



FY2020 Public Budget Hearing

Dr. Noris Price, Superintendent
Dr. Libby Whitaker, School Finance Consultant

Guiding Principle: Budget Supports the Strategic Plan

- Goal I – To Increase Student Achievement
- Goal II – To Increase Student and Stakeholder Involvement
- Goal III – To Recruit and Maintain High-performing Staff
- Goal IV – To Increase Organizational Effectiveness



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.
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Budget Discussion

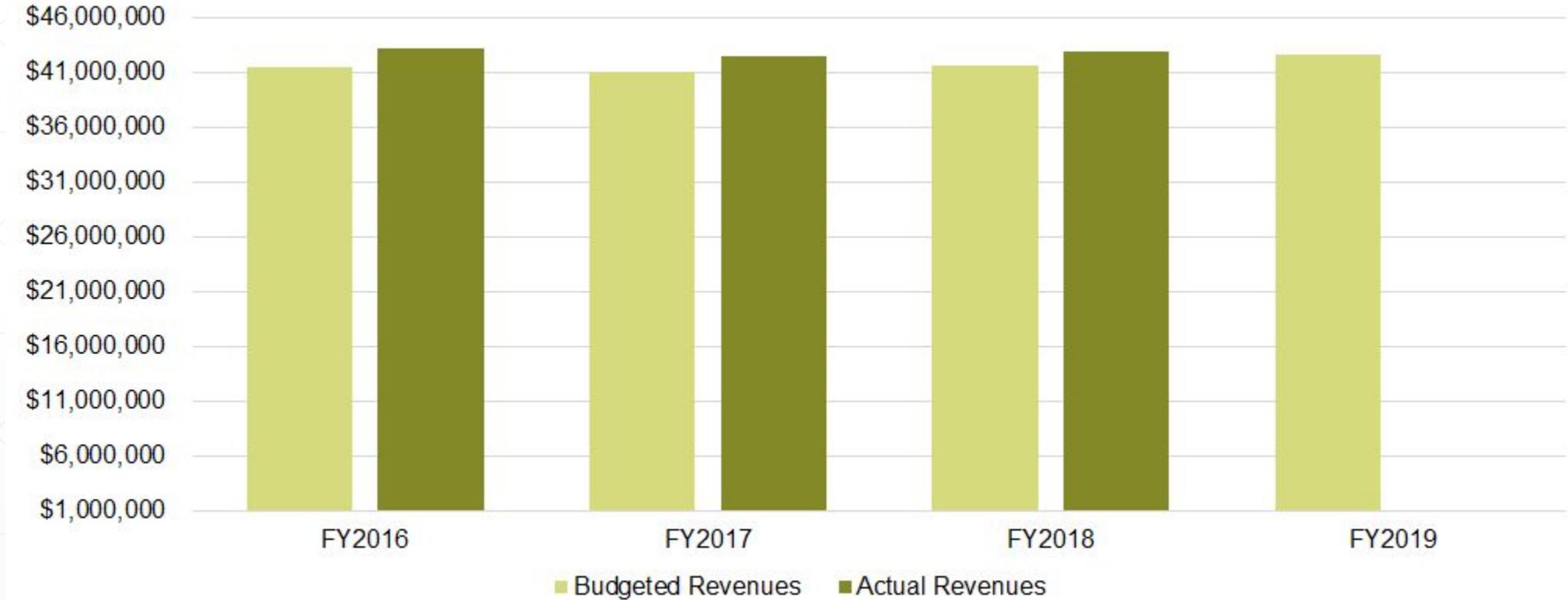
- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
 - Budgeted FY20 Revenue
 - Currently Budgeted FY20 Expenses
 - Discuss Additions to FY20 Budgeted Expenses
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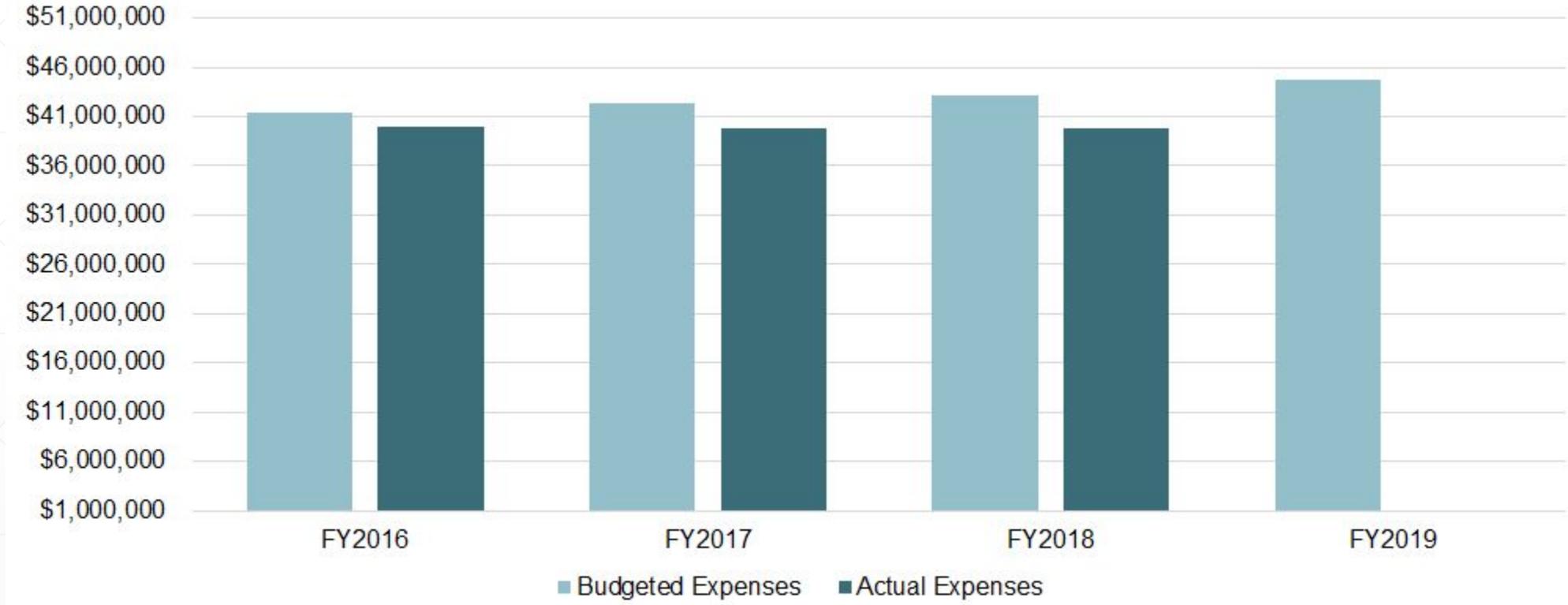
Fund Balance

