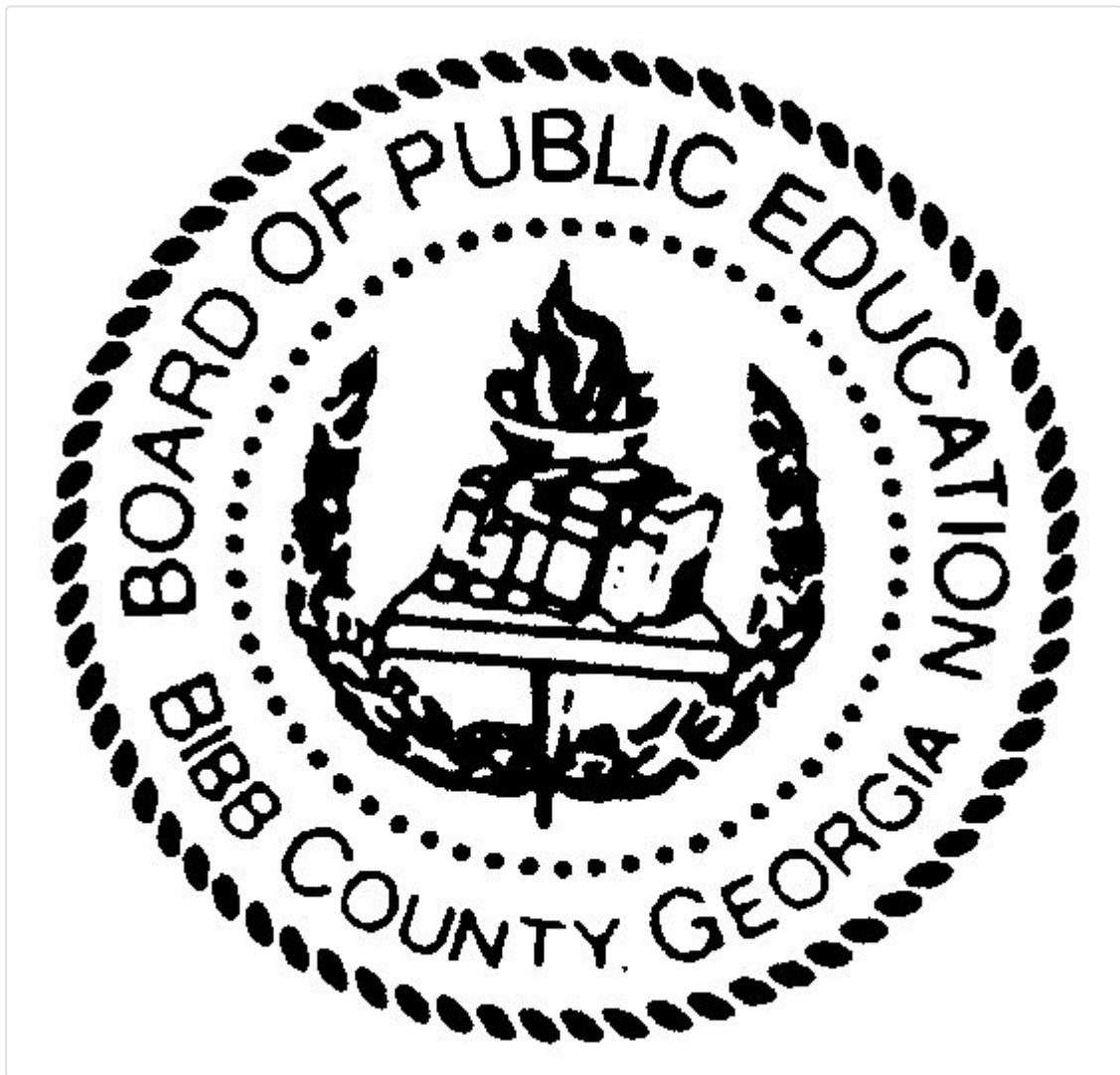


The Board Brief

May 16, 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 May 16, 2023.

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FY 2024 General Fund Budget Board Work Session #3

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA

Chief Financial Officer

May 16, 2023

Board Continues Discussion of FY24 Budget

On Tuesday, May 16, Chief Financial Officer Sharon Roberts presented Board members with an updated preview of the Fiscal Year (FY) 2024 General Fund Budget. To view the full presentation, [click here](#).

Mrs. Roberts presented the following considerations to the Board for feedback on funding priorities for 2023-2024.

