FY2011 GENERAL FUND BUDGET

							Α	В	С	D	E
											FY201
											Board
Itom	u	Fund	A	Account Codes	Ohi	Day Cra	FY200		FY2008	FY2009	
Item#	<u>*</u> <u>REVENUE</u>	Fund	Agy	Org Act	Obj	Rev Src	<u>Actua</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	Orig Bud
	Local Revenue										
A	Property Tax Revenue	100	623			1110	\$350,083,422	\$384,511,958	\$405,356,505	\$425,093,692	\$416,99
A1	Property Tax Revenue - Increase Millage to 20 Mill Cap	100	623			1110					
,	Property Tag Revenue	100	623			1110	\$33,512,045		\$35,762,476	\$34,342,914	\$36,22
	Delinquent Property Tax Revenue	100	623			1110	\$2,368,759		\$2,430,367	\$4,069,843	\$3,11
	Intangible Tax Revenue	100	623			1121	\$15,647,990		\$11,231,388	\$8,681,777	\$7,04
	Real Estate Transfer Revenue	100	623			1121	\$4,863,461		\$3,049,929	\$1,664,144	\$1,6
	Alcoholic Beverage Revenue	100	623			1190	\$893,791		\$1,055,337	\$1,031,348	\$1,0
	Liquor by the Drink	100	623			1190	\$395,459		\$433,654	\$410,804	\$4
	Tuition Revenue	100	532			1310	\$18,360		\$9,480	\$8,810	\$
	Interest on Delinquent Taxes	100	623			1500	\$943,057		\$1,131,782	\$1,489,813	\$1,3
	Interest Income	100	623	3 9990		1500	\$8,770,074	\$11,089,705	\$8,710,935	\$2,664,009	\$1,5
	Half Time Exhibition	100	414			1700	\$12,958		\$11,095	\$10,878	\$
	Local Revenue - Cell Tower	100	623	3 6268		1995	\$187,274	\$226,750	\$515,295	\$1,781,008	\$1
	Local Revenue - Other	100	623	3 9990		1995	\$468,711	\$332,831	\$388,535	\$372,914	\$4
	Local Revenue - Cobb TV24	100	203	3 6162		1995	\$37,551	\$38,683	\$40,495	\$41,099	\$
	Reimbursement for Damages	100	623	3 6260		5300	\$1,716	\$3,566	\$1,496	\$213	
	Sale of Assets	100	623	3 9990		5300	\$56,112	\$339,647	\$171,611	\$93,952	\$
	Leased Property Revenue	100	623	3 6268		1910	\$173,086	\$170,371	\$116,188	\$43,000	\$
	COP Revenue	100	626	6 6263		5500	\$0	\$9,864,947	\$0	\$0	
	Transfer from Other Fund	100	623	3 XXXX		5200	\$296,736	\$941,944	\$2,560,142	\$667,057	\$2
	Total Local Revenue						\$418,730,562	\$467,864,356	\$472,976,710	\$482,467,272	\$470,2
	State Revenue										
	Miscellaneous State Grants	100	XXX	XXXX		3800	\$4,768,613	\$7,509,038	\$5,215,665	\$5,857,253	\$4,4
	State QBE Revenue	100	XXX	XXXX		XXXX	\$350,870,924		\$418,753,079	\$376,557,801	\$400,9
	Total State Revenue						\$355,639,537		\$423,968,744	\$382,415,054	\$405,40
	Federal Revenue										
	Indirect Cost Revenue	100	623	3 1450		4300	\$3,054,384	\$3,342,703	\$3,156,298	\$3,025,547	\$2,4
	ROTC Federal Revenue	100	623			4300	\$633,274		\$650,751	\$657,338	\$7
	MedACE Revenue	100	87:			4520	\$951,928	. ,	\$1,304,120	\$0 \$0	ç,
	Medicaid Revenue	100	87:			4520	\$145,006	. ,	\$474,719	\$463,990	\$5
	Katrina Revenue	100	623			4821	\$6,495,323		\$0	\$0	γJ
	ARRA - Stabilization Revenue	100	623			4521	\$0,455,525		\$0 \$0	\$9,819,396	\$25,7
	Flood Control	100	623			4530	\$0		\$0	\$17,947	<i>423,1</i>
	E Rate Revenue	100	623			4530	\$714,938		\$1,536,445	\$266,274	\$2,3
	Total Federal Revenue	100	02.	5 8008		4330	\$11,994,853		\$7,122,333	\$14,250,493	\$31,7
							ş11,334,033	\$0,001, 333	, 122,333	÷1+,230,433	<i>,1</i> 52,7
	Total General Fund Revenue						\$786,364,952	\$875,980,949	\$904,067,787	\$879,132,819	\$907,46
						Reve	nue Breakdown				

