

2021-2022 Local Current Expense Budget Presentation

March 8, 2021



Financial Highlights as of June, 30, 2020

Local current expense fund balance totaled \$4,426,570

Capital outlay fund balance totaled \$598,333

Child nutrition net position totaled \$755,730

Zero audit findings for eight consecutive years

Internal audit function in place for more than seven years

Recognized for financial accountability and reporting at the state, national and international levels for nine consecutive years



2021-2022 Budgetary Requests

Local current expense increase of \$2,530,000

Seaforth High School - \$2,316,461

(already approved as part of Capital Improvement Program for increased operating costs associated with Seaforth High School)

Employee Salary Supplement - \$180,000

(The supplement amounts are frozen to the 2020-2021 paid amounts. This budget item is for the anticipated employee retirement benefit.)

Chatham Grove Elementary School - \$33,539

(already approved as part of Capital Improvement Program for increased operating costs associated with Chatham Grove Elementary School)

2021-2022 Budgetary Requests

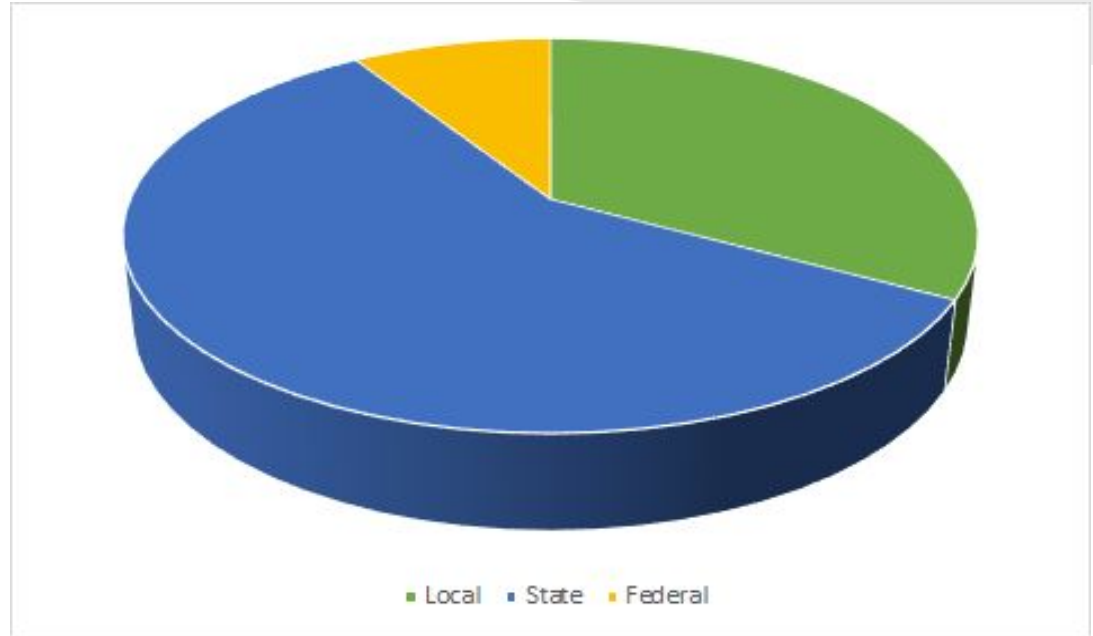
Seaforth High School - Start-up/operating

- **Teachers (art, music, physical education, AIG, media)**
- **Curriculum coach**
- **Guidance**
- **Bookkeeper, data manager**
- **Custodial**
- **Technology**
- **Maintenance**
- **Employee salary supplements**
- **Classroom materials**
- **Insurance**
- **Utilities**

Funding Sources for Chatham County Schools Current Expense 2020

2020 funding sources:

State - 58%
Local - 33%
Federal - 9%



Chatham County Schools Rank by Funding Source

Per DPI, 2020 funding per pupil (116 LEAs):

- State funding = \$6,609, rank of 89, increase of 2.1%
- Federal funding = \$786, rank of 104, increase of 5.7%
- County funding = \$3,456, rank of 7, increase of 6.3%
- Total funding = \$10,747, rank of 49, decrease of 1.2%

(NOTE: The state funding increase is due to restart conversion, school resource officer grant and textbook conversions.)



2021-2022 Budgeting Factors

- COVID-19 budget implications
- Changes to class size allotment requirements (HB 13)
- No state budget for the prior two years
- Teacher shortage
- Employee salary supplement
- Seaforth High School opening
- Department of Public Instruction reduction - more reporting responsibility pushed down to LEAs
- Increase in employee benefits

2021-2022 Budgeting Factors

Unknown Factors:

- Actual average daily membership numbers
- Total availability of unassigned fund balance
- State budget?
- Federal allotments

2021-2022 Budgeted Local Expenditures

- Employee supplement - \$7,180,000 (17.8%)
- Classroom teachers - \$4,526,000 (11.2%)
- Charter school expense - \$4,200,000 (10.4%)
- Maintenance - \$3,805,000 (9.4%)
- Non-instructional support - \$3,257,000 (8.1%)
- Utilities - \$2,425,000 (6.0%)
- School technology - \$2,263,000 (5.6%)
- Children with special needs - \$1,380,000 (3.4%)

NOTE: These eight categorical expenses make up 72.1% of the local current expense budget



Locally Funded Employee Types

- Classroom teachers
- Maintenance personnel
- Non-instructional support personnel
- School building administration
- Instructional support personnel (guidance, nurses, social workers and media)
- Technology personnel
- Exceptional children (teachers, facilitators and assistants)
- Administrators

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QUESTIONS?