Historical Budgets, Actual Revenues & Expenses, Fund Balance

Budget to Actual Revenues



Budget to Actual Expenses



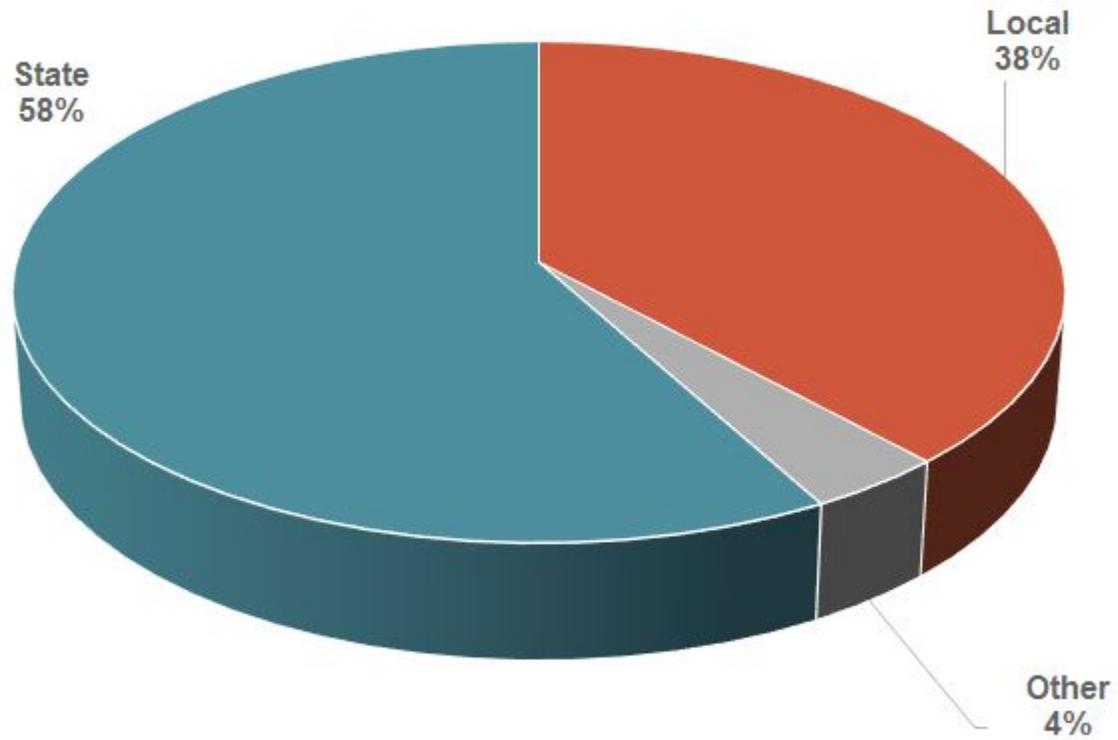
Historical Actual Comparison





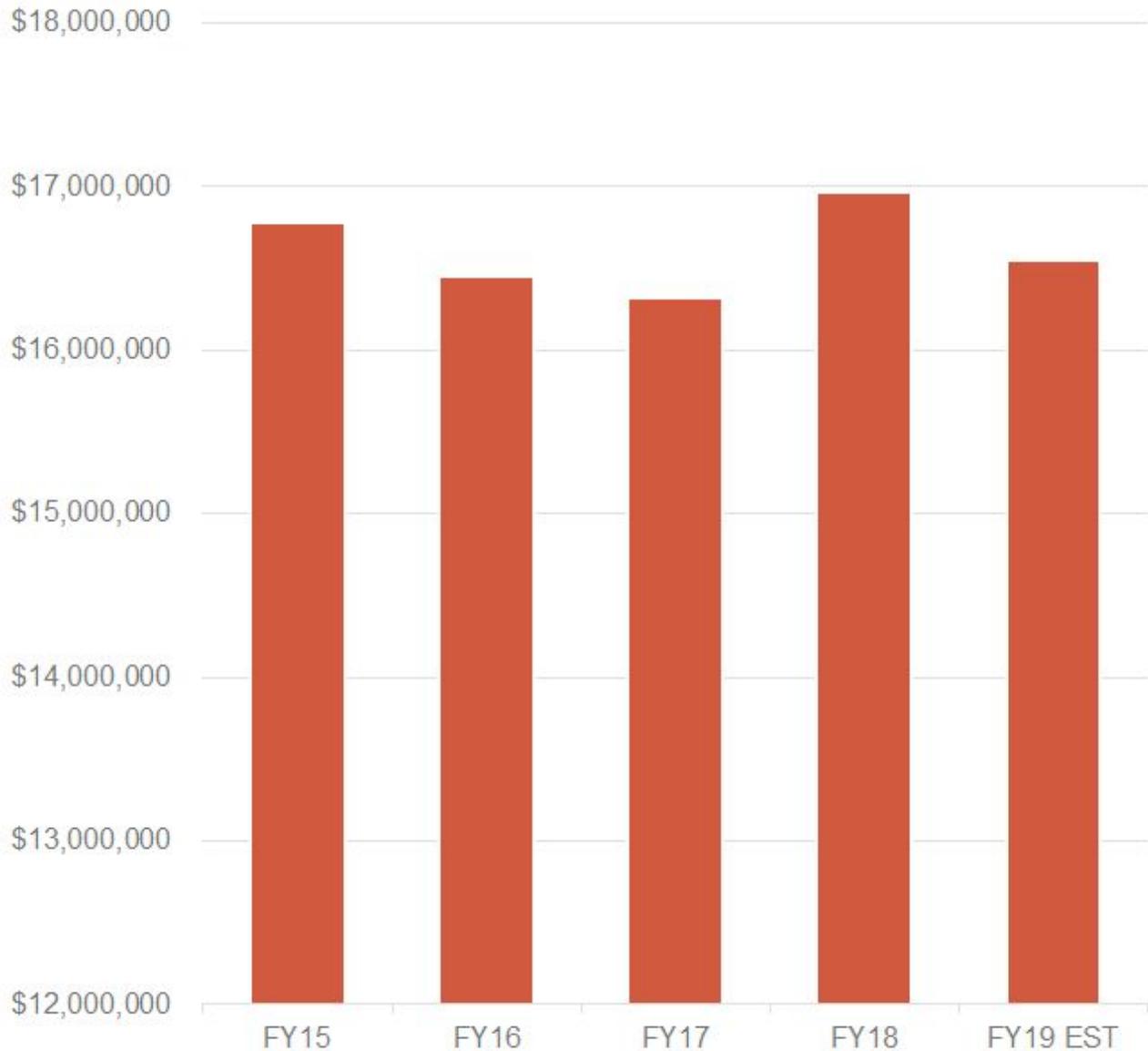