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)

	I								
	Α	В	С	D	E	F	G	Н	Ι
						0 General Fund I	Budget		FY2011 General
					FY2010	FY2010			
-					Board	Board	FY2010		FY2011
	FY2006	FY2007	FY2008	FY2009	Approved	Approved	Board Approved	-	Proposed
	Actual	Actual	Actual	Actual	Orig Budget	<u>Budget Adj</u>	Revised Budget	Changes	<u>Budget</u>
	\$350,083,422	\$384,511,958	\$405,356,505	\$425,093,692	\$416,993,292		\$416,993,292	(\$39,451,351)	\$377,541,941
	<i>+•••</i> ,•••,•==	<i>+</i>	+,,	+,,	+		+ - = = = = = = = = = = = = = =	\$23,634,130	\$23,634,130
	\$33,512,045	\$35,199,045	\$35,762,476	\$34,342,914	\$36,220,318		\$36,220,318	(\$5,596,039)	\$30,624,279
	\$2,368,759	\$3,209,475	\$2,430,367	\$4,069,843	\$3,118,980		\$3,118,980	\$1,656,610	\$4,775,590
	\$15,647,990	\$14,771,969	\$11,231,388	\$8,681,777	\$7,048,932		\$7,048,932	\$1,086,280	\$8,135,212
	\$4,863,461	\$4,725,918	\$3,049,929	\$1,664,144	\$1,659,535		\$1,659,535	(\$229,840)	\$1,429,695
	\$893,791	\$945,292	\$1,055,337	\$1,031,348	\$1,063,306		\$1,063,306	\$16,034	\$1,079,340
	\$395,459	\$404,215	\$433,654	\$410,804	\$419,102		\$419,102	(\$7,474)	\$411,628
	\$18,360	\$20,115	\$9,480	\$8,810	\$10,316		\$10,316	\$953	\$11,269
	\$943,057	\$1,061,840	\$1,131,782	\$1,489,813	\$1,305,070		\$1,305,070	\$454,282	\$1,759,352
	\$8,770,074	\$11,089,705	\$8,710,935	\$2,664,009	\$1,505,469		\$1,505,469	(\$917,927)	\$587,542
	\$12,958	\$6,085	\$11,095	\$10,878	\$10,878		\$10,878	(\$309)	\$10,569
	\$187,274	\$226,750	\$515,295	\$1,781,008	\$193,565	\$600,000	\$793,565	(\$666,550)	\$127,015
	\$468,711	\$332,831	\$388,535	\$372,914	\$400,233		\$400,233	\$35,345	\$435,578
	\$37,551	\$38,683	\$40,495	\$41,099	\$46,530		\$46,530	(\$810)	\$45,720
	\$1,716	\$3,566	\$1,496	\$213	\$0		\$0	\$0	\$0
	\$56,112	\$339,647	\$171,611	\$93,952	\$50,000		\$50,000	\$0	\$50,000
	\$173,086	\$170,371	\$116,188	\$43,000	\$43,000		\$43,000	\$0	\$43,000
	\$0	\$9,864,947	\$0	\$0	\$0		\$0	\$0	\$0
	\$296,736	\$941,944	\$2,560,142	\$667,057	\$209,642		\$209,642	(\$17,757)	\$191,885
	\$418,730,562	\$467,864,356	\$472,976,710	\$482,467,272	\$470,298,168		\$470,898,168	(\$20,004,423)	\$450,893,745
	\$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
	\$350,870,924	\$393,746,002	\$418,753,079	\$376,557,801	\$400,925,193	(\$48,548,248)	\$4,267,276 \$352,376,945	(\$161,240)	\$352,215,705
	\$355,639,537	\$401,255,040	\$423,968,744	\$382,415,054	\$405,404,708	(\$40,540,240)		(\$906,722)	
	\$333,039,33 <i>1</i>	3401,233,040	3423,508,744	<i>3382,413,034</i>	3403,404,708		\$356,644,221	(\$500,722)	\$355,737,499
	\$3,054,384	\$3,342,703	\$3,156,298	\$3,025,547	\$2,458,042		\$2,458,042	\$238,637	\$2,696,679
	\$633,274	\$642,801	\$650,751	\$657,338	\$706,704		\$706,704	\$121,731	\$828,435
	\$951,928	\$740,940	\$1,304,120	\$0	\$0		\$0	\$0	\$0
	\$145,006	\$595,819	\$474,719	\$463,990	\$500,000		\$500,000	\$0	\$500,000
	\$6,495,323	\$0	\$0	\$0	\$0		\$0	\$0	\$0
	\$0	\$0	\$0	\$9,819,396	\$25,768,923	\$12,547,204	\$38,316,127	(\$29,592,138)	\$8,723,989
	\$0	\$0	\$0	\$17,947	\$0		\$0	\$0	\$0
	\$714,938 \$11,994,853	\$1,539,290	\$1,536,445	\$266,274	\$2,333,247		\$2,333,247	(\$2,333,247)	\$0
		\$6,861,553	\$7,122,333	\$14,250,493	\$31,766,916		\$44,314,120	(\$31,565,017)	\$12,749,103
				4			\$871,856,509	(\$52,476,162)	\$819,380,347
_	\$786,364,952	\$875,980,949	\$904,067,787	\$879,132,819	\$907,469,792	(\$35,613,283)	\$671,850,505	(+02) 0) = 02)	Ş813,360,347
	\$786,364,952					(\$35,613,283)	\$671,636,363	(+++) (+++)	
Local	\$786,364,952 53.25%	53.41%	52.32%	54.88%	51.83%	(\$35,613,283)	,00,2,00,205	(+02) // ()202)	55.03%
Local State	\$786,364,952 53.25% 45.23%	53.41% 45.81%	52.32% 46.90%	54.88% 43.50%	51.83% 44.67%	(\$35,613,283)	\$07 1 ,050,905	(402) // 0)202)	55.03%
Revenue Breakdowr Local State Federal	\$786,364,952 53.25%	53.41%	52.32%	54.88%	51.83%	(\$35,613,283)	4012,050,505	(+22) (+0)202)	55.03%

