

FY2011 GENERAL FUND BUDGET

Budget Summary	FY2010 Original Budget	FY2010 Revised Budget	FY2011 Proposed Budget
Budgeted Revenue	907,469,792	871,856,509	\$819,380,347
Budgeted Expenditures	907,466,771	882,674,204	\$819,376,569
Difference	3,021	(10,817,695)	\$3,778

Item#	Fund	Agy	Account Codes				FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 General Fund Budget			Changes	FY2011 Proposed Budget	Item#
			Org	Act	Obj	Rev Src					FY2010 Board Approved Orig Budget	FY2010 Board Approved Budget Adj	FY2010 Board Approved Revised Budget			
REVENUE																
Local Revenue																
A	100	623		6251		1110	\$350,083,422	\$384,511,958	\$405,356,505	\$425,093,692	\$416,993,292	\$416,993,292	(\$39,451,351)	\$377,541,941	A	
A1	100	623		6251		1110							\$23,634,130	\$23,634,130	A1	
B	100	623		6252		1110	\$33,512,045	\$35,199,045	\$35,762,476	\$34,342,914	\$36,220,318	\$36,220,318	(\$5,596,039)	\$30,624,279	B	
C	100	623		6253		1110	\$2,368,759	\$3,209,475	\$2,430,367	\$4,069,843	\$3,118,980	\$3,118,980	\$1,656,610	\$4,775,590	C	
D	100	623		6254		1121	\$15,647,990	\$14,771,969	\$11,231,388	\$8,681,777	\$7,048,932	\$7,048,932	\$1,086,280	\$8,135,212	D	
E	100	623		6258		1121	\$4,863,461	\$4,725,918	\$3,049,929	\$1,664,144	\$1,659,535	\$1,659,535	(\$229,840)	\$1,429,695	E	
F	100	623		6256		1190	\$893,791	\$945,292	\$1,055,337	\$1,031,348	\$1,063,306	\$1,063,306	\$16,034	\$1,079,340	F	
G	100	623		6257		1190	\$395,459	\$404,215	\$433,654	\$410,804	\$419,102	\$419,102	(\$7,474)	\$411,628	G	
H	100	531		7205		1310	\$18,360	\$20,115	\$9,480	\$8,810	\$10,316	\$10,316	\$953	\$11,269	H	
I	100	623		6253		1500	\$943,057	\$1,061,840	\$1,131,782	\$1,489,813	\$1,305,070	\$1,305,070	\$454,282	\$1,759,352	I	
J	100	623		9990		1500	\$8,770,074	\$11,089,705	\$8,710,935	\$2,664,009	\$1,505,469	\$1,505,469	(\$917,927)	\$587,542	J	
K	100	414		7002		1700	\$12,958	\$6,085	\$11,095	\$10,878	\$10,878	\$10,878	(\$309)	\$10,569	K	
L	100	623		6268		1995	\$187,274	\$226,750	\$515,295	\$1,781,008	\$193,565	\$793,565	(\$666,550)	\$127,015	L	
M	100	623		9990		1995	\$468,711	\$332,831	\$388,535	\$372,914	\$400,233	\$400,233	\$35,345	\$435,578	M	
