



Clarke County  
School District

# FY2022 Budget

Byron Schueneman, Chief Financial Officer

# FY22 Budget Presentation

1. General Fund Budget Overview
2. General Fund Budgeted Revenues
3. Other Resources
4. Budgeted Expenditures by Strategic Priority
5. Summary



# 1. General Fund Budget Overview

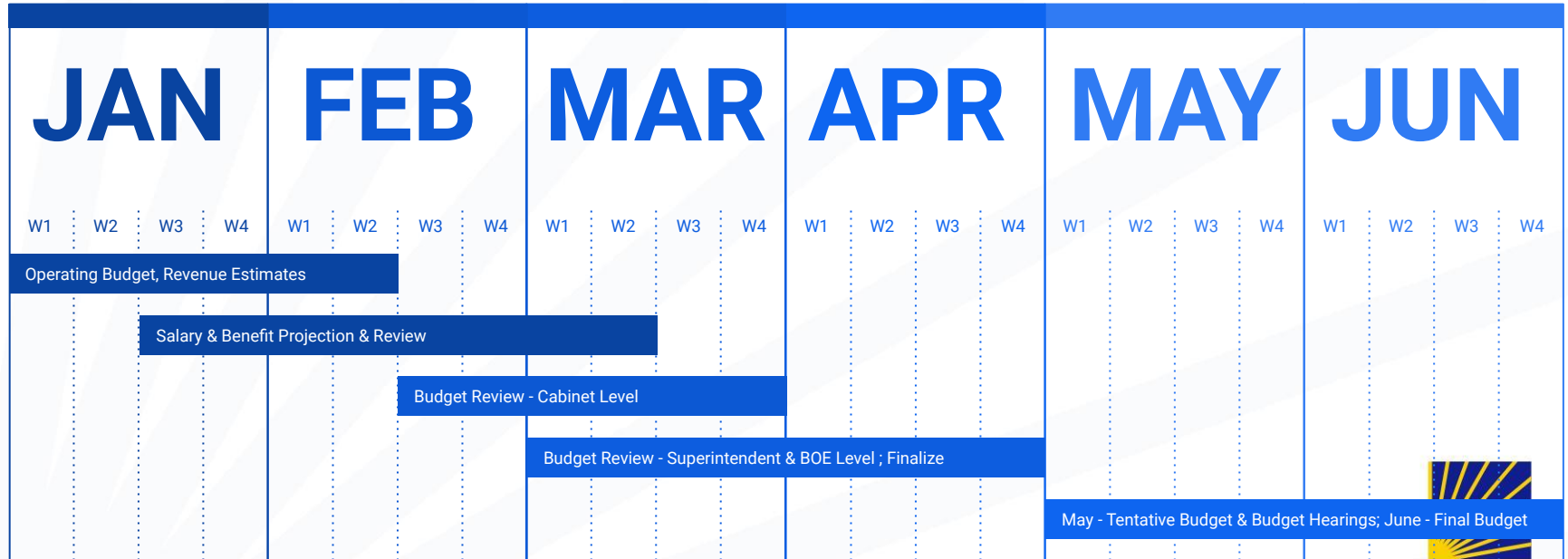
Timeline

Funds

Executive Summary



# General Fund Budget Overview - Timeline



# General Fund Budget Overview - Funds

- **FY22 Fiscal Year** - July 1st, 2021 to June 30th, 2022
- **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 3XX, Federal Programs 4XX, Principal Accounts 5XX, School Food 6XX).

# General Fund Budget Overview - Executive Summary

Beginning Fund Balance 7/1/2021		\$36,500,000
Local Revenue	\$94,895,733	
State Revenue	\$71,971,027	
Austerity	-\$3,000,000	
Other Revenue	\$7,285,000	
<b>Total Revenues</b>		<b>\$171,151,760</b>
Operational Expenditures	-\$26,018,733	
Salary and Benefits	-\$151,633,027	
Shift to CARES/ARPA (To cover Austerity)	\$3,000,000	
Shift to CARES/ARPA (Continuity of Staff)	\$3,500,000	
<b>Total Expenditures</b>		<b>-\$171,151,760</b>
Ending Fund Balance 6/30/2022		\$36,500,000

