

FY2025 Budget Planning: Preliminary Revenue, Expenditure and Allotment Presentation

Agenda

1. 2025 Budget Roadmap
2. General Fund Revenue (Preliminary)
3. Divisions and Departments
4. Projected Enrollment
5. Preliminary Allotment Changes

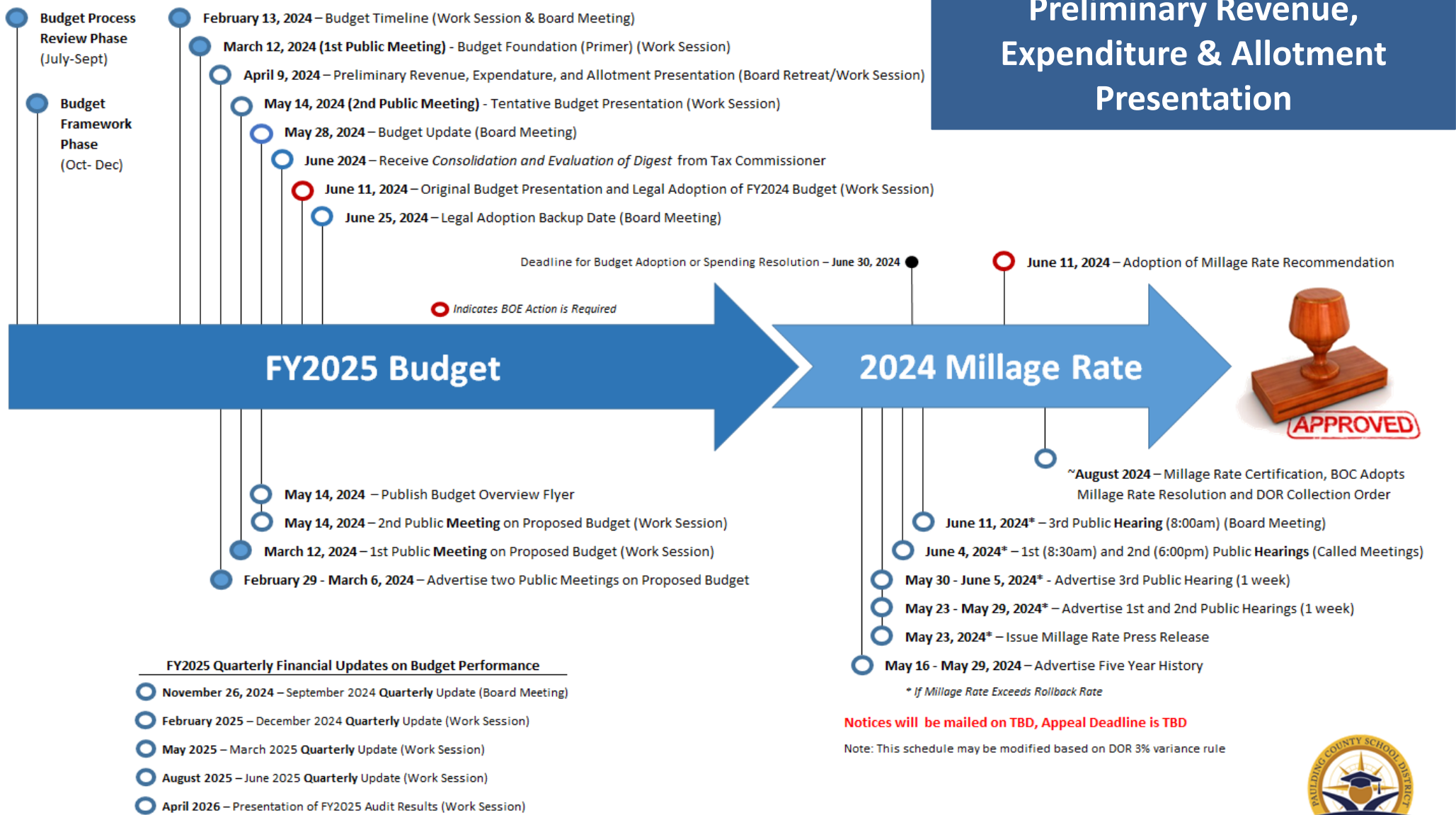


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FY2025 Budget Development - Major Milestones

April 9, 2024
Preliminary Revenue,
Expenditure & Allotment
Presentation



FY2025 Public Meetings and Hearings, Press Releases, Advertisements and Notices



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FY2025 Budget Roadmap



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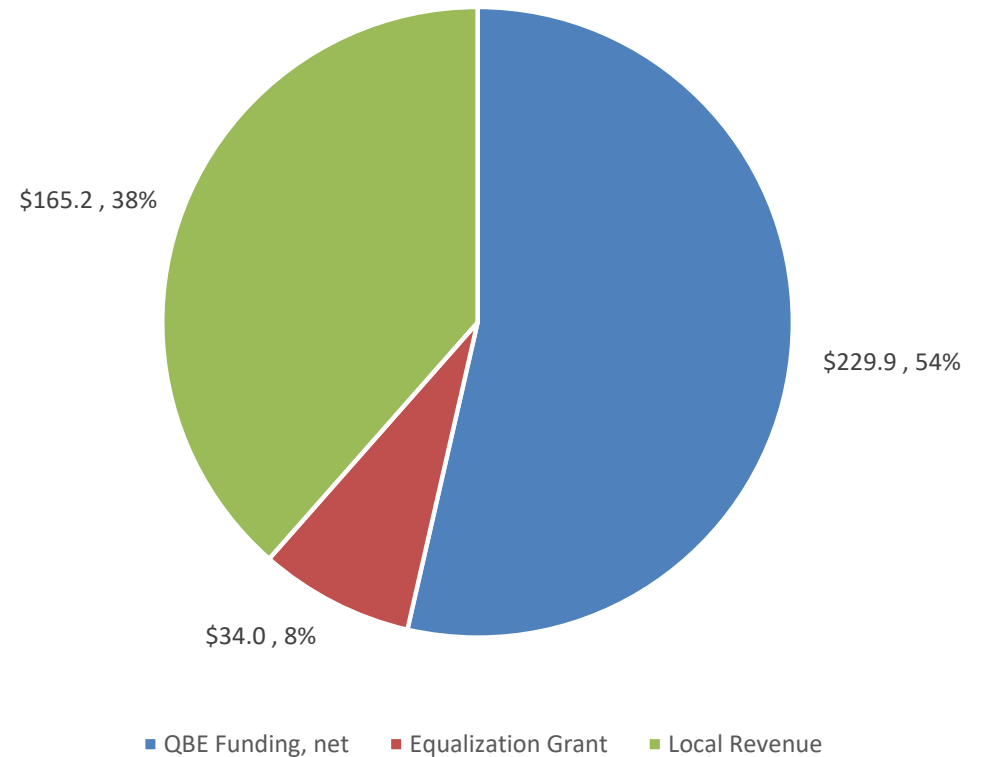
Preliminary FY2025 General Fund Revenue