N	100	203		6162		1995	\$37,551	\$38,683	\$40,495	\$41,099	\$46,530	\$46,530	(\$810)	\$45,720	N	
O	100	623		6260		5300	\$1,716	\$3,566	\$1,496	\$213	\$0	\$0	\$0	\$0	O	
P	100	623		9990		5300	\$56,112	\$339,647	\$171,611	\$93,952	\$50,000	\$50,000	\$0	\$50,000	P	
Q	100	623		6268		1910	\$173,086	\$170,371	\$116,188	\$43,000	\$43,000	\$43,000	\$0	\$43,000	Q	
R	100	626		6263		5500	\$0	\$9,864,947	\$0	\$0	\$0	\$0	\$0	\$0	R	
S	100	623		XXXX		5200	\$296,736	\$941,944	\$2,560,142	\$667,057	\$209,642	\$209,642	(\$17,757)	\$191,885	S	
Total Local Revenue							\$418,730,562	\$467,864,356	\$472,976,710	\$482,467,272	\$470,298,168	\$470,898,168	(\$20,004,423)	\$450,893,745		
State Revenue																
T	100	XXX		XXXX		3800	\$4,768,613	\$7,509,038	\$5,215,665	\$5,857,253	\$4,479,515	(\$212,239)	\$4,267,276	(\$745,482)	\$3,521,794	T
T	100	XXX		XXXX		XXXX	\$350,870,924	\$393,746,002	\$418,753,079	\$376,557,801	\$400,925,193	(\$48,548,248)	\$352,376,945	(\$161,240)	\$352,215,705	T
Total State Revenue							\$355,639,537	\$401,255,040	\$423,968,744	\$382,415,054	\$405,404,708	\$356,644,221	(\$906,722)	\$355,737,499		
Federal Revenue																
U	100	623		1450		4300	\$3,054,384	\$3,342,703	\$3,156,298	\$3,025,547	\$2,458,042	\$2,458,042	\$238,637	\$2,696,679	U	
V	100	623		7003		4300	\$633,274	\$642,801	\$650,751	\$657,338	\$706,704	\$706,704	\$121,731	\$828,435	V	
W	100	871		8090		4520	\$951,928	\$740,940	\$1,304,120	\$0	\$0	\$0	\$0	\$0	W	
X	100	871		1858		4520	\$145,006	\$595,819	\$474,719	\$463,990	\$500,000	\$500,000	\$0	\$500,000	X	
Y	100	623		1799		4821	\$6,495,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Y	
Z	100	623		4090		4521	\$0	\$0	\$0	\$9,819,396	\$25,768,923	\$12,547,204	\$38,316,127	(\$29,592,138)	\$8,723,989	Z
AA	100	623		8139		4530	\$0	\$0	\$0	\$17,947	\$0	\$0	\$0	\$0	AA	
AB	100	623		8068		4530	\$714,938	\$1,539,290	\$1,536,445	\$266,274	\$2,333,247	\$2,333,247	(\$2,333,247)	\$0	AB	
Total Federal Revenue							\$11,994,853	\$6,861,553	\$7,122,333	\$14,250,493	\$31,766,916	\$44,314,120	(\$31,565,017)	\$12,749,103		
Total General Fund Revenue							\$786,364,952	\$875,980,949	\$904,067,787	\$879,132,819	\$907,469,792	\$871,856,509	(\$52,476,162)	\$819,380,347		

