



Clarke County
School District

FY2024 Budget

Libby Whitaker, Interim Chief Financial Officer

General Fund Budget Overview - Funds

- **FY24 Fiscal Year** - July 1st, 2023 to June 30th, 2024
- **General Fund (100)** - A governmental fund type used to account for all financial resources of the LUA except those required to be accounted for in another fund (Debt Service 2XX, Capital Projects/SPLOST 3XX, Federal Programs 4XX, Principal Accounts 5XX, School Food 6XX).

FY24 Budget Presentation

1. **General Fund Budgeted Expenditures**

- a. FY24 Baseline Budget by Cost Center
- b. FY24 Initiatives
- c. FY24 Budget by Function

2. **General Fund Budgeted Revenue**

- a. Initial Quality Basic Education Allocation
- b. Other Non-Property Tax Revenue
- c. Local Property Tax Digest

3. **Other Resources**

- a. Funds and Period of Performance

4. **Summary / Next Step**



1. General Fund Budgeted Expenditures

- a. Guiding Principles
- b. FY24 Baseline Budget by Cost Center
- c. FY24 Initiatives
- d. FY24 Budget by Function

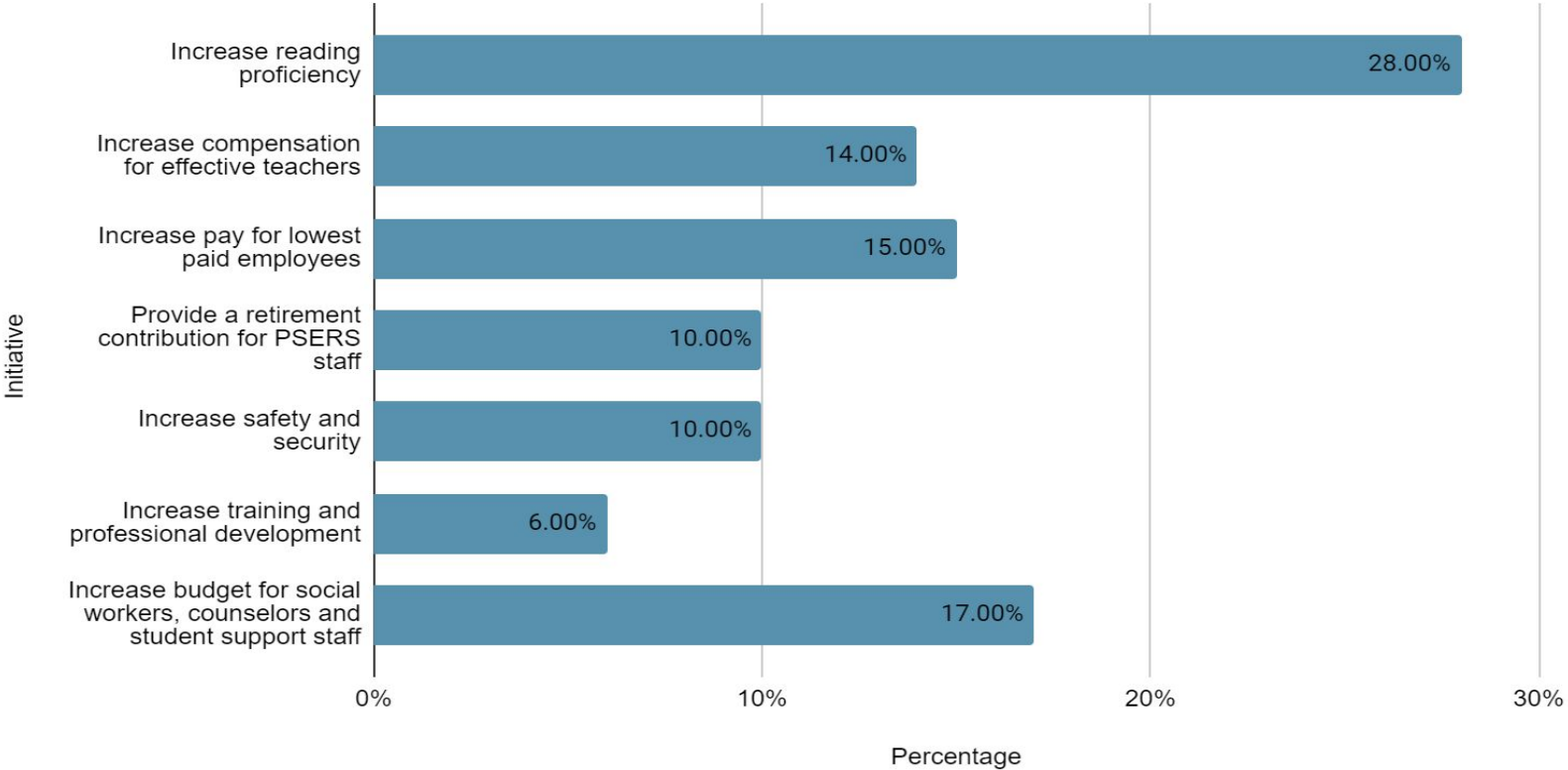


Guiding Principles - Survey

- ★ CCSD Employees, Principals, and District Leadership were surveyed and asked to prioritize initiatives:
 - Increase Reading Proficiency
 - Increase Compensation for Effective Teachers
 - Increase Pay for Lowest Paid Employees
 - Provide a Matching Retirement Plan for PSERS Staff
 - Increase Safety and Security
 - Increase Training and Professional Development
 - Increase Budgets for Social Workers, Counselors and Other Student Support Staff
