



Clarke County
School District

FY2023 Budget

Byron Schueneman, Chief Financial Officer

FY23 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

Funds

Timeline

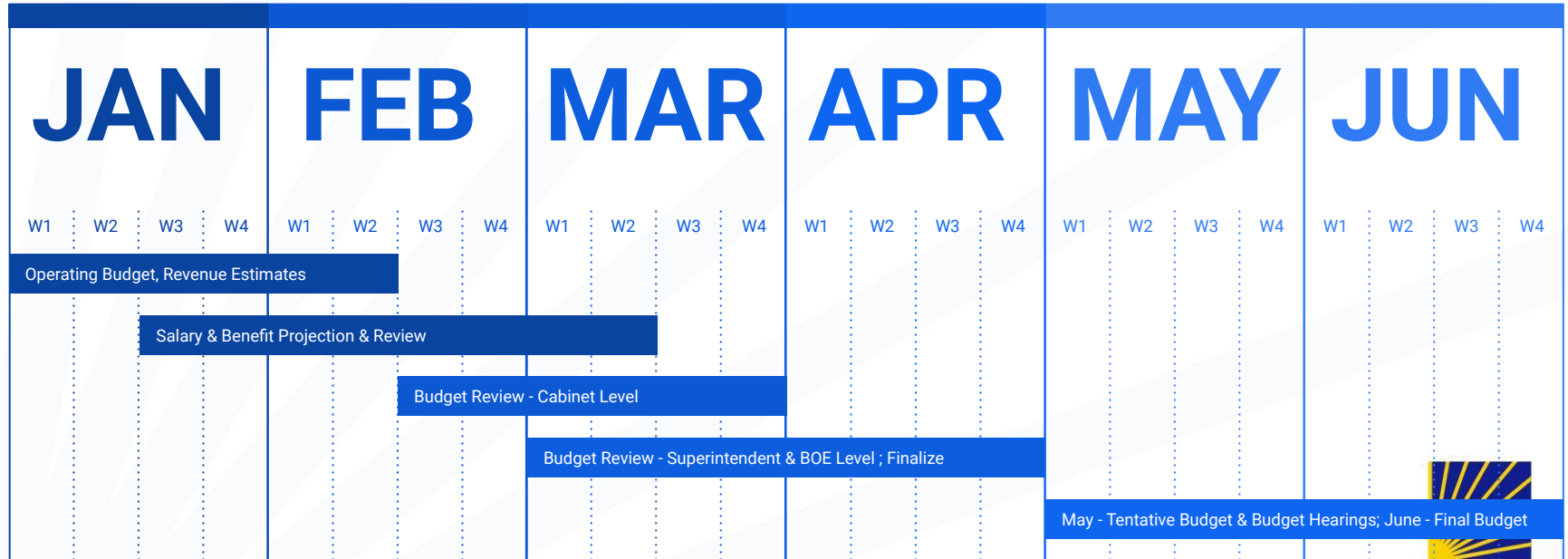
Financial Management of Georgia LUA's



General Fund Budget Overview - Funds

- **FY23 Fiscal Year** - July 1st, 2022 to June 30th, 2023
- **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/SPLOST 3XX, Federal Programs 4XX**, Principal Accounts 5XX, School Food 6XX).

General Fund Budget Overview - Timeline



LUAS Manual

Chapter_IV-2 - Preparing Operating Budgets_3.2018

Property Taxes

In Georgia LUAs, the methods to project revenues will vary with the revenue source. Normally, property tax revenues should be the last revenue source to be determined since often the amount of property taxes is used to balance the budget. The two variables in this estimation are the amount of property taxes needed and the amount of assessed value.

