

Budget Update



Agenda

1. Budget Approval Timeline
2. Enrollment Projections
3. FY2018 Budget Update:
Original Budget Presentation
4. FY2018 Millage Rate (2017)

Appendix



June 13, 2017



Budget Approval Timeline

May 23rd – BOE Sets Millage Rate Hearings (if needed)

May 9th – BOE Adopts Tentative Budget

April 25th – Initial Budget Presentation

March 28th – Revenue and Allotment Projections

March 14th – Budget Primer, including Enrollment Projections and Initiatives

**BOE Adopts
FY2018 Budget
June 13th ***

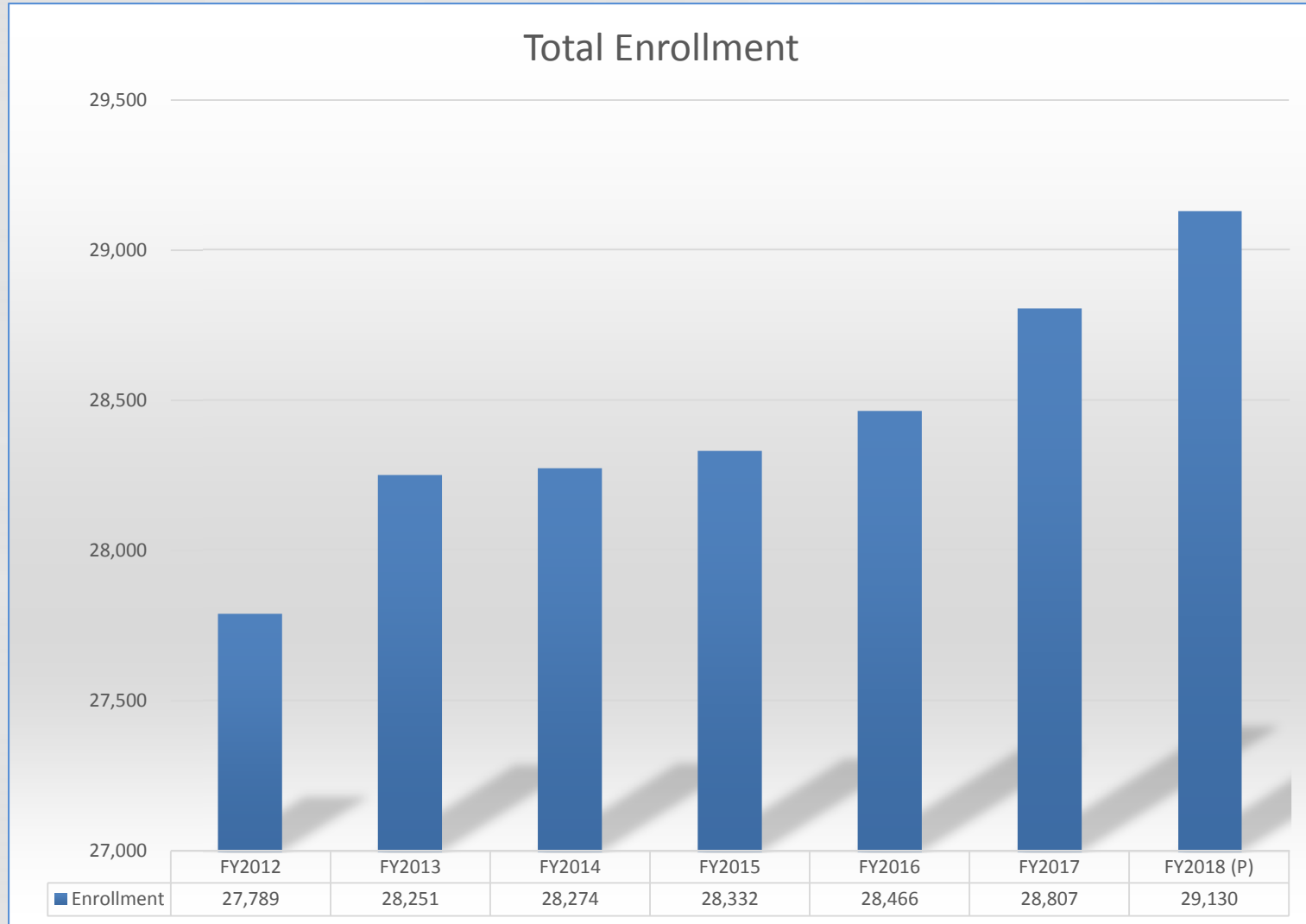


* June 27th Backup

Budget Approval Timeline

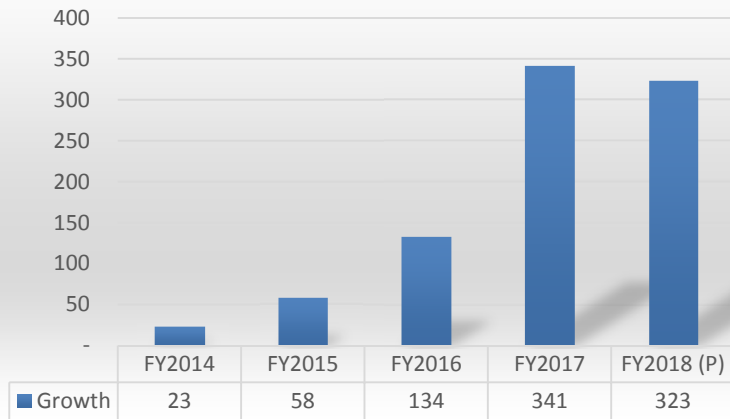