- ★ Where would you like to see less money spent?
- ★ What other feedback do you have as we begin this budgeting process?



Survey Results



Cost Center Name	Total	Cost Center Name	Total
ALL SCHOOLS	\$122,543,172.00	STUDENT ACHIEVE & EDU EQUITY	\$385,659.00
SUPERINTENDENT	\$859,986.00	APPLIED LEARNING	\$520,827.00
BOE	\$115,814.00	ATHENS COMMUNITY CAREER ACAD	\$2,055,521.00
PUBLIC RELATIONS	\$694,908.00	ASSESSMENT	\$1,022,669.00
INTERPRETERS/TRANSLATORS	\$152,417.00	ACCOUNTABILITY	\$444,482.00
TECHNOLOGY SERVICES	\$2,789,625.00	EARLY LEARNING	\$104,583.00
DISTRICT SERVICES	\$441,631.00	ESOL	\$127,555.00
TRANSPORTATION	\$9,623,472.00	GIFTED	\$230,973.00
CUSTODIAL SERVICES	\$7,989,719.00	PROFESSIONAL DEVELOPMENT	\$707,701.00
PLANT SERVICES	\$9,256,180.00	SCHOOL COUNSELING & SEL	\$206,738.00
SECURITY	\$1,767,395.00	HUMAN RESOURCES	\$2,039,427.00
SAFETY & ENERGY	\$1,876,947.00	FAMILY & STUDENT SERVICES	\$519,669.00
INSTRUCTIONAL SERVICES	\$608,028.00	SCHOOL SOCIAL WORK	\$1,216,626.00
CHARTER INNOVATION	\$592,804.00	SCHOOL PSYCHOLOGY	\$1,395,813.00
GOVERNANCE & FLEXIBILITY	\$165,301.00	SCHOOL NURSE	\$2,098,029.00
DATA & RESEARCH	\$234,801.00	RESTORATIVE PRACTICES	\$230,503.00
TEXTBOOKS	\$602,401.00	ENROLLMENT SERVICES	\$226,817.00
FINE ARTS	\$106,960.00	COMMUNITY SCHOOLS	\$251,151.00
TEACHING & LEARNING	\$1,226,626.00	FINANCE & BUSINESS SERVICE	\$1,808,218.00
INSTRUCTIONAL TECHNOLOGY	\$228,330.00	PURCHASING & CONTRACTS	\$316,920.00
INFORMATION SUPPORT	\$602,864.00	UNDESIGNATED	\$4,690,812.00
SPECIAL EDUCATION	\$6,412,276.00	GRAND TOTAL	\$189,492,350.00



