



# FY2023 Tentative Budget



**FY2022 Budget Status**

April 21, 2022

Item#		Revenues	Expenditures	Difference	Comments
1	FY2022 Original Budget	\$ 1,184,060,854	\$ 1,235,857,199	\$ (51,796,345)	
2	Board Approved Adjustments	\$ -	\$ 19,891,226	\$ (19,891,226)	<ul style="list-style-type: none"> <li>\$ 926,640 Purchase of School Buses with Bus Bond Funding</li> <li>\$ 18,964,586 Expenditure Encumbrances</li> <li>\$ 19,891,226</li> </ul>
3	FY2022 Revised Budget	\$ 1,184,060,854	\$ 1,255,748,425	\$ (71,687,571)	

FY2022 Legislative Improvements (Current Fiscal Year):
(1) \$2,000 Public School Educator Bonus for FT Employees and State Identified PT Employees
(2) State Tax Refunds (All Georgia Taxpayers - \$250 Single Filers and \$500 Joint Filers)

**FY2023 Tentative Budget**

Item#		Revenues	Expenditures	Positions	Difference	Comments
4	FY2022 Revised Budget	\$ 1,184,060,854	\$ 1,255,748,425	12,688.58	\$ (71,687,571)	
<b><u>FY2023 Revenue Changes</u></b>						
5	Local: 10.49% Property Value Digest Growth	\$ 65,019,046				Additional Local Revenue for Property Value Digest Growth (10.49%)
6	Local: TAVT/Motor Vehicle	\$ 2,965,482				Title Ad Valorem Tax (TAVT) Car Title Revenue Adjustment
7	State: Estimated Increase in QBE Earnings	\$ 43,155,333				Estimated Increase in State of Georgia Quality Basic Education (QBE) Funding: <ul style="list-style-type: none"> <li>\$ 30,393,141 Increase in QBE earnings (Governor's \$2,000 Teacher Salary Increase and Training &amp; Experience (T&amp;E))</li> <li>\$ 774,439 Increase in Georgia Teacher Retirement System (TRS) Employer Portion Revenue</li> <li>\$ (11,297,824) Increase in Local Fair Share of \$11,297,824, from \$172,787,491 to \$184,085,315</li> <li>\$ 23,285,577 State Restored 100% of FY2022 Austerity Cut</li> <li>\$ 43,155,333</li> </ul>
8	Net Change in All Other Revenue Sources	\$ 8,208,727				Increases and Decreases to Other Revenue Sources. (Note: See FY2023 Detailed Budget Overview - Rows C - P; Q & S - W)
<b><u>FY2023 Expenditure Changes</u></b>						
9	Subtract FY2022 One-Time Expenditures		\$ (20,515,226)			<ul style="list-style-type: none"> <li>\$ (926,640) Purchase of School Buses with Bus Bond Funding</li> <li>\$ (624,000) SPLOST 6 Election Precinct Expenditures</li> <li>\$ (18,964,586) Expenditure Encumbrances</li> <li>\$ (20,515,226)</li> </ul>
10	Salary / Benefit Changes		\$ 16,175,450			<ul style="list-style-type: none"> <li>\$ 14,864,884 FY2023 Salary Step for Eligible Employees</li> <li>\$ 1,310,566 Increase Employer TRS Portion (from 19.81% to 19.98%)</li> <li>\$ 16,175,450</li> </ul>
11	Salary / Position Adjustments		\$ (6,949,179)	(92.20)		<ul style="list-style-type: none"> <li>\$ 2,191,660 40.10 Additional Formula Positions for Increased Enrollment</li> <li>\$ 5,200,000 50.00 Additional Instructional Pool Allotments</li> <li>\$ (18,876,950) (226.50) Adjust Position Pool to Accommodate the Pandemic Decrease in Students - Teachers will be Added Incrementally as Students Return</li> <li>\$ 469,560 17.20 Reinstate Library Media Parapro School Allotments to 1.00 