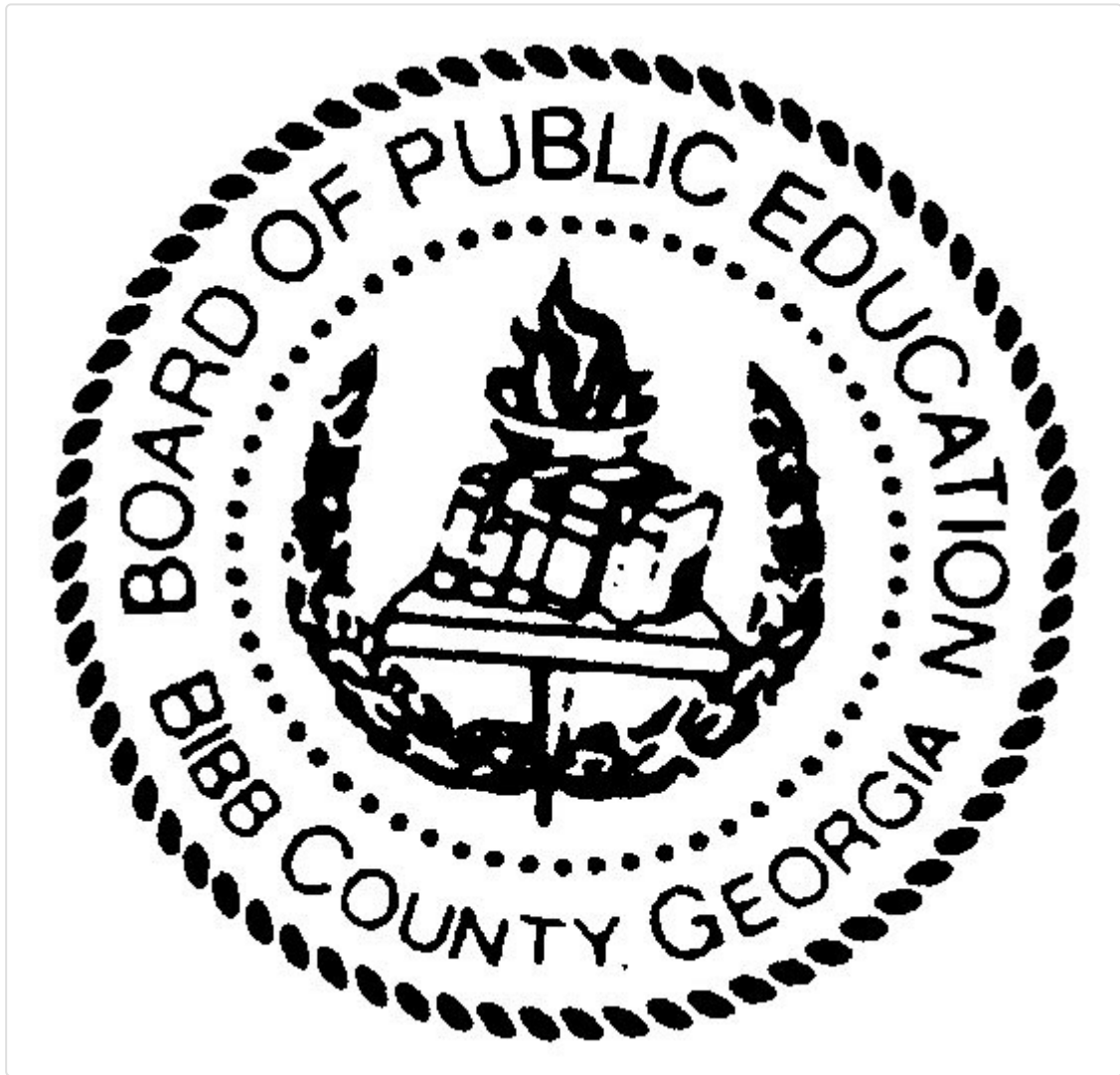


The Board Brief

March 14, 2023



This edition of The Board Brief is a summary of the information presented and actions taken at the Board of Education's Budget Work Session on March 14, 2023.

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FY 2024 General Fund Budget Board Work Session #1

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.