State Initiatives - State Health Benefit Program (SHBP) Increase

	CERTIFIED	CLASSIFIED
1-1-2022	\$945.00	\$945.00
1-1-2023	\$1,580.00	\$945.00
1-1-2024	\$1,580.00	\$1,195.00
1-1-2025	\$1,580.00	\$1,445.00
1-1-2026	\$1,580.00	\$1,580.00
FY24 INCREASE PP	\$7,620.00	\$1,500.00
# EMPLOYEES INSURED	1150	600
INCREASE	\$8,763,000.00	\$900,000.00
	\$9,663,000.00	

State Initiatives - GNETS

- **\$985,269.84**
- Rutland Facility Closure
- CCSD to hire
 - 4 Teachers
 - 8 paras
- Modular rental expense

State Initiatives - Salary Increases

- \$2,000 increase in salaries for teachers - **\$3,364,327**
- Salary increase for nutrition workers, bus drivers and custodians - **\$750,000**

CCSD Initiatives

- Extend \$2K to all staff (certified & classified) **\$1,809,798**
- \$2K COLA to all staff (certified & classified) **\$5,355,354**
- 403b employer match for PSERS employees **\$506,193**
- Extend certified salary scale additional 2 Steps to 25+ years of service **\$631,625**
- Deferred maintenance **\$1,000,000**
- School renaming **\$100,000**

Initiatives Budget Increases - Summary

		CERTIFIED	CLASSIFIED	OPERATIONAL	TOTAL
STATE INITIATIVES	SHBP INCREASE	\$8,763,000	\$900,000	\$0.00	\$9,663,000
	GNETS CHANGE	Incl in Baseline	Incl in Baseline	\$102,000	\$102,000
	SALARY INCREASES	\$3,364,327	Local Initiative	\$0.00	\$3,364,327
	STATE INITIATIVE SUBTOTAL	\$12,127,327	\$1,650,000	\$102,000	\$13,129,327
CCSD INITIATIVES	\$2K MATCH	\$568,770	\$1,991,028	\$0.00	\$2,559,798
	ADDITIONAL 2K COLA	\$3,364,327	\$1,991,028	\$0.00	\$5,355,355
	403b MATCH PSERS EMPLOYEES	\$0.00	\$506,193	\$0.00	\$506,193
	EXTEND CERTIFIED STEPS	\$631,625	\$0.00	\$0.00	\$631,625
	DEFERRED MAINTENANCE	\$0.00	\$0.00	Incl in Baseline	\$0.00
	SCHOOL RENAMING	\$0.00	\$0.00	\$100,000	\$100,000
	CCSD INITIATIVE SUBTOTAL	\$4,664,722	\$3,738,249	\$100,000	\$9,152,971
	TOTALS	\$16,823,318.34	\$5,365,286.10	\$1,202,000.00	\$22,282,298

2. General Fund Budgeted Revenue

- a. Initial Quality Basic Education Allocation
- b. Other Non-Property Tax Revenue
- c. Local Property Tax Digest