The following illustrates this calculation for a general fund:

The amount of resources needed	\$500,000
Less estimated:	
QBE allocation	(250,000)
Other non-property tax revenue	(50,000)
Amount needed from property taxes	<u>\$200,000</u>
Divided by the tax digest	\$20,000,000 = Millage rate .010 or 10 mills

2. General Fund Budgeted Revenues

State (Quality Basic Education)

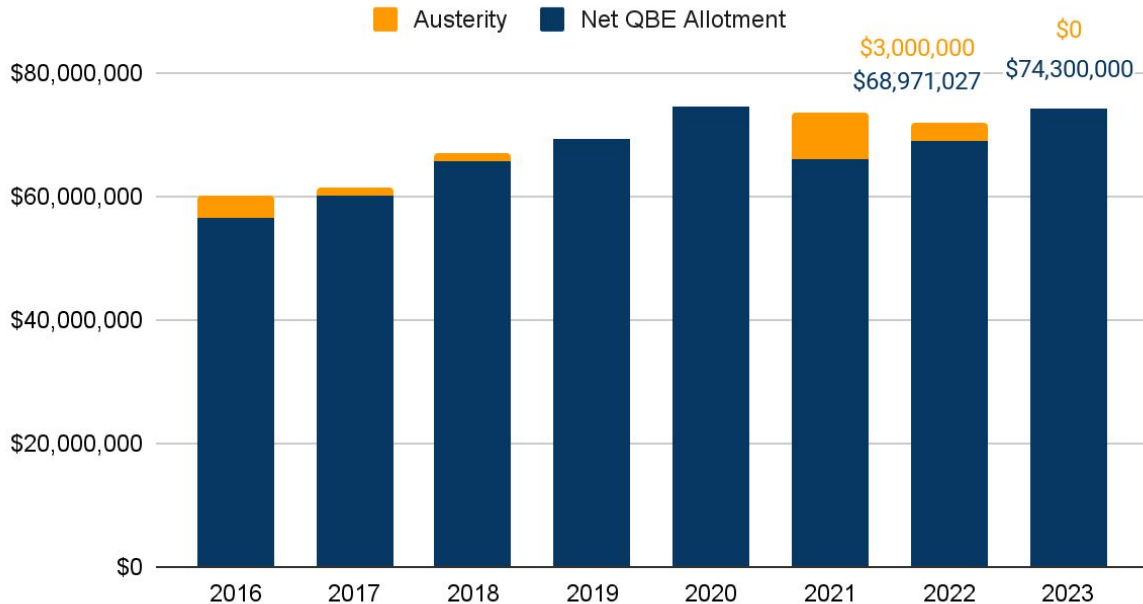
Other (Transfer & Intangible Tax, TAVT, Other Miscellaneous)

Local (Property Tax)



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	12,142	0.00%
*2023	12,162	0.16%

Drives FY23 QBE Funding

*Estimate

Budgeted Revenues - State (Quality Basic Education)

Assumptions

1. FY23 QBE funding formula based on 0% change in FTE.
2. Austerity elimination
3. TRS Employer Contribution increase from 19.81% to 19.98%
4. Sustained \$2,000 increase for earned positions

Net Budgeted QBE ~ \$74.3M

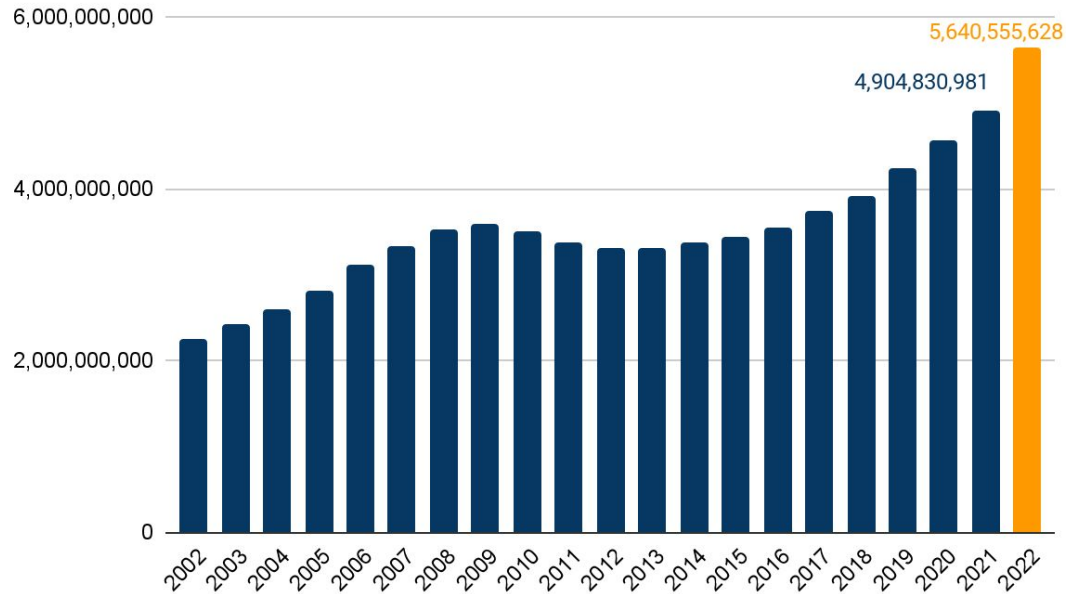
***Based on CFO estimate, no estimate from GaDOE as of 4/13/22**