	FY2024	FY2025	Change	%
(1) QBE Funding, net	\$ 209.7	\$ 229.9	\$ 20.2	9.6%
(2) Equalization Grant	27.5	34.0	6.5	23.6%
(3) Local Taxes	157.6	163.0	5.4	3.4%
Other Local Revenue	5.6	2.2	(3.4)	-60.6%
Total GF Revenue	\$ 400.5	\$ 429.1	\$ 28.6	7.1%

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$429.1m Budget
- \$28.6 Increase
- \$760 Per-Pupil Increase
- \$34.0m Equalization Grant
- \$5.4m Increase in Local Taxes



Note: Pending GaDOE Earnings/Allotment Report

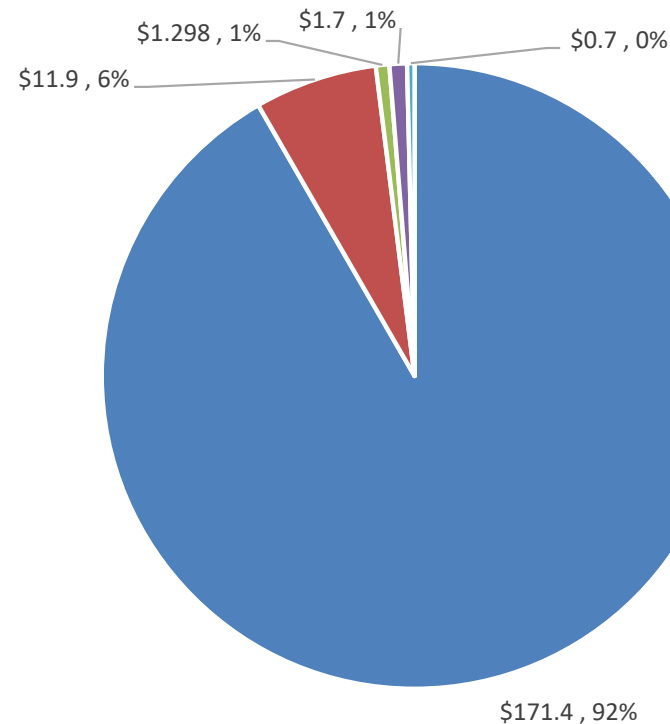
(millions)

Preliminary General Fund Revenue

	FY2024	FY2025	Change	%
Salaries (FTE/T&E)	\$ 187.3	\$ 202.0	\$ 14.7	7.8%
Operations	\$ 13.8	\$ 14.0	\$ 0.2	1.5%
LFS	\$ (30.9)	\$ (32.9)	\$ (2.0)	6.4%
Transportation	\$ 1.7	\$ 1.7	\$ -	0.0%
Nursing	\$ 0.7	\$ 0.7	\$ -	0.0%
Health Insurance	\$ 37.1	\$ 42.9	\$ 5.7	15.5%
Total	\$ 209.7	\$ 229.9	\$ 20.2	9.6%

Highlights

- \$229.9m QBE and Categorical Grants, net
- -\$2.0m Increase in LFS
- \$20.2m Total Increase, net

