FY2011 estimated available austerity

Less FY11 mid-term adjustment to austerity

Less FY11 mid-term adjustment to transportation and nursing

\$450,000

\$413,185

(\$25,009,250)

## **FY2012 GENERAL FUND BUDGET**

Budget Summary Budgeted Revenue FY2011

Revised Budget 841,073,871

FY2011

Original Budget

FY2012

<u>Proposed Budget</u> \$817,339,204

						Budgeted Revenue			819,380,347		841,073,871		\$817,339,204
						Budgeted Expenditure	2S		819,376,569		831,624,924		\$851,793,623
						Difference			3,778		9,448,947		(\$34,454,419
						FY2011 Available Aus	•						\$25,009,250
						Funds Reserved from Difference	Prior Year						<u>\$9,445,169</u> (\$0
						Difference							(40
					A	В	С	D	E	F	G	Н	I
										1 General Fund I	Budget		
									FY2011 Board	FY2011 Board	FY2011		FY2012 Genera
		Account Codes			FY2007	FY2008	FY2009	FY2010	Approved	Approved	Board Approved		Propose
	Fund	Agy Org	Act Ob	ij Rev Src	Actual	Actual	Actual	<u>Actual</u>	Orig Budget	Budget Adj	Revised Budget	Changes	Budge
REVENUE				<u> </u>									
ocal Revenue													
Property Tax Revenue - Assumes 7.6% Decrease	100	623	6251	1110	\$384,511,958	\$405,356,505	\$425,093,692	\$415,853,580	\$377,541,941		\$377,541,941	(\$26,333,188)	\$351,208,753
Property Tax Revenue - Increase to 20 Mills	100	623	6251	1110	\$0	\$0	\$0	\$0	\$0		\$0	\$22,233,815	\$22,233,815
Property Tag Revenue	100	623	6252	1110	\$35,199,045	\$35,762,476	\$34,342,914	\$31,272,478	\$30,624,279		\$30,624,279	\$184,328	\$30,808,607
Delinquent Property Tax Revenue	100	623	6253	1110	\$3,209,475	\$2,430,367	\$4,069,843	\$5,298,765	\$4,775,590		\$4,775,590	\$1,489,819	\$6,265,409
Intangible Tax Revenue	100	623	6254	1121	\$14,771,969	\$11,231,388	\$8,681,777	\$7,151,098	\$8,135,212		\$8,135,212	\$58,009	\$8,193,221
Real Estate Transfer Revenue	100	623	6258	1121	\$4,725,918	\$3,049,929	\$1,664,144	\$1,499,220	\$1,429,695		\$1,429,695	(\$320,728)	\$1,108,967
Alcoholic Beverage Revenue	100 100	623 623	6256 6257	1190 1190	\$945,292 \$404,215	\$1,055,337 \$433,654	\$1,031,348 \$410,804	\$1,060,588 \$416,756	\$1,079,340 \$411,628		\$1,079,340 \$411,628	\$18,942 (\$15,063)	\$1,098,282 \$396,565
Liquor by the Drink Tuition Revenue	100	531	7205	1310	\$404,215	\$433,654	\$410,804	\$416,756	\$411,628		\$411,628	(\$15,063)	\$396,565
Interest on Delinquent Taxes	100	623	6253	1500	\$1,061,840	\$1,131,782	\$1,489,813	\$1,730,250	\$1,759,352		\$1,759,352	\$641,763	\$2,401,115
Interest Income	100	623	9990	1500	\$1,001,840	\$8,710,935	\$2,664,009	\$744,784	\$587,542		\$587,542	\$89,111	\$676,653
Half Time Exhibition	100	414	7002	1700	\$6,085	\$11,095	\$10,878	\$10,569	\$10,569		\$10,569	\$2,180	\$12,749
Local Revenue - Cell Tower	100	623	6268	1995	\$226,750	\$515,295	\$1,781,008	\$853,785	\$127,015	\$380,909	\$507,924	\$254,676	\$762,600
Local Revenue - Other	100	623	9990	1995	\$332,831	\$388,535	\$372,914	\$820,646	\$435,578		\$435,578	\$182,961	\$618,539
Local Revenue - Cobb TV24	100	203	6162	1995	\$38,683	\$40,495	\$41,099	\$41,807	\$45,720		\$45,720	(\$45,720)	\$0
Reimbursement for Damages	100	623	6260	5300	\$3,566	\$1,496	\$213	\$3,112	\$0		\$0	\$0	\$0