FY2010 Budget Revenue Budget Adjustments		
Governor's Reduction - July 2009		
QBE - 3 Furlough Days	(\$5,812,637)	
QBE - Austerity Reduction	(\$11,707,814)	
State Grant - Transportation	(\$396,962)	
State Grant - Nurses	(\$85,591)	
State Grant - Miscellaneous	(\$212,239)	
Total Governor's Reduction - July 2009		(\$18,215,243)
Increase in Cell Tower Contracts		\$600,000
Governor's Reduction - January 2010		
QBE - 3 Furlough Days	(\$6,136,467)	
QBE - Austerity Reduction	(\$6,205,560)	
QBE - Lower Health Insurance	(\$5,150,422)	
State Grant - Transportation	(\$420,000)	
State Grant - Nurses	(\$85,591)	
Total Governor's Reduction - January 2010		(\$17,998,040)
Total		(\$35,613,283)

Revenue Breakdown						
Local	53.25%	53.41%	52.32%	54.88%	51.83%	55.03%
State	45.23%	45.81%	46.90%	43.50%	44.67%	43.42%
Federal	1.53%	0.78%	0.79%	1.62%	3.50%	1.56%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Item#	Account Codes						A	B	C	D	FY2010 General Fund Budget			H	I	Item#	
	Fund	Agy	Org	Act	Obj	Rev Src	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Board Approved Orig Budget	FY2010 Board Approved Budget Adj	FY2010 Board Approved Revised Budget	Changes	FY2011 Proposed Budget		
EXPENDITURES																	
Expenditure Totals							\$744,311,785	\$843,796,542	\$919,599,547	\$927,430,574	\$907,466,771						
FY2010 General Fund Expenditure Budget Adjustments																	
Project 2400													\$125,000				
Nurse Positions													\$284,036				
State Grants - Miscellaneous													(\$212,239)				
Eliminate 56 Key Team Positions													(\$4,163,376)				
Reduce funding for CRCT													(\$1,800,000)				
Reduce fuel budget													(\$1,400,000)				
Reduce County Wide Building Transfer													(\$1,000,000)				
Eliminate 10% Carryover													(\$555,864)				
Reduce Charter School Payment to match Governor's Cut													(\$225,084)				
Reduce Telecommunications - WAN													(\$259,343)				
Increase in Cell Tower Contracts													\$600,000				
Reduce health insurance due to lower rate from State Health Benefit (6 months at 18.534%, 3 months at 17.418%, 3 months at 14.492%)													(\$5,150,422)				
Reduce salaries to reflect three furlough days for all employees													(\$9,532,470)				
Recognize additional savings from eliminating Key Team													(\$1,163,107)				
Reduce 20 Additional Days funds													(\$50,000)				
Reduce Professional Learning budget													(\$50,000)				
Reduce central office Cell Tower funds													(\$50,000)				
Reduce central office operating budgets an additional 3.1 percent													(\$189,698)				
Total												\$907,466,771	(\$24,792,567)	\$882,674,204			

CONTINUATION																
1	Expiration of FY2010 Budget Reductions						Amount									
	100	XXX	XXXX	XXXX	XXXX		\$5,095,018									
	100	XXX	XXXX	XXXX	2101		\$5,150,422									
	100	XXX	XXXX	XXXX	XXXX		\$9,532,470									
							\$19,777,910						\$19,777,910			
2	Salary/Benefit Changes						Amount									
	100	XXX	XXXX	XXXX	XXXX		\$1,602,898									
	100	XXX	XXXX	XXXX	XXXX		\$9,987,456									
	100	XXX	XXXX	XXXX	2301		\$3,063,703									
	100	XXX	XXXX	XXXX	2901		\$3,338,386									
							\$17,992,443						\$17,992,443			
3	Utilities															
	100	234	2620	6602	4111								\$164,010	\$164,010		
	100	234	2620	6602	6211								\$0	\$0		
	100	234	2620	6602	6221								\$1,254,112	\$1,254,112		
	100	224	2740	6701	4308								\$817,141	\$817,141		
	100	251	2840	6502	5301								\$0	\$0		
4	Transfers to Other Funds															
	100	626	5000	0351	9301								\$982,420	\$982,420		
	100	626	5000	0554	9301								\$110,988	\$110,988		
	100	626	5000	0556	9301								(\$33,630)	(\$33,630)		
	100	626	5000	0553	9301								\$0	\$0		
	100	626	5000	0696	9301								(\$63,470)	(\$63,470)		
5	Miscellaneous															
	100	604	1123	6268	6101								(\$666,550)	(\$666,550)		
6	Miscellaneous Grants - (General Fund)													(\$745,482)	(\$745,482)	
7	Tax Anticipation Note (TAN) - Interest Expense													\$139,000	\$139,000	
8	Graduation Budget													\$20,318	\$20,318	
9	Replacement Facility School Supply Allotment - East Side Elementary													\$42,168	\$42,168	
10	SACS Accreditation Fee													\$900	\$900	
11	FY2011 Budget Reductions						Amount						Position			
	100	XXX	XXXX	XXXX	XXXX		(\$8,099,928)							(68.04)	(\$8,099,928)	
12	Reduce School Counselor/Graduation Coaches Positions													(55.50)	(\$4,469,710)	
13	Increase to maximum class size ratios													(635.70)	(\$47,433,392)	