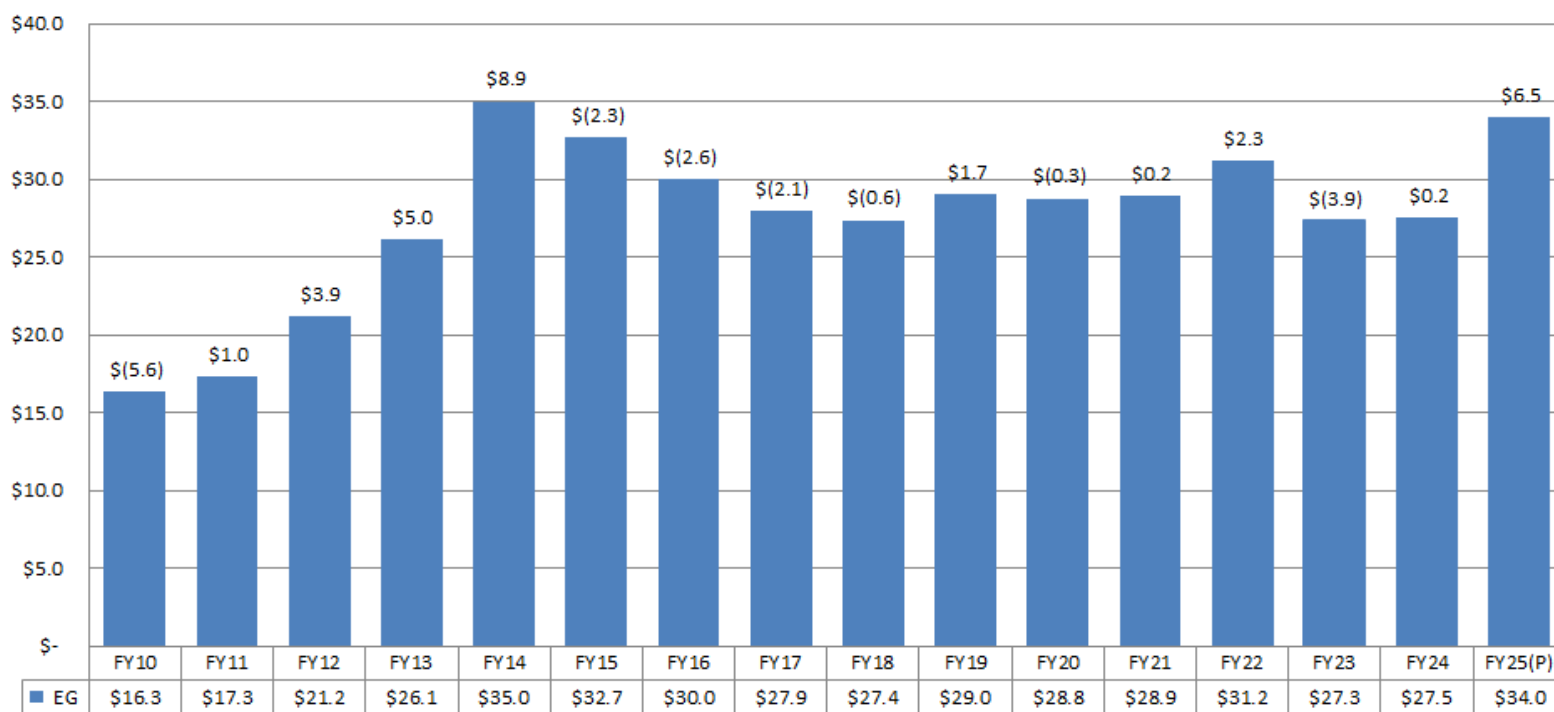


Note: Pending GaDOE Earnings/Allotment Report

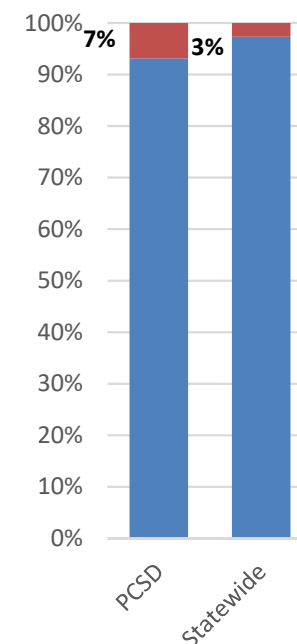
Salaries Operations Health Insurance Transportation Nursing (millions)

Preliminary GF Revenue: (1) QBE Funding

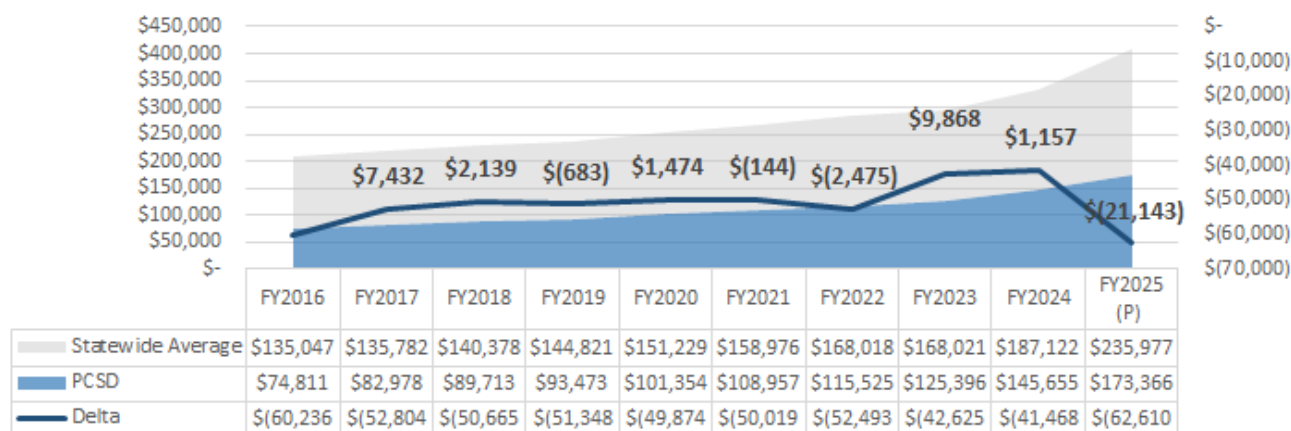
Equalization Grant, FY2010 - FY2025(P)



FY2023 Per-Pupil EG Percentage



Historical Wealth per Weighted FTE, FY2016 - FY2025(P)



A decreasing (unfavorable) variance between PCSD and Statewide Wealth-per-Weighted FTE will result in a grant decrease (assuming no changes in state funding)

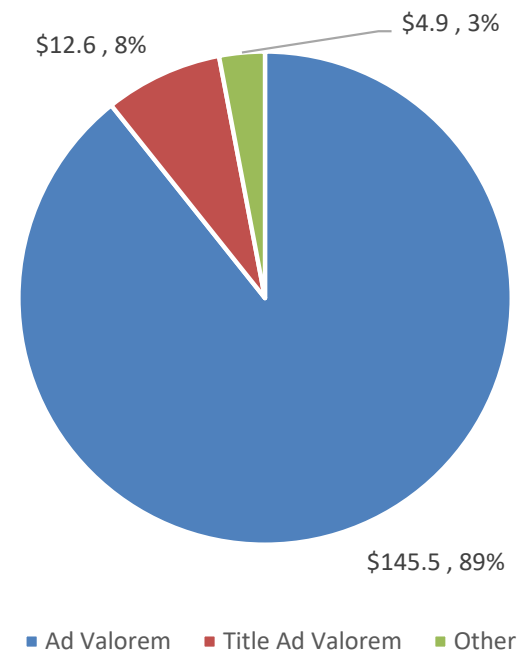
FY2010 – FY2025 (P)