- Salary increases for certified staff of \$2,000. State funds “earned” positions.
- Salary increases for classified staff of 2%. State does not fund any of this.
- 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 (not new positions but had always been funded from General Fund prior to COVID and austerity cuts) returned to the General Fund as shared in FY23 Budget.
- Increase in school staff allocations as result of increase in overall enrollment and larger increase in Special Education need for additional teachers.
- Includes Director of PPE as approved in FY23, which was not in original FY23 Budget.
- Includes 40% of Assistant Superintendent of Operations salary and benefits as approved in February Board meeting, which was not in original FY23 Budget. Remaining 60% comes from ESPLOST.
- All textbook costs return to General Fund as CARES funds end.
- Operational costs continue to rise due to inflation and supply issues.

- No tax digest information is available yet. Estimating a 1% increase in this scenario.
- No increase in the millage rate in this second scenario but information given to show increase needed to balance budget.

Changes Since March Work Session #1

- Custodian salary increase of \$1,000.
- Estimated QBE revenue has been received from GaDOE. (An additional \$608,112 from earlier projections.)
- State of Georgia equalization funding has increased by \$7,322,068 (from \$4,429,515 to \$11,751,583).
- Included a budget reduction for attrition for full or partial month vacancies throughout the year (1.1% of teacher salaries and benefits in the amount of \$1.1 million).
- Added a Director of Employee Relations in the Human Resources Division.
- Reduction of operating costs.
- Adjusted investment income due to continued benefit of interest rates rising.
- Included bus replacement revenue and offsetting expenditure of \$1.3 million.
- Bus Drivers and bus monitors raise increased from 2% to 5.1% per governor's final budget.

Changes Since April Work Session #2

- Adjustment to Beginning Fund Balance after further review of FY23 Budget.
- Adjustment to QBE for revision of "unofficial" allocations.
- Revisions to Transfers In and Transfers Out to cover other fund deficits.
- Add 2 additional teachers - one 4th grade and one SPED.
- Add 2 crossing guards to meet needs.
- Add school safety grant of \$1.8 million to other state revenue and to operations expenditures.
- Add 2 technology technicians and remove corresponding amount from technology operations budget.
- Adjust investment income due to rise in interest rates.
- Adjust taxes based on review of FY23 collections - there is still no preliminary digest from Tax Commissioner's Office.
- Make minor adjustments to life insurance, referral bonus, service agreement, state grants, and other operations costs.

Mandatory Changes from FY 2023 Budget to FY 2024 Budget

Mandated Additions to the FY 2024 General Fund Budget	Cost
Certified Raise - Governor's Budget - \$2,000 per employee	3,000,000
State Health Insurance Increase for Certified and Classified Staff in addition to \$4.6 million in FY 23	5,849,436
Nine positions in CARES for continuity of services moved to GF	432,000
Custodian salary increase of \$1,000 - Governor's budget	88,119
Bus Drivers and Bus Monitors raise of 5.1% instead of 2%	112,739
Life Insurance Rate Increase	81,871
Cost of roll of years of service for those moving up a step	1,156,158
School Safety Grant	1,800,000
Transportation Grant	1,321,650
	13,841,973

District FY 2024 Budget Recommendations

Recommendations for FY 2024 General Fund Budget	Positions	Cost
Additional K-12 Regular Education Teachers	17.5	1,312,500
Additional SPED Teachers	14	1,050,000
Additional Gifted Teachers	4.75	356,250
Additional ESOL Teachers	3	225,000
Additional EIP Teachers	0.5	37,500
Additional Remedial Teachers	3	225,000
Total Additional Teachers	42.75	
Additional Kindergarten Paraprofessionals	1	40,900
Reduction of SPED Paraprofessionals	-4	(163,600)
Total Change in GF Paraprofessionals	-3	
Additional Assistant Principals	5	594,715
Additional Counselors	2	225,550
Additional Attendance Clerks	2	67,566
Total Additional School Administrative and Office Staff	9	
Total Additional School Level Staff	48.75	3,971,381

Recommended Changes from FY 2023 Budget to FY 2024 Budget

Recommendations for FY 2024 General Fund Budget	Positions	Cost
Additional Technology Technicians	2	140,006
Additional Crossing Guards	2	11,810
Asst. Supt of Operations @ 40%	0.4	36,550
Director of Human Resources	1	168,632
Director of PPE	1	168,632
Total System level Positions	6.4	525,630
Recommended Total New Positions	55.2	4,497,011
Salary increase for Classified Staff 2% Raise		755,256
Attrition budget for vacancies throughout the year		(1,121,120)
Increase Transfers Out to cover deficits in other funds		275,852
Add line item for Custodial Substitute to cover vacancies		53,825
Add referral bonus		27,106
CTAE service agreement		6,505
Discontinue insurance for student computers and replace with 2 technicians and costs of parts		(140,006)
Total other salary adjustments from FY 23 Budget		(142,582)
Net Increase in Departmental and School Operations Exp		1,118,534
Grand Total Recommended Changes from FY 23 to FY 24		5,472,963

RECAP	
Mandated Additions to the FY 2024 General Fund Budget	\$ 13,841,973
Recommended Additions to the FY 2024 General Fund Budget	\$ 5,472,963
Total Expenditure Budget Variance from FY 2023 to FY 2024	\$ 19,314,936
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What Readjustments is the District Considering to Achieve the Goal of a Balanced Budget?

