



FY24 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

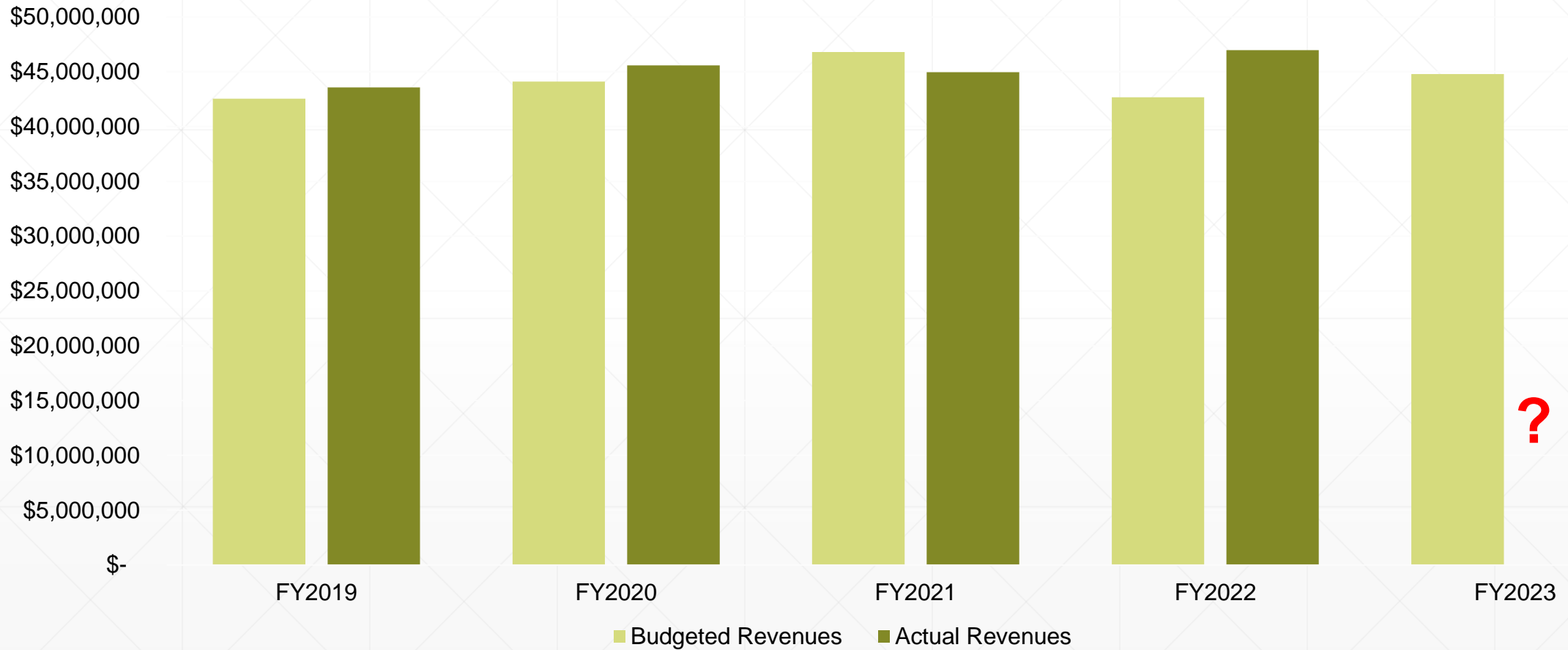
- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
 - Estimated FY24 Budgeted Revenues
 - Proposed FY24 Budgeted Expenses
 - CARES I & II Act/ARP (American Rescue Plan) Act Budget
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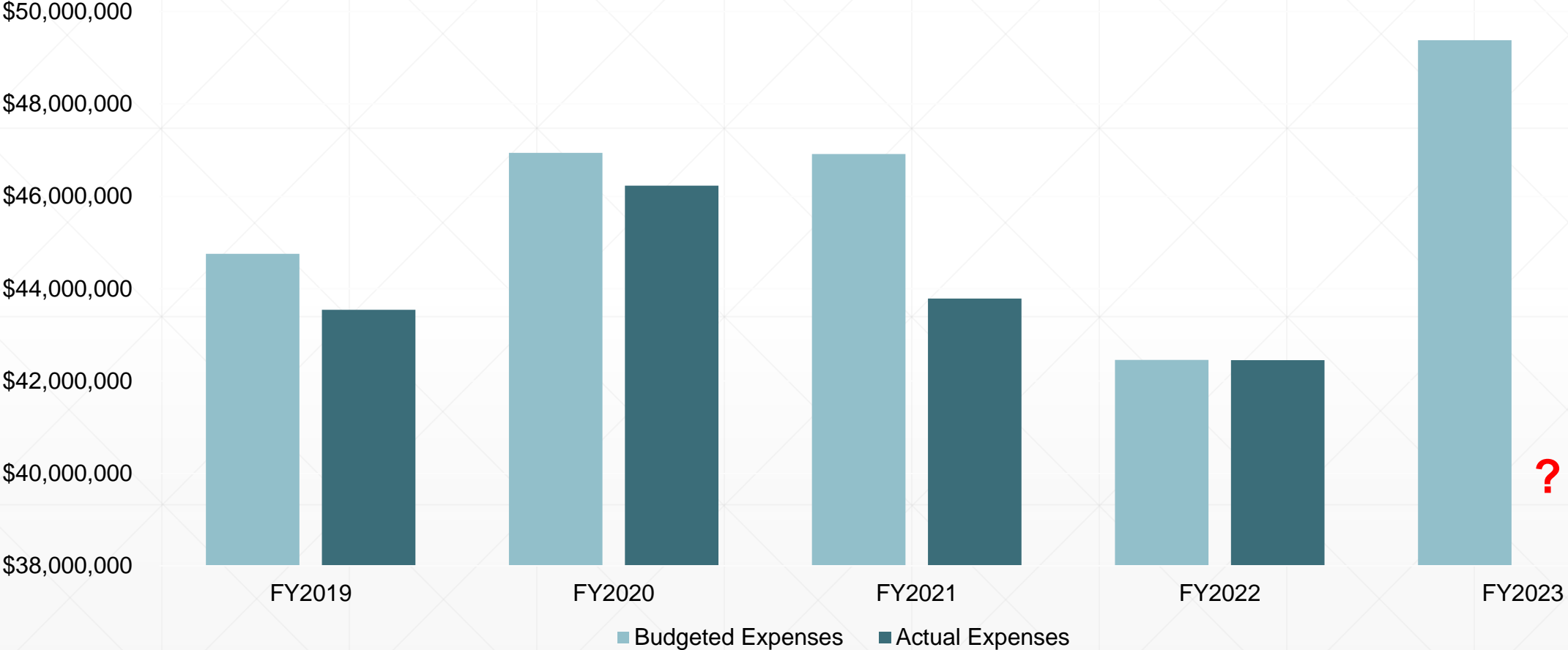
Fund Balance

