



FY19 Budget

Dr. Noris Price, Superintendent
Byron Schueneman, Chief Financial Officer

Budget Discussion Guidelines

- Budget Development Process
 - Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
 - Budgeted FY19 Revenue
 - Currently Budgeted FY19 Expenses
 - Discuss Additions to FY19 Budgeted Expenses
-

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
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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

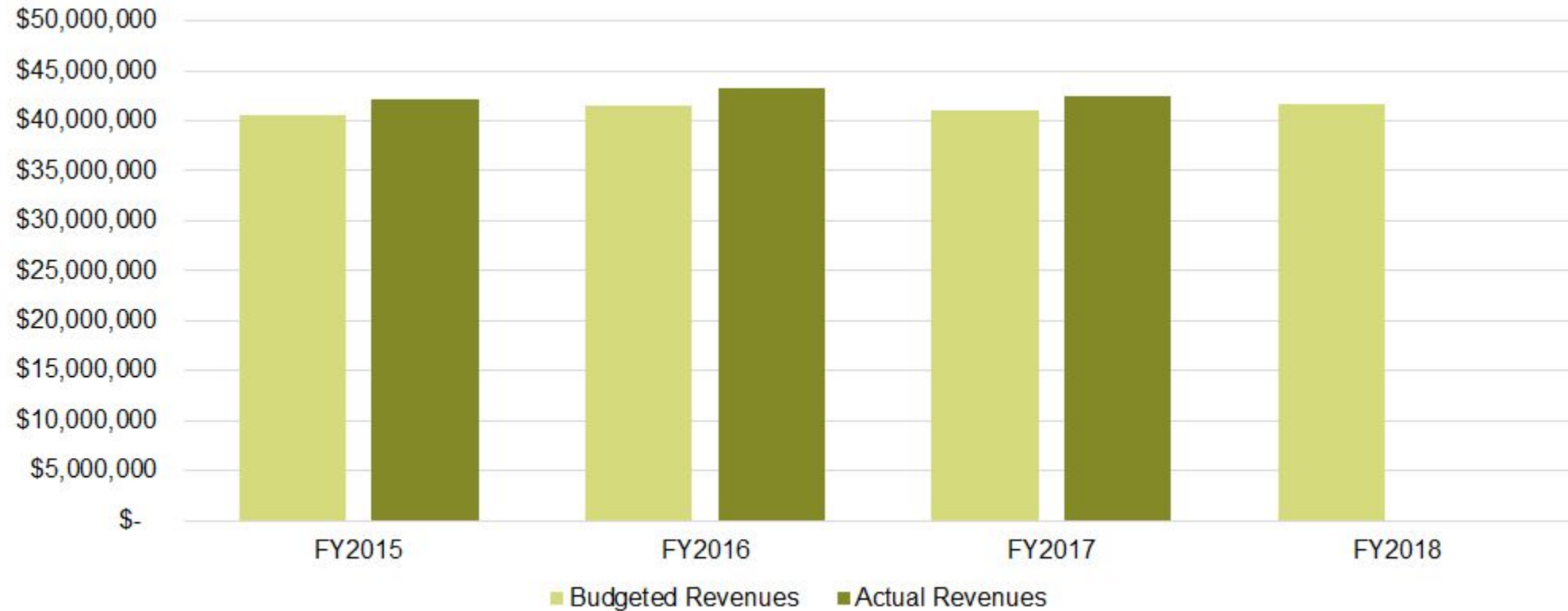




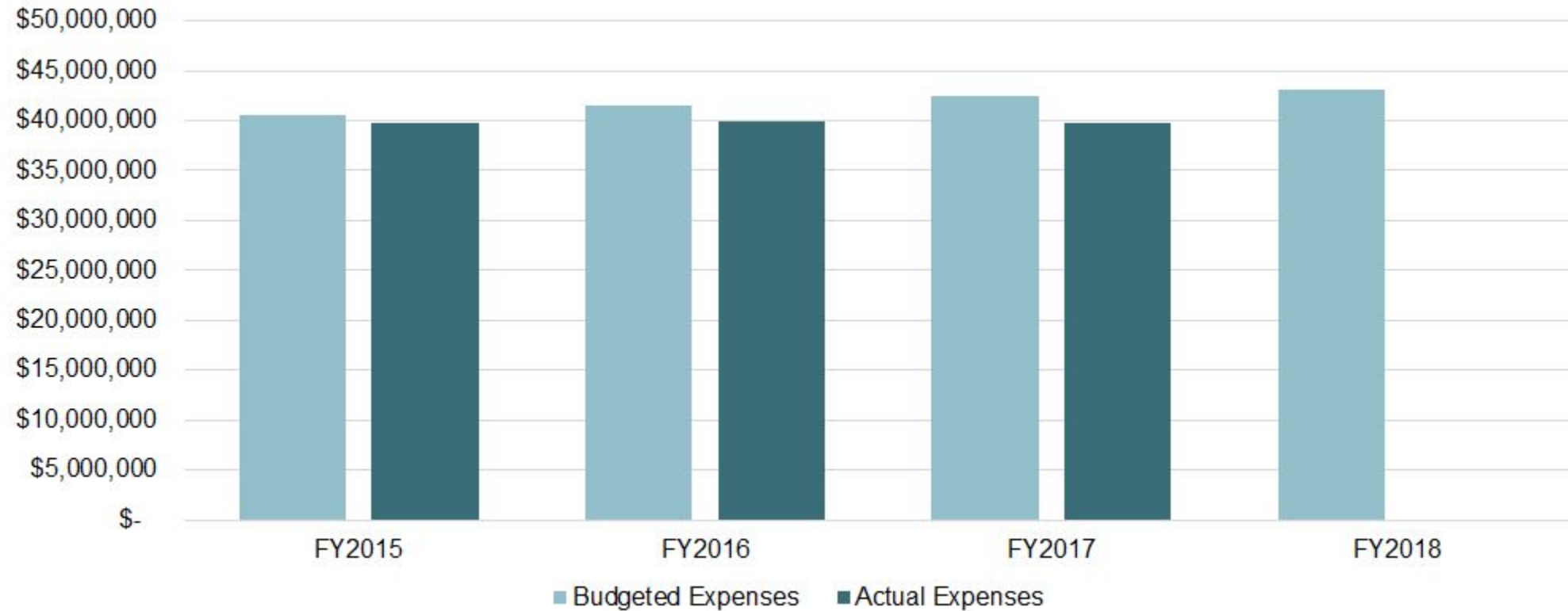
Fund Balance

Historical Budgets, Actual Revenues & Expenses, Fund Balance