# 2. General Fund Budgeted Revenues

Local (Property Tax)

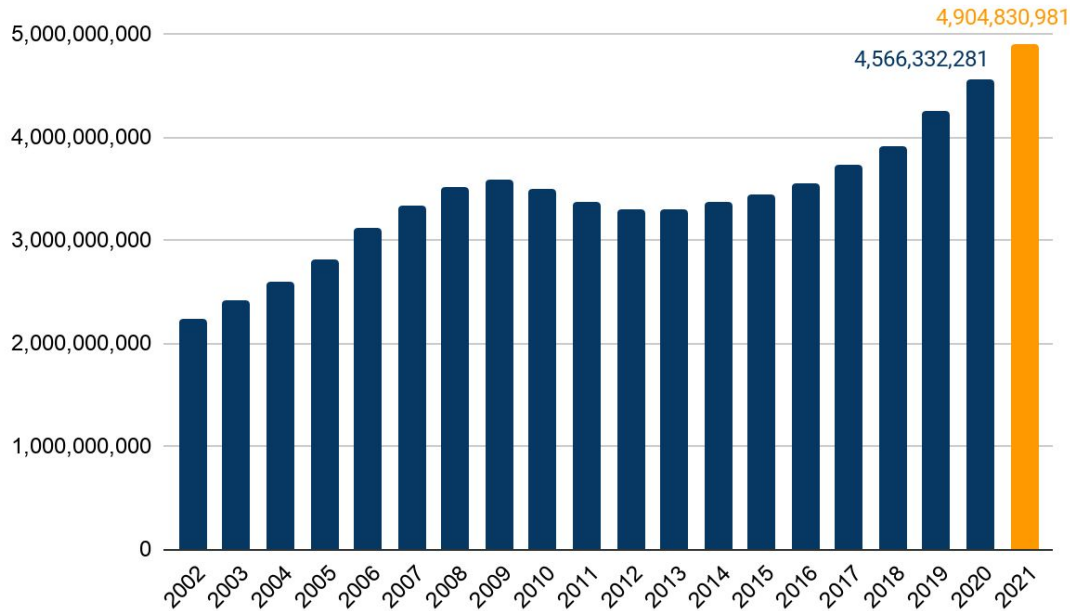
State (Quality Basic Education)

