



Clarke County
School District

FY 2025 General Fund Budget Presentation MAY 9, 2024

Chris Griner, Chief Financial Officer

AGENDA

- Budget Update from April 16th Meeting
- Determine any Adjustments
- Approve Tentative Budget and Millage Rate

STRATEGIC PLAN

- MISSION
 - We create educational journeys that empower all students to fulfill their potential.
- VISION
 - To be a high-performing school district that ensures all students can access opportunities and positively contribute to their communities.
- GOALS
 - THRIVING STUDENTS
 - OPTIMIZED TALENT
 - CONNECTED CULTURE

Budget Update from 04/16 Presentation

QBE

- Decreased categorical grants by \$500,000
- Increased mid-term adjustment by \$500,000

Property Taxes

- Property taxes increased by 9.40% compared to initial budget presentation of an 8% increase.

FY 2025 State Budget Changes

- Salary Increase for Certified personnel of \$2,500
- Increase in Pupil Transportation Allotment
- School Security Grant of \$45,000 per school
- Increase in Certified Health Insurance from \$1,580 per member per month to \$1,760 per member per month
- Increase in Classified Health Insurance on January 1, 2025 from \$1,195 per member per month to \$1,580 per member per month
- Increase in TRS match from 19.98% to 20.78%

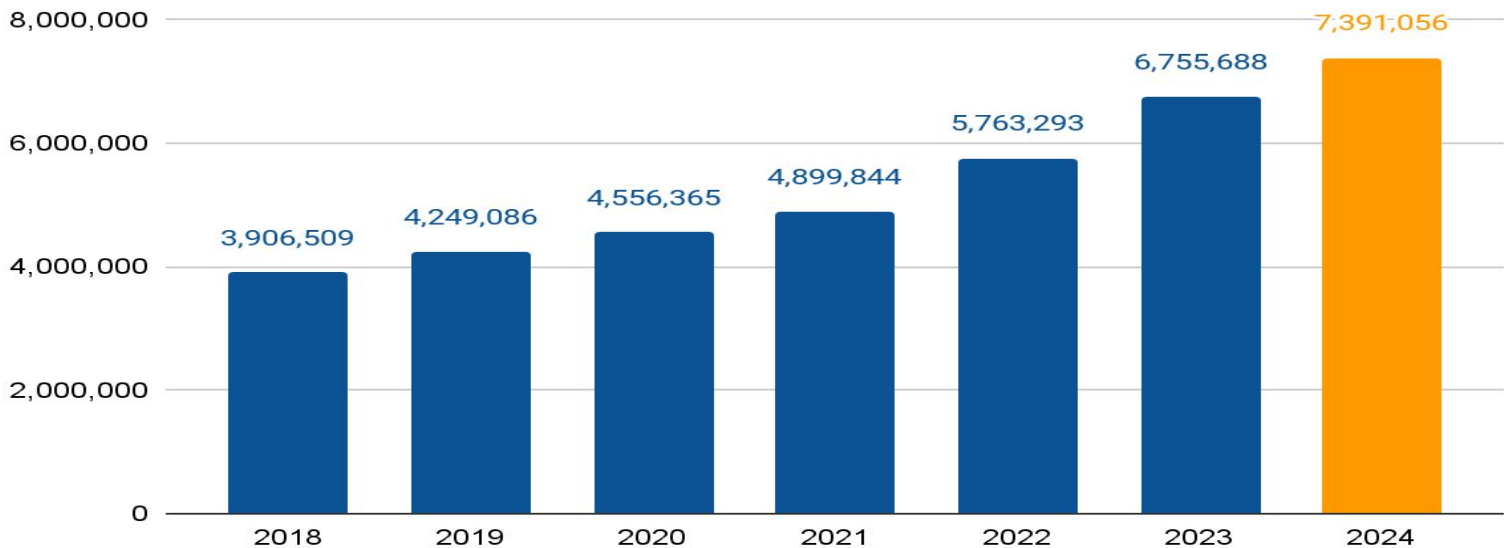
FY 2025 REVENUES

PROPERTY TAX ASSUMPTIONS

- 8% Estimated Growth(Updated Growth of 9.63%)- was a 16.98% increase in FY 2024
- 1% Delinquency
- 2.5 % for ACC tax collection fee
- \$650 K for delinquent payments
- Millage rate of 18.80 mills
- Estimated net amount of \$133,050,919(Increased by \$1,722,357 for total of \$134,773,276)