Historical General Fund, Fund Balance

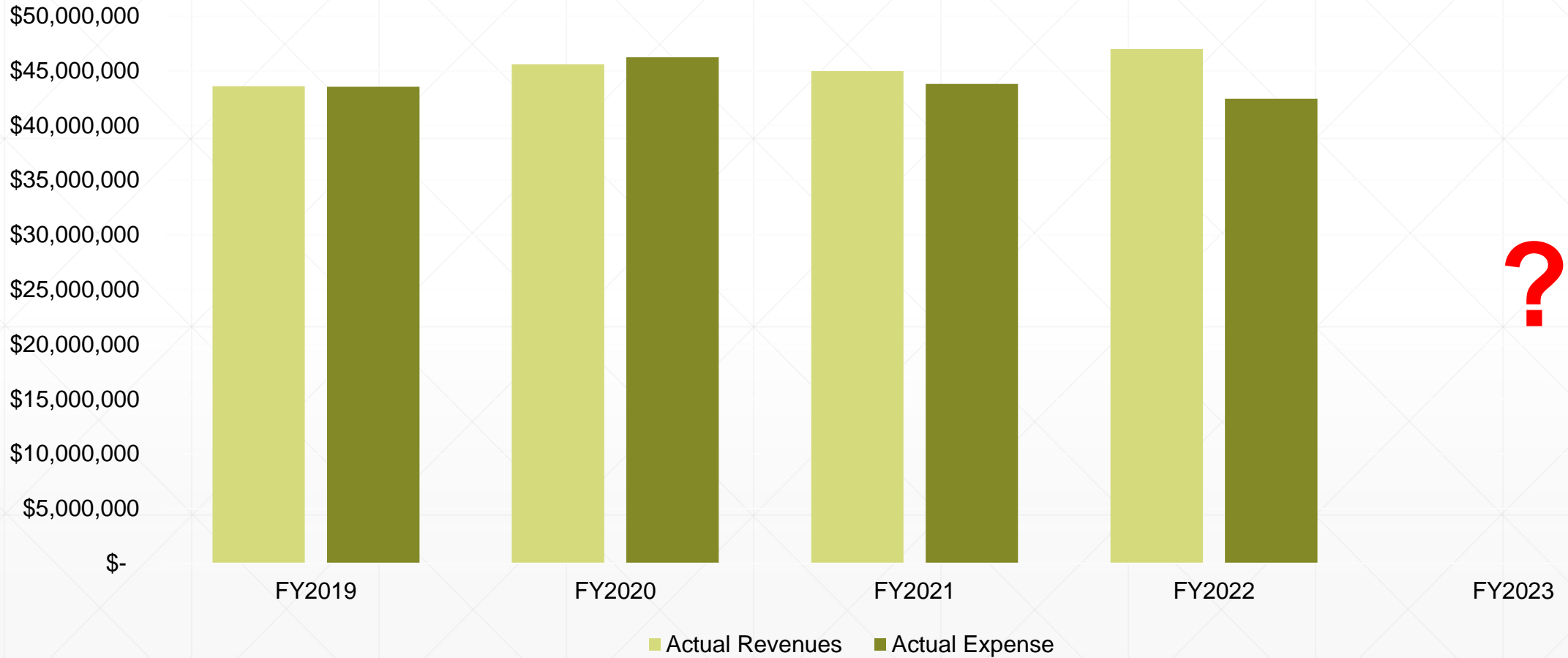
Historical Budget to Actual Revenues



Historical Budget to Actual Expenses

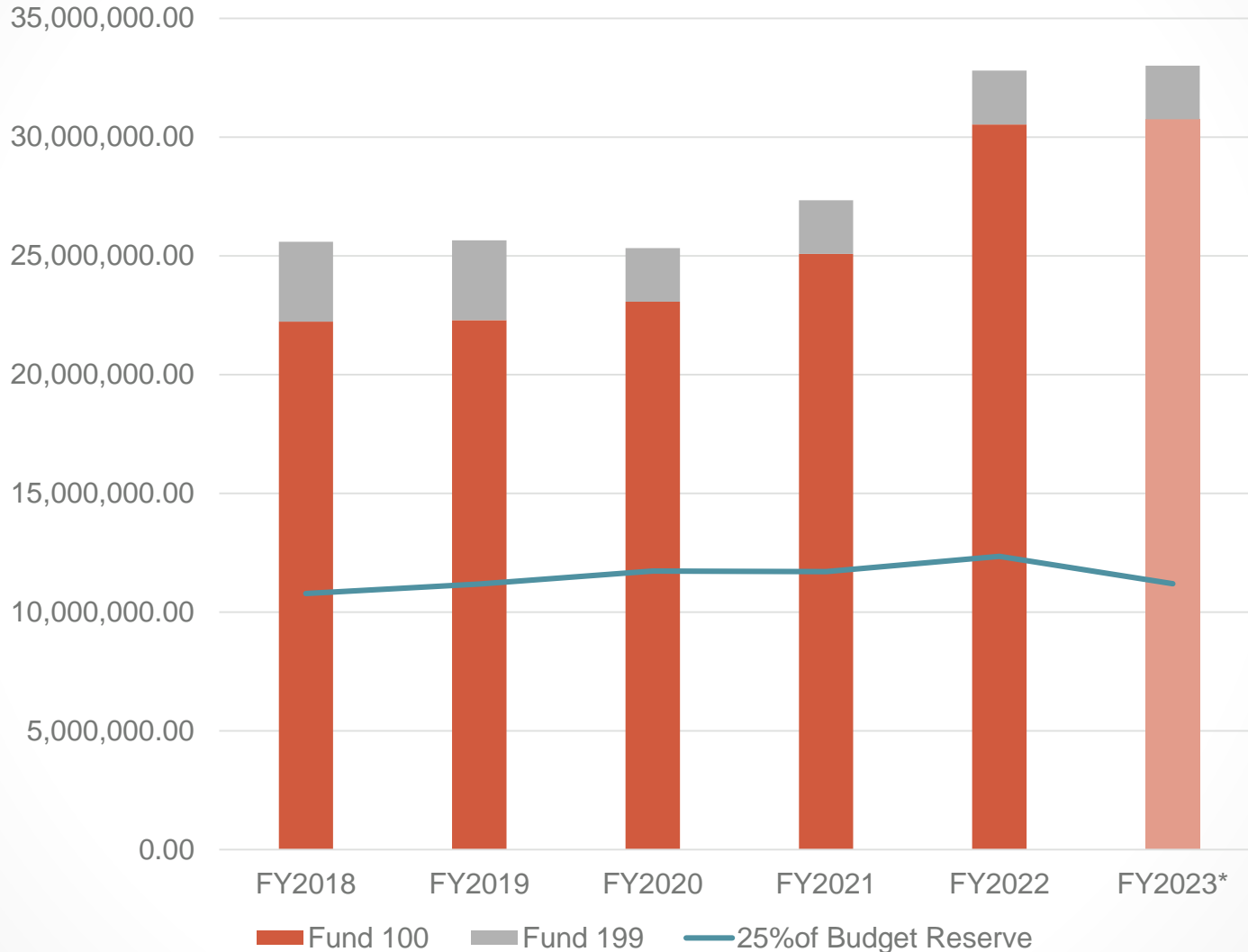


Actual Revenues to Actual Expense



Fund Balances

