



FY23 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**
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Budget Development Process

- Modified Zero-Based Budgeting Due to Pandemic
 - 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.
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Budget Discussion

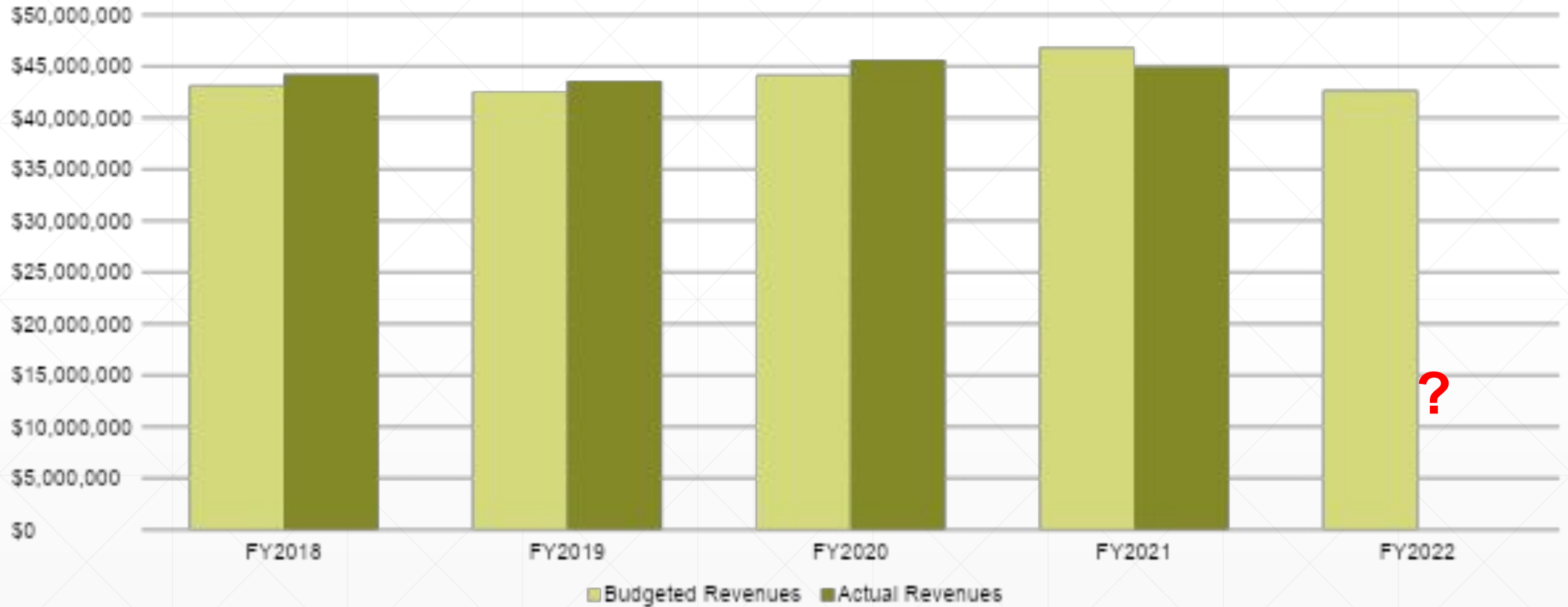
- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
 - Estimated FY23 Revenues
 - Proposed FY23 Expenses
 - CARES I & II Act/ARP (American Rescue Plan) Act Budget
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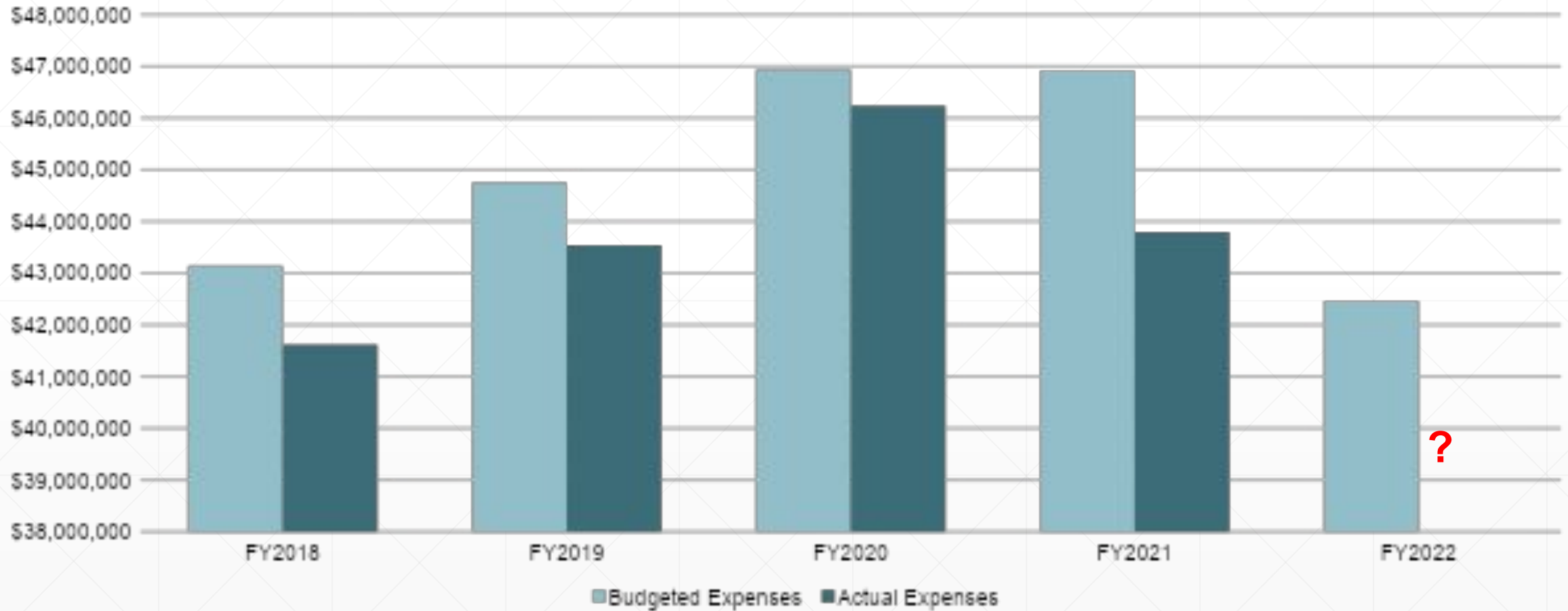
Fund Balance