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			Org	Act	Obj	Rev Src					FY2010 Board Approved Orig Budget	FY2010 Board Approved Budget Adj	FY2010 Board Approved Revised Budget			
14	100	XXX	XXXX	XXXX	XXXX	(\$1,952,962)		(31.00)					(\$1,952,962)	14		
15	100	XXX	XXXX	6603	XXXX	(\$3,948,147)		(112.25)					(\$3,948,147)	15		
16	100	222	XXXX	XXXX	XXXX	(\$2,887,052)		(100.00)					(\$2,887,052)	16		
17	100	222	XXXX	XXXX	XXXX	(\$190,860)							(\$190,860)	17		
18	100	XXX	XXXX	XXXX	XXXX	(\$75,000)							(\$75,000)	18		
19	100	XXX	XXXX	XXXX	XXXX	(\$1,052,740)							(\$1,052,740)	19		
20	100	XXX	XXXX	XXXX	XXXX	(\$1,000,000)							(\$1,000,000)	20		
21	100	XXX	XXXX	XXXX	XXXX	(\$15,932,190)							(\$15,932,190)	21		
22	100	XXX	XXXX	XXXX	XXXX	(\$9,987,456)							(\$9,987,456)	22		
23	100	XXX	XXXX	XXXX	2102	(\$750,000)							(\$750,000)	23		
24	100	XXX	XXXX	XXXX	XXXX	(\$183,000)							(\$183,000)	24		
25	100	621	XXXX	XXXX	1131	(\$799,888)							(\$799,888)	25		
26	100	621	XXXX	XXXX	XXXX	(\$2,265,196)							(\$2,265,196)	26		
27	100	234	XXXX	XXXX	XXXX	(\$1,062,392)							(\$1,062,392)	27		
28	100	501	2401	XXXX	XXXX	(\$1,000,000)							(\$1,000,000)	28		
Expenditures										\$907,466,771	(\$24,792,567)	\$882,674,204	(\$63,297,646)	\$819,376,569		
Difference between budgeted revenues and budgeted expenditures														\$3,778		

Budget Assumptions

Student Projections

Regular Education

Kindergarten
 Grades 1-3
 Grades 4-5
 Grades 6-8
 Grades 9-12
Subtotal

	2006	2007	2008	2009	2010	2011
Kindergarten	7,447	7,991	7,947	7,783	7,783	7,988
Grades 1-3	22,896	24,006	24,364	24,047	24,047	23,907
Grades 4-5	15,538	15,851	16,195	16,056	16,056	16,268
Grades 6-8	23,569	24,317	24,470	24,123	24,123	23,754
Grades 9-12	31,466	33,443	33,371	32,920	32,920	33,288
Subtotal	100,916	105,608	106,347	104,929	104,929	105,205

Special Education

Grades K-5
 Grades 6-8
 Grades 9-12
Subtotal

Grades K-5	934					
Grades 6-8	936					
Grades 9-12	1,243					
Subtotal	3,113					

Grand Total

Grand Total	104,029	105,608	106,347	104,929	104,929	105,205
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Growth rate

Growth rate		1.52%	0.70%	-1.33%	0.00%	0.26%
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Student Teacher Ratio's used for Allotments

Kindergarten
 Grades 1-3
 Grades 4-5
 Grades 6-8
 Grades 9-12

Kindergarten	21.0	18.0	18.0	18.0	19.0	22.0
Grades 1-3	22.5	19.0	19.0	19.0	20.0	23.0
Grades 4-5	28.5	26.0	26.0	26.0	27.0	30.0
Grades 6-8	23.5	23.0	22.5	22.5	23.5	30.0
Grades 9-12	26.0	26.0	25.0	25.0	26.0	32.0

Schools

Number of new school buildings opening

Number of new school buildings opening	4	3	3	2	0	0
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