Budgeted Revenues

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



General Fund Revenue Sources

Source	FY20 General Fund	Makeup
Local	16,798,000	38%
Other	1,675,000	4%
State	25,643,725	58%
Total	44,116,725	100%



Local: Property Ad Valorem Tax (School Tax) – 38%

Year	Mill Rate	1 Mill	Tax
FY15	17.06	983,875	16.89 m
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

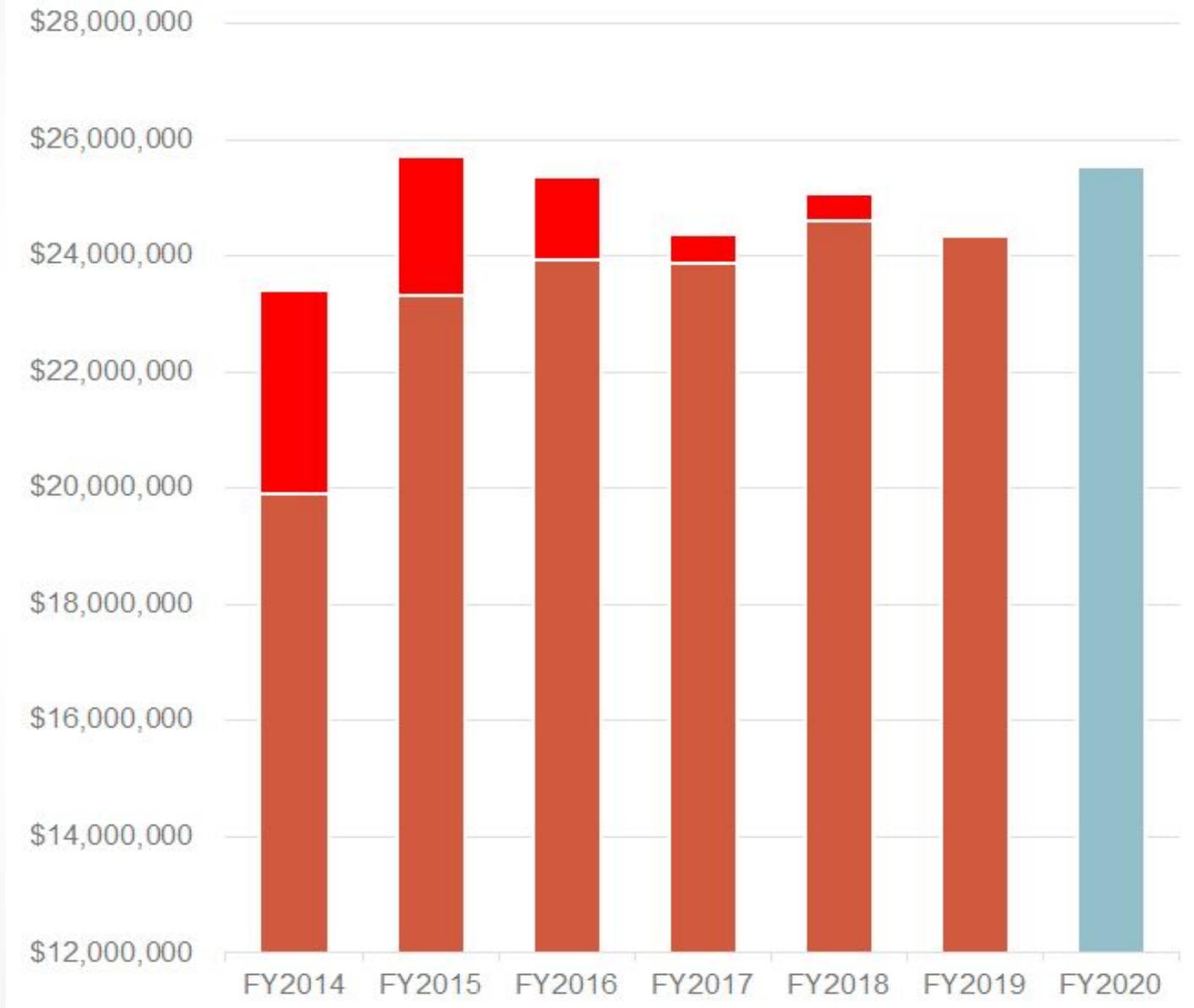
Local: Property Ad Valorem Tax Information