FY2018 Enrollment Projections

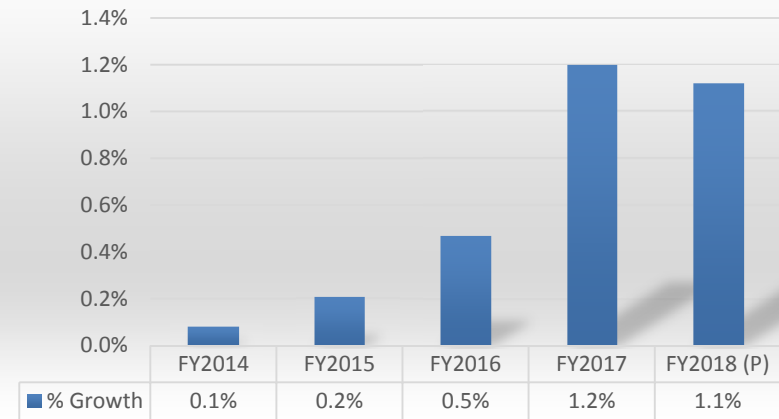


Projected Enrollment

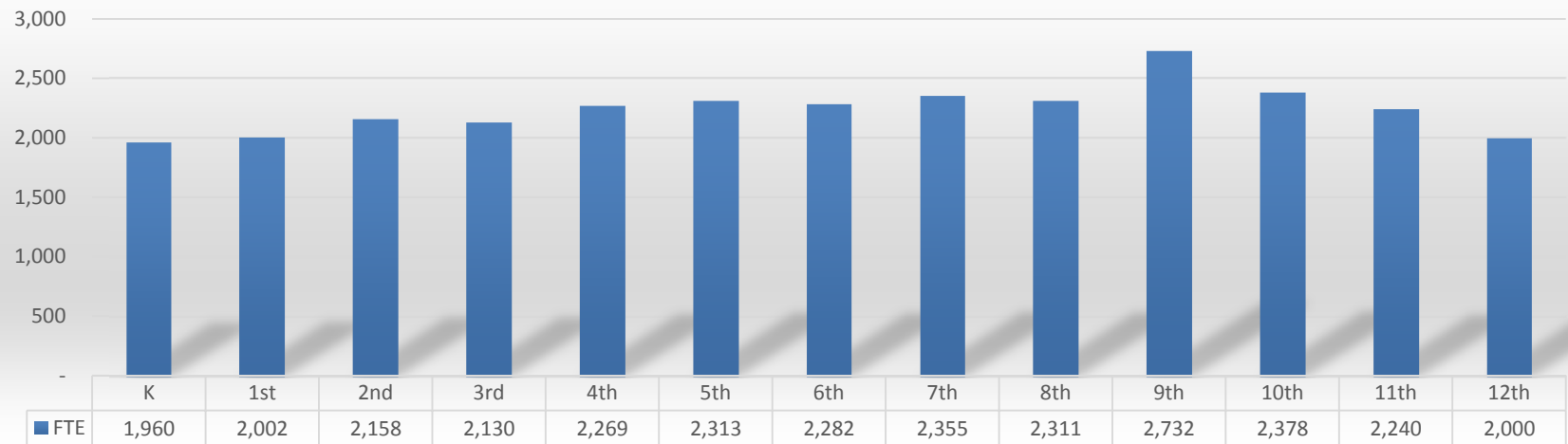
Total Enrollment Growth



Total Enrollment % Growth



Enrollment by Grade





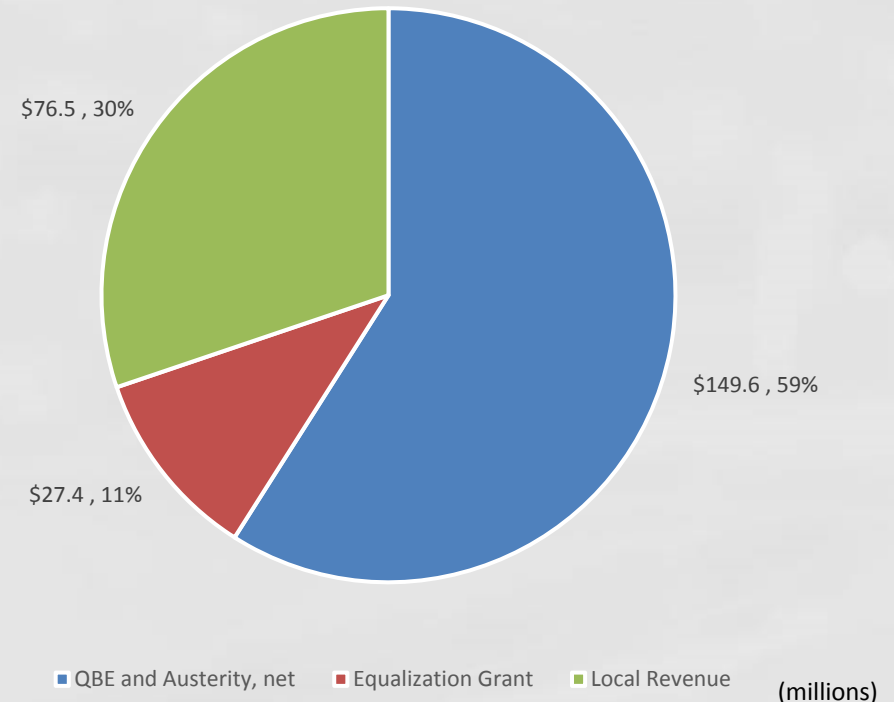
FY2018 Original Budget Presentation

	FY2017	FY2018	Change	%	Tentative FY18 Budget
QBE Funding, net	\$ 146.4	\$ 152.6	\$ 6.2	4.2%	\$ 152.7
Austerity Reduction	(3.0)	(3.0)	(0.0)	0.2%	(3.0)
Equalization Grant	27.9	27.4	(0.6)	-2.1%	27.4
Local Taxes	69.4	76.5	7.1	10.2%	74.7
Other Local Sources	1.7	1.5	(0.2)	-10.6%	1.5
Total GF Revenue	\$ 242.5	\$ 255.0	\$ 12.5	5.2%	\$ 253.3