FY2011 <u>Proposed Budget</u> \$819,380,347 <u>\$819,376,569</u> \$3,778

FY2010 <u>Revised Budget</u> 871,856,509 <u>882,674,204</u> (10,817,695)

FY2010 Original Budget 907,469,792 <u>907,466,771</u> 3,021

<u>Budget Summary</u> Budgeted Revenue

Difference

Budgeted Expenditures

								Α	В	С	D	Е
												FY20
												FY2010
			Account Codes					FY2006	FY2007	FY2008	FY2009	Board Approved
Item#	Fund	Agy	Org	Act	Obj	Rev Src		Actual	Actual	Actual	Actual	Orig 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												
Nurse Positions												
State Grants - Miscellaneous												
Eliminate 56 Key Team Positions												
Reduce funding for CRCT												

Reduce fuel budget	
Reduce County Wide Building Transfer	
Eliminate 10% Carryover	
Reduce Charter School Payment to match Gove	ernor's Cut
Reduce Telecommunications - WAN	
Increase in Cell Tower Contracts	
Reduce health insurance due to lower rate from	n State Health Benefit (6 months at 18.534%, 3 months at 17.418%, 3 months at 14.492%)
Reduce salaries to reflect three furlough days f	or all employees
Recognize additional savings from eliminating I	Key Team
Reduce 20 Additional Days funds	
Reduce Professional Learning budget	
Reduce central office Cell Tower funds	
Reduce central office operating budgets an add	litional 3.1 percent
Total	