Historical Fund Balance



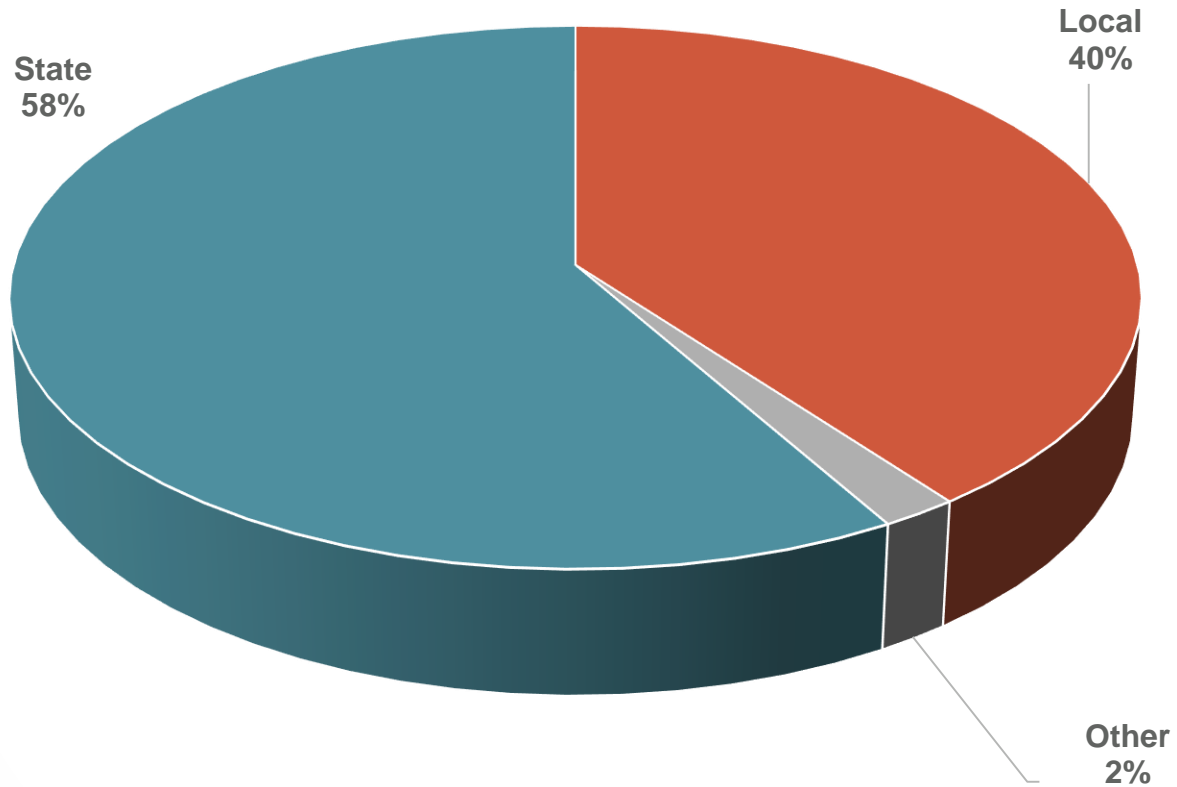
	Fund 100	Fund 199
FY2018	22,232,936	3,354,961
FY2019	22,297,869	3,354,961
FY2020	23,067,545	2,259,285
FY2021	25,082,213	2,259,285
FY2022	30,536,677	2,259,285
FY2023*	30,745,464	2,259,285

