



Superintendent's Proposed FY 2023 Combined Funds Budget Work Session #1

*Summary and Compensation
Overview*

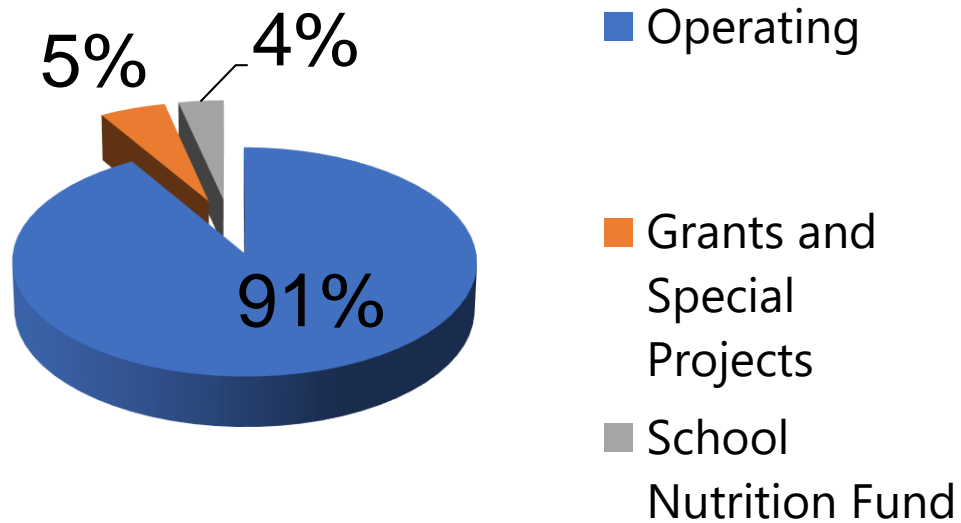
January 13, 2022





FY 2023 Proposed Combined Funds (CF) Budget

FY 2023 Combined Funds Budget



The Combined Funds Budget is Comprised of 3 Funds:

- Operating Fund (\$316.2M)
 - Grants and Special Projects (\$17.6M)
 - School Nutrition Fund (\$12M)
- Total Combined Funds Budget (\$345.8M)

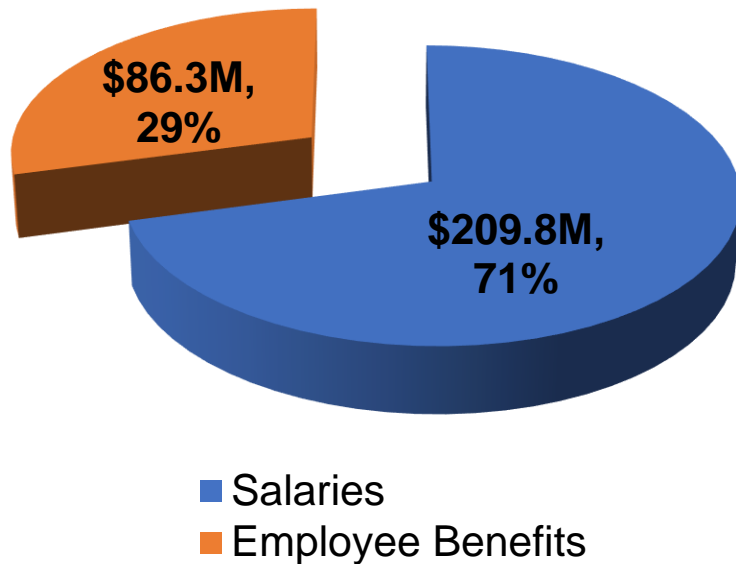
Additional ACPS Funds Include:

- Supplemental Retirement
- Other Post Employment Benefits
- Health Benefits
- School Activity Funds



Proposed FY 2023 CF Budget Employee Costs

Employee Compensation



Operating Fund

2438 FTEs

15.3 FTEs more than FY 2022

Grants and Special Projects Fund

100.25 FTEs

6.5 FTEs less than FY 2022

School Nutrition Fund

121 FTEs

1 FTE more than FY 2022



Salary Enhancements

Operating Budget		
Step Increase	\$5.5M	Average Increase 2.63% (87.5% of Staff)
Market Rate Adjustment (MRA)	\$5.6M	2.5% for All Staff
MRA Specific Job Classes	\$0.6M	Varies Depending on Job Class
Bonus for Hold Step and Top of Scale	\$0.8M	2% (12.5% of Staff)
Total	\$12.5M	