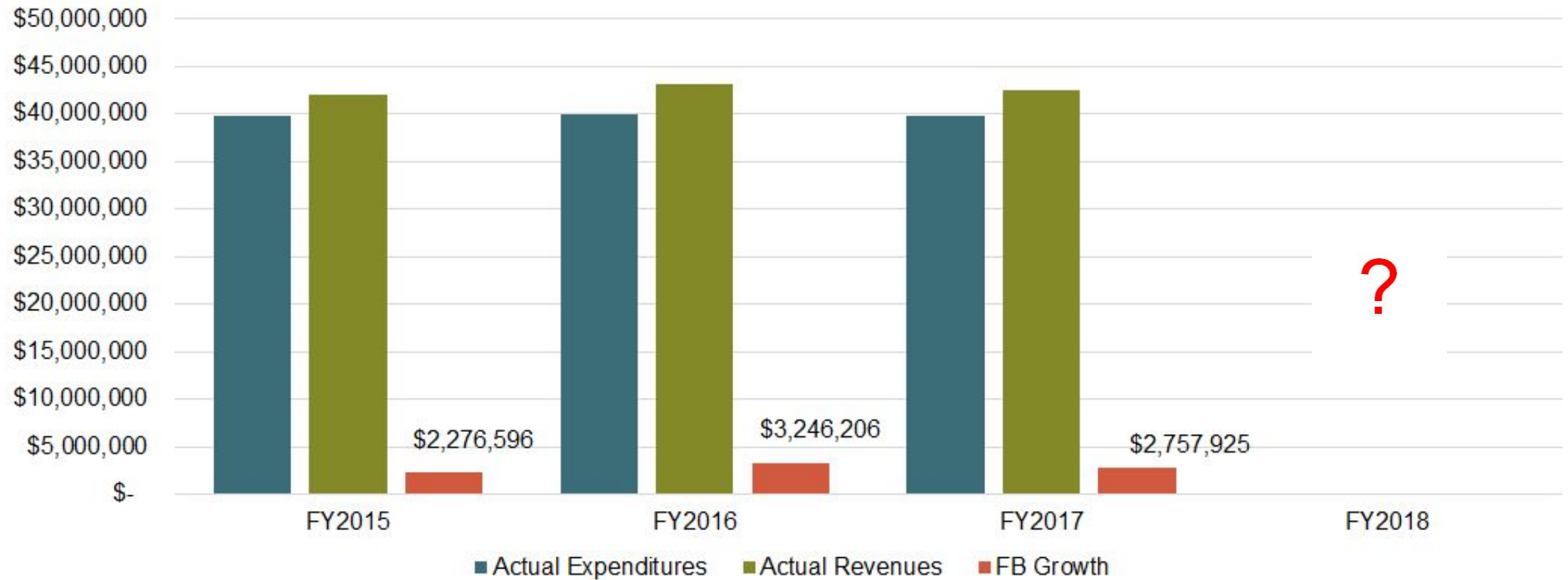
Budget to Actual Revenues



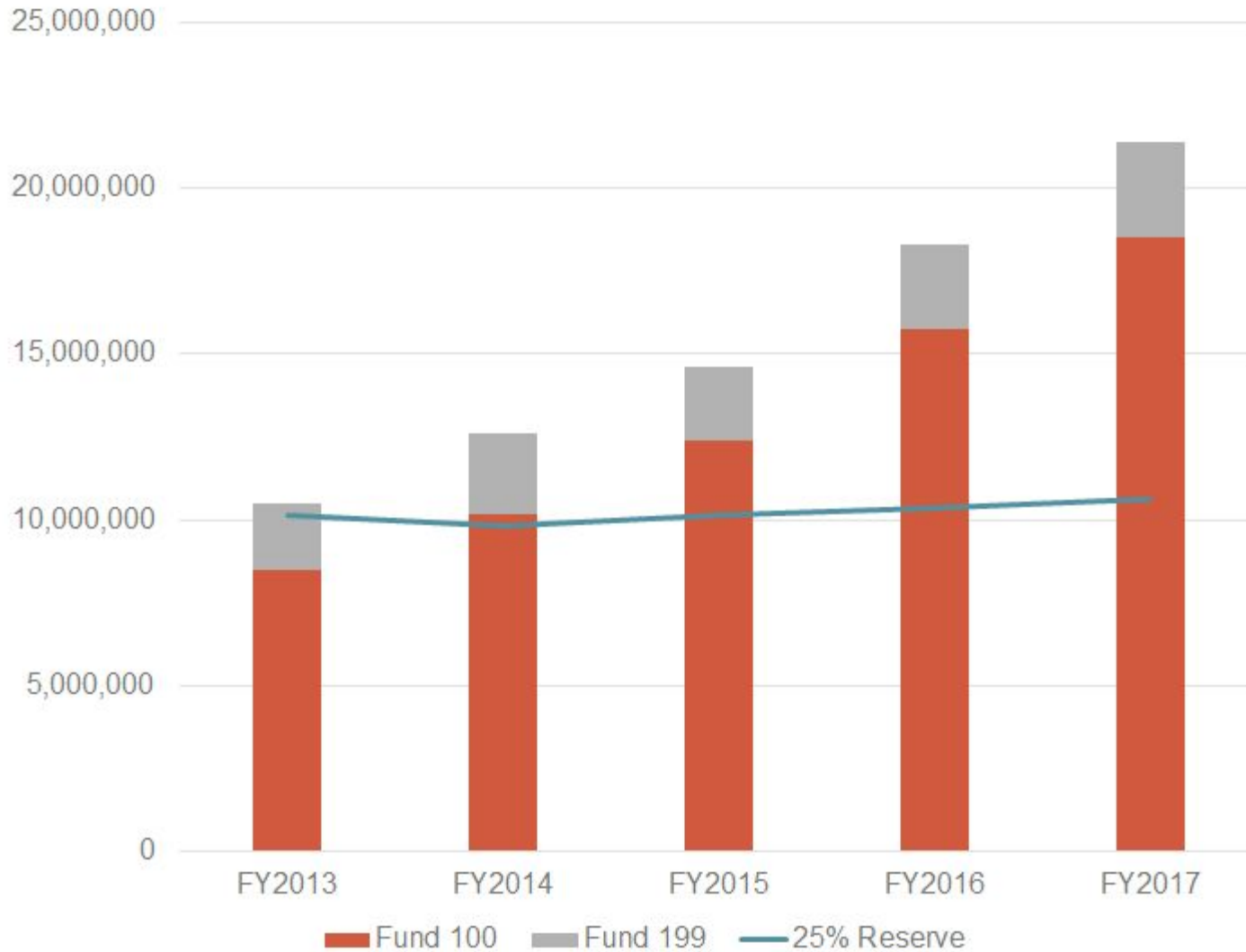
Budget to Actual Expenses



Actual Revenue and Expenses



Fund Balance Growth



Fund Balances

	Fund 100	Fund 199
FY2013	8,503,252	2,015,112
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

***denotes figures based on budget**

Fund 100 – General Fund

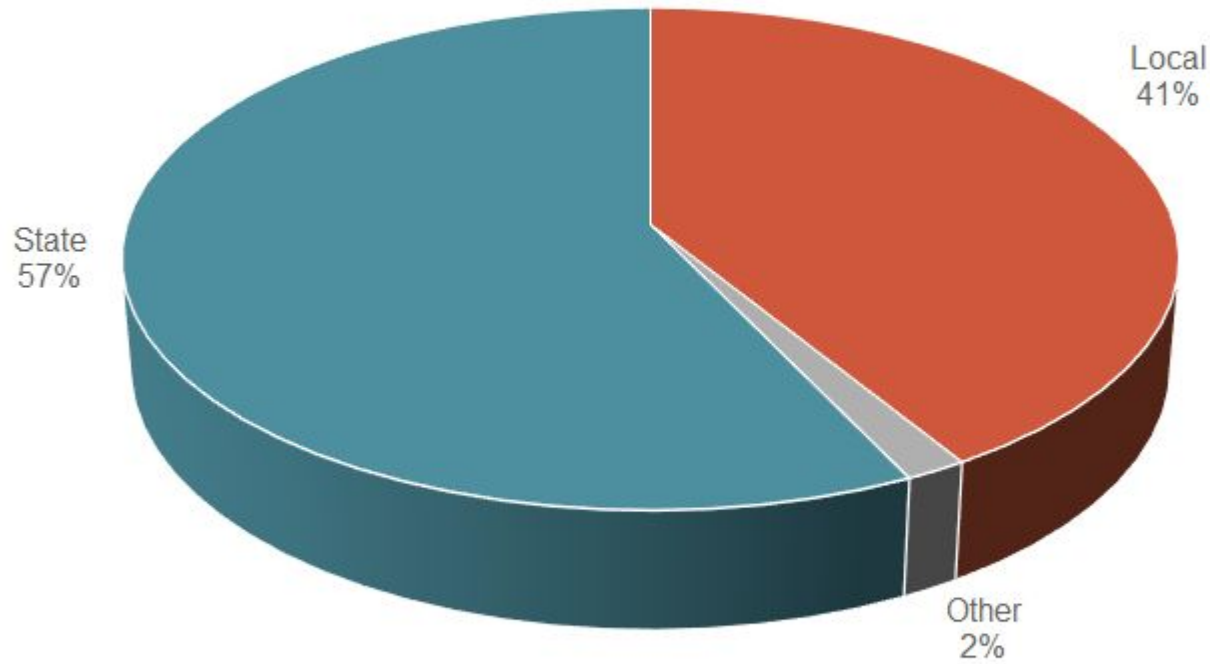
Fund 199 – Sold Properties



Budgeted Revenues

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

Revenue



■ Local ■ Other ■ State

General Fund Revenue Sources

Source	FY19 General Fund	Makeup
Local	17,532,000	41%
Other	711,000	2%
State	24,305,916	57%
Total	42,548,916	100%

NOTICE TO CITIZENS OF BALDWIN COUNTY

The Baldwin County Board of Education, does hereby announce that the millage rate will be established at a Board Meeting to be held at the Board of Education Building at 110 N. ABC Street, Milledgeville, Georgia, August 30, 2017 at 5:30 p.m., and pursuant to the requirements of O.C.G.A. 48-5-32, does hereby publish the following presentation of the current year's tax digest and levy along with the history of the tax digest and levy for the past five years.