- Reviewing rezoning options to reduce facility costs
- Examining all programs for Return on Investment to maximize savings
- Evaluating QBE programs to maximize QBE earnings
- Reducing travel expenditures
- Reducing extra duty/service agreements
- Reducing consultants
- Reducing general supplies
- Reducing personnel-school and system level
- Reviewing the millage rate – Not rolling back the rate
- Increasing the millage rate

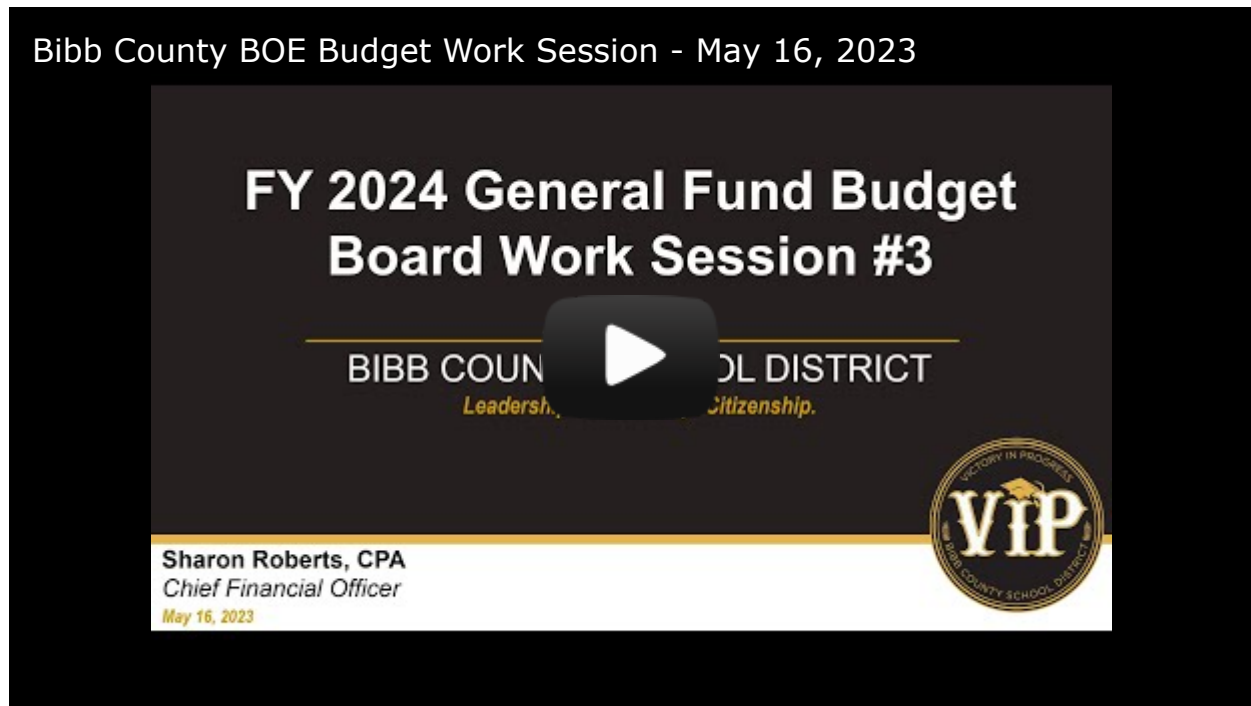
Millage Rate Considerations, Reducing Expenditures, and Facility Reviews

The District reviewed potential ways to reduce expenditures, millage rate options and the impacts on projected budgets, and school capacity versus projected enrollment, as well as data on the average savings to operate one less facility.

A recommendation about the millage rate will be made once the Final Tax Digest is provided by Macon-Bibb County.

Watch the Work Session FY 2024 Budget Presentation

Learn more about the Fiscal Year 2024 Budget planning process with the video from Tuesday's Work Session below.



Next FY 2024 Budget Meeting

The Bibb County Board of Education is scheduled to meet to vote on tentative adoption of the FY 2024 General Fund Budget on Tuesday, May 23, at 5 p.m. at the Professional Learning Center, 2003 Riverside Drive, Macon. Two public hearings are scheduled to be held in June for public input into the budget. The Board may request final revisions prior to the June final 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.

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

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