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



# Budgeted Revenues - Local (Property Taxes)

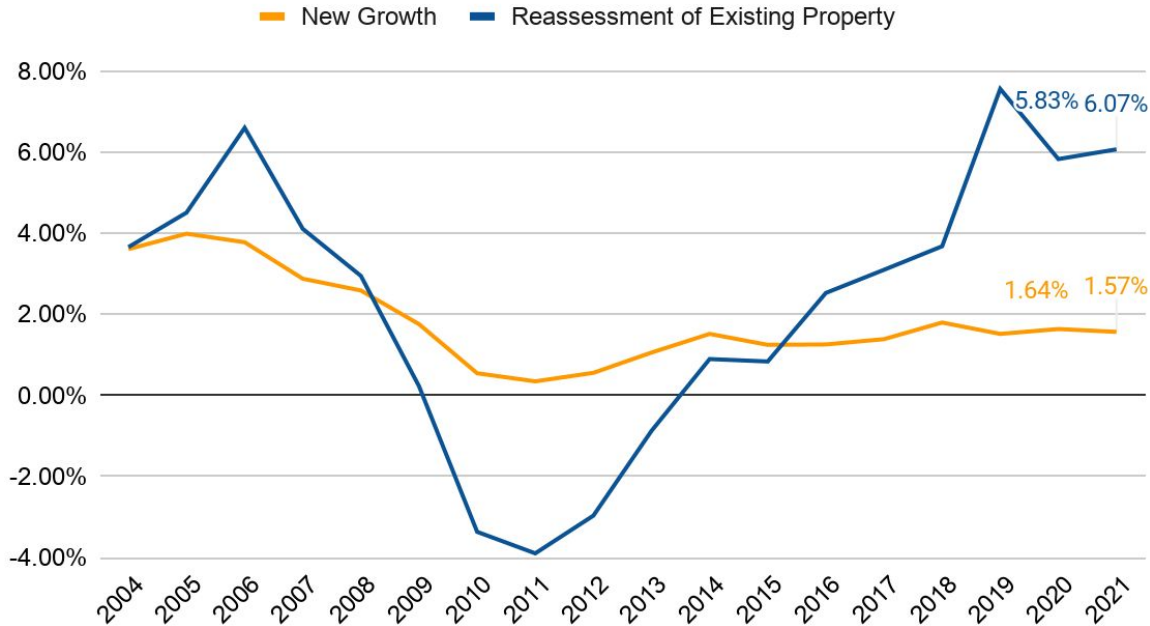
Clarke County Net School Digest





# Budgeted Revenues - Local (Property Taxes)

## Digest Growth vs. Reassessment



# Budgeted Revenues - Local (Property Taxes)

Tax Year	Fiscal Year	Millage Rate	*Value of 1 Mill	*School Tax
2016	2017	20	3.6	71.0
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	98.1

# Budgeted Revenues - Local (Property Taxes)

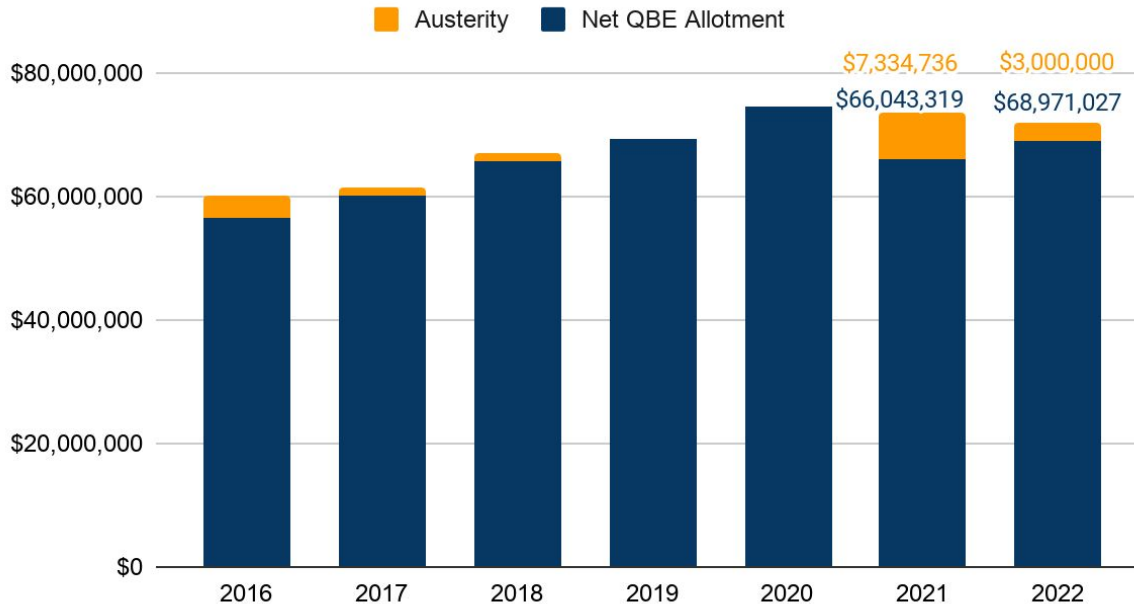
## Assumptions

1. 1.6% new growth rate and 6 % reassessment growth
2. -1.5% delinquency estimate
3. -2.5% for ACC Tax Commissioner fees

**Budgeted Property Taxes @ 20 mills - \$94,895,733**

# Budgeted Revenues - State (Quality Basic Education)

QBE Earned (Initial Allotment)



Year	FTE	Change
2017	12,532	1.60%
2018	12,667	1.10%
2019	12,860	1.50%
2020	12,644	-1.70%
2021	12,139	-4.00%
*2022	11,998	-1.20%
Drives FY22 QBE Funding		
*Estimate		