Historical General Fund, Fund Balance

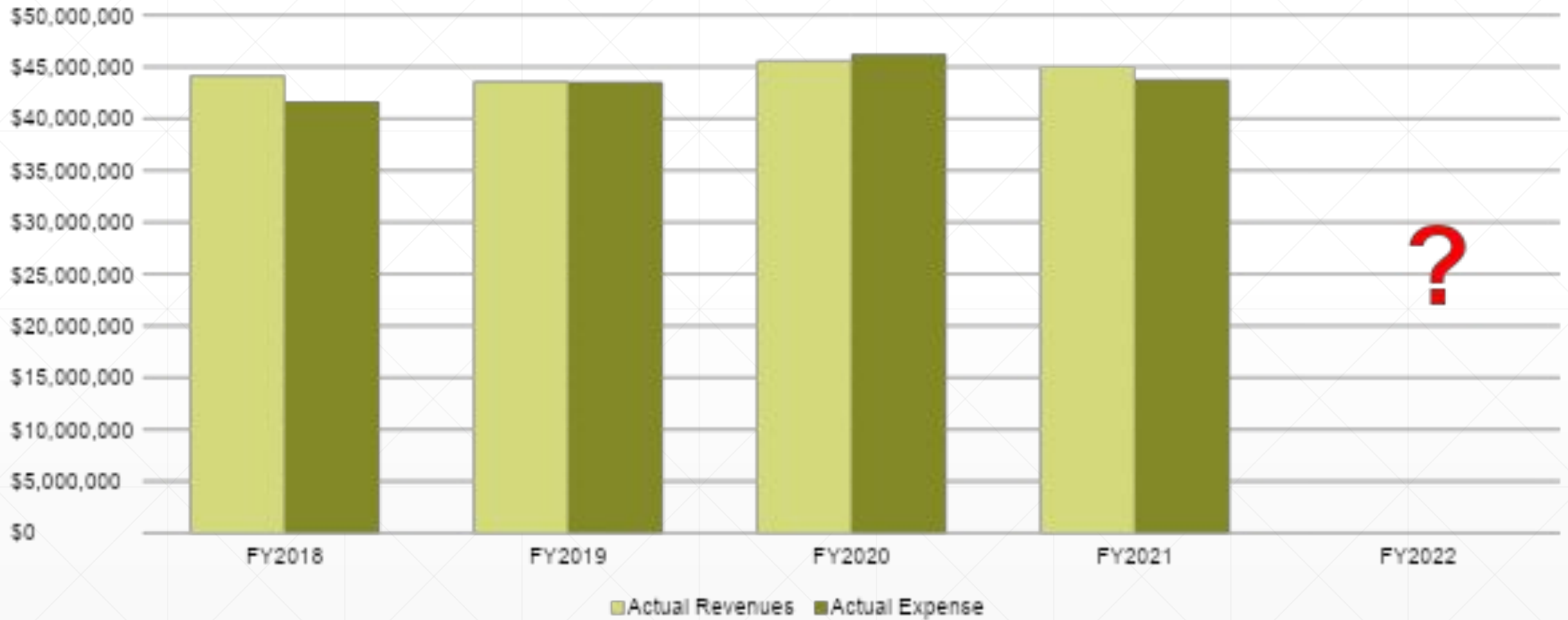
Historical Budget to Actual Revenues



Historical Budget to Actual Expenses

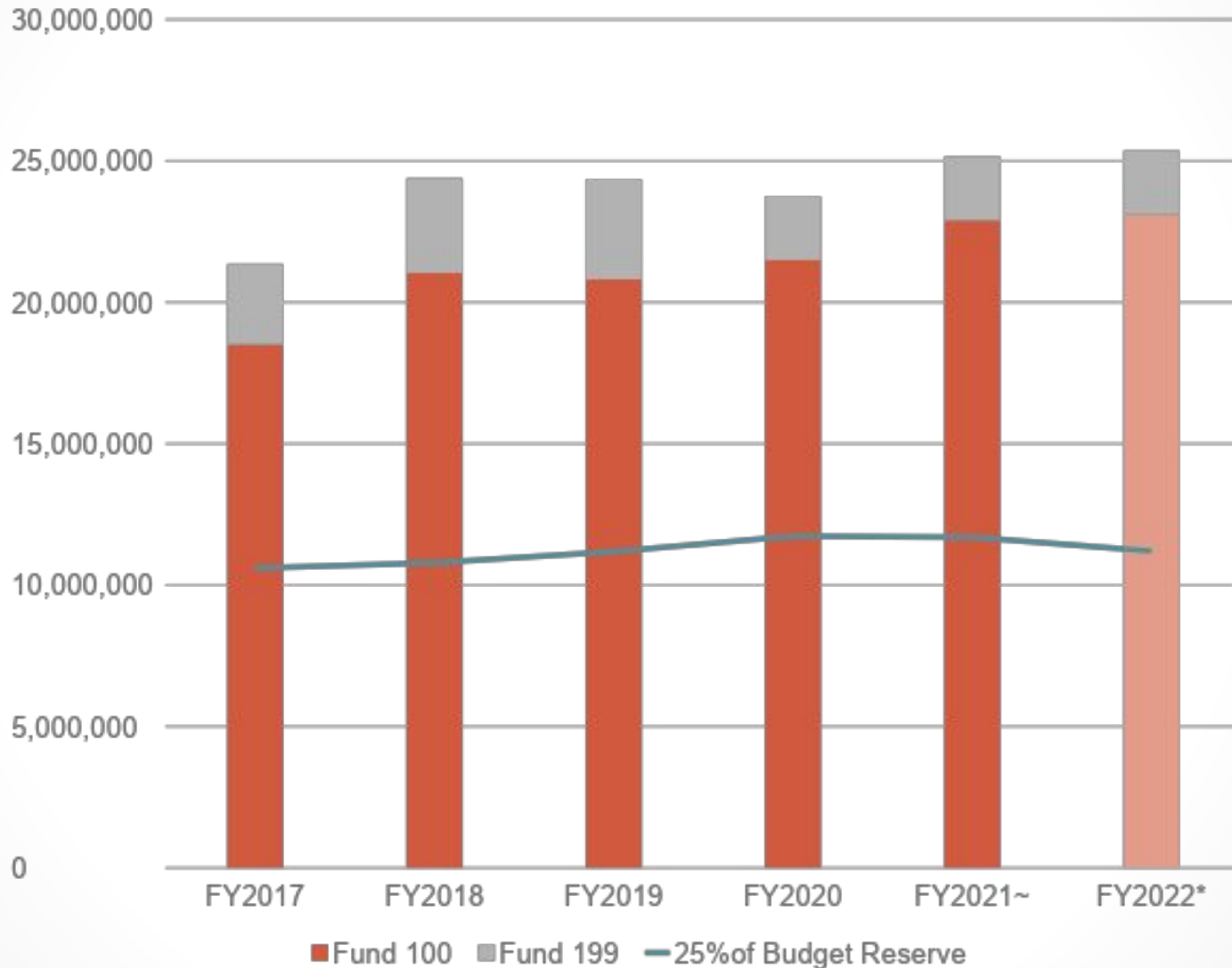


Actual Revenues to Actual Expense



Fund Balances

Historical Fund Balance



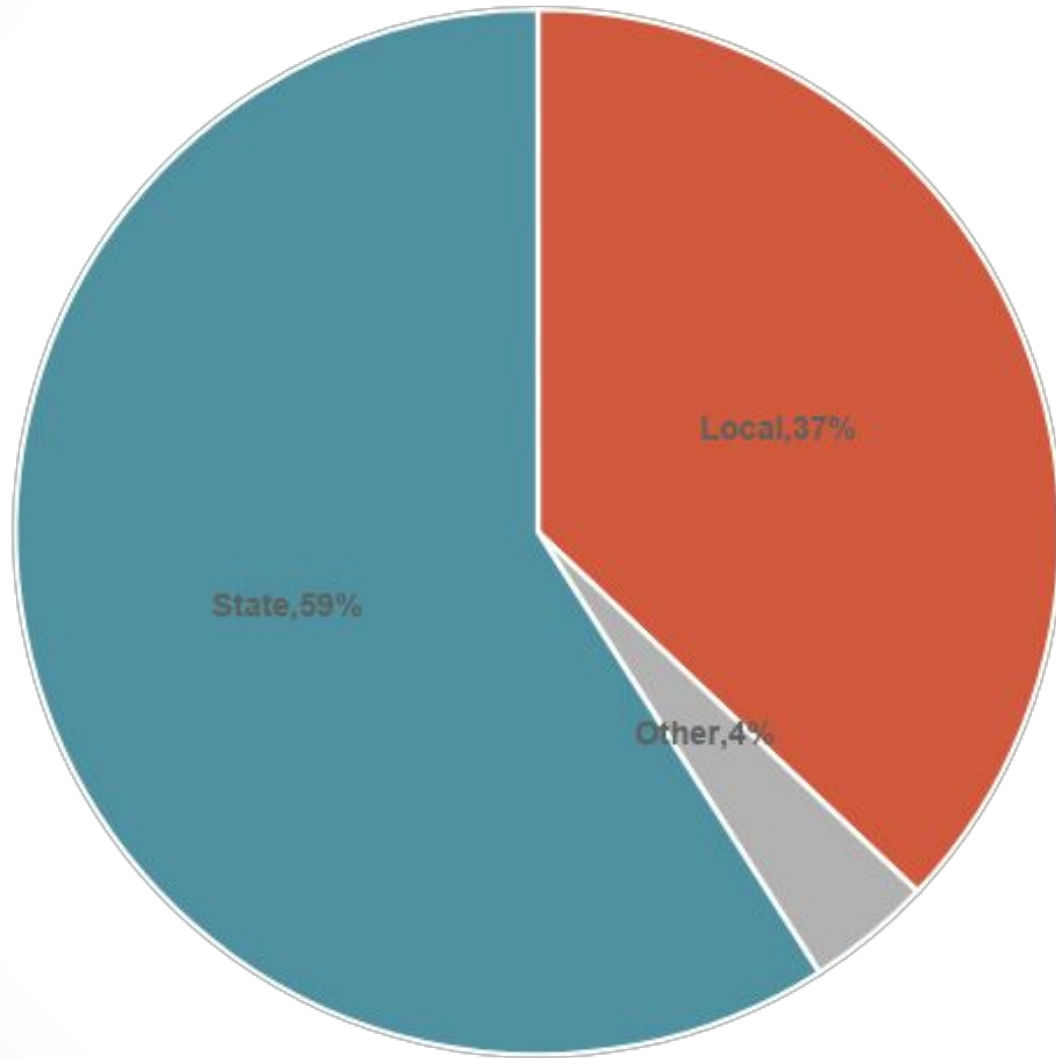
	Fund 100	Fund 199
FY2017	18,513,224	2,844,425
FY2018	21,043,560	3,354,961
FY2019	20,810,303	3,545,694
FY2020	21,490,022	2,259,285
FY2021~	22,899,553	2,259,285
FY2022*	23,108,340	2,259,285

*denotes figures based on budget
 ~ Subject to change based on Audit
 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	FY23 General Fund	Makeup
Local	16,601,000	37%
Other	1,741,000	4%
State	26,450,176	59%
Total	44,792,176	100%