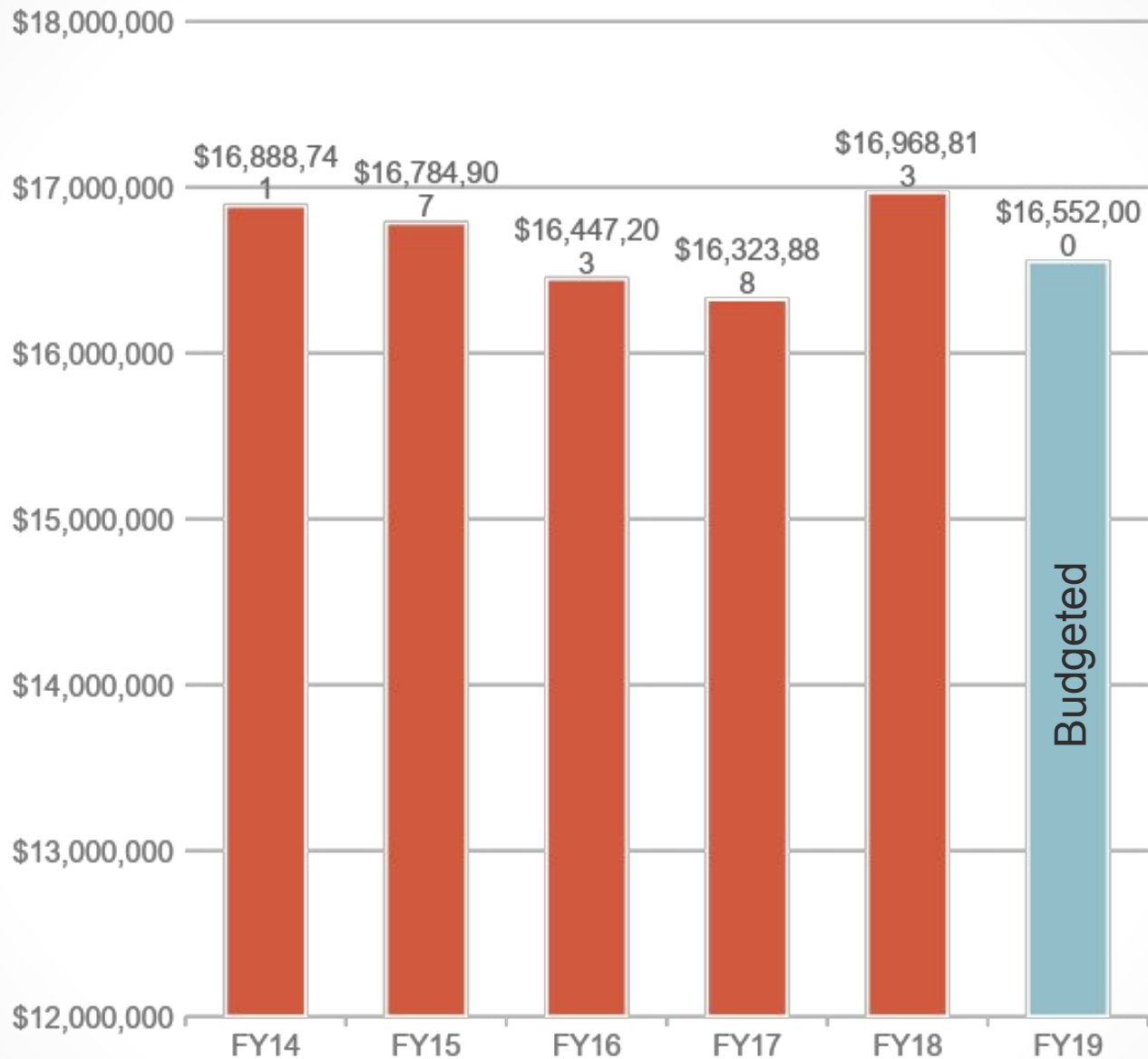
COUNTY SCHOOL	2012	2013	2014	2015	2016	2017
Real & Personal	1,046,499,964	1,041,016,561	1,050,829,290	1,053,779,169	1,068,360,919	1,202,579,284
Motor Vehicles	90,219,030	94,238,490	78,891,880	58,161,770	44,212,210	34,166,760
Mobile Homes	12,422,333	10,395,993	10,154,841	9,187,306	8,879,662	8,978,846
Timber - 100%	1,217,860	1,965,302	1,851,413	1,314,403	1,502,645	2,548,152
Heavy Truck Equipment	42,425	-	7,815			10,595
Gross Digest	\$ 1,150,401,612	\$ 1,147,616,346	\$ 1,141,735,239	\$ 1,122,442,648	\$ 1,122,955,436	\$ 1,248,283,637
Less M&O Exemptions	159,904,563	159,824,100	160,869,155	161,118,098	168,885,737	166,884,834
Net M&O Digest	\$ 990,497,049	\$ 987,792,246	\$ 980,866,084	\$ 961,324,550	\$ 954,069,699	\$ 1,081,398,803
State of Georgia Forest Land Assistance Grant Value	\$ 1,755,575	\$ 2,169,152	\$ 3,008,882	\$ 2,755,326	\$ 2,781,880	\$ 2,870,414
Adjusted new M & O Digest	\$ 992,252,624	\$ 989,961,398	\$ 983,874,966	\$ 964,079,876	\$ 956,851,579	\$ 1,084,269,217
Gross M&O Millage	17.06	17.06	17.06	17.06	17.06	15.65
Less Rollbacks						
Net M&O Millage	17.06	17.06	17.06	17.06	17.06	15.65
Net Taxes Levied	\$ 16,927,830	\$ 16,888,741	\$ 16,784,907	\$ 16,447,203	\$ 16,323,888	\$ 16,968,813
Net Taxes \$ Incr/(Decr)	\$ 338,626	\$ (39,089)	\$ (103,835)	\$ (337,704)	\$ (123,315)	\$ 644,925
Net Taxes % Incr/(Decr)	2.04%	-0.23%	-0.61%	-2.01%	-0.75%	3.95%
Net Bond Millage	0	0	0	0	0	0