(2) Equalization Grant

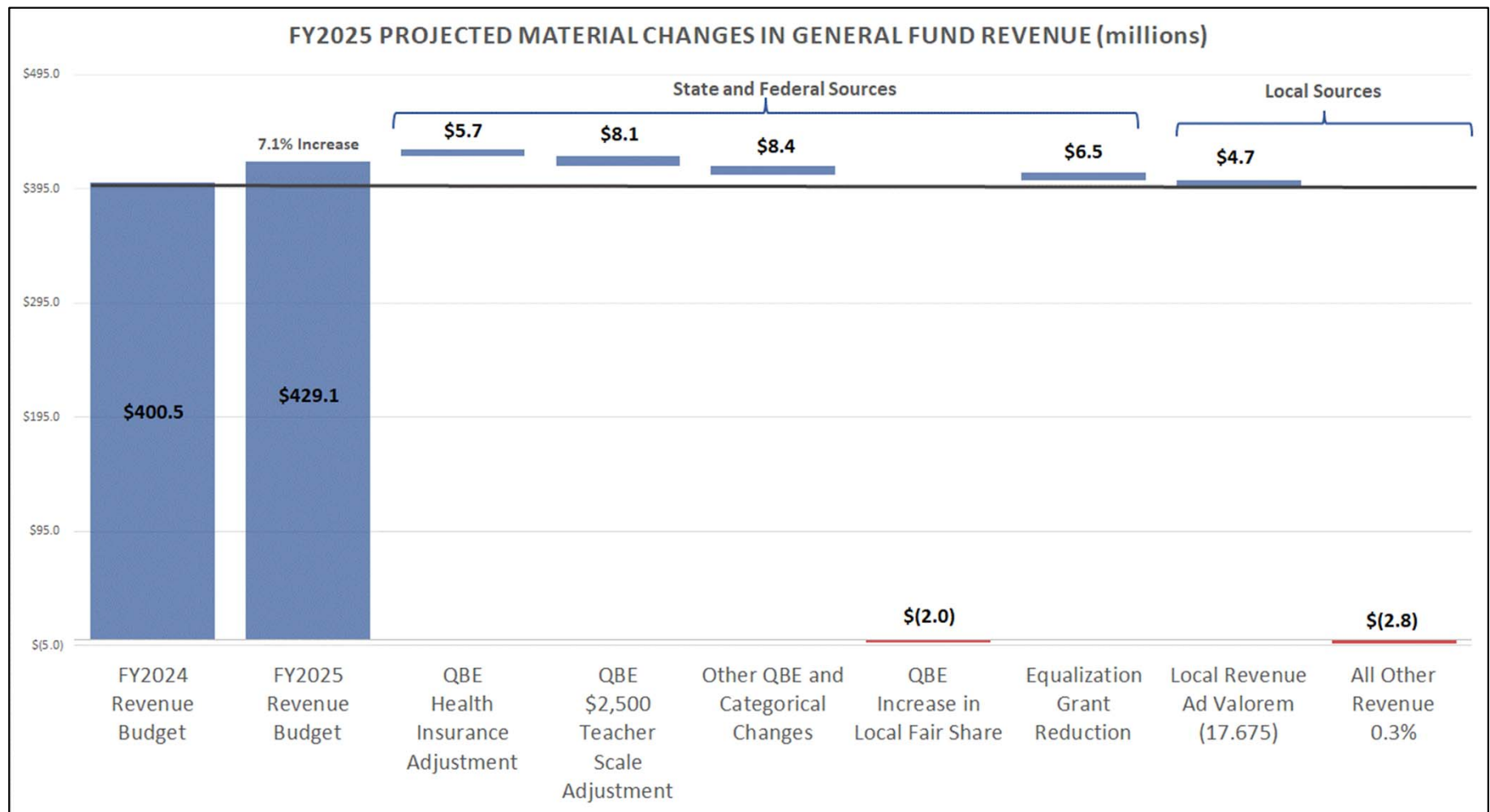
	FY2024	FY2025	Change	%
Ad Valorem	\$ 140.8	\$ 145.5	\$ 4.7	3.3%
Title Ad Valorem	\$ 12.3	\$ 12.6	\$ 0.3	2.5%
Other Sales Taxes	\$ 4.5	\$ 4.9	\$ 0.4	7.9%
Other Taxes	\$ -	\$ -	\$ -	0.0%
Total	\$ 157.6	\$ 163.0	\$ 5.4	3.4%

Highlights

- \$163.0m Budget
- \$4.7m Ad Valorem Increase
- \$0.3m TAVT Increase
- \$0.4m Other Sales Tax or Recording/Intangible Tax Increase



(millions)



Highlights

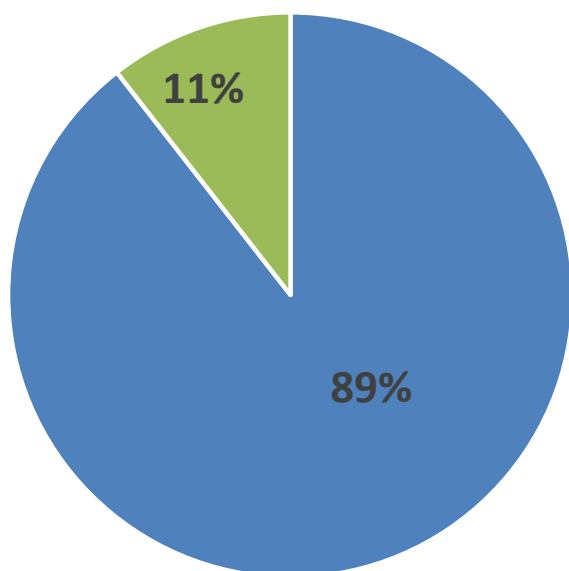
- \$28.6 million or 7.1% General Fund Revenue Increase
- Projected as of March 29th, pending QBE and Final Digest

Note: Excludes Grants and Transfers to Other Funds



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Divisions & Departments



■ Salaries and Benefits & Outsourcing ■ Other

(\$ in millions)

Salaries

Benefits

Professional Services

Technology

Utilities

Textbooks and Books

Supplies

Vehicle Purchases

Fuel

Other

Grand Total

	FY24 Budget	FY25 Budget	Change	%
Salaries	\$ 241.0	\$ 256.9	\$ 15.8	6.6%
Benefits	112.3	126.8	14.5	12.9%
	\$ 353.4	\$ 383.7	\$ 30.3	8.6%
Professional Services	\$ 6.6	\$ 6.9	\$ 0.2	3.1%
Technology	10.2	10.5	0.2	2.3%
Utilities	6.7	7.2	0.5	7.0%
Textbooks and Books	2.6	1.7	(0.9)	-36.0%
Supplies	2.9	4.0	1.1	37.9%
Vehicle Purchases	4.1	3.9	(0.2)	-5.1%
Fuel	2.3	2.3	(0.0)	-0.5%
Other	10.2	9.0	(1.2)	-11.4%
	\$ 45.5	\$ 45.2	\$ (0.3)	-0.7%
Grand Total	\$ 398.9	\$ 428.9	\$ 30.0	7.5%