CONTINUATION

	CONTINUATION								
1	Expiration of FY2010 Budget Reductions						Amount		
	1/2 Year Salary Step for FY2010	100	XXX	XXXX	XXXX	XXXX	\$5,095,018		
	Increase health insurance due to lower rate from State Health Benefit in FY2010	100	XXX	XXXX	XXXX	2101	\$5,150,422		
	Increase salaries to reflect three furlough days for all employees from FY2010	100	XXX	XXXX	XXXX	XXXX	\$9,532,470		
							\$19,777,910		
							1 - 7 - 7		
2	Salary/Benefit Changes						Amount		
	Increase in Positions Due to Enrollment (22 x \$72,859 = \$1,602,898)	100	XXX	XXXX	XXXX	XXXX	\$1,602,898		
	FY2011 Salary Step for Eligible Employees	100	XXX	XXXX	XXXX	XXXX	\$9,987,456		
	Increase in Teacher Retirement System Rate from 9.74% to 10.28% (Increase of 0.54%)	100	XXX	XXXX	XXXX	2301	\$3,063,703		
	Increase Unemployment Payment to prepare for higher payouts	100	XXX	XXXX	XXXX	2901	\$3,338,386		
							\$17,992,443		
3	Utilities								
	Water & Sewer	100	234	2620	6602	4111			
	Natural Gas	100	234	2620	6602	6211			
	Electricity	100	234	2620	6602	6221			
	Fuel	100	224	2740	6701	4308			
	Phone	100	251	2840	6502	5301			
4	Transfers to Other Funds								
	Portable Classrooms	100	626	5000	0351	9301			
	Public Safety	100	626	5000	0554	9301			
	Adult High School	100	626	5000	0556	9301			
	High School Summer School Tuition	100	626	5000	0553	9301			
	Purchasing/Warehouse Transfer	100	626	5000	0696	9301			
	Miscellaneous								
5	Cell Towers - Adjust to Cell Tower Schedule	100	604	1123	6268	6101			
6	Miscellaneous Grants - (General Fund)	100	XXX	XXXX	XXXX	XXXX			
7	Tax Anticipation Note (TAN) - Interest Expense	100	623	XXXX	XXXX	XXXX			
8	Graduation Budget	100	509	2210	6152	6101			
9	Replacement Facility School Supply Allotment - East Side Elementary	100	E11	1101	1000	6101			
10									
10	SACS Accreditation Fee	100	501	2210	8085	8101			
	FY2011 Budget Reductions						Amount	Position	
11	Reduction in Central Office and Central Support	100	XXX	XXXX	XXXX	XXXX	<u>Amount</u> (\$8,099,928)	(68.04)	
11		100	777	~~~~	7777	****	(\$8,099,928)	(68.04)	
12	Reduce School Counselor/Graduation Coaches Positions	100	XXX	XXXX	XXXX	XXXX	(\$4,469,710)	(55.50)	
12		100	~~~	~~~~	~~~~	~~~~	(\$4,409,710)	(55.50)	
13	Increase to maximum class size ratios	100	XXX	XXXX	XXXX	XXXX	(\$47,433,392)	(635.70)	
10	וווכו כמשכ נט ווומאוווומווו כומשש שובכ דמנושש	100	~~~	~~~~	~~~~	~~~~	(\$47,435,392)	(035.70)	

Е	F	G	Н	I	
	0 General Fund			FY2011 General	
FY2010	FY2010				
Board	Board	FY2010		FY2011 Proposed	
Approved Orig Budget	Approved <u>Budget Adj</u>	Board Approved Revised Budget	<u>Changes</u>	<u>Budget</u>	Item#
<u> </u>	<u></u>		<u> </u>		
\$907,466,771					
	\$125,000				
	\$284,036 (\$212,239)				
	(\$4,163,376)				
	(\$1,800,000)				
	(\$1,400,000)				
	(\$1,000,000)				
	(\$555 <i>,</i> 864)				
	(\$225,084)				
	(\$259,343)				
	\$600,000 (\$5,150,422)				
	(\$5,130,422) (\$9,532,470)				
	(\$1,163,107)				
	(\$50,000)				
	(\$50,000)				
	(\$50,000)				
	(\$189 <i>,</i> 698)				
\$907,466,771	(\$24,792,567)	\$882,674,204			
				\$882,674,204	
					1
					1
			\$19,777,910	\$19,777,910	
					2
			\$17,992,443	\$17,992,443	
			\$17,552,445		3
			\$164,010	\$164,010	
			\$0	\$0	
			\$1,254,112 \$817,141	\$1,254,112 \$817,141	
			\$0	\$0	
					4
			\$982,420	\$982,420	-
			\$110,988	\$110,988	
			(\$33,630) \$0	(\$33,630) \$0	
			(\$63,470)	(\$63,470)	
			(\$666,550)	(\$666,550)	5
			(\$745,482)	(\$745,482)	6
			\$139,000	\$139,000	7
			\$20,318	\$20,318	8
			\$42,168	\$42,168	9
			\$900	\$900	10
			(\$8,099,928)	(\$8,099,928)	11
			(\$4,469,710)	(\$4,469,710)	
			(\$47,433,392)	(\$47,433,392)	13
				5/42/2010	