# Budgeted Revenues - State (Quality Basic Education)

## Assumptions

1. FY22 QBE funding formula based on 4% decrease (2021-1).  
Cover staff/services continuity with \$3.5 million from CARES/ARPA.
2. \$3 million of continued austerity  
Deficit to be covered using funding from CARES/ARPA.
3. TRS Employer Contribution increase from 19.06% to 19.81%

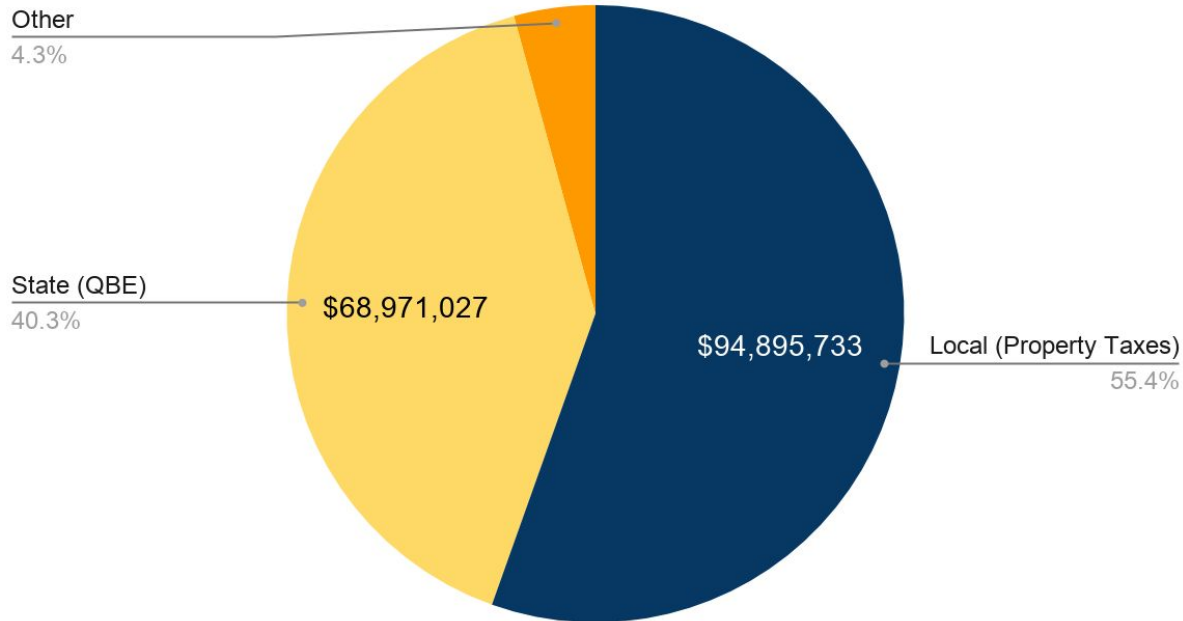
**Net Budgeted QBE ~ \$6,971,027**

# Budgeted Revenues - Other

OTHER REVENUE	BUDGET
OTHER SALES TAX REVENUE	\$1,500,000.00
TITLE AD VALOREM TAX	\$4,440,000.00
TRANSPORTATION FEES	\$250,000.00
INVESTMENT INCOME	\$50,000.00
RENTALS	\$10,000.00
FEDERAL INDIRECT COST RE	\$200,000.00
OTHER LOCAL REVENUE	\$500,000.00
FUNDS FR OTHER STATE AGE	\$85,000.00
	<b>\$7,035,000.00</b>

# Budgeted Revenues - Summary

Budgeted Revenue by Source ~ \$171,151,760



# 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. The only exception being “Continuity of Staff and Services.”

**Continuity of Core Staff and Services:** Restore any potential LEA budget reductions due to decreased state and/or local revenue. Cover costs of offsetting the need to furlough or reduce the salaries of any state or locally funded, school-based staff and/or continue core operations (transportation, utility, and other operating costs).



**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



# 3. Expenditures

Guiding Principles

Strategic Priorities

Expenditures by Function / Description



# Guiding Principle: Budget Supports the Strategic Plan



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# Guiding Principle: Budget Supports the Strategic Plan



All resources leveraged to support strategic plan.