Sale of Assets	100	623	9990	5300	\$339,647	\$171,611	\$93,952	\$113,184	\$50,000		\$50,000	\$25,000	\$75,000
Leased Property Revenue	100	623	6268	1910	\$170,371	\$116,188	\$43,000	\$43,000	\$43,000		\$43,000	\$0	\$43,000
COP Revenue	100	626	6263	5500	\$9,864,947	\$0	. \$0	\$0	. \$0		\$0	\$0	. \$0
Transfer from Other Fund	100	623	XXXX	5200	\$941,944	\$2,560,142	\$667,057 <b>\$482,467,272</b>	\$415,804	\$23,826,015	\$500,842	\$24,326,857	(\$22,566,967)	\$1,759,890
Total Local Revenue					\$467,864,356	\$472,976,710	\$482,467,272	\$467,338,266	\$450,893,745		\$451,775,496	(\$24,106,679)	\$427,668,817
State Revenue													
Miscellaneous State Grants	100	XXX	XXXX	3800	\$7,509,038	\$5,215,665	\$5,857,253	\$3,658,439	\$3,521,794		\$3,521,794	(\$128,413)	\$3,393,381
State QBE Revenue	100	XXX	XXXX	XXXX	\$393,746,002	\$418,753,079	\$376,557,801	\$347,385,690	\$352,215,705		\$352,215,705	\$27,889,073	\$380,104,778
Total State Revenue					\$401,255,040	\$423,968,744	\$382,415,054	\$351,044,129	\$355,737,499		\$355,737,499	\$27,760,660	\$383,498,159
ederal Revenue													
Indirect Cost Revenue	100	623	1450	4300	\$3,342,703	\$3,156,298	\$3,025,547	\$2,640,127	\$2,696,679		\$2,696,679	(\$129,714)	\$2,566,965
ROTC Federal Revenue	100	623	7003	4300	\$642,801	\$650,751	\$657,338	\$827,798	\$828,435		\$828,435	\$50,434	\$878,869
MedACE Revenue	100	871	8090	4520	\$740,940	\$1,304,120	\$0	\$0 \$712.561	\$0		\$0	\$0	\$0
Medicaid Revenue  ARRA - Stabilization Revenue	100 100	871 623	1858 4090	4520 4521	\$595,819 \$0	\$474,719 \$0	\$463,990 \$9,819,396	\$713,561 \$47,167,553	\$500,000 \$8,723,989		\$500,000 \$8,723,989	\$0 (\$8,723,989)	\$500,000 \$0
Federal Education Jobs	100	623	4090	4521 4521	\$0 \$0	\$0 \$0	\$9,819,396	\$47,167,553	\$8,723,989	\$20,811,773	\$8,723,989	(\$8,723,989)	\$0
Flood Control	100	623	8139	4521	\$0	\$0	\$17,947	\$15,173	\$0	γ20,011,773	\$20,811,773	\$0	\$0
E Rate Revenue	100	623	8068	4530	\$1,539,290	\$1,536,445	\$266,274	\$661,823	\$0		\$0	\$2,226,394	\$2,226,394
Total Federal Revenue	•				\$6,861,553	\$7,122,333	\$14,250,493	\$52,026,035	\$12,749,103		\$33,560,876	(\$27,388,648)	\$6,172,228
Tutto wells also					40== 000 0 :-	4004 CCT TOT	4070 400 015	4070	4040	Ana	A044 272 27	1400	40
Total General Fund Revenue					\$875,980,949	\$904,067,787	\$879,132,819	\$870,408,430	\$819,380,347	\$21,693,524	\$841,073,871	(\$23,734,667)	\$817,339,204
FY2011 Budget Revenue Budget Adjustments			]	Revenue Bi	reakdown								
Phase II Student Scheduling System		\$500,842		Local	53.41%	52.32%	54.88%	53.69%	55.03%				52.329
Federal Education Job Act		\$20,811,773		State	45.81%	46.90%	43.50%	40.33%	43.42%				46.929
Approval of Additional Cell Towers		\$380,909		Federal	0.78%	0.79%	1.62%	5.98%	1.56%				0.76%
		<del></del>			100.00%	100.00%	100.00%	100.00%	100.00%				100.00%
Total		\$21,693,524	J										
			1										
NOTE: QBE Mid-term Austerity													
FY2011 estimated 7% austerity		(\$26,775,941)											
Less ARRA-Stabilization moved to FY2010		\$903,506 \$450.000											
Less FY11 mid-term adjustment to transportation an	in nursing	\$450,000	1										