Sharon Roberts, CPA
Chief Financial Officer

March 14, 2023



Board Reviews Initial FY 2024 Budget Discussions

On Tuesday, March 14, Chief Financial Officer Sharon Roberts presented Board members with a preview of the Fiscal Year (FY) 2024 General Fund Budget. Numbers presented Tuesday are merely estimates as the District continues planning for next school year and data from the state is not yet finalized. To view the full presentation, [click here](#).

Various items are being considered in the development of the FY 2024 General Fund Budget. Mrs. Roberts presented these considerations to the Board for feedback on funding priorities for 2023-2024.

Overview of Budget Planning

The purpose of the first budget work session is to provide an initial glimpse of the FY 2024 budget given the current available information and receive Board feedback. Information reviewed included:

- Budget Process
- Enrollment Projections
- Staffing Allocations
- Estimated Salary, Benefits, and Operations Costs by Facility/Department
- Estimated Revenues
- Concerns and Questions

Takeaways from the FY 2024 Budget Planning Presentation

State mandates, inflationary costs, and recruitment and retention issues have shortened the timeline for decision making for responding to critical questions around increasing revenues (millage rate increases) and/or reducing expenditures (consolidations and/or staff/program reductions).

Budget Process



1. Project Enrollment for Upcoming School Year

Bibb County School District uses forecasted enrollment data to develop school staffing allotment based on predetermined staffing allocations. The process begins with the District's Research Evaluation Assessment (REAA) Accountability Department (REAA) projecting enrollment by school, by grade level, and by program based on mathematical formula and census data to the Chief Financial Officer and the Assistant Superintendent of Human Resources.



Important FY 2024 Budget Considerations

- Salary increases for certified staff of \$2,000. The state funds “earned” positions.
- Salary increases for classified staff of 2%. The state does not fund any of this potential increase.
- State Health Insurance for Certified Staff increased from \$11,340 to \$18,960 per participating employee per year (\$7,620 per year per person increase). The state funds the “earned” positions.
- State Health Insurance for Classified Staff increased from \$11,340 to \$12,840 per participating employee per year (\$1,500 per year per person increase). The state does NOT fund any of this increase.
- Remaining nine positions funded in CARES for continuity of services. These are not new positions and had always been funded from General Fund prior to COVID and austerity cuts. These positions were shifted to CARES funding when it became available and will need to be returned to the General Fund, as stated in the FY 2023 budget.
- Increase in school staff allocations as a result of a slight increase in overall enrollment and a larger increase in Special Education needs for additional teachers.
- Includes Director of Partnerships, Projects, and Engagement (PPE). This was not in the original FY 2023 budget, but was approved later as part of the FY 2023 budget.
- Includes 40% of Assistant Superintendent of Operations salary and benefits as approved during the February 16, 2023, Board meeting, which was not in the original FY 2023 budget. The remaining 60% of the salary comes from ESPLOST (Education Special Purpose Local Options Sales Tax) funds.
- All textbook costs return to General Fund as CARES funds end.
- Operational costs continue to rise due to inflation and supply issues.
- No estimated QBE revenue has been received from GaDOE. All revenues are strictly estimates.
- No tax digest information is currently available. An estimate of a 1% increase was used in this preview scenario.

- No increase in the millage rate was included in this first preview scenario, but the Board may need to start considering a millage rate increase - if not this year, at least by next year.
- State of Georgia equalization funding is not available currently, so it is estimated at the FY 2023 rate.