QBE/Non-Property Tax Revenue

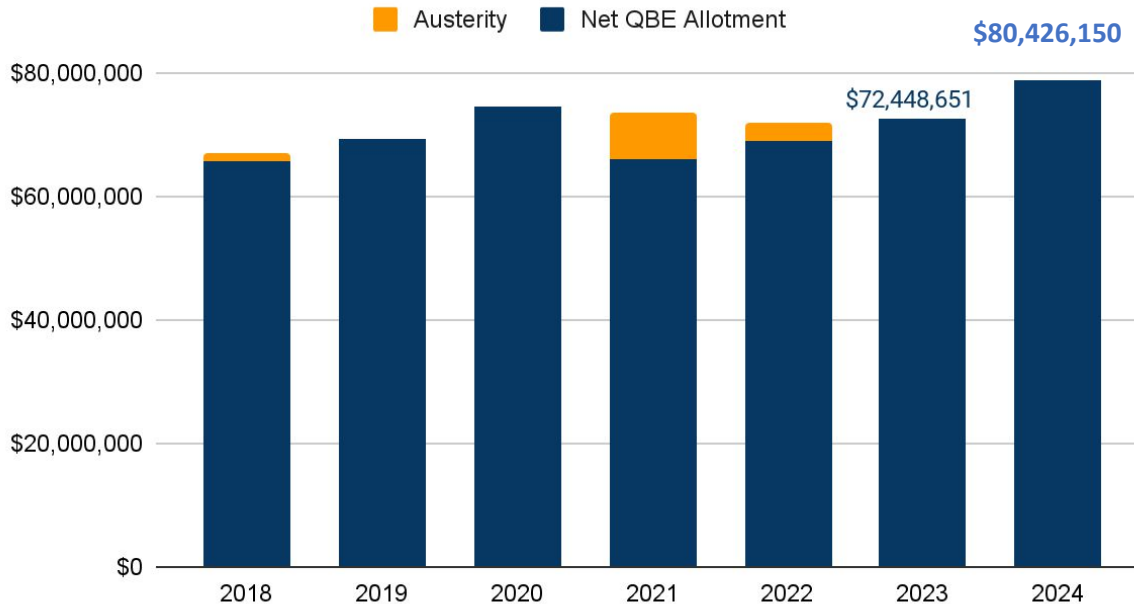
State (Quality Basic Education)

Other (Transfer & Intangible Tax, TAVT, Other Miscellaneous)



Budgeted Revenues - State (Quality Basic Education)

QBE Earned (Initial Allotment)



Year	FTE	Change
2018	12,667	1.10%
2019	12,860	1.50%
2020	12,644	-1.70%
2021	12,139	-4.00%
2022	12,142	0.00%
2023	11,876	-2.19%
2024	11,898	+0.18%

Drives FY24 QBE Funding

Budgeted Revenues - State (Quality Basic Education)

Assumptions

1. FY24 QBE funding formula based on -2.19% change in FTE.
2. No austerity
3. TRS Employer Contribution at 19.98%
4. \$2,000 increase for earned positions
5. LFS (5 mill withholding) from \$23.8M to \$26.8M
6. State Health Benefit increase for Certified Employees from \$945 to \$1560 per month.

Net Budgeted QBE ~ \$80.4M

Budgeted Revenues - State (Quality Basic Education)

	FY23	FY24	Difference
QBE	\$82,133,503.00	\$85,444,859.00	\$3,311,356.00
HI	\$12,666,780.00	\$20,325,120.00	\$7,658,340.00
Staff Development	\$7,325.00	\$7,703.00	\$378.00
LFS	-\$23,858,794.00	-\$26,853,685.00	-\$2,994,891.00
Nursing	\$270,152.00	\$269,928.00	-\$224.00
Pupil Transportation	\$1,229,685.00	\$1,232,224.00	\$ 2,539.00
Total Funding	\$72,448,651.00	\$80,426,150.00	\$7,977,499.00