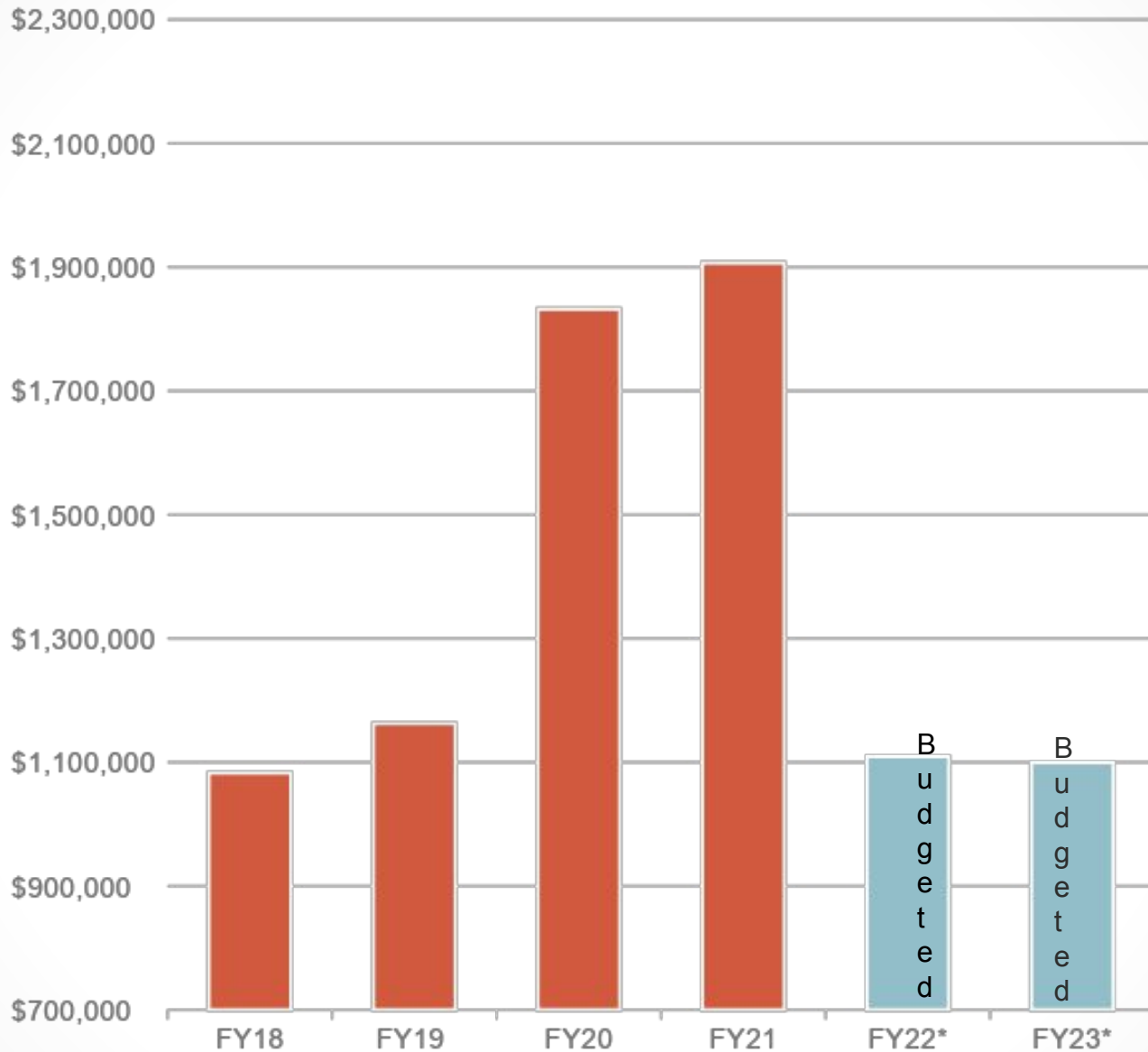


Local: Property Ad Valorem Tax (School Tax) – 37%

Year	Mill Rate	1 Mill	Tax
FY18	15.65	1,084,269	16.97 m
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