**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

- \$383.7m Payroll (89%)
- \$45.2m Other Operating (11%)
- \$10.5m Technology
- \$7.2m Utilities (\$1.86 sqft)
- \$1.7m Textbooks & Books
- +\$1.1m Supplies
- -\$0.2m Vehicle Purchases
- \$0.2m Professional Services

(millions)

Preliminary GF Expenditures by Object

(\$ in millions)	FY24 Budget	FY25 Budget	Change	%
Divisions and Departments				
School Leadership Division	\$ 5.8	\$ 6.0	\$ 0.2	3.2%
Transportation Department	8.8	7.6	(1.2)	-14.1%
Teaching & Learning Division				
Curriculum & School Impr Department	1.3	1.4	0.1	8.0%
Student Services Department	0.3	0.3	0.0	4.4%
Maintenance Department	11.3	12.0	0.6	5.7%
Technology Division	7.7	8.1	0.4	5.3%
Business Services Division	1.5	1.5	(0.0)	-0.6%
Human Resources Division	0.6	0.7	0.1	10.1%
Office of Superintendent	0.7	0.8	0.0	5.7%
Chief of Staff	0.3	0.3	(0.0)	-13.5%
QBE & Local Funds Allocated to Schools	6.4	5.7	(0.7)	-10.6%
Other <1%	0.8	1.0	0.2	24.3%
Total	\$ 45.5	\$ 45.2	\$ (0.3)	-0.7%

**Excludes Grants and Transfers to Other Funds.*

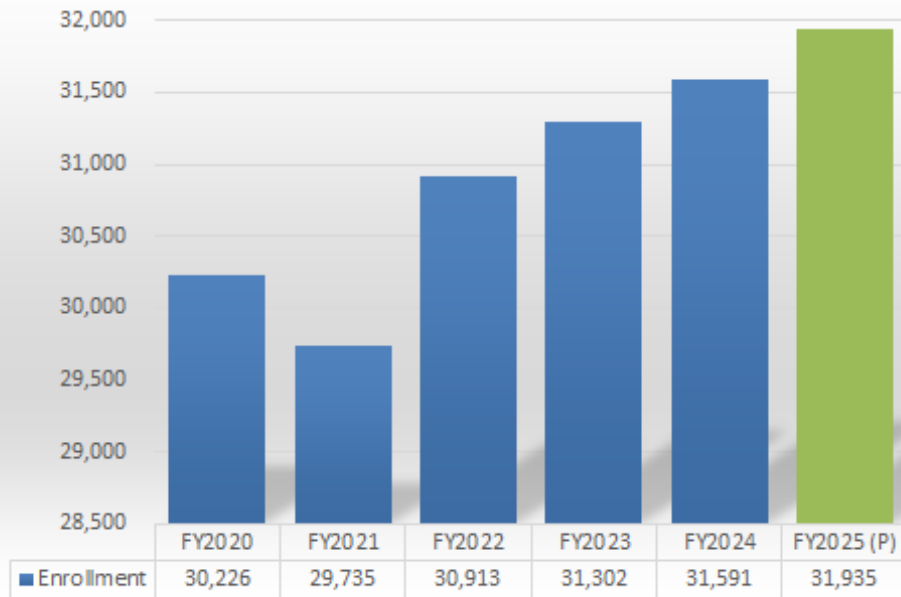
Highlights

- \$45.2m Other Operating
- -\$0.3m or -0.7% Total
- +\$0.2m or 0.4% Divisions
- -\$1.2m Transportation Department
- +\$0.4m Technology Division
- +\$0.6m Maintenance Department

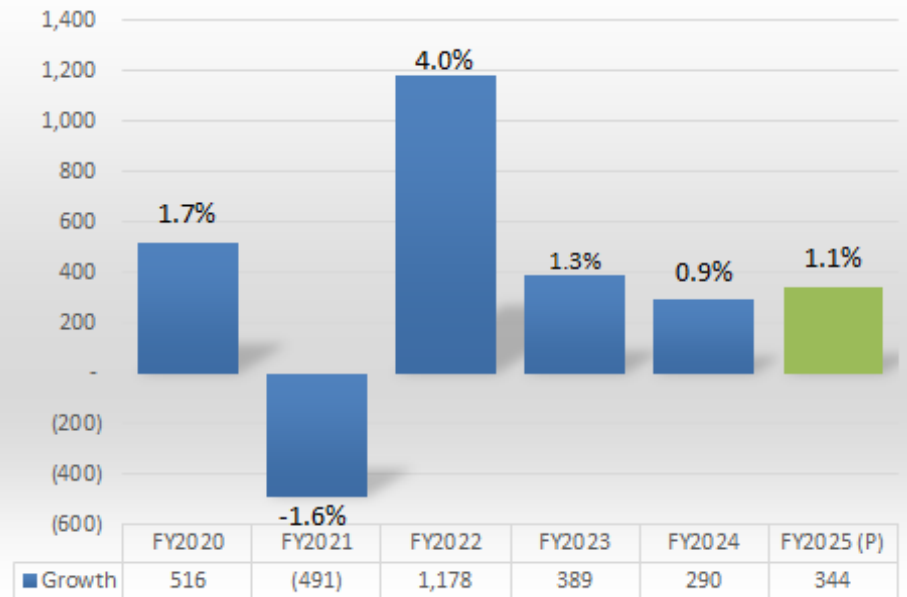
(millions)