***denotes figures based on budget**
Fund 100 – General Fund
Fund 199 – Building Fund (Sold Properties)



Budgeted Revenues

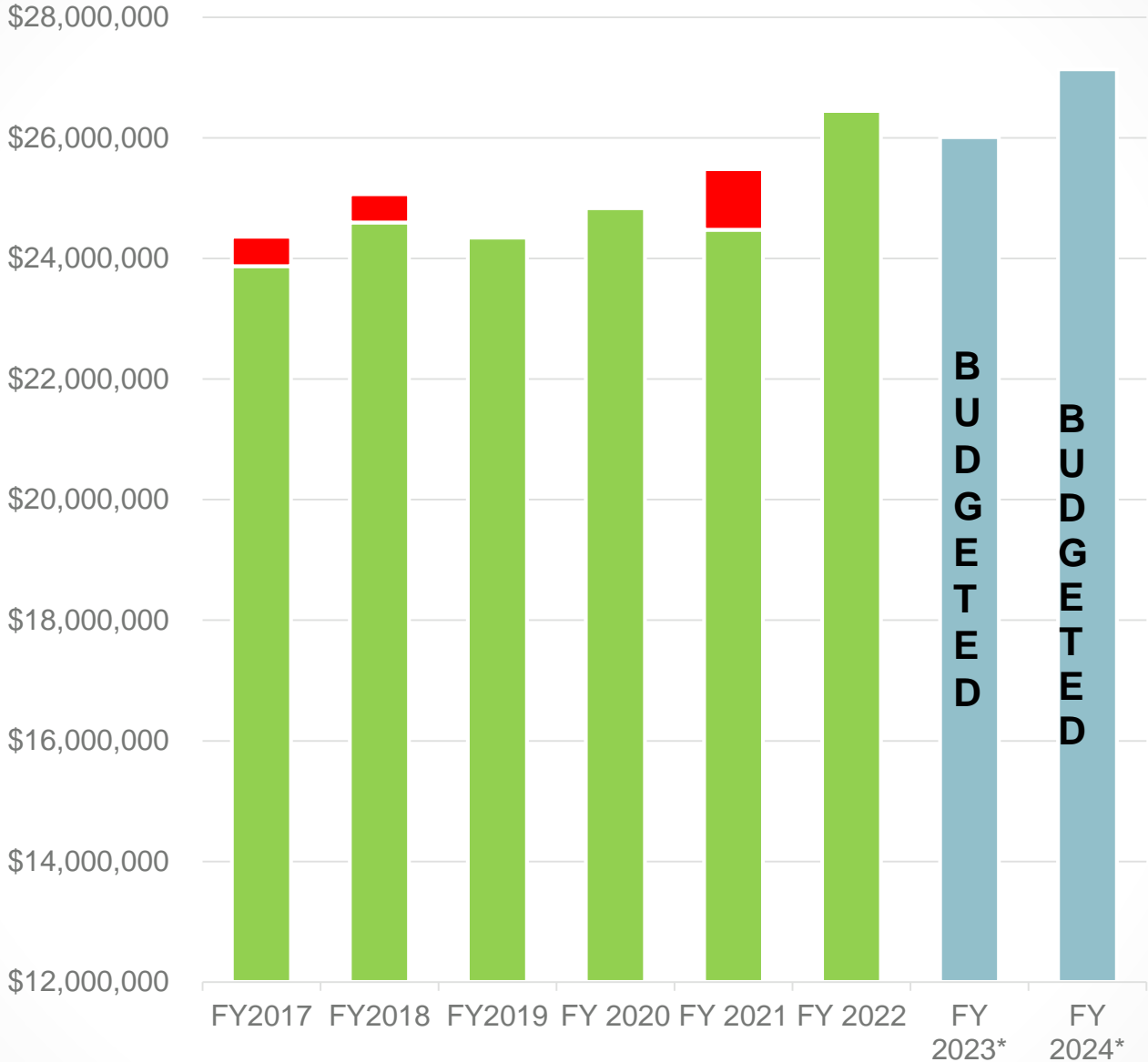
State (Quality Basic Education) and Local (Property Tax)