 est	15.29	1,070,979	16.74 m
FY23 budget	15.29	1,070,979	16.74 m

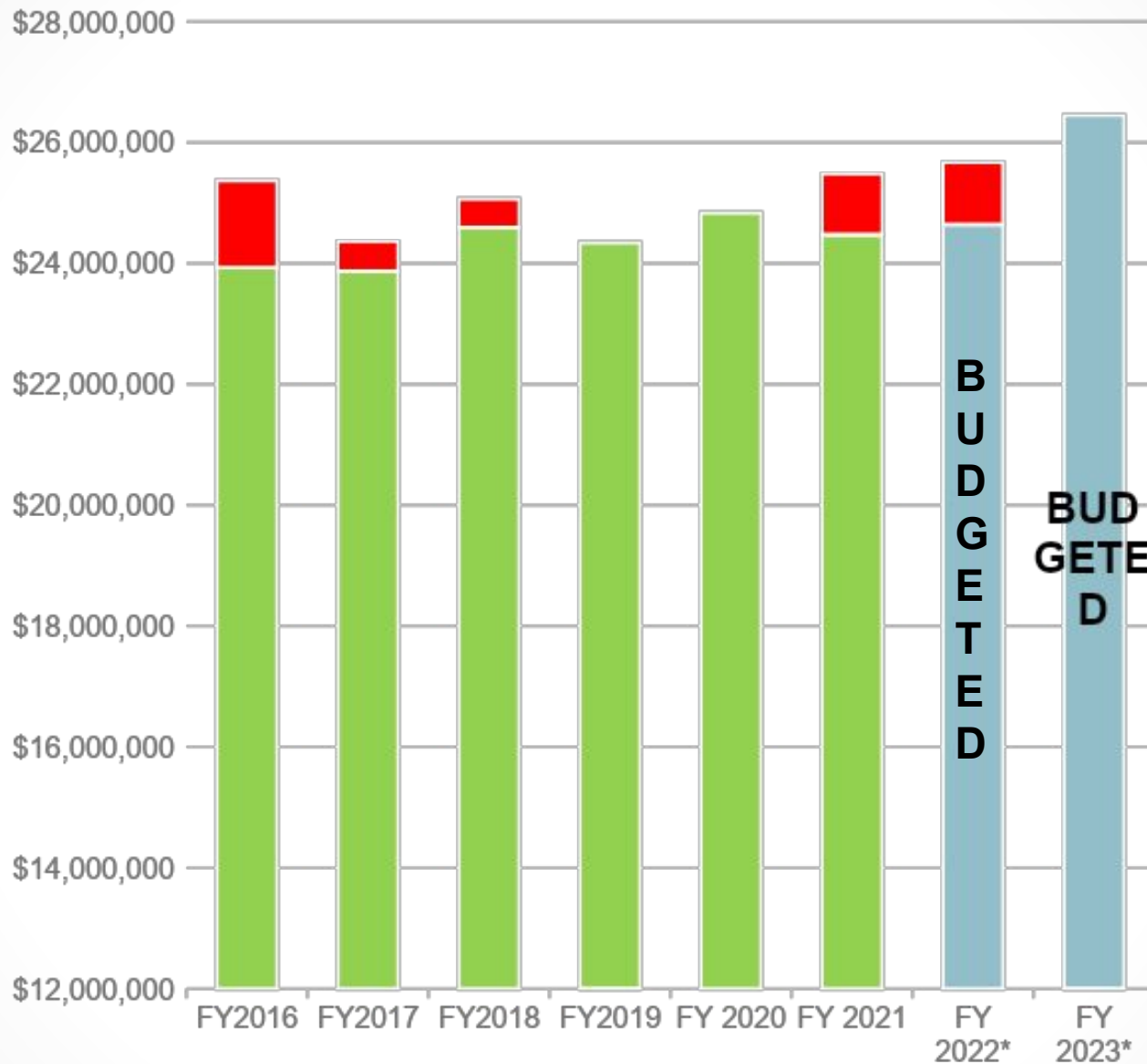
Local: Property Ad Valorem Tax Information