Local (41%): Property Ad Valorem Tax (School Tax)

Year	Mill Rate	1 Mill	Tax
FY14	17.06	989,961	16.93 m
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

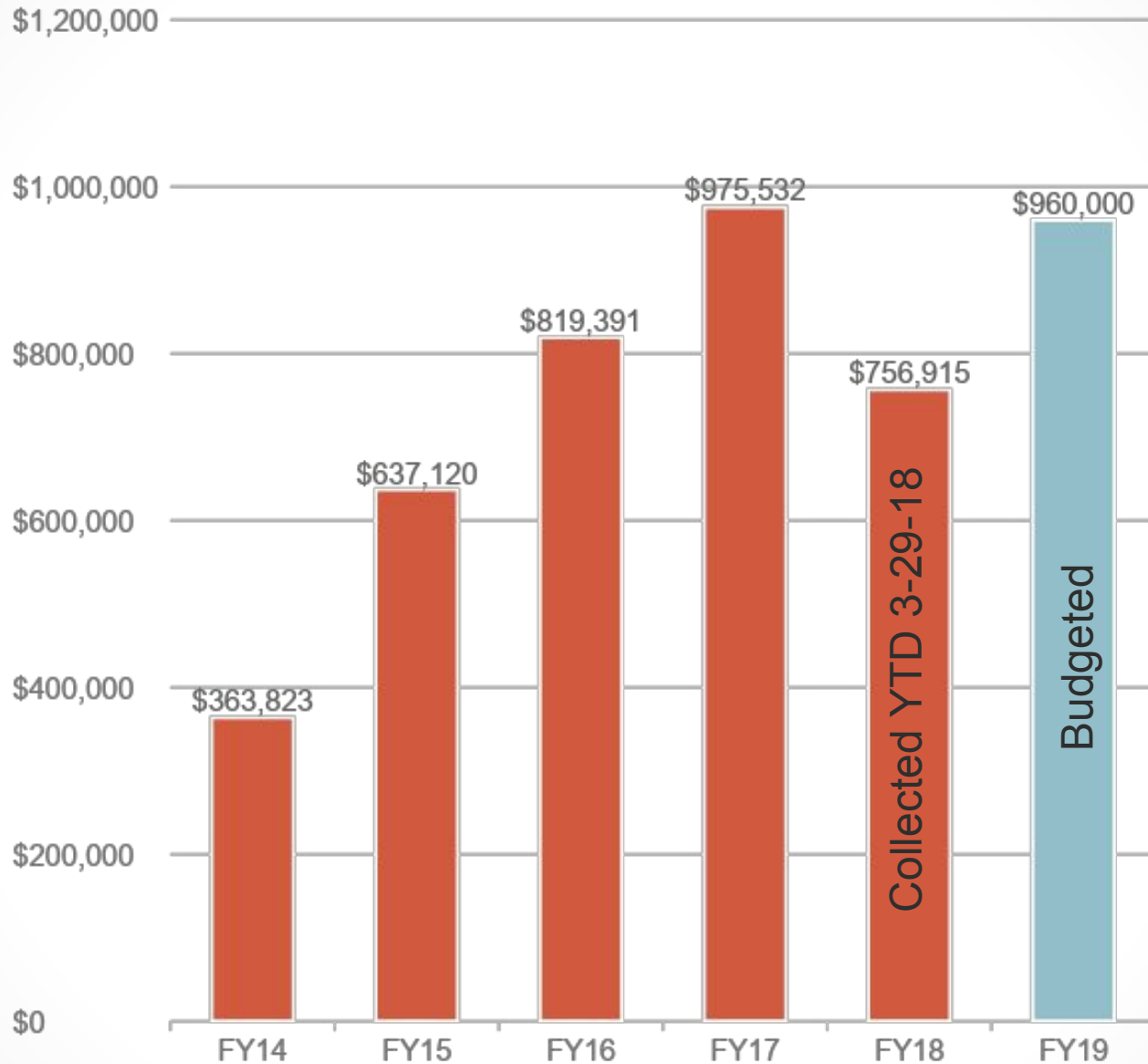
Local: Property Ad Valorem Tax Information

<i>Fair Market Value</i>		<i>Assessed Value</i>	<i>FY18 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



