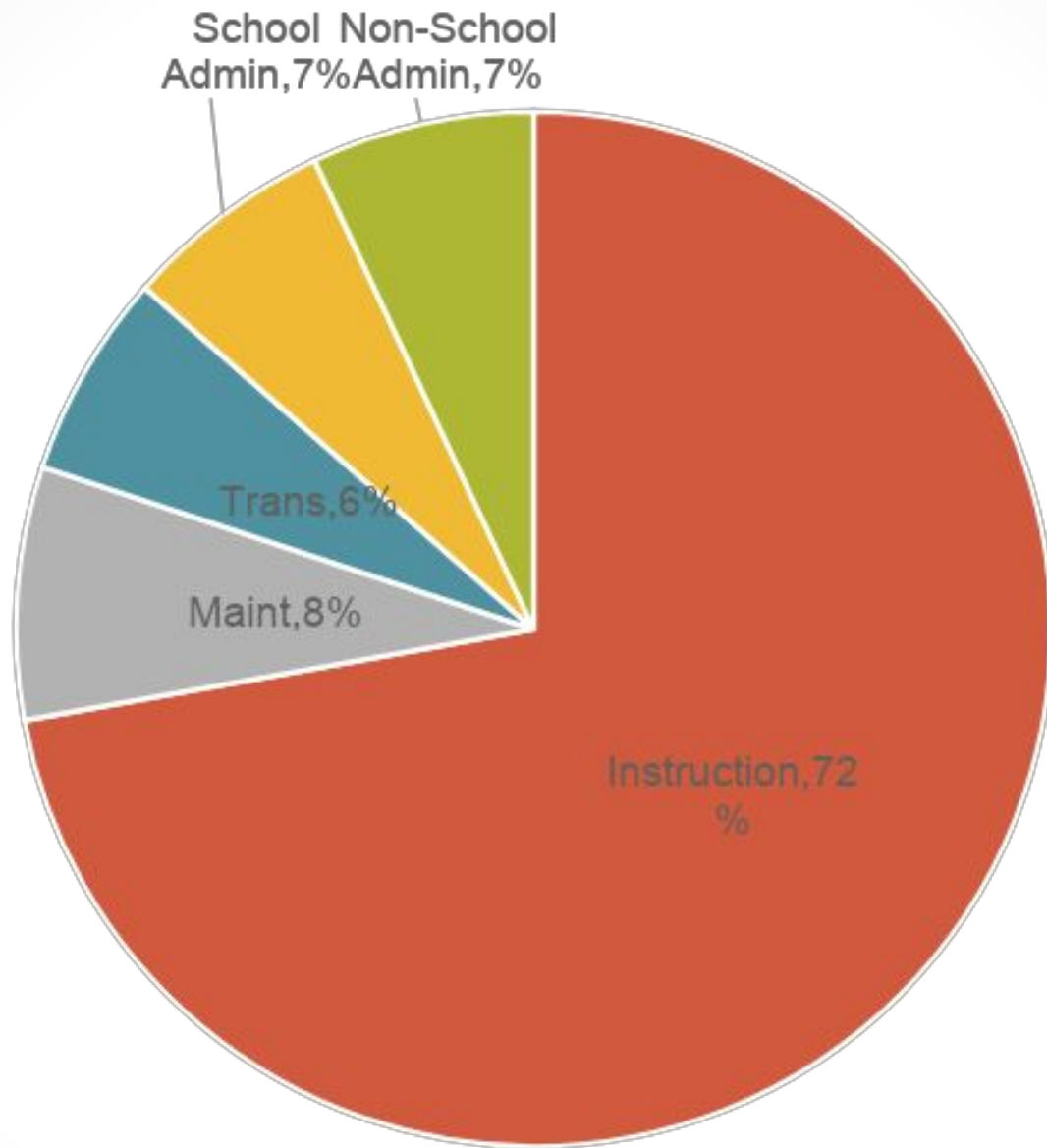


# Budgeted Expenses

---

Personnel and Operating Budget





## Proposed Budgeted Expenses

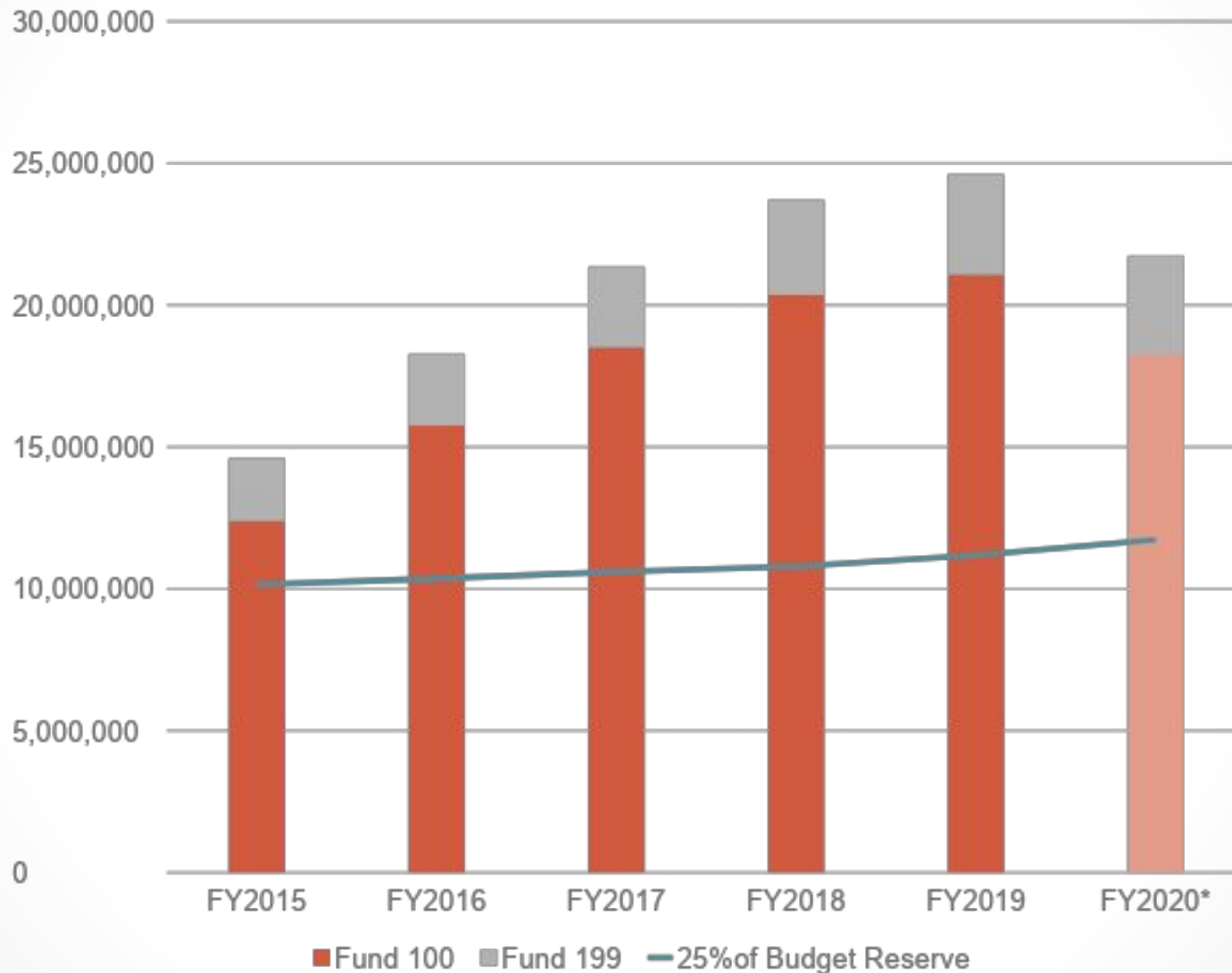
(86% Personnel, 14% Operational)

| Description                            | FY2021            |            |
|----------------------------------------|-------------------|------------|
| Instruction                            | 29,635,258        |            |
| Pupil Services                         | 1,267,588         |            |
| Improvement to Inst                    | 2,003,599         |            |
| Educational Media                      | 872,892           |            |
| <b>Total Instructional:</b>            | <b>33,779,337</b> | <b>72%</b> |
| Maintenance                            | 3,700,617         | 8%         |
| Transportation                         | 2,991,911         | 6%         |
| School Administration                  | 3,072,955         | 7%         |
| General Administration                 | 1,254,195         |            |
| Business Services                      | 1,196,569         |            |
| Central Support                        | 318,178           |            |
| Other Support                          | 398,397           |            |
| Community Services                     | 91,251            |            |
| <b>Total Non-School Administration</b> | <b>3,258,590</b>  | <b>7%</b>  |
|                                        | <b>46,803,410</b> |            |