Budgeted Revenues - Other

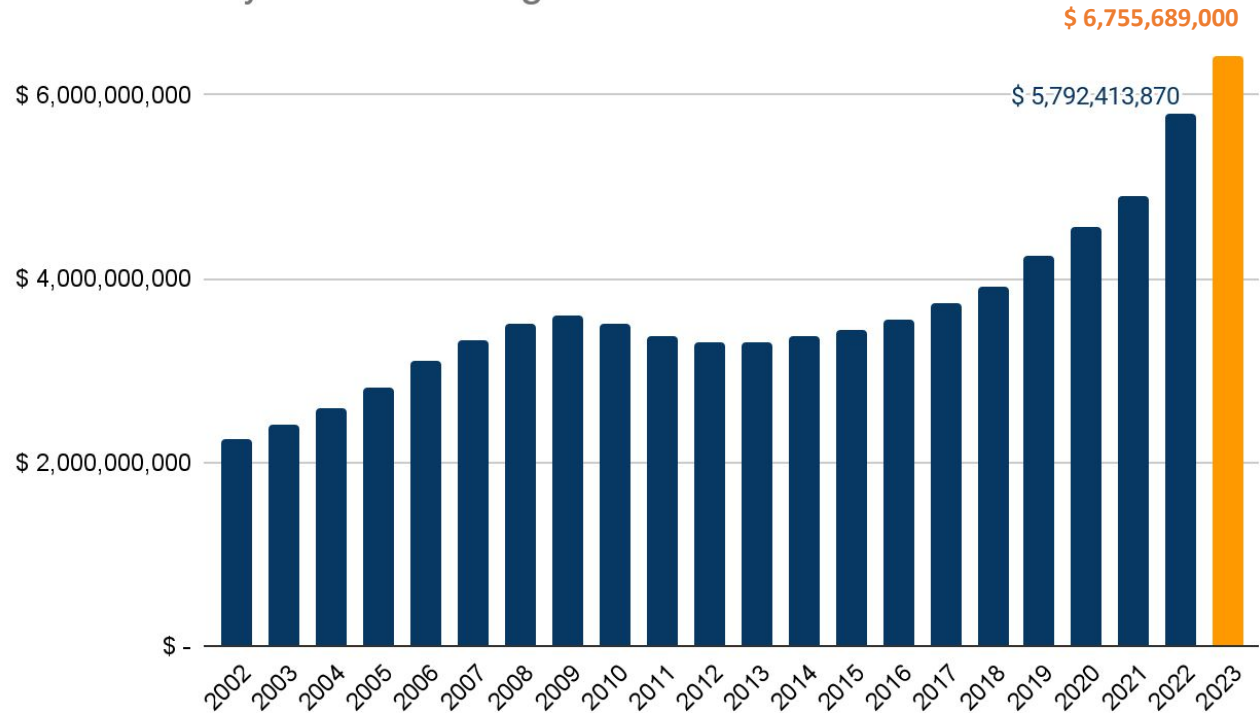
OTHER REVENUE	FY2022 BUDGET	FY2023 BUDGET	FY2024 BUDGET
OTHER SALES TAX REVENUE	\$1,500,000.00	\$2,250,000.00	\$2,100,000.00
TITLE AD VALOREM TAX	\$4,440,000.00	\$5,280,000.00	\$5,280,000.00
TRANSPORTATION FEES	\$250,000.00	\$150,000.00	\$300,000.00
INVESTMENT INCOME	\$50,000.00	\$75,000.00	\$150,000.00
RENTALS	\$10,000.00	\$10,000.00	\$10,000.00
FEDERAL INDIRECT COST RE	\$200,000.00	\$3,115,000.00	\$3,115,000.00
OTHER LOCAL REVENUE	\$500,000.00	\$560,000.00	\$750,000.00
OTHER STATE AGENCY	\$85,000.00	\$35,000.00	\$40,000.00
	\$7,035,000.00	\$11,475,000.00	\$11,745,000.00

Property Tax Digest



Budgeted Revenues - Local (Property Taxes)

Clarke County Net School Digest



Budgeted Revenues - Local (Property Taxes)

Tax Year	Fiscal Year	Millage Rate	*Value of 1 Mill	*School Tax
2017	2018	20	3.7	74.6
2018	2019	20	3.9	78.1
2019	2020	20	4.3	85.0
2020	2021	20	4.6	91.3
2021	2022	20	4.9	97.7
2022	2023	18.8	5.8	108.9
2023	2024	18.8	6.4	121.9

Budgeted Revenues - Local (Property Taxes)