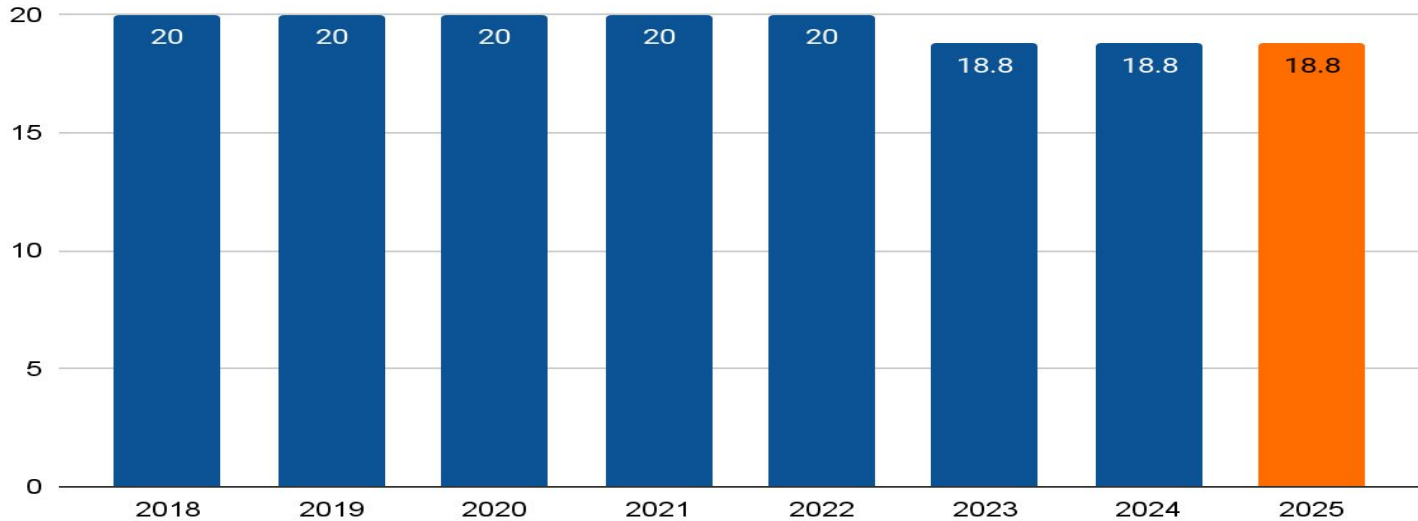
PROPERTY TAXES

CLARKE COUNTY SCHOOLS NET TAX DIGEST PER MILL



MILLAGE RATE

MILLAGE RATE



QBE

- FY 2025 QBE funding formula built on FTE OF 12,008 which is a 1.02% increase over FY 2024
- No austerity
- TRS employer contribution increase from 19.98% TO 20.78%
- \$2,500 salary increase for all earned positions
- Local fair share(5 mill withholding) from \$26.8M to \$28.6M-based on 2022 Tax Digest
- State health benefit increase for certified employees from \$1,580 per month TO \$1,760 per month
- Net budgeted QBE estimated to be \$85.6M

QBE

	<u>FY 24</u>	<u>FY 25</u>	<u>DIFFERENCE</u>
QBE FORMULA EARNINGS	\$99,184,959	\$104,781,043	\$5,596,084
QBE OPERATING	\$5,231,597	\$5,810,597	\$579,000
MID TERM	\$0	\$500,000	\$500,000
STATE CATEGORICAL GRANTS	\$2,863,281	\$3,162,260	\$298,979
LOCAL FAIR SHARE	<u>-\$26,853,687</u>	<u>-\$28,644,624</u>	<u>-\$1,790,937</u>
TOTAL FUNDING	<u>\$80,426,150</u>	<u>\$85,609,276</u>	<u>\$5,183,126</u>

TOTAL ESTIMATED REVENUES

	<u>FY 24</u>	<u>FY 25</u>	<u>DIFFERENCE</u>
PROPERTY TAXES	\$121,974,293	\$134,773,276	\$12,798,983
QBE	\$80,426,150	\$85,609,276	\$5,183,126
OTHER SALES TAX REVENUE	\$2,100,000	\$1,400,000	-\$700,000
TITLE AD VALOREM TAX	\$5,280,000	\$5,700,000	\$420,000
TRANSPORTATION FEES	\$300,000	\$300,000	\$0
INVESTMENT INCOME	\$150,000	\$3,900,000	\$3,750,000
RENTALS	\$10,000	\$15,000	\$5,000
FEDERAL INDIRECT COST	\$3,115,000	\$425,000	-\$2,690,000
OTHER LOCAL REVENUE	\$750,000	\$750,000	\$0
OTHER STATE GRANTS	\$0	\$945,000	\$945,000
IMPACT AID	<u>\$40,000</u>	<u>\$100,000</u>	<u>\$60,000</u>
TOTAL	<u>\$214,145,443</u>	<u>\$233,917,552</u>	<u>\$19,772,109</u>

FY 2025 EXPENDITURES

FY 2025 State Mandated Changes

- Salary Increase for Certified personnel of \$2,500
- Salary Supplement of \$1,000 for Custodians
- Increase in Certified Health Insurance from \$1,580 per member per month to \$1,760 per member per month
- Increase in Classified Health Insurance on January 1, 2025 from \$1,195 per member per month to \$1,580 per member per month
- Increase in TRS match from 19.98% to 20.78%