<i>Fair Market Value</i>		<i>Assessed Value</i>		<i>FY22 Mills</i>	<i>School Tax (est.)</i>		
\$	100,000.00	0.4	\$	40,000.00	15.29	\$	612
\$	150,000.00	0.4	\$	60,000.00	15.29	\$	917
\$	200,000.00	0.4	\$	80,000.00	15.29	\$	1,223
\$	250,000.00	0.4	\$	100,000.00	15.29	\$	1,529
\$	300,000.00	0.4	\$	120,000.00	15.29	\$	1,835



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

Year	GF TAVT
FY18	1,083,158
FY19	1,162,759
FY 20	1,832,675
FY 21	1,907,237
FY 22*	1,109,577
FY 23*	1,100,000
*Budgeted	



State: Quality Basic Education (QBE) – 59%

Year	Austerity	QBE Received
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	24,837,693
FY 21	1,006,476	24,478,198
FY 22*	1,028,084	24,646,397
FY 23*		26,450,176
*Budgeted		

STATE QBE FUNDS to LOCAL Using FY 21 Funding

- \$100k is earned through QBE for Nursing and the actual cost is \$292k paid for with local funds
 - \$767k is earned through QBE for Transportation and the actual cost is \$2.1 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
 - 8 Behavioral Specialists/Interventionists of \$322k are paid for with local funds
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General Fund Budgeted Revenue Recap

Description	FY 2021	FY 2022	FY 2023
Property Ad Valorem	16,326,000	16,326,000	16,326,000
Other Tax (Intangible/RE Trans/Railroad)	275,000	275,000	275,000
TAVT	1,100,000	1,100,000	1,100,000
Other Local Revenue	341,000	341,000	341,000
Investment Income	250,000	300,000	300,000
QBE	25,628,266	24,323,846	26,450,176
Totals:	43,920,266	42,665,846	44,792,176
Increase (Decrease) in Budgeted Revenue:		\$(1,254,420)	\$2,126,330



Budgeted Expenses

Personnel and Operating Budget

FY23 Budget Includes:

GENERAL

- \$2,000 salary increase for certified employees per Governor Brian Kemp's FY23 Budget
- 3% Cost of Living raise for classified employees who did not receive a salary increase during FY21/FY22 due to salary schedule adjustments
- Increase in the Local supplements

CARES/ARP

- \$1,000 Retention Stipend for Full-Time Employees and \$500 for Part-time Employees to be issued in December 2022.
 - Unearned certified positions
 - All of FY22 CARES/ARP additions
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Budget Projection With All Expenses