Budgeted Revenues - Other

OTHER REVENUE	FY2022 BUDGET	FY2023 BUDGET
OTHER SALES TAX REVENUE	\$1,500,000.00	\$2,250,000.00
TITLE AD VALOREM TAX	\$4,440,000.00	\$5,280,000.00
TRANSPORTATION FEES	\$250,000.00	\$150,000.00
INVESTMENT INCOME	\$50,000.00	\$75,000.00
RENTALS	\$10,000.00	\$10,000.00
FEDERAL INDIRECT COST RE	\$200,000.00	\$3,115,000.00
OTHER LOCAL REVENUE	\$500,000.00	\$560,000.00
FUNDS FR OTHER STATE AGE	\$85,000.00	\$35,000.00
	\$7,035,000.00	\$11,475,000.00

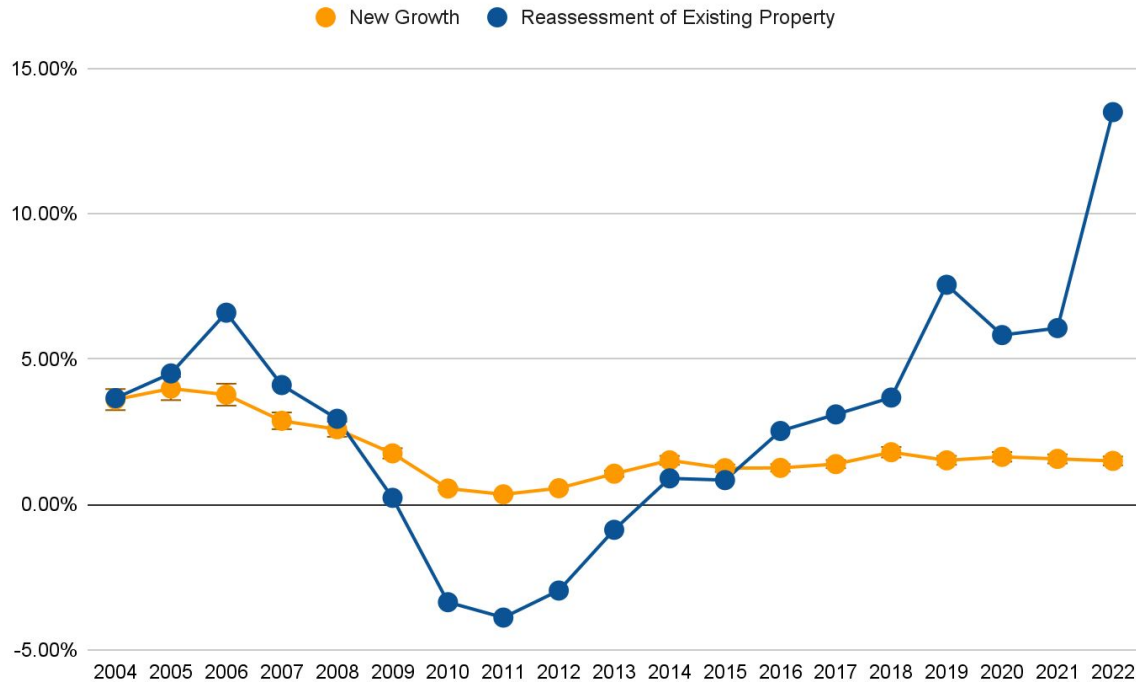
Budgeted Revenues - Local (Property Taxes)

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
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
2022	2023			

Budgeted Revenues - Local (Property Taxes)

Assumptions

1. 1.5% new growth rate and 13.5% reassessment growth
2. -1.5% delinquency estimate
3. -2.5% for ACC Tax Commissioner fees
4. -\$400K for tax overpayment refund
5. \$600K in delinquent payments