Preliminary Operating Expenditures by Division

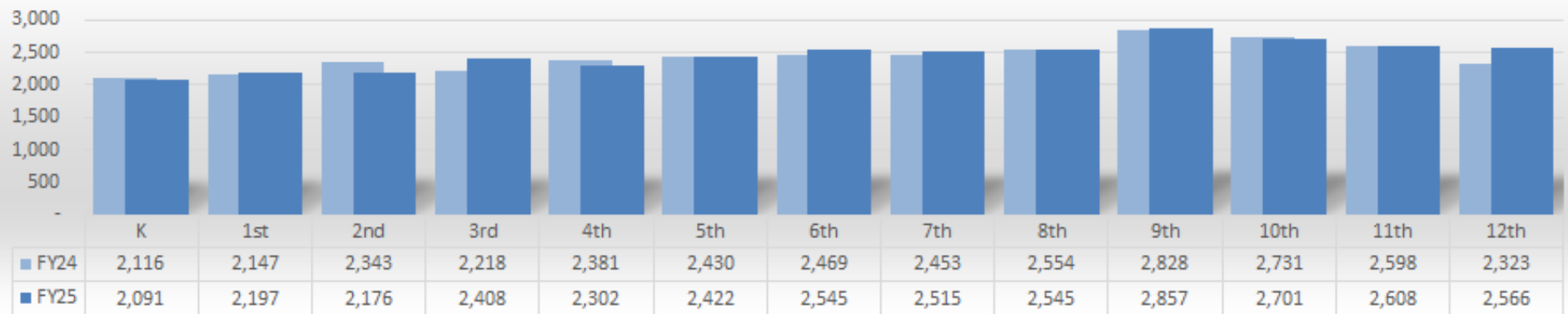
FY2025 K-12 Enrollment



FY2025 K-12 Enrollment Growth



FY2025 Enrollment by Grade



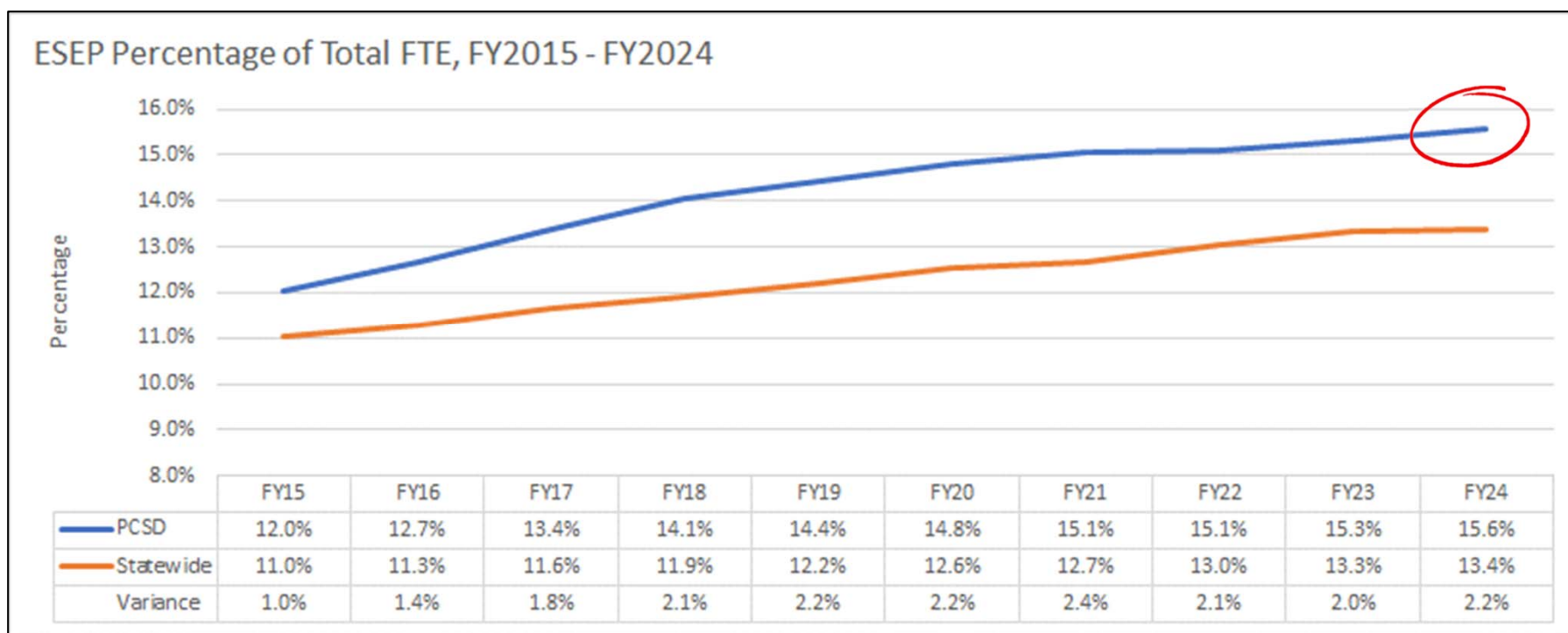
Please Note: These are preliminary numbers and will be influenced by Kindergarten Registration, School Choice, Programs, etc.

FY2025 (P)

Preliminary Enrollment

ESEP Participation. In FY2024, enrollment in Exceptional Students Educational Programs (ESEP) was 15.6% of the student population, compared to a statewide and large district average of 13.4% and 13.3%, respectively.

From FY2015 to FY2024, the district, statewide and large district participation percentage increased 3.6%, 2.4% and 2.3%, respectively.



Source: GaDOE Enrollment by Disability and Student Enrollment by Grade as of FY2024 (includes PK)
Large Districts are districts with >10,000 FTE