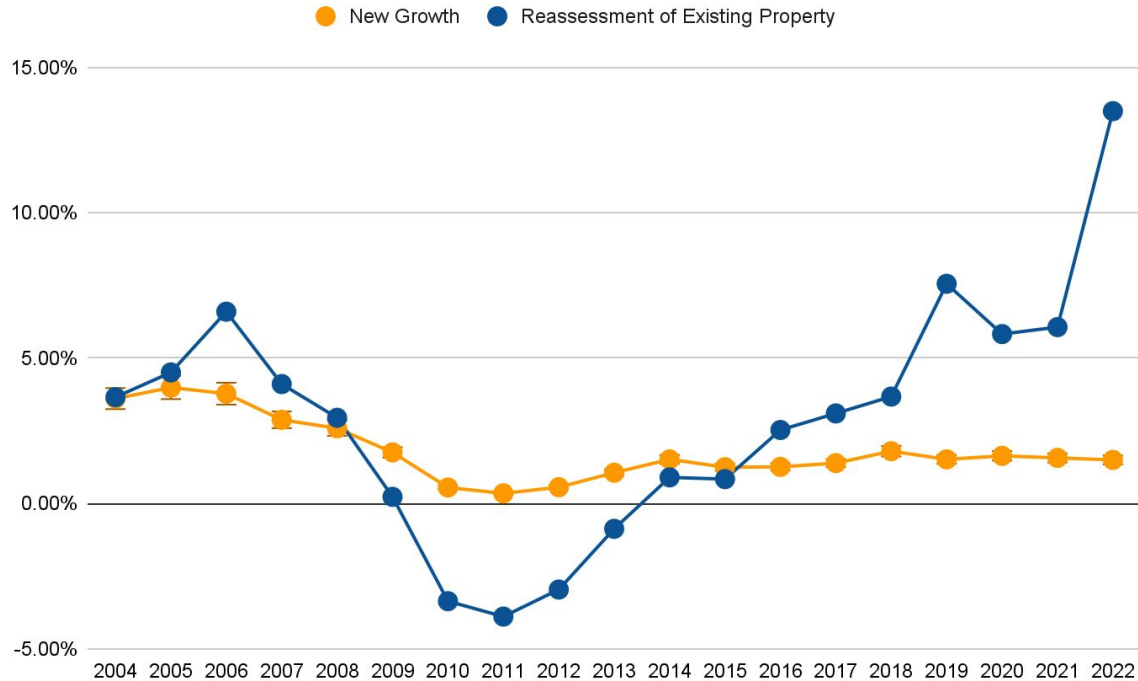
Assumptions

1. 14% growth
2. -1.5% delinquency estimate
3. -2.5% for ACC Tax Commissioner fees
4. \$600K in delinquent payments
5. Homeowner's Tax Relief Credit of \$18K off assessed value

Property Taxes Kept @ 18.8 mills - \$121,974,293

Budgeted Revenues - Local (Property Taxes)

Digest Growth vs. Reassessment



3. Other Resources

Funds & Period of Performance



Other Resources - Funds & Period of Performance

- **CARES I, CARES I SEA Reserve, & CARES II (420)**
- **American Rescue Plan Act (448)**

These funds must be maintained separately and are intended to support, not supplant/replace General Fund activities.



At-risk student populations
supporting students with disabilities, English Learners, migrant students, homeless students, low-income students, children in foster care



Distance/Remote Learning – devices, hot spots; internet service; instructional packets/resources; online learning platforms



School Meals – preparing/delivering meals; costs for meals not covered by USDA; hazard pay; transportation costs



Mental and Physical Health – counseling; telehealth; school nursing; therapeutic services; wraparound supports; training



Supplemental Learning – extended learning schedules; remediation; before/after school programs; additional pay for teachers and mentors



Facilities and Equipment – deep cleaning buildings/buses; PPE (such as masks, gloves, disinfectants) and supplies; hazard pay



Professional Development – training for school leaders, teachers, and staff; extended PD days



Continuity of Core Staff and Services – restoring potential budget reductions; offsetting need to furlough school staff

Other Resources - Funds and Period of Availability

2020				2021				2022				2023				2024			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
				CARES I - \$5,793,374															
				CARES II - 21,603,273															
				American Rescue Plan Act - \$48,517,883															

4. Summary / Next Steps



TENTATIVE BUDGET SUMMARY

5/24/2023

FY2024 BASELINE EXPENSE	AMOUNT	NOTES
SALARY & BENEFITS	\$ 158,187,303.00	
OPERATIONAL	\$ 31,305,047.00	
TOTAL	\$ 189,492,350.00	