<i>Fair Market Value</i>		<i>Assessed Value</i>	<i>FY19 Mills</i>	<i>School Tax (est.)</i>
\$ 100,000.00	0.4	\$ 40,000.00	15.65	\$ 626
\$ 150,000.00	0.4	\$ 60,000.00	15.65	\$ 939
\$ 200,000.00	0.4	\$ 80,000.00	15.65	\$ 1,252
\$ 250,000.00	0.4	\$ 100,000.00	15.65	\$ 1,565
\$ 300,000.00	0.4	\$ 120,000.00	15.65	\$ 1,878



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

Year	GF TAVT
FY15	637,120
FY16	819,391
FY17	975,532
FY18	1,083,158
FY19*	960,000
FY20*	1,100,000
*Budgeted	



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

Year	Austerity	QBE Received
FY14	3,521,098	19,897,784
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
FY20	0	25,643,725

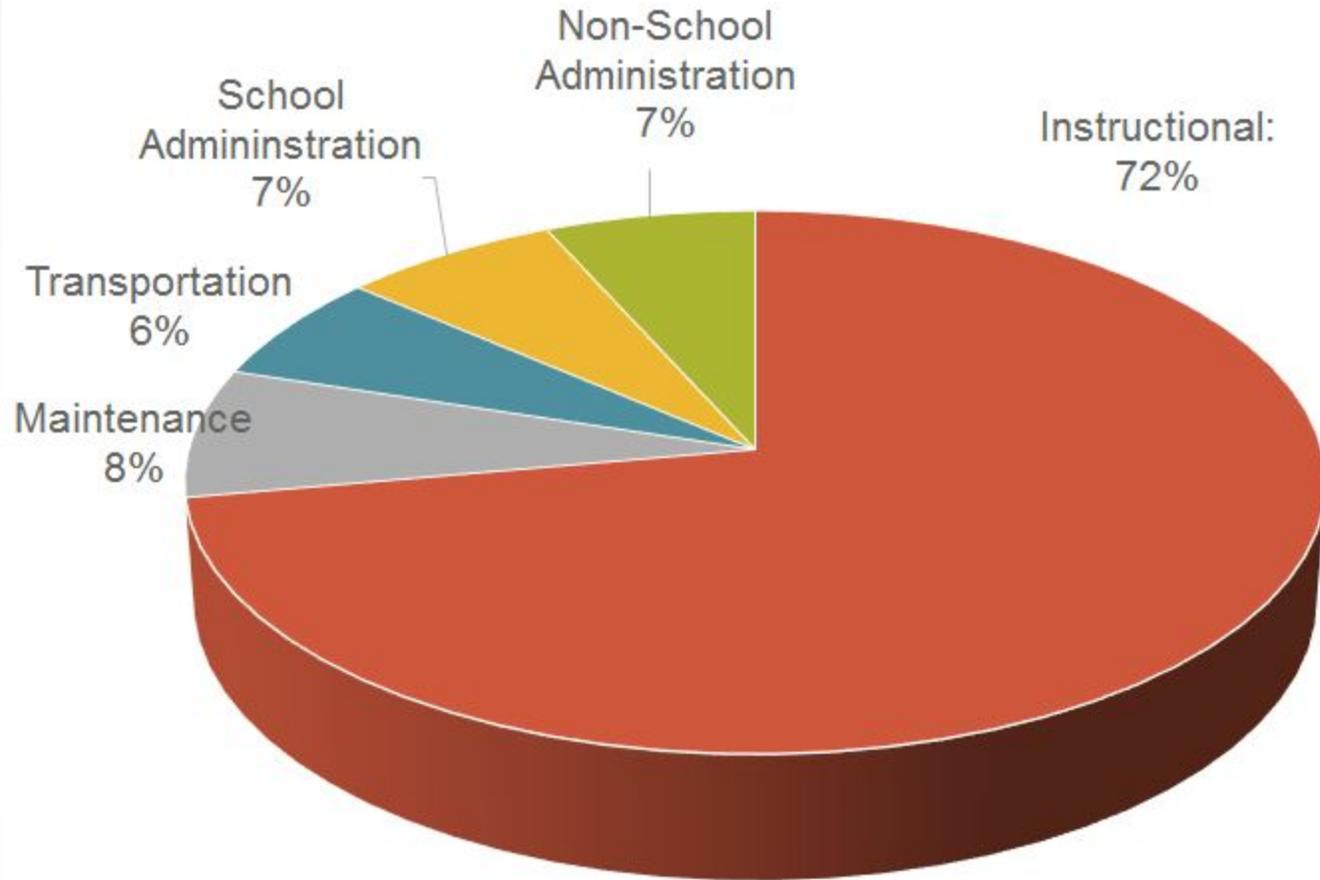
General Fund Budgeted Revenue Recap

Description	FY2018	FY2019	FY2020
Property Ad Valorem	16,198,068	16,300,000	16,323,000
Other Tax (Intangible/RE Trans/Railroad)	278,305	272,000	275,000
TAVT	1,083,158	960,000	1,100,000
Other Local Revenue	477,935	471,000	475,000
Investment Income	234,470	240,000	300,000
QBE	24,608,487	24,307,986	25,643,725
Totals:	\$42,880,423	\$42,550,986	\$44,116,725
Increase in Budgeted Revenue:			\$1,565,739



Budgeted Expenses

Personnel and Operating Budget



Budgeted Expenses (85% Personnel, 15% Operational)