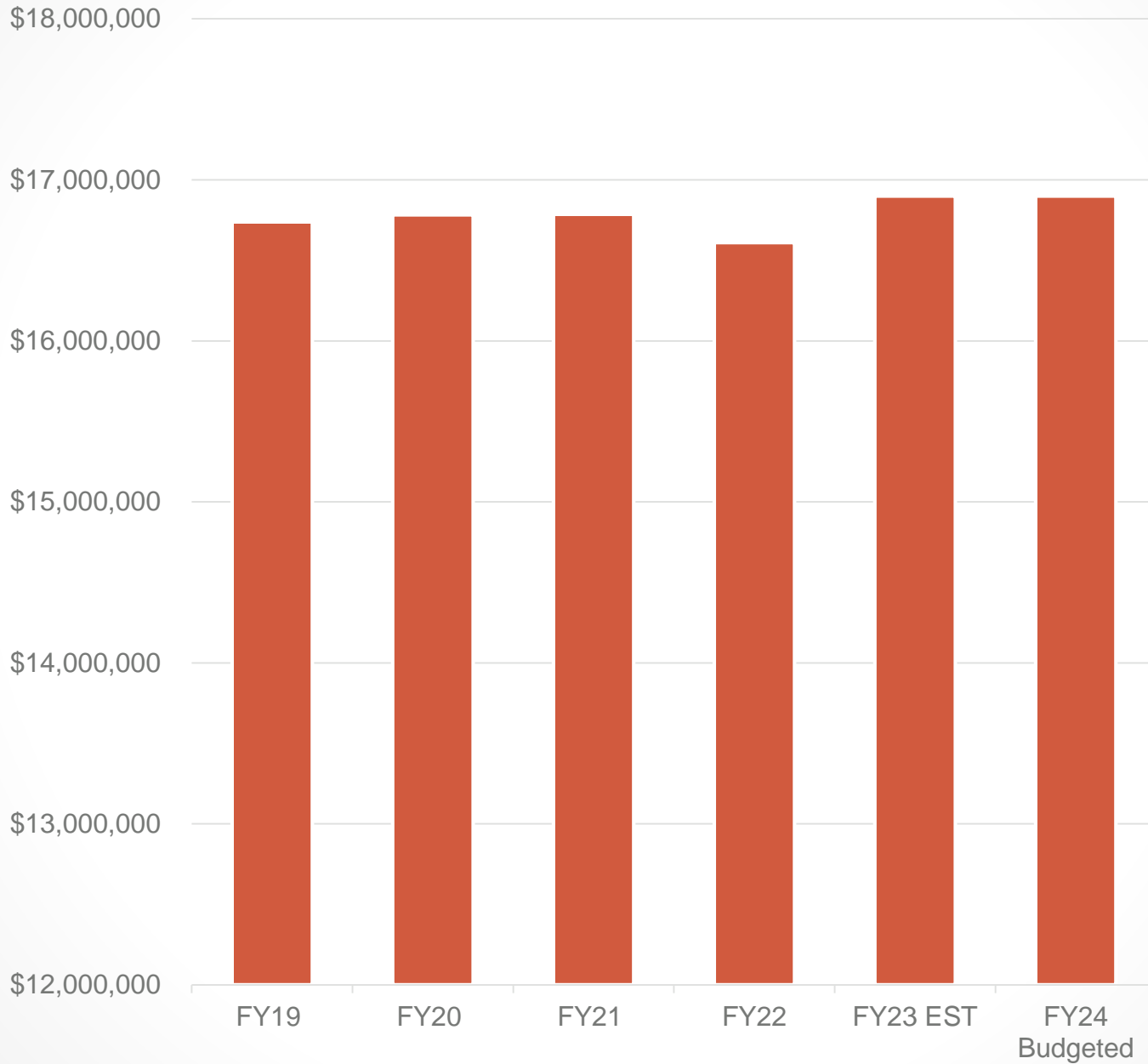
General Fund Revenue Sources Projected

Source	FY24 General Fund	Makeup
State	27,139,804	58%
Local	18,500,000	40%
Other	920,000	2%
Total	46,559,804	100%

State: Quality Basic Education (QBE) – 58%



Year	Austerity	QBE Received
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	0	26,449,982
FY 23*	0	26,012,297
FY 24*	0	27,139,804
*Budgeted		