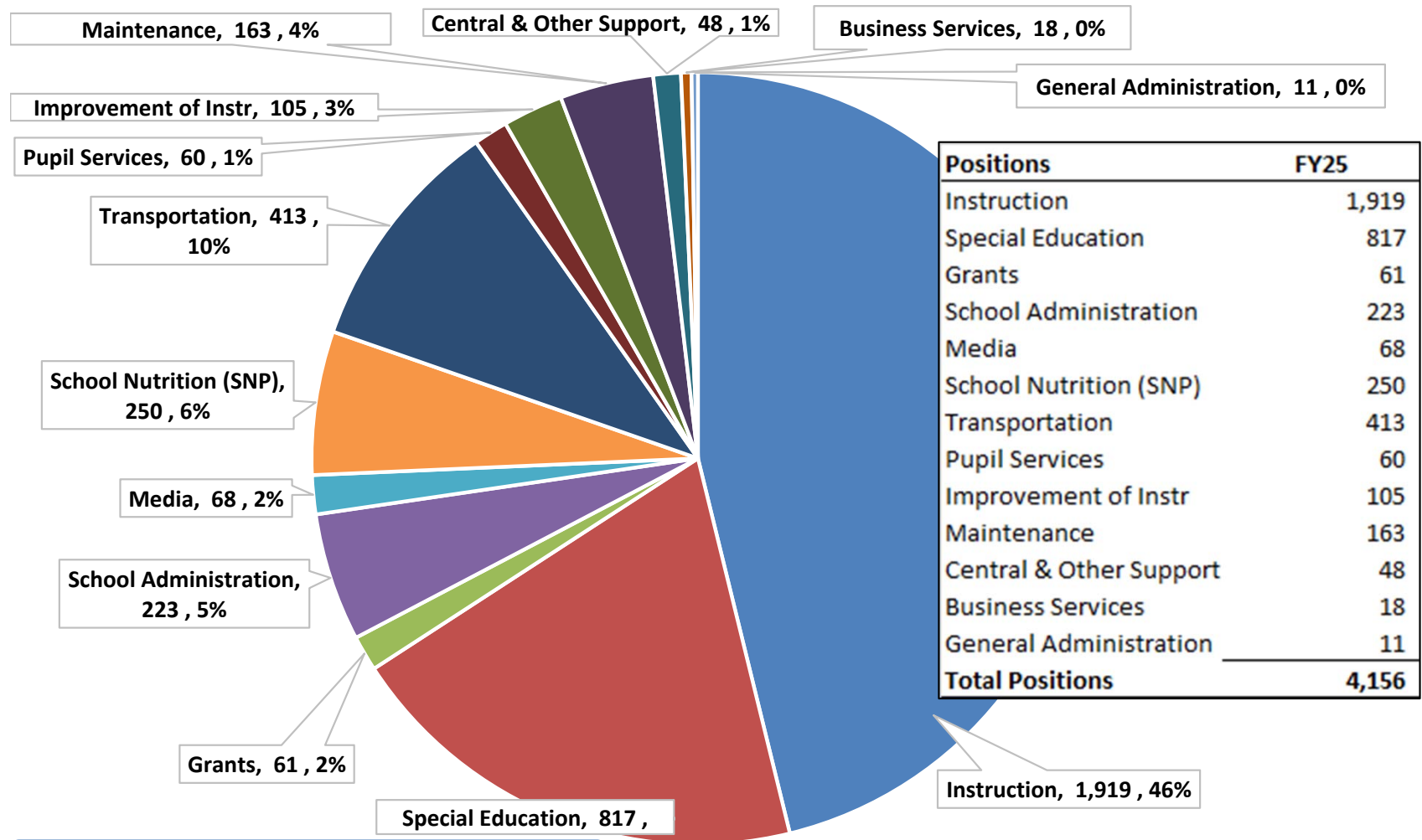
FY2015- FY2024

ESEP Participation



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Preliminary FY2025 Allotment Changes



Highlights

- 4,156 Total Positions
- 64% Instructional Positions

FY2025 Changes															
	General Fund					Grants					SNP		Total		FY2025 Total
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	
School Based Allotments:															
Elementary Schools	1,176	(11)	283	12	1,460	40	-	36	(10)	66	115	-	1,650	(9)	1,641
Middle Schools	508	29	162	(6)	692	1	-	26	(13)	14	59	-	756	10	765
High Schools	595	19	174	6	794	4	-	10	(7)	7	53	-	836	18	854
Total School Based Allotments	2,278	37	619	12	2,946	45	-	72	(30)	87	227	-	3,241	19	3,260
Other Direct Instruction & Support															
School Leadership Division*	36	2	-	-	38	-	-	-	-	-	-	-	36	2	38
New Hope Education Center	25	(2)	2	(1)	24	-	-	34	(34)	-	-	-	60	(36)	24
Teaching & Learning Division*	37	1	-	-	38	-	-	-	-	-	-	-	37	1	38
Student Services	-	-	100	1	101	4	8	-	-	12	-	-	104	9	113
Total	2,376	38	721	12	3,147	49	8	106	(64)	99	227	-	3,479	(6)	3,473
School Leadership Division	6	-	-	-	6	-	-	-	-	-	-	-	6	-	6
Safety & Security	15	2	-	-	17	-	-	-	-	-	-	-	15	2	17
Student Support	9	-	-	-	9	-	-	1	-	1	-	-	10	-	10
School Support	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Nursing	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Custodial	15	-	-	-	15	-	-	-	-	-	-	-	15	-	15
Central Registration	7	1	-	-	8	-	-	-	-	-	-	-	7	1	8
SNP	-	-	-	-	-	-	-	-	-	-	13	-	13	-	13
Transportation	412	1	-	-	413	-	-	-	-	-	-	-	412	1	413
Teaching & Learning Division	40	1	-	-	41	-	-	0	-	0	-	-	40	1	41
Curriculum	18	5	-	-	23	-	-	9	(9)	-	-	-	27	(4)	23
School Improvement	7	-	-	-	7	-	-	-	(1)	(1)	-	-	7	(1)	6
Title I	-	-	-	-	-	-	-	17	1	18	-	-	17	1	18
Special Education	-	-	24	-	24	2	-	-	-	2	-	-	26	-	26
Technology Division	52	1	-	-	53	-	-	-	-	-	-	-	52	1	53
Business Services Division	22	-	-	-	22	-	-	-	-	-	-	-	22	-	22
Human Resources Division	11	-	-	-	11	-	-	-	-	-	-	-	11	-	11
Office of Superintendent	5	(1)	-	-	4	-	-	-	-	-	-	-	5	(1)	4
Chief of Staff	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Communications	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Capital Improvement	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Maintenance	40	-	-	-	40	-	-	-	-	-	2	-	42	-	42
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,991	45	745	12	3,794	51	8	133	(73)	120.2	242.0	-	4,163	(8)	4,156

* Instruction and support allotments based at a non-school facility that directly support students