FY2011 FY2011 FY2012 Revised Budget 841,073,871 <u>Proposed Budget</u> \$817,339,204 Original Budget Budget Summary Budgeted Revenue 819,380,347 \$851,793,623 819,376,569 831,624,924 Budgeted Expenditures Difference 3,778 9,448,947 (\$34,454,419) FY2011 Available Austerity \$25,009,250 Funds Reserved from Prior Year \$9,445,169 Difference A С D G FY2011 General Fund Budget FY2011 FY2011 FY2012 General FY2011 Board Board Account Codes FY2007 FY2008 FY2009 FY2010 Approved Approved **Board Approved** Proposed Revised Budget Fund Org Act Obj Rev Src Actual Actual Changes Budget Item# <u>Actual</u> <u>Actual</u> Orig Budget Budget Adj

EVDENDITUDEC

Item#

Expenditure Totals					\$843,796,54	\$919,599,547	\$927,430,574	\$865,090,973	\$819,376,569					
						\$843,796,54	2 \$919,599,547	\$927,430,574	\$865,090,973	\$819,376,569				
FY2011 General Fund Expenditure Budget Adjustments														
Phase II Student Scheduling System											\$500,842			
Restore 1/2 year FY2011 step for all eligible employees (Federal Education Jobs Fu	nds)										\$4,993,728			
Restore 2 furlough days for all eligible employees in FY2011 (Federal Education Job	os Funds)										\$6,372,876			
Approval of Additional Cell Tower											\$380,909			
Total										\$819,376,569	\$12,248,355	\$831,624,924		
													_	
ONTINUATION														\$831,624
Expiration of FY2011 Budget Reductions		100/	10004	1000		Amou								
1/2 Year Salary Step for FY2011	100	XXX	XXXX	XXXX		\$4,993,7								
Increase Salaries to Reflect Three Furlough Days for All Employees from FY2011	100 100	XXX	XXXX	XXXX		\$9,382,5 \$1,000,0								
175-180 School Days (transportation savings only)	100	XXX	****	***	X XXXX	\$1,000,0 \$15,376,2							\$15,376,231	\$15,376,
						\$13,370,2	1						\$13,370,231	\$13,370
Salary/Benefit Changes						Amou								
FY2012 Salary Step for Eligible Employees	100	XXX	XXXX	XXXX		\$9,625,9								
Decrease Unemployment Rate (Increased in FY11 for High Payouts)	100	XXX	XXXX	XXXX		(\$3,338,38	•							
Increase in Positions Due to Enrollment (25.49 positions at \$73,056)	100	XXX	XXXX	XXXX		\$1,862,1								
Increase Bus Driver Positions (30 positions at \$32,659)	100	222	2720	1320		\$979,7								
Add Back Courier Position	100	351	2830	6801		\$51,9								
Add Back Title II Positions (Salaries/Benefits)	100	311	2830	6801		\$54,2								
ARRA Positions moved to Technology (6 Technology Instructors x \$73,056)	100	621	1000	9990	0 1611	<u>\$446,8</u> \$9,682,5							\$9,682,578	\$9,682
						<del>\$3,002,3</del>	<u> </u>						<del>\$3,002,310</del>	\$3,002
Utilities	100	224	2020		2 4444								¢122.040	Ć422
Water & Sewer	100 100	234	2620	6602									\$132,849	\$132 \$26
Natural Gas Electricity	100	234	2620 2620	6602									\$26,828 \$1,930,919	\$26
Fuel	100	224	2740	1320									\$2,788,952	\$1,930
Phone	100	251	2840	6502									\$0	72,700
Transfers to Other Funds														
Portable Classroom	100	626	5000	0351		(\$2,145,92	•							
High School Summer School Tuition	100	626	5000	0553	3 9301	(\$50,00 (\$2,195,92							(\$2,195,920)	(\$2,195
Miscellaneous						(\$2,195,92	))						(\$2,195,920)	(\$2,193
Cell Towers - Adjust to Cell Tower Schedule	100	604	XXXX	6268	3 5951								\$254,676	\$254
Miscellaneous Grants - (General Fund)	100	XXX	XXXX	XXXX	x xxxx								(\$128,413)	(\$128
Increase Graduation Cost	100	509	2210	6152	2 6101								\$25,600	\$25
Charter Schools														
Kennesaw Charter	100	604	2210	9990	5941								\$129,654	\$129
Mableton Charter	100	604	2210	9990									(\$684,828)	(\$684
Smyrna Charter	100	604	2210	9990	5941								\$1,625,717	\$1,625
One Time Cost - Phase II Student Scheduling System													(\$500,842)	(\$500
Transfer Legal Fees from Self Insurance to General Fund													\$1,784,908	\$1,784
Increase Fleet Maintenance Operating Supplies 10%													\$204,792	\$204