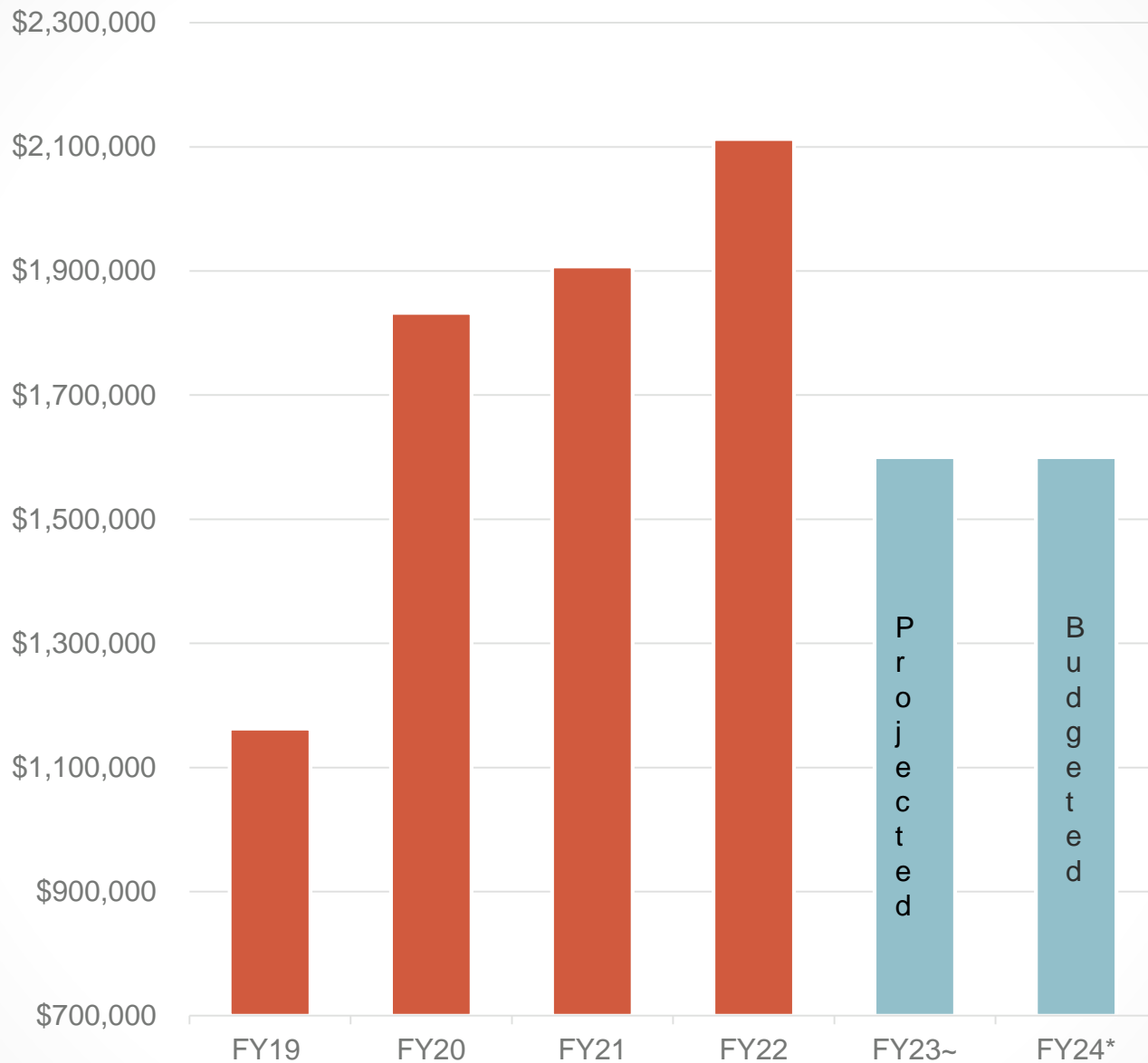


Local: Property Ad Valorem Tax (School Tax) – 40%

Year	Mill Rate	1 Mill	Tax
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	15.29	1,086,651	16.61 m
FY23 Est	14.44	1,170,360	16.90 m
FY24 budget	14.44	1,170,360	16.90 m

Local: Property Ad Valorem Tax Information

<i>Fair Market Value</i>		<i>Assessed Value</i>	<i>FY23 Mills</i>	<i>School Tax (est.)</i>
\$ 100,000.00	0.4	\$ 40,000.00	14.44	\$ 578
\$ 150,000.00	0.4	\$ 60,000.00	14.44	\$ 866
\$ 200,000.00	0.4	\$ 80,000.00	14.44	\$ 1,155
\$ 250,000.00	0.4	\$ 100,000.00	14.44	\$ 1,444
\$ 300,000.00	0.4	\$ 120,000.00	14.44	\$ 1,733



Other (2%): Title Ad Valorem (TAVT)

Year	GF TAVT
FY19	1,162,759
FY 20	1,832,675
FY 21	1,907,237
FY 22	2,112,614
FY 23~	1,550,000
FY 24*	1,600,000
*Budgeted	~ Projected

STATE QBE FUNDS to LOCAL Using FY 22 Funding

- Earn 7.16, but we employ 31 subject specialists (Art, Music, PE/Health, Drama, Dance, etc.) the additional cost of \$1.9 million is paid for with local funds
 - 133 paraprofessionals (Kindergarten, PEC, and Other) paid for locally. The cost of \$3.4 million is paid for with local funds
 - Earn 10.08, but we employ 43 clerical positions. The additional cost of \$1.53 million is paid for with local funds
 - Earn 7 Assistant Principals, but we employ 13. The additional cost of \$717,000 is paid for with local funds
 - 10 Behavioral Specialists/Interventionists with a cost of \$384k which is paid for with local funds
-

STATE QBE FUNDS to LOCAL Using FY 22 Funding

- \$1.1 million is earned through QBE for Maintenance and the actual cost is \$2.5 million. The \$1.4 million difference is paid for with local funds
 - \$100k is earned through QBE for Nursing and the actual cost is \$297k paid for with local funds
 - \$855k is earned through QBE for Transportation and the actual cost is \$2.3 million paid for with local funds
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STATE QBE FUNDS to LOCAL Using FY 22 Funding

- Earn 7.16, but we employ 31 subject specialists (Art, Music, PE/Health, Drama, Dance, etc.) the additional cost of \$1.9 million is paid for with local funds
 - 133 paraprofessionals (K-12, PEC, and General Ed) paid for locally. The cost of \$3.4 million is paid for with local funds
 - Earn 10.08, but we employ 43 clerical positions. The additional cost of \$1.53 million is paid for with local funds
 - 10 Behavioral Specialists/Interventionists with a cost of \$384k which is paid for with local funds
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General Fund Budgeted Revenue Recap