Preliminary Allotment Changes

	General Fund				
	Original GenEd	+/-	Original ESEP	+/-	Total
School Based Allotments:					
Elementary Schools	1,176	(11)	283	12	1,460
Middle Schools	508	29	162	(6)	692
High Schools	595	19	174	6	794
Total School Based Allotments	2,278	37	619	12	2,946
Other Direct Instruction & Support					
School Leadership Division*	36	2	-	-	38
New Hope Education Center	25	(2)	2	(1)	24
Teaching & Learning Division*	37	1	-	-	38
Student Services	-	-	100	1	101
Total	2,376	38	721	12	3,147
School Leadership Division	6	-	-	-	6
Safety & Security	15	2	-	-	17
Student Support	9	-	-	-	9
School Support	5	-	-	-	5
Nursing	4	-	-	-	4
Custodial	15	-	-	-	15
Central Registration	7	1	-	-	8
SNP	-	-	-	-	-
Transportation	412	1	-	-	413
Teaching & Learning Division	40	1	-	-	41
Curriculum	18	5	-	-	23
School Improvement	7	-	-	-	7
Title I	-	-	-	-	-
Special Education	-	-	24	-	24
Technology Division	52	1	-	-	53
Business Services Division	22	-	-	-	22
Human Resources Division	11	-	-	-	11
Office of Superintendent	5	(1)	-	-	4
Chief of Staff	5	-	-	-	5
Communications	4	-	-	-	4
Capital Improvement	5	-	-	-	5
Maintenance	40	-	-	-	40
Board of Education	7	-	-	-	7
Grand Total	2,991	45	745	12	3,794

Instruction and Student Support, Net

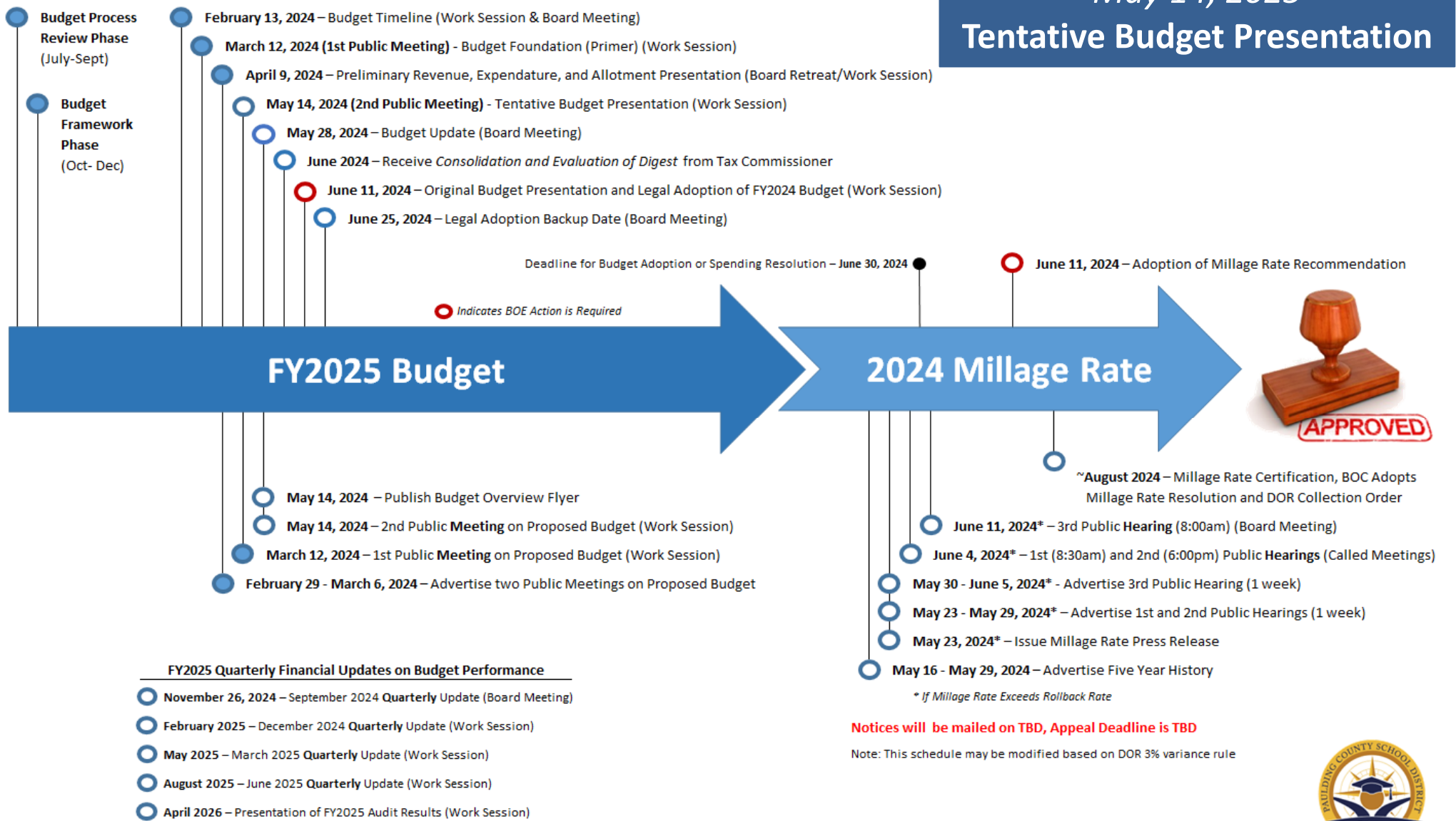
- GenEd Average Class Size:
 - Kindergarten at 21.0 : 1
 - Grades 1-3 at 22.0 : 1
 - Grades 4-5 at 28.0 : 1
 - Grades 6/8 at 28.5 : 1
 - Grades 9-12 at 22.5 : 1
- 38 GenEd \$4.4 million
- 12 ESEP \$1.4 million

Operational Allotments, Net

- Other General Fund:
 - School Leadership
 - Safety & Security
 - Teaching & Learning
 - Curriculum
 - Technology

FY2025 Budget Development - Major Milestones

May 14, 2025
Tentative Budget Presentation



FY2025 Public Meetings and Hearings, Press Releases, Advertisements and Notices



FY2025 Budget Roadmap



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Thank You

For Budget Ideas and Feedback Please Visit our Website