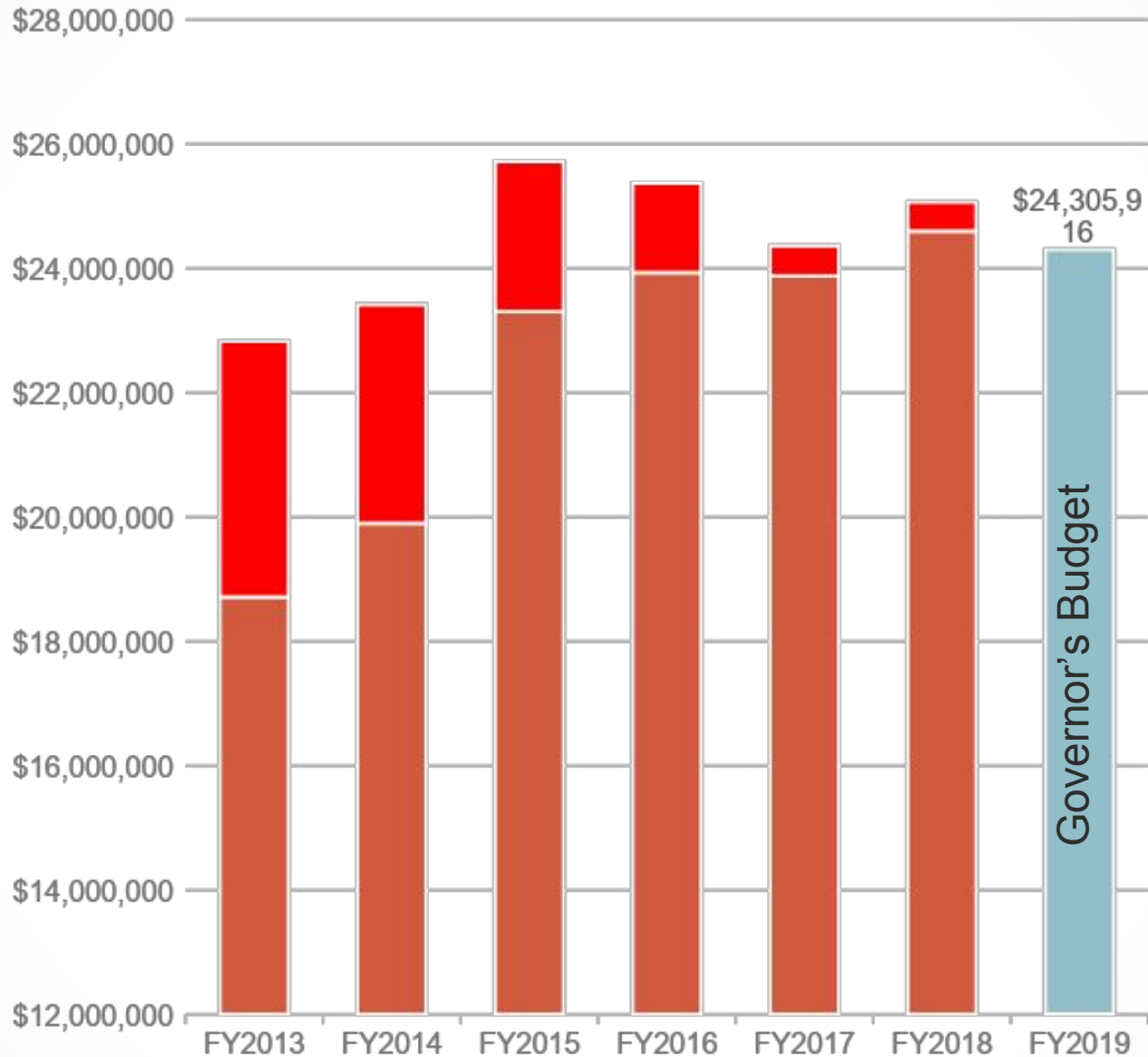
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FY19			16.55 m



Local (41%): Title Ad Valorem (TAVT)

