



Budget Update

Fiscal Year 2022-2023

Board Work Session
March 25, 2022

Where Learning Leads the Way!

Budget Calendar



✓	Staff	January 28, 2022	Distribute School Non-Salary Allocations
✓	Staff	January 28, 2022	Distribute Departmental Budget Packages
✓	Board	February 10, 2022	Budget Update
✓	Staff	February 1-18, 2022	Staffing Meetings with Principals, Department Heads
✓	Staff	February 18, 2022	School Allocations due to Budget Office
✓	Staff	February 18, 2022	Department Allocations due to Budget Office
✓	Board	March 25, 2022	Budget Update – Budget Workshop
	Staff	March 25, 2022	Preliminary State Revenue Projections
	Superintendent	March 2022	Superintendent's Review of Departmental Budgets
	Staff	Mid April 2022	Local Tax Revenues reported through March 31
	Staff	April (week 3)	Millage Rate Increase Limitation from SCDOR

✓ Completed

✓ In Process



Staffing 2022-2023



Budget Update - Staffing

Weighted Staffing Model

- The weighted staffing model utilized the Pupils in Poverty and the 45-day membership data to develop a poverty index ratio for each school in the district.
 - A base staffing model was developed utilizing the District's class size ratios.
 - Poverty index was applied to schools with poverty ratio >55% with there being two weighting categories.
 - Weighting Categories
 - >55% High Poverty
 - >75% Very High Poverty
 - FTE's counts were adjusted for the poverty weighting

Weighted Staffing Rubric – Elementary



Elementary General Education Teacher Funding Ratios			
Grade Level	District Base Staffing	High Poverty Schools >55%	Very High Poverty Schools >75%
Kindergarten	24:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4
1st Grade	22:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4
2nd Grade	22:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4
3rd Grade	22:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4
4th Grade	24:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4
5th Grade	24:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4

Weighted Staffing Rubric – Middle/High



Middle General Education Teacher Funding Ratios

Grade Level	District Base Staffing	High Poverty Schools >55%	Very High Poverty Schools >75%
6-8 Grade	21:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4

High General Education Teacher Funding Ratios

Grade Level	District Base Staffing	High Poverty Schools >55%	Very High Poverty Schools >75%
9-12 Grade	20.5:1	Student Teacher Ratio reduced by 2	Student Teacher Ratio reduced by 4



Proposed State Budget Mandates

Financial Impact of Proposed State Budget Mandates

Proposed Mandate	Estimated Financial Impact <i>(in millions)</i>
\$4,000 increase to the State Minimum Salary Schedule	\$8.8
FY2023 Salary Step Increase	\$1.6
5% increase for Bus Drivers	\$0.3
18.1% increase in Employer Health Insurance	\$1.6
Total Estimated Financial Impact	\$12.3



Revenues 2022-2023



Proposed Education Funding Reform

The Proposed Education Funding Reform is designed to simplify the funding through a comprehensive funding model labeled Aid to Classrooms Program.

Goals of Education Funding Reform

- To allocate funding based on the cost to attain a statewide student-teacher ratio of 11.2

Factors Utilized

- Statewide number of teachers needed to serve the estimated number of students
- Average cost of a teacher - The state minimum salary for a teacher with a master's degree and 12 years experience.
- Combines the following programs:
 - State Aid To Classrooms – Currently funded at 70% state and 30% local
 - EIA Students at Risk of School Failure – Currently funded at 70% state and 30% local
 - EIA Aid to Districts – Currently funded at 70% state and 30% local
- Changes distribution of State and Local responsibilities – All programs would be funded at 75% state and 25% local
- All local share is measured by Index of Taxpayers Ability

Financial Impact of Proposed Aid to Classroom Funding Model



Current Funding Model (Budgeted Revenue)	Proposed Funding Model	Proposed Impact for BCSD	Additional Proportion for 2022-2023
\$41.8M	\$40.6M	(\$1.2M)*	\$700K

*State has proposed holding harmless Districts that will be negatively impacted by this new funding model for the 2022-2023 only.

Consequence of New Aid to Classroom Funding Model on FY23 Budget

- New funding formula includes funding for the proposed State Minimum Salary Table increase for teacher. The additional \$700K proportion is to support the increase. Local revenues will have to provide funding for approximately 92% of this proposed mandate.

2022-2023 Budget Schedule



Board Work Session	April 22, 2022	Superintendent's Preliminary Budget
Board Meeting	May 17, 2022	Certify Budget
County Council Readings		
	May 9, 2022*	
	May 23, 2022	
	June 13, 2022	

*First Reading is by "Title Only" – No dollar amounts are required.