FTE - (MS) .60 to 1.00 FTE; (HS) .60 to 1.00 FTE</li> <li>\$ 782,606 0.00 Upgrade Elementary School Clerks from Clerk I to Clerk III</li> <li>\$ 1,254,350 10.00 Add School Psychologists</li> <li>\$ 135,632 0.00 Add 2 Days Pre/Post Planning for Nurses, Increase Athletic Director Off-Contract Days from 3 to 10</li> <li>\$ 265,000 5.00 Add Custodians for Additional Square Footage</li> <li>\$ 222,269 1.50 Add Software Engineer I (1.0); Upgrade Business Analyst from .50 FTE to 1.0 FTE; Upgrade Records Management Position</li> <li>\$ 316,431 3.50 Add Human Resources Secretary (1.0); Clerical (2.0) Positions; Part-time Data Analyst (.50)</li> <li>\$ 206,247 2.00 Add Lead Payroll Technician (1.0); Accountant (1.0); Upgrade Two Analyst Positions</li> <li>\$ 133,302 1.00 Add Student Reporting Statistician (1.0)</li> <li>\$ 339,916 4.00 Venue Management (formerly Facility Use) Program Change - Centralize Venue Mgt Program Operations (4.0); Upgrade Venue Mgt and Event Coordinators</li> <li>\$ 410,798 0.00 After School Program (ASP) Change - Adjust Daily Rate from \$7 per day to \$10 per day &amp; Registration Fee from \$10 to \$20; Increase Hourly Rates for ASP Employees; Increase ES Bookkeepers from Rank III to Rank V to perform ASP Bookkeeping duties in addition to regular school bookkeeping</li> <li>\$ - 0.00 Adjust Workdays for Full-Time Contracted Teacher Positions (187 days per year)</li> <li>\$ - 0.00 Adjust Workdays for Salaried Annual Employees (235 days per year)</li> <li>\$ (6,949,179) (92.20)</li> </ul>
12	Miscellaneous Expenditure Adjustments		\$ 2,017,971			<ul style="list-style-type: none"> <li>\$ (748,623) Adjustments to Budget Programs for Cell Towers, MedACE, Medicaid &amp; Grants - Adjust program expenditures to match corresponding revenue estimates</li> <li>\$ 1,522,116 Adjustments for Utilities Expenditures - Fuel \$1,115,443; Electricity \$326,984; Natural Gas \$0; Water/Sewer \$79,689</li> <li>\$ 1,619,725 Adjustments for Operational/Safety Expenditures - Transportation \$326,792 (Physicals/Fingerprint, Edulog, Misc); Fleet Maintenance \$300,000 (Parts/Liquids); Stadium/Theater Inspections \$276,000; Inflation Adj for Department Supplies \$110,000; "911 Call Center" Conversion \$116,000; Fire/Safety Radio Recertification \$41,400; HR Software/Recruiting \$173,000, Maint Alarm Service \$11,400; Procurement Contract Mgt \$40,000; CCSD Police Dept Operations/Overtime \$225,133</li> <li>\$ (375,247) Adjust Expenditures Budgeted for New School Opening Costs in FY2021 &amp; FY2022 - Reduce Add'l workdays for new school \$190,671 (Pearson MS); Reduce Double School Supply Allotments \$184,576 (King Springs ES, Clay-Harmony Leland ES, Osborne HS, Cobb Horizon HS)</li> <li>\$ 2,017,971</li> </ul>
13	Raise for all Non-Temporary Employees		\$ 86,783,088			Raise for All Non-Temporary Employees - <b>8.5% - 13.1%</b> Depending Upon Salary Step Eligibility (Note: The Governor's \$2,000 Raise is included in this FY2023 Tentative Salary Increase)
14	FY2023 Tentative Budget	\$ 1,303,409,442	\$1,333,260,529	12,596.38	(\$29,851,087)	