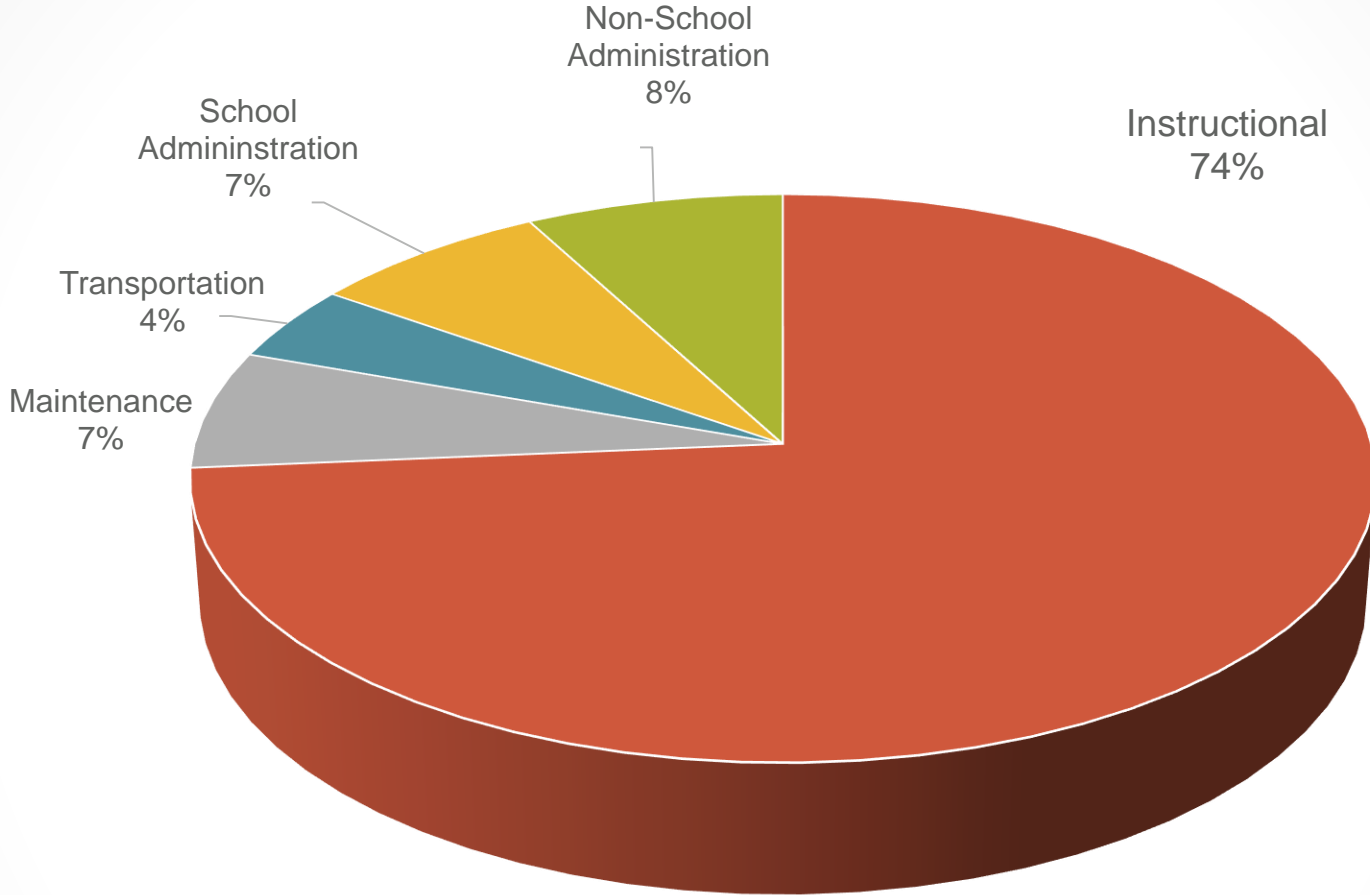
Description	FY 2022	FY 2023	FY 2024
Property Ad Valorem	16,326,000	16,326,000	16,625,000
Other Tax (Intangible/RE Trans/Railroad)	275,000	275,000	275,000
TAVT	1,100,000	1,100,000	1,600,000
Other Local Revenue	341,000	341,000	420,000
Investment Income	300,000	300,000	500,000
QBE	24,323,846	26,450,176	27,139,804
Totals:	42,665,846	44,792,176	46,559,804
Increase in Budgeted Revenue:		\$2,126,330	\$1,767,628



Budgeted Expenses

Personnel and Operating Budget

Proposed Budgeted Expenses (85% Personnel, 15% Operational)



Description	FY 2024	
Instruction	34,042,259	
Pupil Services	1,383,193	
Improvement to Inst	1,870,150	
Educational Media	1,012,856	
Total Instructional:	38,308,458	74%
Maintenance	3,505,424	7%
Transportation	2,249,208	4%
School Administration	3,840,407	7%
General Administration	1,507,037	
Business Services	1,610,888	
Central Support	460,596	
Other Support	475,208	
Community Services	56,329	
Total Non-School Administration	4,110,058	8%
	52,013,555	