Budgeted Property Taxes @ xx mills - \$XX.X M

Budgeted Revenues - CY/PY Comparison

	FY 22	FY 23	Difference
Property Taxes	\$94,209,906.00		
Property Taxes-PY	\$685,827.00	\$600,000.00	-\$85,827.00
Other Taxes	\$1,500,000.00	\$2,250,000.00	\$750,000.00
TAVT	\$4,440,000.00	\$5,280,000.00	\$840,000.00
Transportation Fees	\$250,000.00	\$150,000.00	-\$100,000.00
Interest Income	\$50,000.00	\$75,000.00	\$25,000.00
Rentals	\$10,000.00	\$10,000.00	\$0.00
Indirect Cost	\$450,000.00	\$3,115,000.00	\$2,665,000.00
Other Local Revenue	\$500,000.00	\$560,000.00	\$60,000.00
QBE	\$68,971,027.00	\$74,300,000.00	\$5,328,973.00
Federal/Other	\$85,000.00	\$35,000.00	-\$50,000.00
CARES II	\$6,500,000.00		-\$6,500,000.00
	\$177,651,760.00	\$191,275,000.00	\$2,933,146.00
***15% increase in Property Taxes:		\$108,341,391.90	\$14,131,485.90

3. Other Resources

Funds & Period of Performance

Budget Dashboard



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.



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



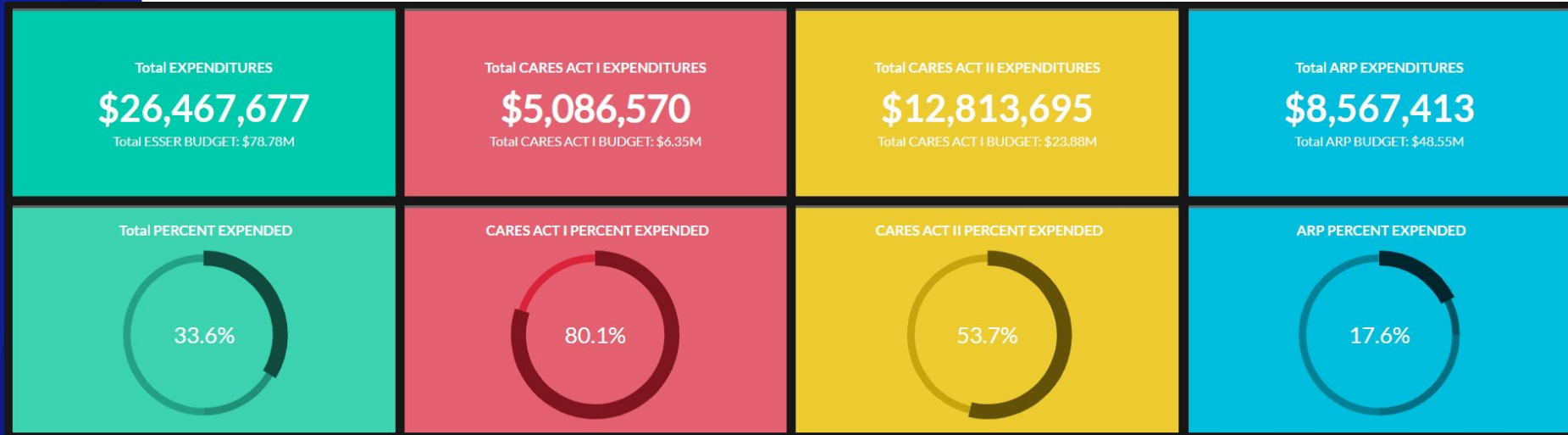
Continuity of Core Staff and Services – restoring potential budget reductions; offsetting need to furlough school staff

Other Resources - Funds & Period of Availability

2020				2021				2022				2023				2024			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
				CARES I - \$5,793,374															
				CARES II - 21,603,273															
				American Rescue Plan Act - \$48,517,883															
				FY21 GF		FY21 GF		FY23 GF		FY24 GF									
						\$171,151,760		\$191,275,000											

Other Resources - Budget Dashboard

[CARES Act / ARP Budget Dashboard](#)