FY 2025 CCSD Initiatives

- Salary Increase for all classified employees of \$1,250
- Continuation of 403b match for all employees in PSERS. The match would be up to 6% as in FY 2024
- Step Increase for all eligible employees
- New positions consisting of the following:
 - 5 teaching positions at CCSD Learning Center
 - Receptionist, registrar, part-time nurse and 2 custodial positions at CCSD Learning Center
 - Director for CCSD Learning Center
 - 2 Teachers and 1 paraprofessional for CRECE(Center for Readiness-English & Career Education) program at high school
 - 4 Unarmed security positions- Clarke Middle, Clarke Central, Cedar Shoals and CCSD Learning Center
 - 5 Maintenance positions(2 HVAC and 3 General)
 - Translator position
 - IT Analyst(Programmer) position

ARPA Positions

- 12.5 positions continued in General Fund budget due to FTE growth
- 9 district level ARPA positions continued in General Fund budget
 - 2 Health Center Liaisons
 - 2 High School Clinic Aides
 - 2 Mental Health Counselors
 - 1 MTSS/PBIS Implementation Specialist
 - 1 Coordinator of Virtual Programs
 - 1 Translator

EXPENDITURE COMPARISON

	<u>FY 2024</u>	<u>FY 2025</u>	<u>Difference</u>
Salary & Benefits	186,039,081	205,361,606	19,322,525
Operating	<u>28,106,362</u>	<u>31,414,265</u>	<u>3,307,903</u>
	<u>214,145,443</u>	<u>236,775,871</u>	<u>22,630,428</u>

SALARY AND BENEFITS DIFFERENCE

Health Insurance Increase	\$4,488,380
Salary Increase	\$4,400,000
Step Increase	\$3,600,000
TRS Change	\$2,017,817
New Positions	\$1,723,423
ARPA School Level Positions Continued Due to FTE Growth	\$1,231,250
Other Net Differences	\$1,180,314
ARPA District Wide Positions	<u>\$681,341</u>
	<u>\$19,322,525</u>

OPERATING EXPENDITURES DIFFERENCE

Centigex	278,000	Math K-12 Textbooks(Eureka)	410,000
Substitutes	250,000	Fire Alarm Replacement(3 Schools)	195,000
Liability Insurance	177,604	Building Automation Control Upgrade(10)	179,311
Special Education CABER UGA	172,960	Intercom Systems(2 Schools)	168,750
K-5 Literacy	135,000	RESA Shared Services Special Education	150,000
Middle School Science Year 2 Digital Resource	118,273	Math 6-8 Textbooks(Carnegie)	143,162
Branching Minds	113,366	Social Studies 6-12 Textbooks	128,902
Wit & Wisdom Digital	102,000	Social Emotional Learning Programming	75,000
ELA Wit & Wisdom Professional Development	99,600	World Language Digital	55,000
Public Impact(Opportunity Culture)	95,000	American Government Digital	51,327
Restorative Practices	76,380	USHA Software	26,000
Upgrade Transportation Radios	75,000	K-5 Music Digital	25,200
International Teacher Fees	32,000	Other Rentals	-82,000
College Advising	31,500	Other Net Differences	25,568
Total Change	<u>3,307,903</u>		

FY 2025 BUDGET SUMMARY

Projected Beginning Fund Balance		\$55,000,000	
Total Estimated Revenues		\$233,917,552	
Total Estimated Expenditures		\$236,775,871	
Expenditures over Revenues		-\$2,858,319	22.02%
Recommendation			
Deferred Maintenance	-2,000,000		
		-\$2,000,000	-\$4,858,319
Projected Ending Fund Balance		\$50,141,681	21.00%

ITEMS FOR CONSIDERATION FROM BOE

- **INCLUDED IN BUDGET**

- Communities in Schools(CIS) expansion
 - 8 additional site coordinators and one program manager-split cost with CIS- projected cost of \$360,000
- Restorative Practices
 - Operating budget of \$262,349
- Deferred Maintenance
 - \$2,000,000 budgeted to be transferred to separate account for deferred maintenance projects

- **NOT INCLUDED IN BUDGET**

- 2 additional paraprofessionals at each elementary school- projected cost of \$1,175,640- Not included due to sustainability in future years
- Additional \$500 increase to classified staff above the \$1,250 budgeted- Not included due to sustainability in future years -projected cost of \$515,000
- Decrease in millage rate of .25 mills- projected decrease of \$1,783,554 in revenue- Not included due to sustainability and unknown legislative factors

Timeline

- May 9th- Approve Tentative Budget
- June 3rd- Budget and Millage Rate Hearing- 6 P.M.
- June 4th- Budget and Millage Rate Hearing- 6 P.M.
- June 12th- Budget and Millage Rate Hearing- 6 P.M.
- June 13th- Approve Budget and Millage Rate