5/13/2010

							Α		В	C	D	FY2010	F 10 General Fund FY2010	0	Н	I FY2011 General
				Account Cod	es		F	2006	FY2007	FY2008	FY2009	Board Approved	Board Approved	FY2010 Board Approved		FY2011 Proposed
ltem#		Fund	Agy	Org	Act	Obj Rev Src		ctual	Actual	Actual	Actual	Orig Budget	Budget Adj	Revised Budget	<u>Changes</u>	Budget Item#
14	Restructure alternative education program	100	xxx	XXXX	xxxx	XXXX	<u>Amoun</u> (\$1,953			Position (31.00)					(\$1,952,962)	(\$1,952,962) 14
15	Reduce Custodian Positions	100	XXX	XXXX	6603	XXXX	(\$3,94)	147)		(112.25)					(\$3,948,147)	(\$3,948,147) 15
15	Reduce Custodian Positions	100	***	****	0003	****	(\$3,94	,147)		(112.25)					(\$3,948,147)	(\$3,948,147) 15
16	Eliminate 100 buses and corresponding routes	100	222	XXXX	XXXX	XXXX	(\$2,88	,052)		(100.00)					(\$2,887,052)	(\$2,887,052) 16
17	Increase transportation fee for field trips	100	222	XXXX	XXXX	XXXX	(\$19	,860)							(\$190,860)	(\$190,860) 17
18	Park buses within 5 miles of first pick up	100	XXX	XXXX	XXXX	хххх	(\$7	,000)							(\$75,000)	(\$75,000) 18
19	Decrease instructional supply allotment	100	XXX	XXXX	XXXX	XXXX	(\$1,05)	,740)							(\$1,052,740)	(\$1,052,740) 19
20	Reduce school year by five days - transportation savings only	100	XXX	XXXX	XXXX	XXXX	(\$1,00	,000)							(\$1,000,000)	(\$1,000,000) 20
21	Five furlough days for all school district staff	100	XXX	XXXX	XXXX	XXXX	(\$15,93	,190)							(\$15,932,190)	(\$15,932,190) 21
22	Freeze salary step increase for eligible employees	100	XXX	XXXX	XXXX	XXXX	(\$9,98	,456)							(\$9,987,456)	(\$9,987,456) 22
23	Redirect Contributions for dental coverage for all employees	100	XXX	XXXX	XXXX	2102	(\$75)	,000)							(\$750,000)	(\$750,000) 23
24	Reduce to state-allotted sick leave accrual 1.25 days	100	XXX	XXXX	XXXX	ХХХХ	(\$18	,000)							(\$183,000)	(\$183,000) 24
25	Reduce Substitute Pay by \$10 per day	100	621	XXXX	XXXX	1131	(\$79	,888)							(\$799,888)	(\$799,888) 25
26	Reduce high priority pay account	100	621	XXXX	хххх	XXXX	(\$2,26	,196)							(\$2,265,196)	(\$2,265,196) 26
27	Reduce Maintenance Department	100	234	XXXX	XXXX	XXXX	(\$1,06	,392)							(\$1,062,392)	(\$1,062,392) 27
28	Reduce 20 Additional Day Funding	100	501	2401	xxxx	XXXX	(\$1,00	,000)							(\$1,000,000)	(\$1,000,000) 28
	Expenditures Difference between budgeted revenues and budgeted expenditures											\$907,466,771	(\$24,792,567	\$882,674,204	(\$63,297,646)	\$819,376,569 \$3,778

	<u>2006</u>	2007	2008	2009	<u>2010</u>	
ent Projections						
Regular Education						
Kindergarten	7,447	7,991	7,947	7,783	7,783	
Grades 1-3	22,896	24,006	24,364	24,047	24,047	
Grades 4-5	15,538	15,851	16,195	16,056	16,056	
Grades 6-8	23,569	24,317	24,470	24,123	24,123	
Grades 9-12	31,466	33,443	33,371	32,920	32,920	
Subtotal	100,916	105,608	106,347	104,929	104,929	
Special Education						
Grades K-5	934					
Grades 6-8	936					
Grades 9-12	1,243					
Subtotal	3,113					
Grand Total	104,029	105,608	106,347	104,929	104,929	
Growth rate		1.52%	0.70%	-1.33%	0.00%	
nt Teacher Ratio's used for Allotments						
dergarten	21.0	18.0	18.0	18.0	19.0	
s 1-3	22.5	19.0	19.0	19.0	20.0	
des 4-5	28.5	26.0	26.0	26.0	27.0	
ades 6-8	23.5	23.0	22.5	22.5	23.5	
des 9-12	26.0	26.0	25.0	25.0	26.0	
<u>ols</u> ber of new school buildings opening				2	0	