## FY2012 GENERAL FUND BUDGET

FY2011 FY2011	FY2012	1
Budget Summary Original Budget Revised Budget	Proposed Budget	Í
Budgeted Revenue 819,380,347 841,073,871	\$817,339,204	Í
Budgeted Expenditures 819,376,569 831,624,924	\$851,793,623	
Difference 3,778 9,448,947	(\$34,454,419)	
FY2011 Available Austerity	\$25,009,250	Í
Funds Reserved from Prior Year	<u>\$9,445,169</u>	
Difference	(\$0)	İ
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	I I	1
FY2011 General Fund Budget		
FY2011 FY2011		
Board Board FY2011	FY2012 General	
Account Codes FY2007 FY2008 FY2009 FY2010 Approved Approved Board Approved	Proposed	
<u>Item#</u> Fund Agy Org Act Obj Rev Src <u>Actual Actual</u> <u>Actual Orig Budget</u> <u>Budget Adj</u> <u>Revised Budget</u>	<u>Changes</u> <u>Budget</u>	Item#
13 Decrease Project Services Salaries paid out of the General Fund from 50% to 20% and Supplies	(\$54,934)	13
		1
14 Increase 8.5 Custodial Allotments for New/Replacement Facilities (Salaries/Benefits & Supplies)	\$320,523	14
15 Reduce School Year from 180-178 Days (transportation only)	\$400,000) (\$400,000)	15
Reduce School Year from 180-178 Days (transportation only)	\$400,000) (\$400,000)	15
16 2 Furlough Days for All Employees	5,684,228) (\$5,684,228)	16
17 1/2 Year Salary Step Reduction for All Eligible Employees	4,761,993) (\$4,761,993)	17
		1
Expenditures 819,376,569 12,248,355 831,624,924 \$3	2.469.600	
Expenditures 819,376,569 12,248,355 831,624,924 5.  Difference between budgeted revenues and budgeted expenditures	0,168,699 \$851,793,623 (\$34,454,419)	
Funds Reserved from Prior Year	\$9,445,169	*
Tunus reserved from thos real		4
FY2011 Available Austerity	\$25,009,250	1

<sup>\*</sup> Note: On September 16, 2010, the Board approved the carry forward of \$9,445,169 in Federal Jobs Funds to be used to offset the FY2012 deficit.