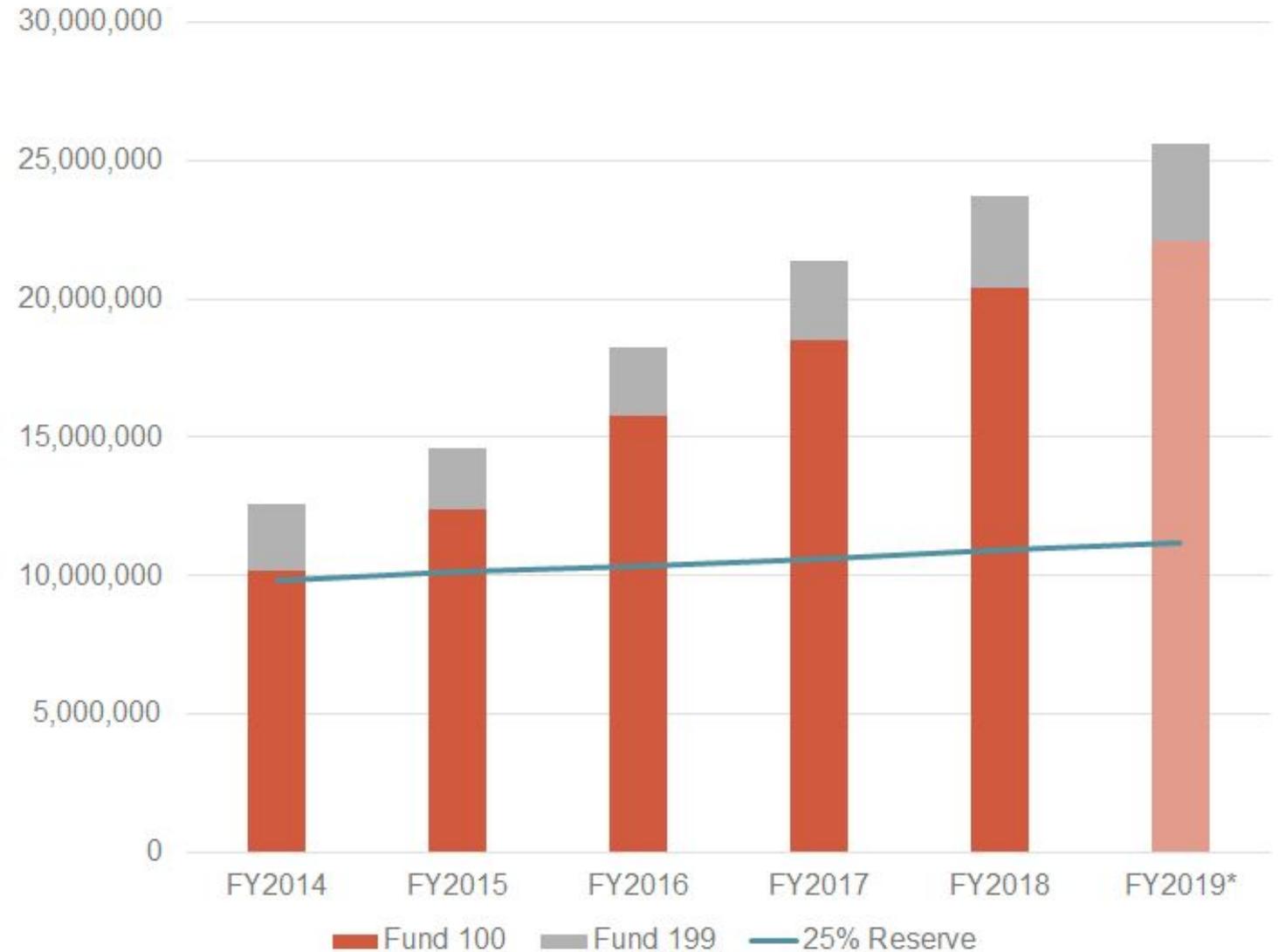
Description	FY2020	
Instruction	29,339,181	
Pupil Services	1,948,957	
Improvement to Inst	1,578,181	
Educational Media	1,018,029	
Total Instructional:	33,884,348	72%
Maintenance	3,608,459	8%
Transportation	3,033,644	6%
School Administration	3,270,191	7%
General Administration	1,263,493	
Business Services	1,094,706	
Central Support	288,854	
Other Support	405,277	
Community Services	91,251	
Total Non-School Administration	3,143,582	7%
	46,940,223	

Budgeted Expenses Comparison

Description	Function	FY2018	FY2019	FY2020
Instruction	1000	27,841,053	28,620,529	29,339,181
Pupil Services	2100	1,412,425	1,553,407	1,948,957
Improvement to Inst	2210	1,355,606	1,476,473	1,578,191
Educational Media	2220	767,053	901,212	1,018,029
General Administration	2300	1,199,744	1,097,513	1,263,493
School Administration	2400	3,063,697	3,089,776	3,270,191
Business Services	2500	1,010,816	1,089,588	1,094,706
Maintenance	2600	3,191,454	3,268,134	3,608,459
Transportation	2700	2,828,873	3,001,485	3,033,644
Central Support	2800	256,302	277,235	288,854
Other Support	2900	124,579	314,698	405,277
Community Services	3300	90,368	68,814	91,251
		43,141,970	44,758,864	46,940,223

Fund Balances

Historical Fund Balance



	Fund 100	Fund 199
FY2014	10,156,667	2,432,495
FY2015	12,386,980	2,219,028
FY2016	15,755,299	2,523,817
FY2017	18,513,224	2,844,425
FY2018	20,362,968	3,220,425
FY2019*	22,105,763	3,476,389