Year	GF TAVT
FY14	363,823
FY15	637,120
FY16	819,391
FY17	975,532
FY18*	756,915
FY19*	960,000

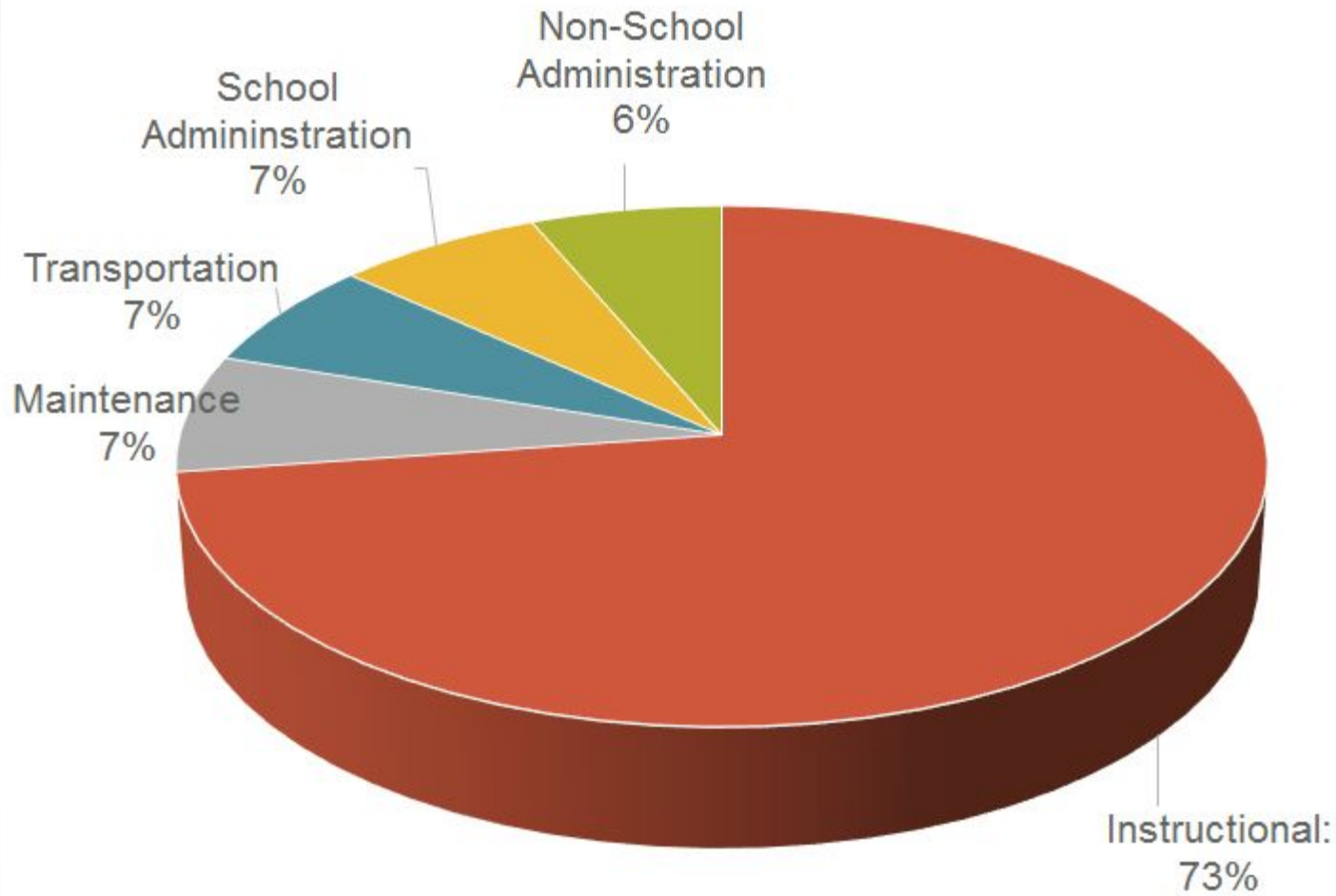


State (57%): Quality Basic Education (QBE)

Year	Austerity	QBE Received
FY13	4,113,390	18,716,398
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	24,305,916

Budgeted Expenses

Personnel and Operating Budget



Budgeted Expenses (86% Personnel, 14% Operational)

Description	FY2019	
Instruction	28,620,529	
Pupil Services	1,553,407	
Improvement to Inst	1,476,473	
Educational Media	901,212	
Total Instructional:	32,551,621	73%
Maintenance	3,268,134	7%
Transportation	3,001,485	7%
School Administration	3,089,776	7%
General Administration	1,097,513	
Business Services	1,089,588	
Central Support	277,235	
Other Support	314,698	
Community Services	68,814	
Total Non-School Administration	2,847,848	6%
	44,758,864	

State: QBE to Local

- QBE provides
 - \$112k for Nursing. FY19 budget needs for Nursing: \$253k
 - \$812K for Transportation and budgeted \$3m
 - 26.77 subject specialists (Art, Music, PE/Health) in excess of what is earned by QBE, the additional cost of \$2m is paid for with local funds
 - 56.03 paraprofessionals (Kindergarten, PEC, and Other) in excess of what is earned by QBE, the additional cost of \$2m is paid for with local funds
 - 17.54 clerical positions (\$875,000) in excess of what is earned by QBE
 - 4 behavioral specialists (\$300,000) in excess of what is earned by QBE
 - FY19 Budget includes
 - SHBP is \$11,340 per year, per employee (\$6.3m total in FY19)
 - TRS employer contribution is increasing from 16.81% to 20.9% (\$4.7m total in FY19)
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Historical Budget Changes:

FY18 Additions	FY17 Additions
Reduced Class Size	Elementary Music Teacher
Elementary Art Teacher	OHMS Art Teacher
Elementary Music Teacher	Public Relations Coordinator
Elementary Band Teacher	District Wide Counselor
OHMS Exploratory Teachers	Part Time Speech Therapist
2 Guidance Counselors (OHMS / BHS)	OHMS Exploratory Teacher
Behavior Specialist for all Elementary	Behavior Specialist
Dance Teacher (OHMS / BHS)	Lunchroom Monitors
3% Salary Increase for all Employees	3% One Time Payment for all Employees
\$1,526,183 from Fund Balance	\$1,381,371 from Fund Balance

Potential additions to the FY19 Budget:

3% One Time Payment	\$ 908,398.41
Retention Stipends	\$ 371,543.25
Bus Driver Subs and Extra Routes	\$ 150,430.11
Early Intervention Program Teachers	\$ 300,000.00
2 Resource Officers	\$ 110,000.00
Additional Teachers to Reduce Class Size	\$ 375,000.00
Restructuring salary and supplements	\$ 52,157.04
Instructional Technology Specialist	\$ 75,000.00
Total Potential Additions:	\$ 2,342,528.81
Required Fund Balance to be used:	\$ 2,209,948.02