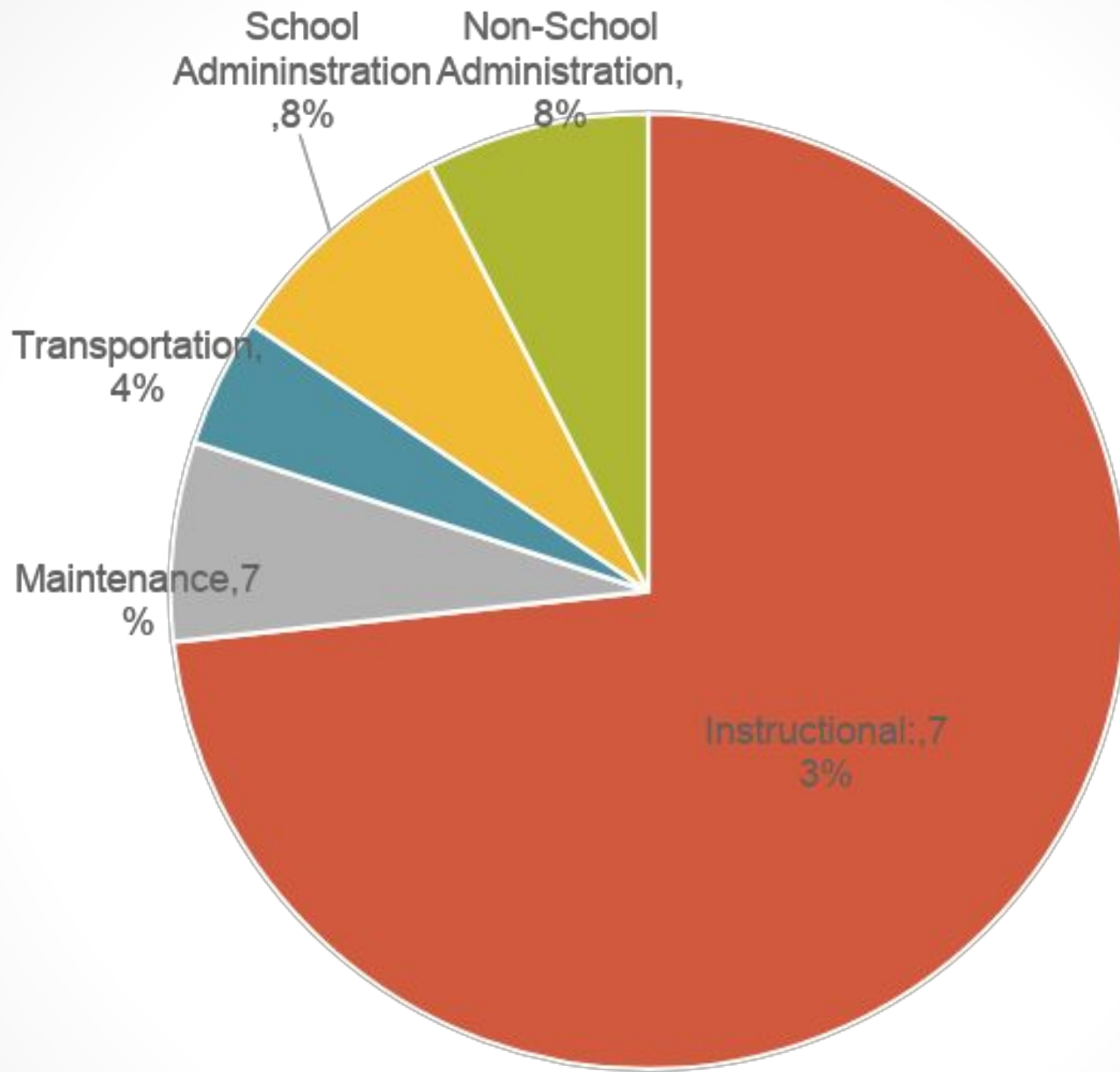
Grand Total of Revenue	\$44,792,176.00	\$44,792,176.00
Program Totals:	Function #	FY 2023 (ALL District Expenses)
		FY 2023 (expenses reclassified to ARP)
<i>Instruction</i>	1000	\$32,216,798.75
<i>Pupil Services</i>	2100	\$ 1,606,964.00
<i>Improvement to Instruction</i>	2210	\$ 1,943,496.00
<i>Educational Media</i>	2220	\$ 969,902.00
<i>General Administration</i>	2300	\$ 1,327,375.00
<i>School Administration</i>	2400	\$ 3,583,314.00
<i>Business Services</i>	2500	\$ 1,371,851.00
<i>Maintenance and Operation</i>	2600	\$ 4,018,911.00
<i>Transportation</i>	2700	\$ 3,379,914.00
<i>After School Program</i>	3300	\$ 2,140.00
<i>Personnel</i>	2800	\$ 451,474.00
<i>Non-Instructional Services</i>	2100	\$ 904,509.00
<i>Other Support Services</i>	2900	\$ 55,000.00
Program Totals		\$51,831,648.75
		\$44,792,176.00
	-\$7,039,472.75	\$0.00

Budget Projection (ARP/CARES expenses removed)

Grand Total of Revenue	\$44,792,176.00	\$42,665,846	
Program Totals:	Function #	FY 2023 (expenses reclassified to ARP)	FY 2022
<i>Instruction</i>	1000	\$27,737,265.00	\$ 28,557,570
<i>Pupil Services</i>	2100	\$ 1,606,964.00	\$ 1,185,162
<i>Improvement to Instruction</i>	2210	\$ 1,943,496.00	\$ 2,019,392
<i>Educational Media</i>	2220	\$ 969,902.00	\$ 785,948
<i>General Administration</i>	2300	\$ 1,327,375.00	\$ 1,255,864
<i>School Administration</i>	2400	\$ 3,583,314.00	\$ 3,086,910
<i>Business Services</i>	2500	\$ 1,224,262.00	\$ 1,206,356
<i>Maintenance and Operation</i>	2600	\$ 3,018,911.00	\$ 1,597,317
<i>Transportation</i>	2700	\$ 1,967,564.00	\$ 2,143,247
<i>After School Program</i>	3300	\$ 2,140.00	\$ 1,275
<i>Personnel</i>	2800	\$ 451,474.00	\$ 269,845
<i>Non-Instructional Services</i>	2100	\$ 904,509.00	\$ 296,925
<i>Other Support Services</i>	2900	\$ 55,000.00	\$ 51,248
Program Totals		\$44,792,176.00	\$ 42,457,059
		\$0.00	\$ 208,787

Proposed Tentative Budget

Grand Total of Revenue	\$44,792,176.00
Program Totals:	Function #
<i>Instruction</i>	1000
<i>Pupil Services</i>	2100
<i>Improvement to Instruction</i>	2210
<i>Educational Media</i>	2220
<i>General Administration</i>	2300
<i>School Administration</i>	2400
<i>Business Services</i>	2500
<i>Maintenance and Operation</i>	2600
<i>Transportation</i>	2700
<i>After School Program</i>	3300
<i>Personnel</i>	2800
<i>Non-Instructional Services</i>	2100
<i>Other Support Services</i>	2900
Program Totals	\$44,792,176.00
	\$0.00



Proposed Budgeted Expenses (84% Personnel, 16% Operational)

Description	FY 2023	
Instruction	28,315,224	
Pupil Services	1,606,964	
Improvement to Inst	1,943,496	
Educational Media	969,902	
Total Instructional:	32,835,586	73%
Maintenance	3,018,911	7%
Transportation	1,967,564	4%
School Administration	3,583,314	8%
General Administration	1,327,375	
Business Services	1,224,262	
Central Support	326,550	
Other Support	451,474	
Community Services	57,140	
Total Non-School Administration	3,386,801	8%
	44,792,176	