# Strategic Priority III - Climate & Culture

*“Provide a welcoming environment and positive school and district culture for students, families and employees.”*

Dr. Jillian Whatley - Executive Director of Student Services



# Strategic Priority III - Climate & Culture

## General Fund:

1. Continue to fund 1 nurse / school
2. NEW - Restorative practice program in house to serve entire district.
3. NEW - Director of Restorative Discipline
4. NEW - Two additional psychologists
5. NEW - Diversity training

**3.1: By May 2023 all schools will provide an environment in which students and staff feel safe, supported, and accepted.**

**3.2: By May 2023, actions and processes will be developed to ensure equity is interwoven/integrated into all aspects of district operations.**



# Strategic Priority III - Climate & Culture

## CARES/ARPA

1. Mental and Physical Health
  - a. NEW - Two additional mental health / trauma specialists to address additional social emotional needs of students resulting from the pandemic.
  - b. Additional hours for nursing and contact tracing staff.
  - c. Student and staff wellness program to address mental health issues due to COVID/isolation/social unrest/ reacclimation

**3.1: By May 2023 all schools will provide an environment in which students and staff feel safe, supported, and accepted.**

**3.2: By May 2023, actions and processes will be developed to ensure equity is interwoven/integrated into all aspects of district operations.**

# Strategic Priority IV - Human Capital and Development

*“Recruit, develop, and retain effective teachers, leaders and staff who meet the diverse needs of our students.”*

Dr. Selena Blankenship - Chief Human Resource Officer



# Strategic Priority IV - Human Capital and Development

## General Fund:

1. Fully fund TRS employer share increase from 19.06% to 19.81%.
2. Fund step increases for all eligible employees.
3. Fund the salary increase for the remaining 19 employees outlined in the compensation study.

## CARES/ARPA

4. Continuity of Core Staff & Services
  - a. Offset the need to reduce staffing due to FTE decrease. Maintain FY21 staffing levels (cross functional benefit)
  - b. Provide two, \$1,000 payments. One supplement paid in December 2021 and one in May 2022. **This is in addition to the \$1,000 bonus funded by the state in April of FY2021.**

4.3 - By May 2023, CCSD will increase the retention rate of effective teachers, leaders and support staff.

# Strategic Priority IV - Human Capital and Development

## **CARES/ARPA Funds: Maintain FY21 staffing levels**

FTE decrease of 4% results in fewer positions earned.

Total cost of \$3.5 million to maintain FY21 staffing levels into FY22 absorbed by the CARES/ARPA.

	# POSITIONS	SALARY & BENEFITS
CERTIFIED	41.5	\$3,200,000
CLASSIFIED	8	\$300,000
TOTAL	49.5	\$3,500,000

# Strategic Priority IV - Human Capital and Development

**CARES/ARPA** - Provide two, \$1,000 payments. One supplement paid in December and one in May.

- Rooted in equity; more impactful on lower wage earners.
- Does not add to general fund while providing employees a compensation increase.
- Rewards employees for retention.

Salary	Payment	Ratio
\$20,000	\$2,000	10.00%
\$30,000	\$2,000	6.67%
\$40,000	\$2,000	5.00%
\$50,000	\$2,000	4.00%
\$60,000	\$2,000	3.33%
\$70,000	\$2,000	2.86%
\$80,000	\$2,000	2.50%
\$90,000	\$2,000	2.22%
\$100,000	\$2,000	2.00%

# Strategic Priority I - Student Achievement

*“Prepare every student for college and career success.”*

Brannon Gaskins - Chief Academic Officer



# Strategic Priority I - Student Achievement

## General Fund:

1. Continue to fund and promote smaller class sizes
2. Two additional assistant principal positions at the middle school level
3. Coordinator for Secondary Mathematics
4. ACT & Pre 8/9 ACT free to all high school students.
  - a. (PSAT available to all 10th graders at not cost by GaDOE).
5. Provide ongoing professional learning support of mathematics resource adoption.