# Budgeted Expenses Comparison

| Description            | Function | FY2019       | FY2020       | FY2021       |
|------------------------|----------|--------------|--------------|--------------|
| Instruction            | 1000     | 28,620,529   | 29,339,181   | 29,635,258   |
| Pupil Services         | 2100     | 1,553,407    | 1,948,957    | 1,267,588    |
| Improvement to Inst    | 2210     | 1,476,473    | 1,578,191    | 2,003,599    |
| Educational Media      | 2220     | 901,212      | 1,018,029    | 872,892      |
| General Administration | 2300     | 1,097,513    | 1,263,493    | 1,254,195    |
| School Administration  | 2400     | 3,089,776    | 3,270,191    | 3,072,955    |
| Business Services      | 2500     | 1,089,588    | 1,094,706    | 1,196,569    |
| Maintenance            | 2600     | 3,268,134    | 3,608,459    | 3,700,617    |
| Transportation         | 2700     | 3,001,485    | 3,033,644    | 2,991,911    |
| Central Support        | 2800     | 277,235      | 288,854      | 318,178      |
| Other Support          | 2900     | 314,698      | 405,277      | 398,397      |
| Community Services     | 3300     | 68,814       | 91,251       | 91,251       |
|                        |          | \$44,758,864 | \$46,940,223 | \$46,803,410 |

## Historical Fund Balance



## Fund Balances

|         | Fund 100   | Fund 199  |
|---------|------------|-----------|
| FY2015  | 12,386,980 | 2,219,028 |
| FY2016  | 15,755,299 | 2,523,817 |
| FY2017  | 18,513,224 | 2,844,425 |
| FY2018  | 21,043,560 | 3,354,961 |
| FY2019~ | 21,079,359 | 3,545,694 |
| FY2020* | 18,255,861 | 2,259,285 |

**\*denotes figures based on budget  
 ~ Subject to change based on Audit  
 Fund 100 – General Fund  
 Fund 199 – Building Fund (Sold  
 Properties)**

# STATE QBE to FUND BALANCE

- On Friday, May 1, 2020 GaDOE Superintendent Richard Woods received a memorandum from the House of Representatives Appropriations Chair, the Senate Appropriations Chair, and the Office of Planning and Budget Director concerning the FY 2021 Budget. This memo directed every state agency to prepare an FY 2021 budget that includes a 14% reduction from their FY 2020 original base budget. This includes formula funding for local school systems which includes state grants and QBE. (Actual memo is on next slide). This 14% reduction would be about \$3.5 billion for all agencies combined. FY 2020 state tax collections are estimated to be down \$2 billion by the end of the fiscal year and a projection of more than \$3 billion for FY 2021.
  - On the same day, School Superintendents received an email from Matt Jones, GaDOE Chief of Staff, which included the memorandum received by Superintendent Richard Woods about the 14% reduction in budget for FY 2021. The email also stated that a called SBOE meeting would be held on Monday, May 4<sup>th</sup> where Mr. Woods would be recommending that the SBOE approves the CARES Act formula allocations that were sent to the Districts. It also stated that CARES Act funding can be used for the Continuity of Core Staff and Services. It can be used to restore any potential LEA FY21 budget reductions due to decreased state and/or local revenue and to cover costs of offsetting the need to furlough or reduce the salaries of any state or locally funded, school-based staff and/or continue core operations (transportation, utility, and other operating costs).
-



## MEMORANDUM

**TO:** Superintendent Richard Woods

**FROM:** Terry England, House of Representatives Appropriations Chair  
Blake Tillery, Senate Appropriations Chair  
Kelly Farr, Office of Planning and Budget Director

**DATE:** May 1, 2020

**RE:** FY 2021 Budget

We find ourselves in extraordinary times. COVID-19 has dealt a blow to our local, state, national and world economy like none we have seen in our lifetimes. Words cannot express our appreciation for the incredible work your agency and our local schools' systems have done these last few weeks in shifting from in-person daily learning to virtual models on an unprecedented scale. Systems large and small have stepped up to the call to ensure Georgia students have the information and resources necessary to continue their learning during this time of shelter-in-place and social distancing.