***denotes figures based on budget and YTD projections**

**Fund 100 – General Fund
Fund 199 – Building Fund**

Public Notice: The Baldwin County Board of Education will hold three public hearings to discuss the FY2020 budget. The first meeting will be held May 13, 2019 at 5:30 PM; the second meeting will be held May 14, 2019 at 5:30 PM; and the third meeting will be held June 10, 2019 at 5:30 PM. The final FY2020 budget will be adopted at the board meeting on June 11, 2019 at 5:30 PM. All meetings will be held at the Baldwin County Board of Education, 110 North ABC Street.

**BALDWIN COUNTY BOARD OF EDUCATION
TENTATIVE BUDGET
JULY 1, 2019 - JUNE 30, 2020**

Revenue	General Fund	Special Revenue Fund
Local Property Taxes	\$ 17,698,000	
Other Local	755,000	
State Sources	25,643,725	
Federal Sources	20,000	
Other (FB)	2,823,498	
ESPLOST		6,222,000
Total Revenue	\$ 46,940,223	\$ 6,222,000
Expenditures		
Instruction	\$ 29,339,181	
Pupil Services	1,948,957	
Improvement to Instructional Services	1,578,181	
Educational Media Services	1,018,029	
General Administration	1,263,493	
School Administration	3,270,191	
Business Services	1,094,706	
Maintenance and Operations	3,608,459	
Student Transportation	3,033,644	
Central Support Services	288,854	
Other Support Services	405,277	
Community Services Operations	91,251	
Capital Projects		\$ 3,690,550
Debt Service		2,531,450
Total Expenditures	\$ 46,940,223	\$ 6,222,000

FY20 Proposed Budget



FY20 Budget Review

Summary of the FY19 Budget

State: QBE to Local

- QBE provides
 - \$106k is earned through QBE for Nursing and budgeted \$253k
 - \$784k is earned through QBE for Transportation and budgeted \$3m
 - 27.97 subject specialists (Art, Music, PE/Health, Drama, Dance, etc.) in excess of what is earned by QBE, the additional cost of \$2m is paid for with local funds
 - 40 paraprofessionals (Kindergarten, PEC, and Other) in excess of what is earned by QBE, the additional cost of \$1.4m is paid for with local funds
 - 17.32 clerical positions (\$875,000) in excess of what is earned by QBE
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FY20 Budget Includes:

Considerations for FY20 Budget:

- Lower class sizes
 - Three additional CTAE positions for Baldwin HS
 - Two elementary exploratory teachers
 - Two elementary exploratory paraprofessionals / 4 PE paraprofessionals
 - Four additional Early Intervention Program (EIP) teachers for elementary schools
 - Four elementary Behavior Interventionists
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FY20 Budget Includes:

Considerations for FY20 Budget:

- Resource Officer for the Primary Schools
 - Dance Teacher & Drama Teacher for Oak Hill Middle School
 - Montessori Materials for Expansion
 - Funds for Additional Field Trips and Extra Routes
 - Stipend for Critical Needs Position
 - Saturday School stipends
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FY20 Budget Includes:

Current FY20 Budget Includes:

- 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
 - TRS employer contribution is currently 5.3mil and will increase from 20.9% to 21.14% at an additional cost of \$61,000
 - Health insurance employer contribution is currently \$11,340 per employee totaling \$6,293,700 (555 employees currently have health insurance through the school)
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FY20 Budget Includes:

Considerations for FY20 Budget:

- Salary scale step increases
 - Restructuring pay scales and supplements
 - Substitute pay schedule increase
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How Do We Proceed?

Board Approves Tentative Budget & Advertise Hearings

- April 9, 2019 at 5:30 PM

Budget Hearing #1

- May 13, 2019 at 5:30 PM at Board of Education

Budget Hearing #2

- May 14, 2019 at 5:30 PM at Board of Education

Budget Hearing #3

- June 10, 2019 at 5:30 PM at Board of Education

Board Approves Final Budget

- June 11, 2019 at 5:30 PM at Board of Education



Questions?