GRADE	STATE MAX	CCSD AVERAGE
KK	22	17
01	23	19
02	23	19
03	23	20
04	25	21
05	25	20

1.1 - By May 2023, 80% or more students will demonstrate progress (student growth percentiles) as measured on state and district assessments

1.2 - By May 2023, 90% or more of 8th grade students will be high school ready

1.3 - By May 2023, 100% of high school seniors will graduate college and career ready

# Strategic Priority I - Student Achievement

## CARES/ARPA

1. Provide two (2) flexible instructional positions for schools to meet learning loss and/or social emotional student needs for three years (**estimated cost \$10.1 million**).
2. Summer school programs and supplemental learning opportunities to address learning loss.
3. Create a CCSD virtual school (secondary)
  - a. Coordinator of Virtual and Extended Learning
  - b. Virtual and Extended Learning Facilitators (2 paraprofessional positions)
4. Digital software to support curriculum and supplemental resources
5. Coordinator of Program Evaluation (CARES I, II, ARP)
6. MTSS Implementation Specialist (2)
7. Compensatory services for students with disabilities
8. Student device replacement

**1.1 - By May 2023, 80% or more students will demonstrate progress (student growth percentiles) as measured on state and district assessments**

**1.2 - By May 2023, 90% or more of 8th grade students will be high school ready**

**1.3 - By May 2023, 100% of high school seniors will graduate college and career ready**



# Strategic Priority II - Community Collaboration

*“Engage families, community members and civic organizations as active partners.”*

Lawrence Harris - Chief of Community Engagement & Strategic Partnerships



# Strategic Priority II - Community Collaboration

## General Fund:

1. Continue LSGT mini-grant funding
2. Governance and Flexibility Coordinator
3. Director of Public Relations & Communications (filled vacant position)
4. Professional Development Training Program
5. Expansion of language services

## CARES/ARPA

6. Supplemental Learning
  - a. Community Schools Director

2.1- By May 2023, we will increase opportunities for families and community engagement in student learning.

2.2: By May 2023, we will increase access to information for all stakeholders.

2.3: By May 2023, we will maximize our shared governance and flexibility as stated in the charter system contract

# Strategic Priority V - Financial and Operational Effectiveness

*“Manage and protect public funds and assets through efficient and effective use of available resources.”*

Byron Schueneman - Chief Financial Officer

Dr. Marsha Thomas - Interim Chief of Operations



# Strategic Priority V - Financial and Operational Effectiveness (Operations)

## General Fund:

1. Continue to fund 1 custodian for every 17,500 sq feet paid per compensation study.
2. Additional utility and overhead for new district offices off of Prince Avenue.
3. Four additional custodians
4. Two additional maintenance personnel
5. One Safety Coordinator (fill vacated position)
6. Four new buses

# Strategic Priority V - Financial and Operational Effectiveness (Operations)

## CARES/ARPA

1. Distance/Remote Learning
  - a. Student hotspot program
2. Facilities and Equipment
  - a. Air quality improvements
  - b. PPE Supplies
  - c. Laptops for paraprofessionals
3. School Meals
  - a. Food truck for food preparation and delivery
  - b. Offset of food cost not reimbursed
4. Transportation
  - a. Diesel fuel

# Strategic Priority V - Financial and Operational Effectiveness (Bus. Services)

## General Fund:

1. Shift payroll calendar for ten month staff
2. Business Services Coordinator

## CARES/ARPA

3. Continuity of Core Staff and Services
  - a. \$3 million to restore QBE austerity expected in FY22. (Refer to QBE slides in revenue section)

5.1 - Build and maintain an adequate cash reserve to cover unanticipated deficiencies in revenue or unanticipated expenditures.

5.2 - Improve effectiveness of fiscal operations and resource allocation.