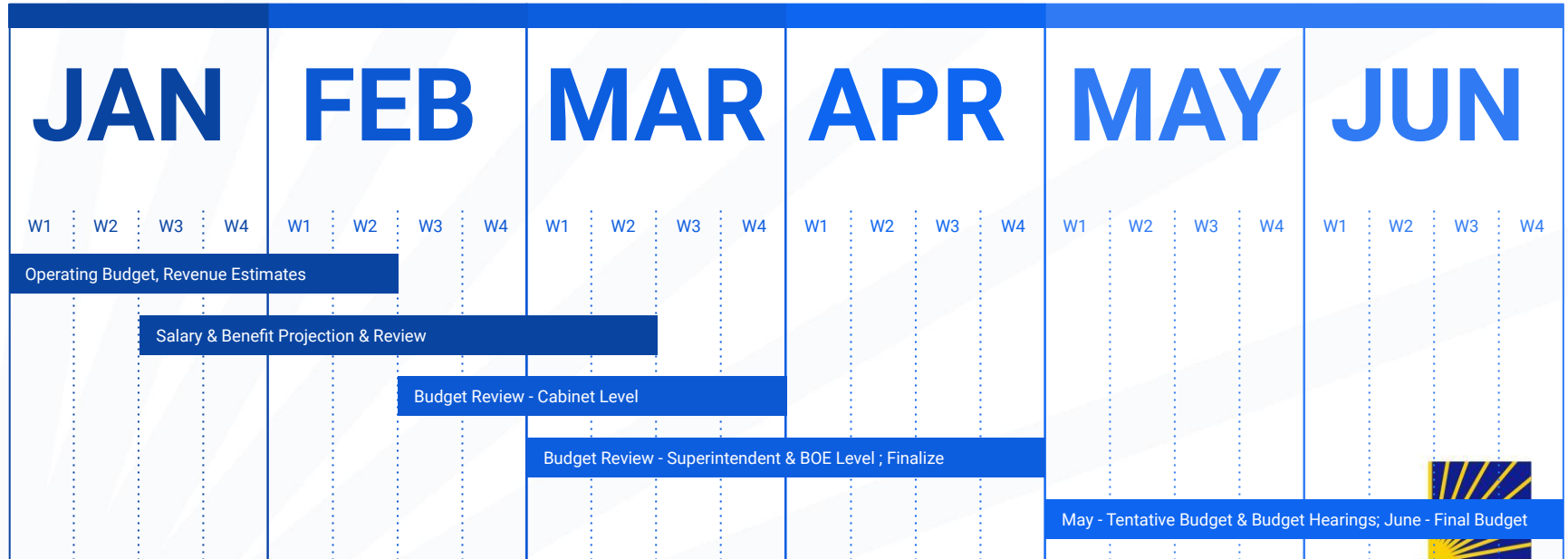
FY2024 ANTICIPATED REVENUE	AMOUNT	NOTES
STATE QUALITY BASIC EDUCATION	\$ 80,426,150.00	
OTHER LOCAL REVENUE	\$ 11,745,000.00	
PROPERTY TAX CAPACITY	\$ 121,974,293.00	14% Digest Increase @ 18.8 Mills
TOTAL	\$ 214,145,443.00	
REVENUE OVER BASELINE	\$ 24,653,093.00	
STATE INITIATIVES	\$ (13,129,327.00)	
CCSD INITIATIVES (NOT INCLUDED IN BASELINE)	\$ (9,152,971.00)	
REMAINING CAPACITY	\$ 2,370,795.00	

[FY24 Tentative Budget](#)



Clarke County
School District

General Fund Budget Overview - Timeline



Next Steps

- ✓ Initial Board Presentation in April
- ✓ BOE Input Sessions
- ✓ Updated QBE & Tax Digest Information
- ✓ Pass Tentative Budget in May
- ❑ Required Meetings
 - ❑ 2 Budget Presentations
 - ❑ 3 Millage Rate Hearings
- ❑ Pass Initial Budget June