4. Expenditures

Guiding Principles

Expenditures by Strategic Priority



Guiding Principle: Budget Supports the Strategic Plan



Clarke County
School District

Guiding Principle: Budget Supports the Strategic Plan



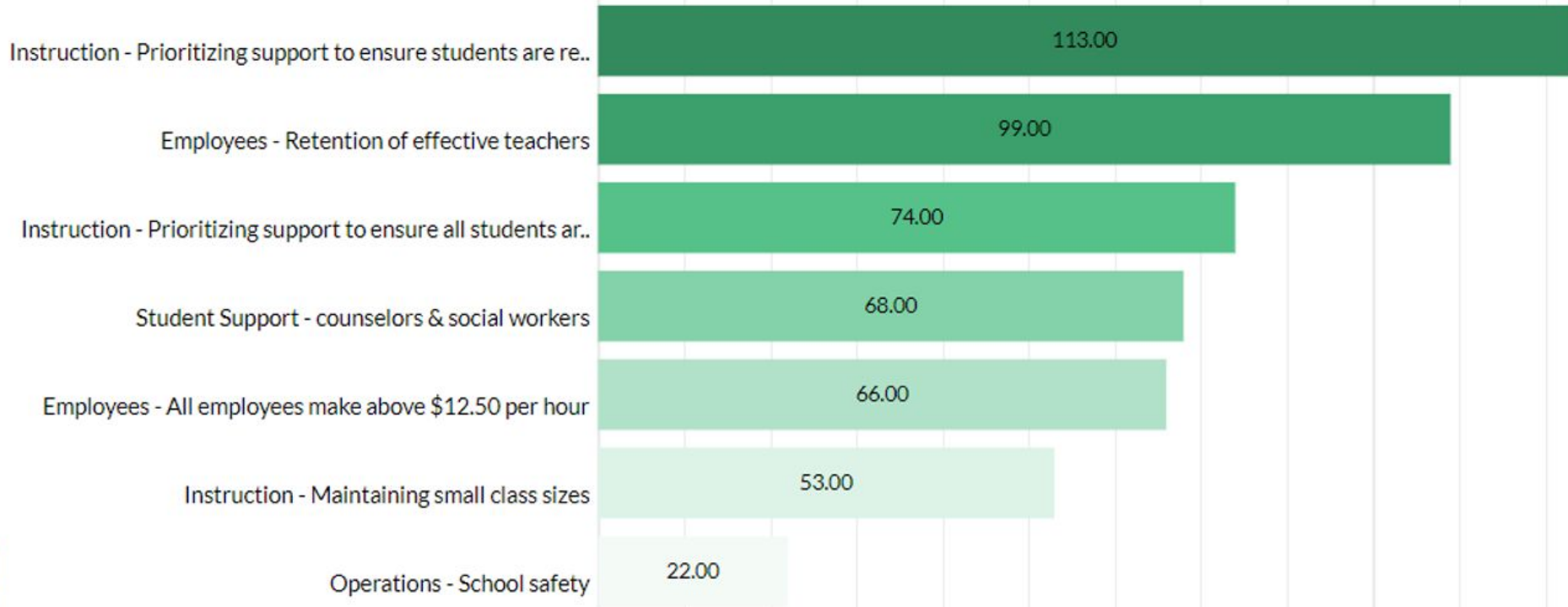
All resources leveraged to support strategic plan.

Guiding Principles - Survey

- Opened December 1st, 2021 and closed in February 7th, 2022
- Groups surveyed:
 - Board Members
 - LSGT
 - Teacher Advisory Board (TAB)
 - Principals and Directors



Guiding Principles - Survey



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. Phonics Adoption (Grades K-2)
3. Social Studies Adoption (Grades 6-8, HS)
4. Manipulative Kits for elementary interventions
5. Resources for summer school and extended learning opportunities

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 (entering year two).
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. Family Engagement Specialist
4. Digital software to support curriculum and supplemental resources
5. Coordinator of Program Evaluation (CARES I, II, ARP)
6. MTSS Implementation Specialist (3)
7. Compensatory services for students with disabilities
8. Replace all student devices

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. FAMILY & COMMUNITY ENGAGEMENT
 - a. Ongoing Parent Universities and Community Town Halls/ Listening Sessions
 - b. Community events including Family Fun Day events
 - c. Professional Learning for Family and Community Engagement Specialists
2. COMMUNICATIONS
 - a. Various communications tools including website, newsletter, videos, and local media sponsorships and advertisements.
3. CHARTER SYSTEM
 - a. LSGT Better Every Day grant fund- Minimum funded amount is \$20,000 for each LSGT to develop innovations that impact their student achievement. Schools receive additional allotment based on their Title I poverty rating.