- Step Increase for Eligible Staff
- MRA for all Staff
- One-Time 2% Bonus for Hold Step or Top of the Scale Staff
 - Helps to offset healthcare premium increase
 - Ensures salary enhancement for all staff
- Sustained MRA for Select Job Classes per Prior Compensation Studies
- Governor has Proposed to Fund a 10.25% Salary Increase Over Next 2 Years
 - Proposed Plan puts ACPS on Track to Receive this Additional State Funding



Employee Benefits

Healthcare Plan Projected Premium Increase:

- UHC 8%
- Kaiser 5%

Final Increase will be Adjusted Prior to Adoption of Final Budget



Employee Benefits

Share of Premium Comparison

Group	Employee	Employer
Support Staff Below Grade 24	10%	90%
All Other Staff	20%	80%
Surrounding Jurisdictions	25-43%	57-75%

Fixed Cost: Paid by All Members Regardless of Use of Service

Variable Cost: Varies Based on Use of Services

ACPS Offers 3 Plans for Staff

- Kaiser
- United Healthcare (UHC)
- UHC Qualified Health Plan (High Deductible Plan)

Based on Teacher PPO Family Plan, ACPS Employees are Averaging \$1,000-\$7,100 in Additional Annual "Take-Home" Pay (or costs savings) Compared to Surrounding Jurisdictions



Example: Support Staff

	Bus Driver			
	6 hrs/day, 188 days			
	Step 10	Step 11	Step 12	Step 13
Fiscal Year	2020	2021	2022	2023
Gross Salary	\$27,207	\$29,317	\$32,340	\$35,664
VRS Retirement	\$1,360	\$1,465	\$1,617	\$1,783
ACPS Supplemental Retirement	\$408	\$440	\$485	\$535
Life Insurance	\$215	\$232	\$256	\$282
Health Insurance	\$1,581	\$1,716	\$1,861	\$2,020
Net Pay	\$23,643	\$25,464	\$28,121	\$31,045
\$ Change		\$1,821	\$2,657	\$2,924
% Change		7.7%	10.4%	10.4%

- Does not Consider Individual's Tax Withholdings
- Assumes UHC Individual Health Insurance



Example: Teacher

	Teacher			
	195 days, Master's			
	Step 10	Step 11	Step 12	Step 13
Fiscal Year	2020	2021	2022	2023
Gross Salary	\$77,749	\$80,473	\$85,287	\$90,042
VRS Retirement	\$3,888	\$4,024	\$4,265	\$4,502
ACPS Supplemental Retirement	\$1,167	\$1,207	\$1,280	\$1,351
Life Insurance	\$615	\$636	\$674	\$712
Health Insurance	\$2,504	\$2,717	\$2,947	\$3,198
Net Pay	\$69,576	\$71,889	\$76,121	\$80,279
\$ Change		\$2,312	\$4,233	\$4,157
% Change		3.3%	5.9%	5.5%

- Does not Consider Individual's Tax Withholdings
- Assumes UHC Individual Health Insurance



Example: Administrator

	Principal (Elementary School)			
	240 days			
	Step 10	Step 11	Step 12	Step 13
Fiscal Year	2020	2021	2022	2023
Gross Salary	\$133,838	\$141,160	\$148,642	\$159,802
VRS Retirement	\$6,692	\$7,058	\$7,432	\$7,990
ACPS Supplemental Retirement	\$2,007	\$2,117	\$2,229	\$2,396
Life Insurance	\$1,057	\$1,115	\$1,174	\$1,262
Health Insurance	\$2,127	\$2,307	\$2,504	\$2,716
Net Pay	\$121,956	\$128,563	\$135,303	\$145,437
\$ Change		\$6,607	\$6,740	\$10,134
% Change		5.4%	5.2%	7.5%

- Does not Consider Individual's Tax Withholdings
- Assumes UHC Individual Health Insurance



Questions?

Dr. Gregory C. Hutchings, Jr., Superintendent of Schools

Dominic B. Turner, Chief Financial Officer

Robert Easley, Director of Budget and Financial Systems



Superintendent

Dr. Gregory C. Hutchings, Jr.

School Board

Meagan L. Alderton, Chair
Jacinta Greene, Vice Chair
Willie F. Bailey, Sr.

Kelly Carmichael Booz
Abdel-Rahman Elnoubi
Christopher Harris

Tammy Ignacio
Michelle Rief
Ashley Simpson Baird