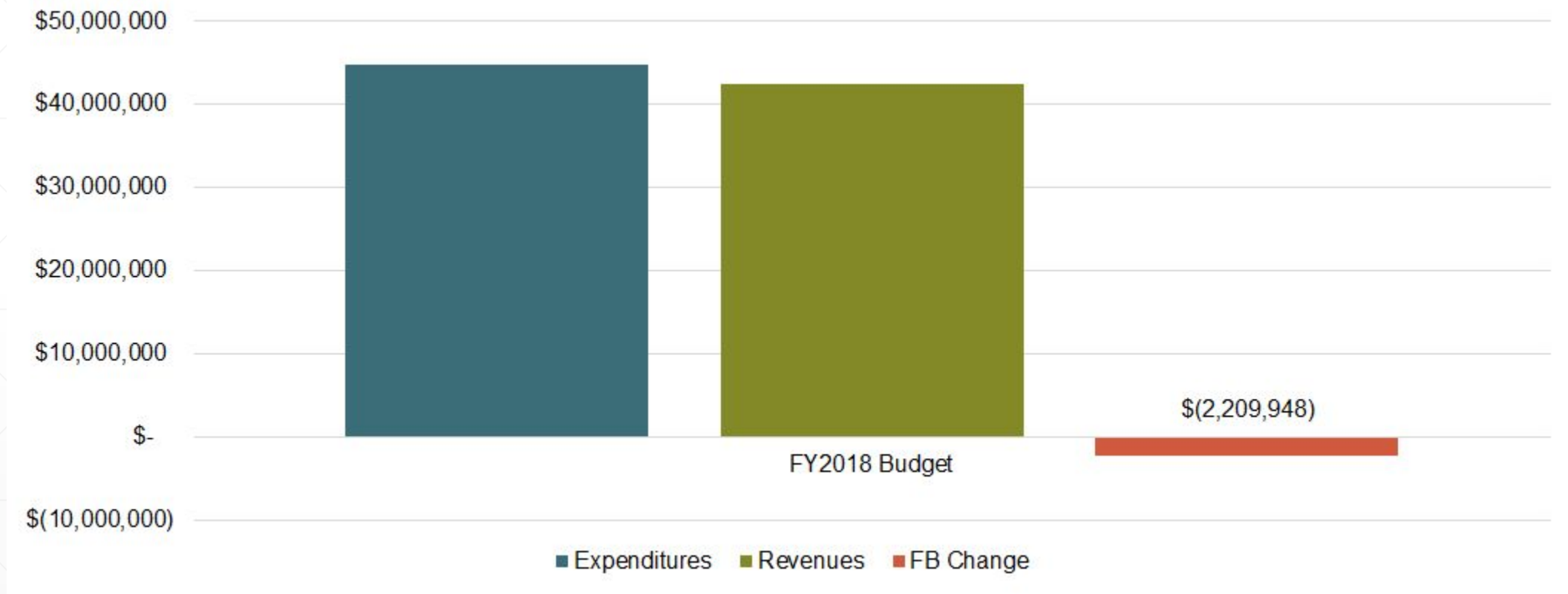
Public Notice: The Baldwin County Board of Education will hold two public hearings to discuss the FY2019 budget. The first meeting will be held May 7th, 2018 at 5:30 PM, and the second meeting will be held May 21st, 2018 at 5:30 PM. The final FY2019 budget will be adopted at the board meeting on June 12, 2018 at 5:30 PM. All meetings will be held at 110 North ABC Street.

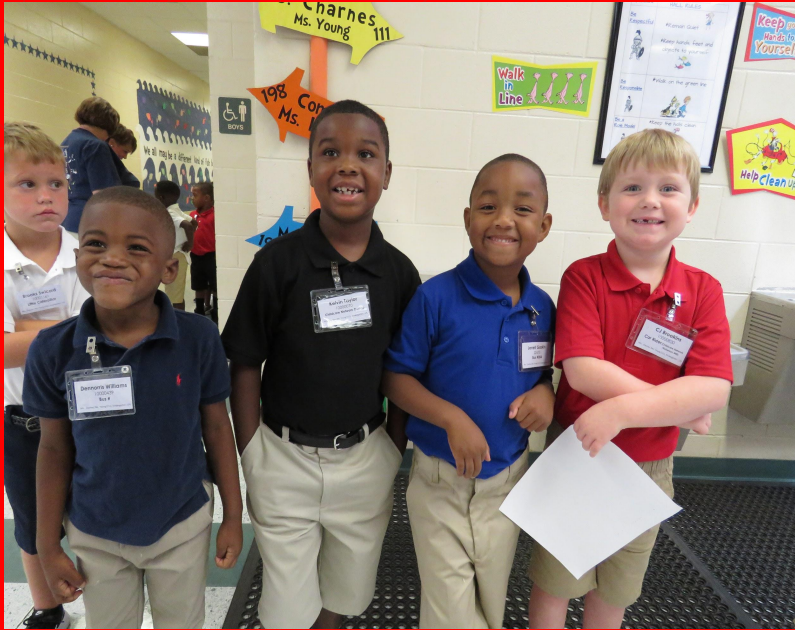
**BALDWIN COUNTY BOARD OF EDUCATION
TENTATIVE BUDGET
JULY 1, 2018 - JUNE 30, 2019**

Revenue	General Fund	Special Revenue Fund
Local Property Taxes	\$ 17,532,000	
Other Local	691,000	
State Sources	24,305,916	
Federal Sources	20,000	
Other (FB)	2,209,948	\$ 2,364,074
ESPLOST		6,222,000
Total Revenue	\$ 44,758,864	\$ 8,586,074
Expenditures		
Instruction	\$ 28,620,529	
Pupil Services	1,553,407	
Improvement to Instructional Services	1,476,473	
Educational Media Services	901,212	
General Administration	1,097,513	
School Administration	3,089,776	
Business Services	1,089,588	
Maintenance and Operations	3,268,134	
Student Transportation	3,001,485	
Central Support Services	277,235	
Other Support Services	314,698	
Community Services Operations	68,814	
Capital Projects		\$ 8,304,624
Debt Service - Interest on Bonds		281,450
Total Expenditures	\$ 44,758,864	\$ 8,586,074

FY19 Current Budget

Budget Recap





Questions?