2.1- By May 2024, we will increase opportunities for families and community engagement in student learning.

2.2: By May 2024, we will increase access to information for all stakeholders.

2.3: By May 2024, we will maximize our shared governance and flexibility as stated in the charter system contract

Strategic Priority II - Community Collaboration

CARES/ARPA

1. AFTER SCHOOL PROGRAM
 - a. Increased ASP hourly rates to attract and retain ASP program staff and ensure continuation of services
2. LANGUAGE SERVICES
 - a. Increase in Language Line translation and interpretation services.
3. COMMUNITY SCHOOLS
 - a. Funding Community School strategy including Director and Coordinators

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

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. SCHOOL SOCIAL WORK
 - a. 12 School Social Workers including Director 1:1000 students
 - b. In the process of revamping the district-wide Attendance Protocol
 - c. Fund an additional 1.5 school social worker positions to support the assignment of 1 school social worker per high school

2. SCHOOL PSYCHOLOGY
 - a. 1 School Psychologist: 1041 Students (recommended ratio is 1:500)
 - b. In the process of hiring 2 more School Psychologists
 - c. Evaluations are for students ages 2 to 22 (Babies Can't Wait to HS Graduates)
 - d. Evaluations include referrals from private schools/home schools located in Clarke County

3. SCHOOL NURSES
 - a. 1 nurse / school, 1 telehealth nurse
 - b. New district support nurse / lead nurse.
 - c. Continue nurse assistant position for each high school (2).

4. SCHOOL COUNSELING
 - a. Continue to fund school counselors above the state ratio

5. RESTORATIVE PRACTICES
 - a. Restorative practice program in house to serve entire district
 - b. Restorative Discipline work

6. Diversity Training for Staff

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. Continuation - Two mental health / trauma specialists to address additional social emotional needs of students resulting from the pandemic.
 - i. Organizational Assessment & Focus Groups
 - ii. Framework for Trauma Informed Schools
 - b. Additional hours & support for nursing and contact tracing staff.
 - i. 1 full time contact tracing nurse, 2 full time nurse assistants for each high school, 1 district support / lead nurse (float/substitute/support role)
 - c. Student and staff wellness program to address mental health issues due to COVID/isolation/social unrest/ reacclimation
 - i. Support Groups for students who have experienced trauma
 - ii. Working with schools and HR to help address staff stress

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. RETENTION / COMPENSATION
 - a. Increased minimum hourly rates to \$13.32
 - b. TRS employer share increase from 19.81% to 19.98%.
 - c. Provide step increases for all eligible employees.
 - d. Make the \$2K salary increase permanent for all full time employees
 - e. Consolidated, reduced and simplified non teaching salary scale.
 - f. Extended steps out to 22
2. RETENTION / COMPENSATION
 - a. Provided an additional 3% increase to all salary schedules

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

Job Description	Days	Hours	FY22 Hourly Rate	FY23 Hourly Rate	% Change
Transp Bus Monitor	180	4	\$9.91	\$13.39	35%
Sch Nut Food Assistant	181	6.5	\$9.90	\$13.32	35%
Campus Security Officer	184	8	\$11.36	\$14.41	27%
Paraprofessional	184	8	\$12.30	\$14.84	21%
Custodian	240	8	\$10.65	\$14.41	35%
Job Description	Days	-----	FY22 Salary	FY23 Salary	% Change
Teacher	190		\$40,514.42	\$43,789.85	8%

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

1. Signing incentives for high need positions
 - a. Up to \$2500
 - b. Based on
 - i. Position
 - ii. Certification
 - iii. Experience
 - iv. Location
2. Longevity supplements for certified employees.
 - a. Criteria:
 - i. Current active permanent employee and has not submitted a resignation or retirement notice.
 - ii. Are currently on the highest step on the certified salary scale (Step L6 (21+ years)
 - iii. FY23 is at least the second year they have been on the highest step
 - b. Based on availability of funds, propose permanently adding an additional step (L7- 23+ years) to the teacher salary scale in place of the supplement.