Important Concerns and Considerations Discussed

- The District continues to fall farther behind in our certificated salary schedules as compared to surrounding districts and districts of similar sizes. How does this affect recruitment and retention? (Possible Solution: Increase salaries to be competitive. How? All would be locally funded. Increase revenue or lower current expenditures.)
- What will be the impact of the Salary Study? How will the District fund the recommended changes? (Possible Solution: Increase salaries to be competitive. How? All would be locally funded. Increase revenue or lower current expenditures.)
- The District has a history of rolling back the millage rate unlike many other Districts. This prevents the District from receiving increased tax revenue to increase salaries accordingly. Are the Board and community prepared to consider raising the millage rate or, at a minimum, not rolling back the millage rate as an option to provide funds for teacher and staff salary increases to assist with recruitment and retention of high-quality effective staff? (If not, right-sizing facilities and/or staffing reductions must be considered.)
- How will the District fund desired/needed changes for the new Strategic Plan? (Possible Solution: reduce current expenditures or increase revenues.)
- Can the District continue to operate small neighborhood schools with increasing costs and the inability to hire and maintain enough quality staff for all schools? Will the community understand the need to right-size the number of facilities the District operates to maximize limited recourses to provide the best for students and staff? (Possible Solution: If not, raise millage rate and/or reduce staff. As a reminder, 85% of the budget is personnel.)
- What will be the impact in FY 2025 with the Georgia Network for Educational and Therapeutic Support (GNETS) program coming under the QBE funding model? Will the District have less available resources for some of its most vulnerable students? (The state will begin meetings in September 2023 to discuss implications of this move.)
- What will be the impact if the bill passes that affects Foothills? If this bill passes, Districts would have to pay to educate these students, instead of the state. (Additional costs to Bibb are likely, causing the District to need to reduce other expenditures or increase revenues.)
- School Nutrition has continued to experience higher costs for food products and supplies, and increased staffing shortages. Will the General Fund have to supplement this program? It is currently being supplemented through CARES and American Rescue Plan (ARP) funds. (This is becoming increasingly likely and would require raising revenues and/or reducing other expenditures/programs.)
- How will the District keep funding the one-to-one computer initiative and support growing technology costs? (The current ESPLOST does not have enough remaining technology

funds available to support the needs until the next ESPLOST can be voted on in 2026. This will require raising revenues or reducing staff/other expenditures.)

- What will be the effect, if any, on our FTE if the “voucher” bill is passed? (Might have a slight impact.)

School Sizes Under Review

What are some of the consequences of having a large number of schools whose size is lower than the GaDOE’s minimum base size?

- Higher school administrative costs per child in school with lower enrollment compared to school with a higher enrollment.
- Requires more overall administrative staff (added principals, assistant principals, office staff, custodians, media staff, etc.).
- Higher maintenance costs to operate more buildings.
- Higher utility costs to operate more buildings.
- More district staff needed to support more facilities.
- Can lead to not having enough students in a school to offer robust programs, such as gifted, IB, advanced placement, art, music, and foreign languages.
- Can lead to students not having equitable opportunities throughout all schools.
- Loss of GaDOE capital outlay funds. GaDOE does not fund new facilities if they determine the District does not require additional class space. (Classrooms being converted to offices is still considered by GaDOE as available classroom space).
- Additional athletic costs with additional facilities. Smaller athlete pool per school.
- Potential added transportation costs to transport students to a larger number of facilities.
- All the added staff and added operational costs from operating more facilities leaves less available funds to offer higher compensation to our staff, which can lead to recruitment and retention issues.

Next Steps – Budget and Millage Rate

Date	Time	Description	Location
March 14, 2023	5:00 PM	Board Budget Work Session #1	PLC
April 10, 2023	5:00 PM	Board Budget Work Session #2 and Called Board Meeting	PLC
May 16, 2023	5:00 PM	Board Budget Work Session #3	PLC
May 23, 2023	5:00 PM	Board Called Meeting for Tentative Budget Adoption	PLC
June 6, 2023	5:00 PM	Board Public Hearing #1 for FY 24 Budget	PLC
June 13, 2023	5:00 PM	Board Public Hearing #2 for FY 24 Budget	PLC
June 15, 2023	4:00 PM	Board Meeting Final Adoption of FY 24 Budget	PLC
August 1, 2023	11:00 AM	Board Public Hearing #1 for Increase in Taxes (if Needed)	PLC
August 1, 2023	6:00 PM	Board Public Hearing #2 for Increase in Taxes (if Needed)	PLC
August 10, 2023	6:00 PM	Board Public Hearing #3 for Increase in Taxes (if Needed) followed by Board Called Meeting for Adoption of CY 2023 (FY 2024) Millage Rate	PLC

Next FY 2024 Budget Work Session

The next Board of Education work session to discuss the FY 2024 General Fund Budget will be Monday, April 10, at 5 p.m.

A tentative budget for FY 2024 is scheduled to be adopted in May. Two public hearings are then scheduled to be held in June for public input into the budget. The Board may request final revisions prior to the June adoption. Following the public hearings, the Board must adopt a final budget by June 30 or adopt a spending resolution until a budget has been adopted. Following this approval, tax millage rates are determined and public hearings are held in July or August, if required by law.

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