Budgeted Expenses Comparison

Description	Function	FY2021	FY2022	FY2023
Instruction	1000	29,635,258	28,557,570	28,315,224
Pupil Services	2100	1,267,588	1,185,162	1,606,964
Improvement to Inst	2210	2,003,599	2,019,392	1,943,496
Educational Media	2220	872,892	785,948	969,902
General Administration	2300	1,254,195	1,255,864	1,327,375
School Administration	2400	3,072,955	3,086,910	3,583,314
Business Services	2500	1,196,569	1,206,356	1,224,262
Maintenance	2600	3,700,617	1,597,317	3,018,911
Transportation	2700	2,991,911	2,143,247	1,967,564
Central Support	2800	318,178	269,845	326,550
Other Support	2900	398,397	258,197	451,474
Community Services	3300	91,251	91,251	57,140
		46,803,410	42,457,059	44,792,176

CARES Act I and II/ American Rescue Plan (ARP) Act Revenues

Revenues:		
CARES Act I		\$2,015,889
CARES Act Set Aside Reserve		203,403
CARES Act II		8,079,646.00
John Milledge Academy		(139,302)
JMA Additional		(13,329)
American Rescue Plan Act (ARPA)		18,145,737
Total Revenues		\$ 28,292,044

CARES Act I and II/ (ARP) Act Financial Report

FY 2020	
Total Revenues	\$ 28,292,044
Expenditures:	
Salary	92,710
Employee Benefits	6,706
Contracted Services- Subs	
Supplies	38,851
Water, Sewer, & Cleaning	
Supplies- Technology	
Computer Software	
Expendable Equipment	
Expendable Computer Eq	9,381
Fuel & Lubricants	24,500
Communication	
Web Based Subscription	
Printing	
Dues and Fees	
Maint/Repairs (water bottle filling)	
Total Expenditures	172,148
Funds Available	\$28,119,896

FY 2021	
Funds Available	\$28,119,896
Expenditures:	
Salary	798,587
Employee Benefits	80,479
Contracted Services- Subs	311,253
Supplies	655,145
Water, Sewer, & Cleaning	78,489
Supplies- Technology	80,949
Computer Software	22,195
Expendable Equipment	365,836
Expendable Computer Eq	1,237,983
Fuel & Lubricants	
Communication	189,495
Web Based Subscription	283,687
Printing	262
Dues and Fees	2,258
Maint/Repairs (water bottle filling)	20,555
Total Expenditures	4,127,173
Funds Available	\$23,992,723

CARES Act I and II/ (ARP) Act Financial Report

Baldwin County School System CARES Act Financial Report FY 2022- YTD As of 3/25/2022		Baldwin County School System CARES Act Financial Report FY 2023 PROJECTION	
Funds Available	\$23,992,723	Funds Available	\$16,887,116
Expenditures:		Expenditures:	
Salary	2,007,470	Salary	6,837,004
Employee Benefits	2,041,925	Employee Benefits	2,041,925
Contracted Services- Subs	394,347	Contracted Services- Subs	500,000
Supplies	322,397	Supplies	522,350
Water, Sewer, & Cleaning	710,033	Water, Sewer, & Cleaning	1,000,000
Supplies- Technology		Supplies- Technology	10,000
Computer Software	222,808	Computer Software	
Expendable Equipment	98,884	Expendable Equipment	
Expendable Computer Eq	698,488	Expendable Computer Eq	
Electricity	73,038	Electricity	
Fuel & Lubricants	41,346	Fuel & Lubricants	640,000
Textbooks	156,264	Textbooks	250,000
Communication	22,448	Communication	
Web Based Subscription	297,813	Web Based Subscription- Munis	150,000
Travel	109	Travel	49,000
Dues and Fees	18,237	Dues and Fees	
Total Expenditures	7,105,607	Total Expenditures	12,000,279
Funds Available	\$16,887,116	Funds Available	\$4,886,837



Summary of Previous Fiscal Year Budget Items

FY22 Budget Included:

- Retention Stipends of \$500 for Part-time employees and \$1,000 for Full-time employees
 - Adjusted Classified 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~~
-

FY22 ARP/CARES Budget Includes:

- **12 additional Paraprofessional positions**
 - **6 additional EIP Early Intervention Program (EIP) Teacher positions**
 - **3 Multi-Tiered System of Supports (MTSS) Specialist positions**
 - **2 additional attendance clerk positions**
 - **3 additional bus monitors**
 - **6 Behavior/Academic Interventionists**
 - **1 Behavior Specialist**
 - **1 Career Academy Coach**
-

FY21 Budget Includes:

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



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
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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 Supplements
 - Maintain Class Sizes
 - Nurses at Every School
 - 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 & Budget Hearings

April 12th, 2022 at 5:30

Budget Hearing #1

May 10, 2022 at 5:30

Budget Hearing #2

May 19, 2022 at 5:30 Pm

Approve Final Budget

June 14, 2022 at 5:30



Questions?