# Strategic Priority V - Financial and Operational Effectiveness (Bus. Services)

Current Model														
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
10 Month Employees			1	2	3	4	5	6	7	8	9	10	11	12
11 Month Employees		1	2	3	4	5	6	7	8	9	10	11	12	
12 Month Employees	1	2	3	4	5	6	7	8	9	10	11	12		
Proposed Model														
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
10&11 Month Employees		1	2	3	4	5	6	7	8	9	10	11	12	
12 Month Employees	1	2	3	4	5	6	7	8	9	10	11	12		

# Strategic Priority V - Financial and Operational Effectiveness (Bus. Services)

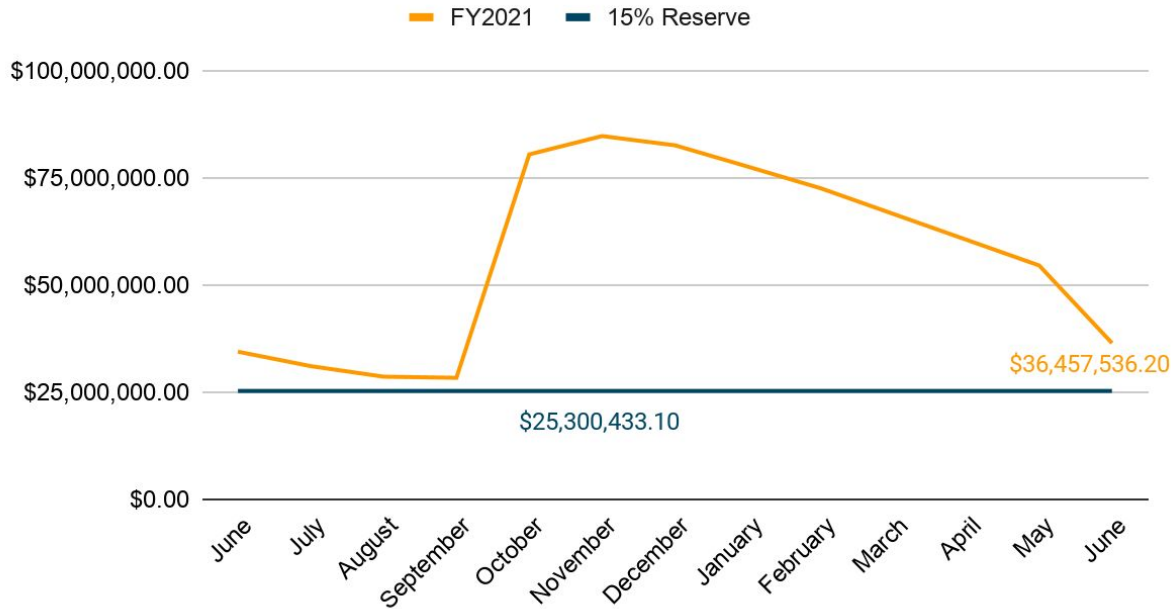
**General Fund: Shift the payroll calendar to more closely align the timing of teacher compensation to when the work is performed.**

- Roughly 1970 of 2100 employees (94%) will receive double pay in July. This includes all teachers and other 10 month staff.
- Each year payroll pays roughly 200 newly hired employees over the course of 13 months so they have continuity in health care coverage and don't wait a month and a half for their first check.
- Provides internal benefits to our "Organizational and Operational Effectiveness" and saves us ~ \$190K a year.