Budgeted Expenses Comparison

Description	Function	FY2022	FY2023	FY2024
Instruction	1000	28,557,570	28,315,224	34,042,259
Pupil Services	2100	1,185,162	1,606,964	1,383,193
Improvement to Inst	2210	2,019,392	1,943,496	1,870,150
Educational Media	2220	785,948	969,902	1,012,856
General Administration	2300	1,255,864	1,327,375	1,507,037
School Administration	2400	3,086,910	3,583,314	3,840,407
Business Services	2500	1,206,356	1,224,262	1,610,888
Maintenance	2600	1,597,317	3,018,911	3,505,424
Transportation	2700	2,143,247	1,967,564	2,249,208
Central Support	2800	269,845	326,550	460,596
Other Support	2900	258,197	451,474	475,208
Community Services	3300	91,251	57,140	56,329
		42,457,059	44,792,176	52,013,555

FY24 Budget Includes:

GENERAL

- All Budgeted Expenses from previous fiscal year
- \$2,000 salary increase for Certified Employees (\$255,260)
- 3% Salary Increase or Salary Table adjustment Salary Increase for Classified (\$406,245)
- Certified Salary Table extensions from 21 to 25 (3% increase overall, \$358,800)
- Increased Expense for Health Insurance (\$1,922,680)
- GNETS Staff (\$185,000)
- New Positions (2 paras, GCEC counselor, District Literacy Specialist - \$338,000)
- CARES/ARP Deficit (after reallocation of CARES/ARP expense (\$5,453,751))

CARES/ARP

- \$1,000 Retention Stipend for Full-Time Employees and \$500 for Part-time Employees
- Unearned certified positions
- All of FY23 CARES/ARP additions

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

Baldwin County School System CARES Act Financial Report FY 2021		Baldwin County School System CARES Act Financial Report FY 2022	
Funds Available	\$28,119,896	Funds Available	\$24,775,905
Expenditures:		Expenditures:	
Salary	798,587	Salary	3,675,327
Employee Benefits	80,479	Employee Benefits	2,674,632
Contracted Services- Subs	311,253	Contracted Services	744,306
Supplies-PPE & general	655,145	Supplies-PPE & general	382,148
Water, Sewer, & Cleaning	78,489	Water, Sewer, & Cleaning	1,135,098
Supplies- Technology	80,949	Supplies- Technology	9,000
Computer Software	22,195	Computer Software	227,873
Expendable Equipment	365,836	Expendable Equipment	326,737
Expendable Computer Eq	454,801	Expendable Computer Equipment	417,065
Fuel		Electricity	73,038
Communication	189,495	Fuel	172,060
Web Based Subscription	283,687	Textbooks	156,947
Printing	262	Communication	32,164
Dues and Fees	2,258	Web Based Subscription	297,813
Maint/Repairs	20,555	Travel	109
		Other	7,481
		Dues and Fees	18,942
Total Expenditures	3,343,991	Total Expenditures	10,350,740
Funds Available	\$24,775,905	Funds Available	\$14,425,165

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

Baldwin County School System CARES Act Financial Report FY 2023 PROJECTION		Baldwin County School System CARES Act Financial Report FY 2024 PROJECTION	
Funds Available	\$14,425,165	Funds Available	\$4,589,865
Expenditures:		Expenditures:	
Salary	4,224,000	Salary	4,224,000
Employee Benefits	1,548,000	Employee Benefits	1,548,000
Contracted Services	1,000,000	Contracted Services	1,000,000
Supplies-PPE & general	103,325	Supplies-PPE & general	103,326
Water, Sewer, & Cleaning	1,275,600	Water, Sewer, & Cleaning	1,275,600
Supplies- Technology	9,413	Supplies- Technology	9,413
Computer Software	181,936	Computer Software	181,936
Expendable Equipment	266,009	Expendable Equipment	266,009
Expendable Computer Eq	144,990	Expendable Computer Eq	144,990
Travel	804	Travel	804
Fuel	229,235	Fuel	229,235
Textbooks	421,312	Textbooks	1,000,000
Communication	22,000	Communication	22,000
Web Based Subscription	388,018	Web Based Subscription	388,018
Other	7,148	Other	7,148
Dues and Fees	13,510	Dues and Fees	13,510
Total Expenditures	9,835,300	Total Expenditures	10,413,989
Funds Available	\$4,589,865	Funds Transferred to General Fund	\$(5,824,124)



Summary of Previous Fiscal Year Budget Items

FY23 Budget Includes:

- December Retention Stipends of \$500 for Part-time employees and \$1,000 for Full-time employees
 - Fall 2023 Retention Stipends of \$500 for Part-time employees and \$1,000 for Full-time employees
 - All budgeted General and ARP/CARES items from FY 2016 through FY 2022
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ARP/CARES Positions

- **12 additional Paraprofessional positions (LPS, MHP, LVA, MHA, OHMS)**
 - **6 additional EIP Early Intervention Program (EIP) Teacher positions (LPS, MHP, LVA, MHA)**
 - **3 Multi-Tiered System of Supports (MTSS) Specialist positions**
 - **2 additional attendance clerk positions**
 - **3 additional bus monitors**
 - **6 Behavior/Academic Interventionists (LPS, MHP, LVA, MHA, OHMS)**
 - **1 Behavior Specialist (OHMS)**
 - **1 Career Academy Coach (BHS)**
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FY22 Budget Includes:

- 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
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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
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How Do We Proceed?

Approve Tentative Budget & Budget Hearings

April 11th, 2023 at 5:30

Budget Hearing #1

May 9, 2023 at 5:30

Budget Hearing #2

May 18, 2023 at 5:30 Pm

Approve Final Budget

June 13, 2023 at 5:30



Questions?