However, the actions we have had to take as a state and as a nation to protect the health of our citizens is significantly impacting our economy and our state revenues. As you know, we have a strict Constitutional mandate to create and adopt a balanced budget for our state. Due to the rapidly changing revenue picture for FY 2021, at this time we are asking every state agency to prepare an FY 2021 budget that includes a 14% reduction from their FY 2020 original base. This includes formula funding for local school systems.

We need you to email your revised budget plans to our offices by May 20, 2020, so we can react, prepare a budget, and give local systems guidance and adequate lead time as they prepare their budgets.

This request is being made of all state agencies.

Again, we greatly appreciate all that you, your staff, and all of those involved in education do for our children on a daily basis here in Georgia.

cc: Local School Superintendents of Georgia

# FY21 Reduced Budget Scenario

Budgeted Expenses - \$46,803,410

Budgeted Revenues before cut - \$43,920,266

Fund Balance Required - \$2,883,144

Budgeted Revenues - \$43,920,266

Budgeted Revenues with 10% Cut from QBE - \$41,353,400

Fund Balance Required - \$2,566,866

Total Needed from Fund Balance to Balance FY 21 Budget  
(\$5,450,010)



## STATE QBE to FUND BALANCE

Due to the anticipated 10% cut from the state, we will need to use the Fund Balance to make up for the shortfall which will allow us to **NOT** :

- Increase Class Size
  - Cut Programs such as fine arts, athletics, Montessori, etc.
  - Shorten contract days or issue Furlough days
  - Cut positions such as nurses, counselors, behavior specialists, clerical, paraprofessionals, technology specialists, bus drivers, etc.
-





# FY21 Budget Review

---

Summary of the FY21 Budget

# STATE QBE FUNDS to LOCAL

- \$106k is earned through QBE for Nursing and the actual cost is \$213k paid for with local funds
  - \$794k is earned through QBE for Transportation and the actual cost is \$3 million paid for with local funds
  - 16.47(24) subject specialists (Art, Music, PE/Health, Drama, Dance, etc.) in excess of what is earned by QBE(7.5 earned), the additional cost of \$1.3 million is paid for with local funds
  - 55 (75) paraprofessionals (Kindergarten, PEC, and Other) in excess of what is earned by QBE (20 Earned), the additional cost of \$2 million is paid for with local funds
  - 19.66 (30) clerical positions in excess of what is earned by QBE(10.34 earned), the additional cost of \$915k is paid for with local funds
-

## STATE QBE FUNDS to LOCAL

- 4.67 (9) Tech specialist positions in excess of what is earned by QBE(4.33 Earned), the additional cost of \$296k is paid for with local funds
  - 1.61(11) Counselor positions in excess of what is earned by QBE(9.39 Earned), the additional cost of \$110k is paid for with local funds
  - 8 Behavioral Specialists/Interventionists of \$322k are paid for with local funds
  - \$1.13 million is earned through QBE for Maintenance and the actual cost is \$3.63 million paid for with local funds
-



# Summary of Previous Fiscal Year Budget Items

---

# **FY20 Budget Includes:**

- 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
-

# **FY20 Budget Includes:**

- 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% pay raise for all classified employees (\$219,971)
  - Additional \$10 per FTE in school budget allotments
  - Retention stipends \$372,000
  - Restructured pay scales and supplements
-



## **FY19 Budget Included:**

- 3% One- Time Payment for All Employees
  - Maintaining or reducing class sizes
  - Retention Stipends for All Employees
  - Two Additional Resource Officers
  - Restructuring Salary Supplements
  - Instructional Technology Specialist
  - Bus Driver Subs 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
-

## **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
-

# **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
-

# **FY16 Budget Included:**

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

## **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
-

# How Do We Proceed?

**Present Tentative Budget**  
**May 12, 2020 at 5:30 PM**

**Budget Hearing #1**  
**June 9, 2020 at 5:30 PM**

**Budget Hearing #2**  
**July 7, 2020 at 5:30 PM**  
(This hearing had to be rescheduled from July 6th due to COVID-19)

**Approve Final Budget Adopted**  
**July 7, 2020 at 5:30 PM**



# Questions?

---