# Strategic Priority V - Financial and Operational Effectiveness (Bus. Services)

## FY21 Fund Balance



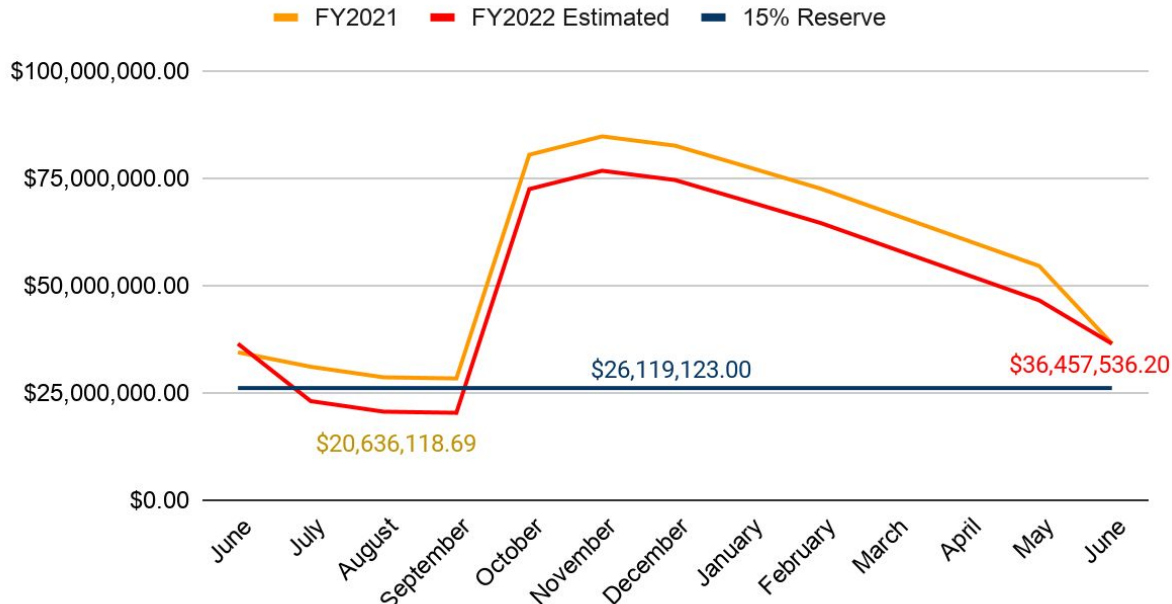
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# Strategic Priority V - Financial and Operational Effectiveness (Bus. Services)

## FY22 Estimated Fund Balance



5.1 - Build and maintain an adequate cash reserve to cover unanticipated deficiencies in revenue or unanticipated expenditures.

# Strategic Priority V - Financial and Operational Effectiveness (Bus. Services)

## **General Fund: Business Services Coordinator**

- Create a “Budget and Support” team that will maximize CCSD’s QBE earnings & assure federal, state and local monies are allocated equitably. This team will:
  - Develop district wide training programs for FTE & scheduling. This in turn will increase our QBE funding.
  - Develop district wide training programs for Munis. This in turn will ensure full utilization of the primary financial tool we have.
  - Develop and monitor Resource Allocation Method / Plan.
  - Coordinate all budgets throughout the district ensuring alignment to the strategic plan.

# 4. Summary

General Fund Budget Summary

Next Steps

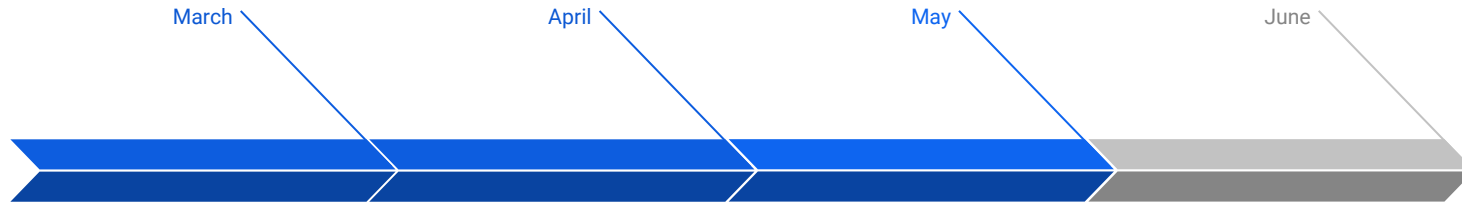


# General Fund Budget Summary

- Continual emphasis on low class sizes.
- Keeps staffing consistent despite FTE decline of 4%.
- Step increases for eligible employees.
- Provides two \$1,000 supplements.
- Better aligns payroll calendar to work performed ~ 94% of employees will receive double pay in July of 2021.
- Funds compensation study.

Beginning Fund Balance 7/1/2021		\$36,500,000
Local Revenue	\$94,895,733	
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# Next Steps



## Budget Review

Finalize budget with Cabinet and share with the Finance Committee on 3-25-21 .

## Budget Presentation & Training

\*April 1st - Presentation to BOE at work session.

\*April 13th - Provide budget documents electronically to BOE.

\*April 20th - Hold budget training (called meeting) for all board members.

## Approve Tentative Budget

\*May 13th - BOE to approve tentative budget.

\*May 21st - 31st - Hold two public meetings, advertise in the newspaper, disseminate budget.

## Approve Initial Budget

\*June 10th - BOE to approve initial budget and millage rate.