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

Strategic Priority V - Financial and Operational Effectiveness

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

Garrick Askew - Chief of Operations

Byron Schueneman - Chief Financial Officer



Strategic Priority V - Financial and Operational Effectiveness (Operations)

General Fund:

1. CUSTODIAL
 - a. Continue to fund 1 custodian for every 22,000 sq feet.
 - i. NEW - 1 Custodial Supervisor & 2 Custodians to serve ELC & Prince
 - b. Continued intensified, routine cleaning (CARES & GF to support cost)
 - c. New equipment & techniques (autoscrubbers | electrostatic sprayers)
2. SAFETY & SECURITY
 - a. NEW - Safety Response Equipment
 - b. Contract with ACCPD
3. TRANSPORTATION
 - a. General Fund - 1 bus | SPLOST - \$1M (9-13 buses) for FY23
 - b. Fuel cost projected increases
 - c. Tracking technology for parents / badge system (pilot @ ELC 2022).

Strategic Priority V - Financial and Operational Effectiveness (Operations)

CARES/ARPA & SPLOST

1. TECHNOLOGY - *Distance/Remote Learning*
 - a. Student hotspot program
 - b. Replacing student devices
 - c. Replacing staff devices (SPLOST VI)
2. PLANT SERVICES - *Facilities and Equipment*
 - a. Air quality improvements
 - b. PPE Supplies

Strategic Priority V - Financial and Operational Effectiveness (Business Serv.)

General Fund:

1. BUDGETING
 - a. Fully implemented RAMP to ensure equitable staffing within gradespans.
 - b. Modified RAMP middle school formula favorably for schools
2. PURCHASING
 - a. Efficiency Audit - **NEW**
 - b. Disparity Study - YEAR 2

Superintendent

Dr. Xernona Thomas



Superintendent:

General Fund:

1. Graduation at UGA for both high schools.
2. Equity Officer
3. Set aside for Interim Superintendent
4. Additional work opportunities for transportation and SFN staff.
5. Contingency for
 - a. Fuel
 - b. Additional kindergarten teachers (hard to project kindergarten FTE)
 - c. New superintendent initiatives
6. Other considerations/initiatives may still be added

5. Summary

General Fund Budget Summary

Next Steps

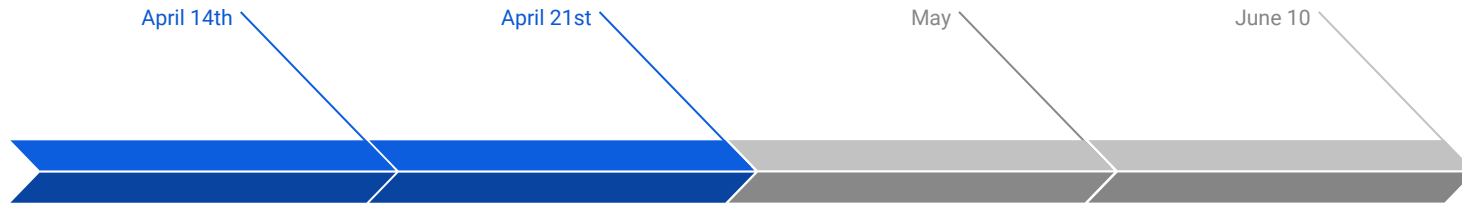


General Fund Budget Summary

*As of 4/14/2022

- Revenues
 - QBE estimates expected soon
 - Sizable increases to other revenues
 - 15% growth in digest expected, anticipating more firm numbers
- Expenses
 - Simplified salary schedules
 - Increased hourly rates beyond \$12.50
 - Made \$2K permanent and added 3%
 - Continual emphasis on low class sizes.
 - Allocation of staffing based on RAMP

Next Steps



1st Budget Presentation

*April 14th - Presentation to BOE at work session.

Budget Presentation & Training

Finalize revenue and expenditure projections at Superintendent level.

*April 21st - Provide budget documents electronically to BOE and hold called meeting for all board members.

*Make final adjustments.

Approve Tentative Budget

*May 12th - BOE to approve tentative budget.

*May 16th - 31st - Hold two public meetings, advertise in the newspaper, disseminate budget.

Approve Initial Budget

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