**Excludes Grants and Transfers from Other Funds*

- \$12.5m Increase
- 5.2% Growth
- \$3.0m Austerity (QBE)
- \$500k Equalization Loss
- 11% Equalization
- \$255.0m Total GF*

Note: FY2018 Projections Include No Change to the Current Millage Rate of 18.879

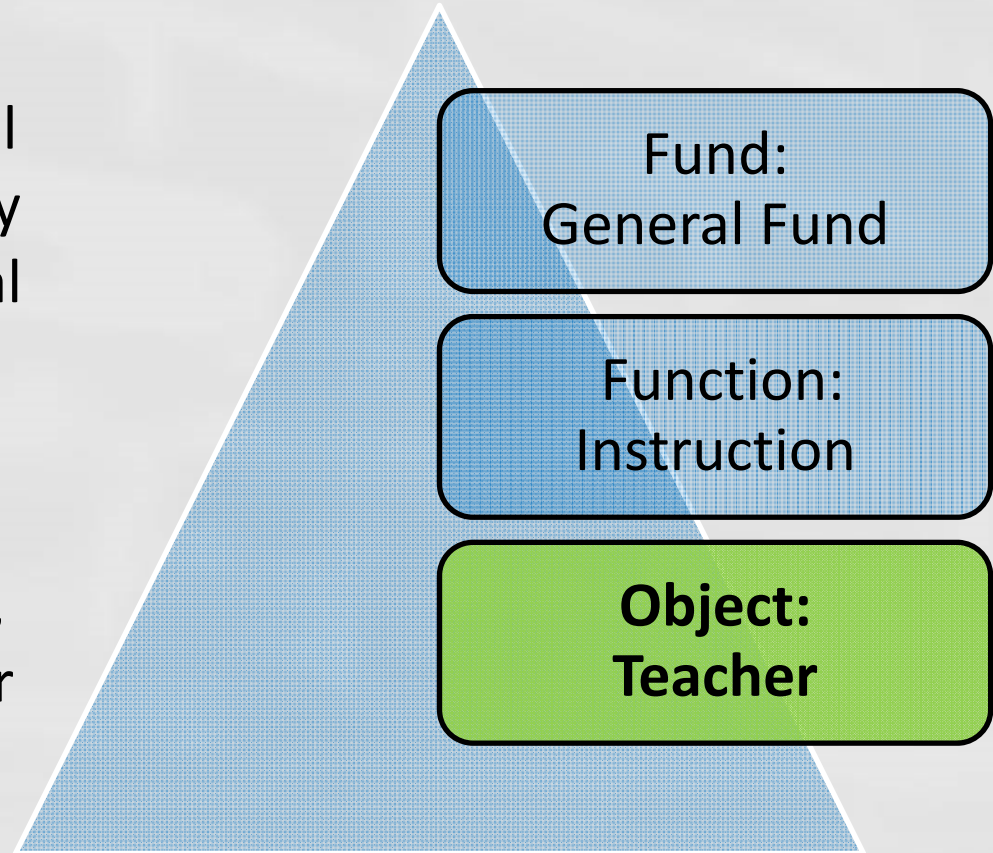


Projected General Fund Revenue

“The Board of Education will adopt the non-appropriated budget at the aggregate level as its legal level of control (by fund type – i.e. governmental fund type).

The Board will continue to prepare and present the annual budget by fund type, fund, function and **object** for management control.”

Board Policy DB



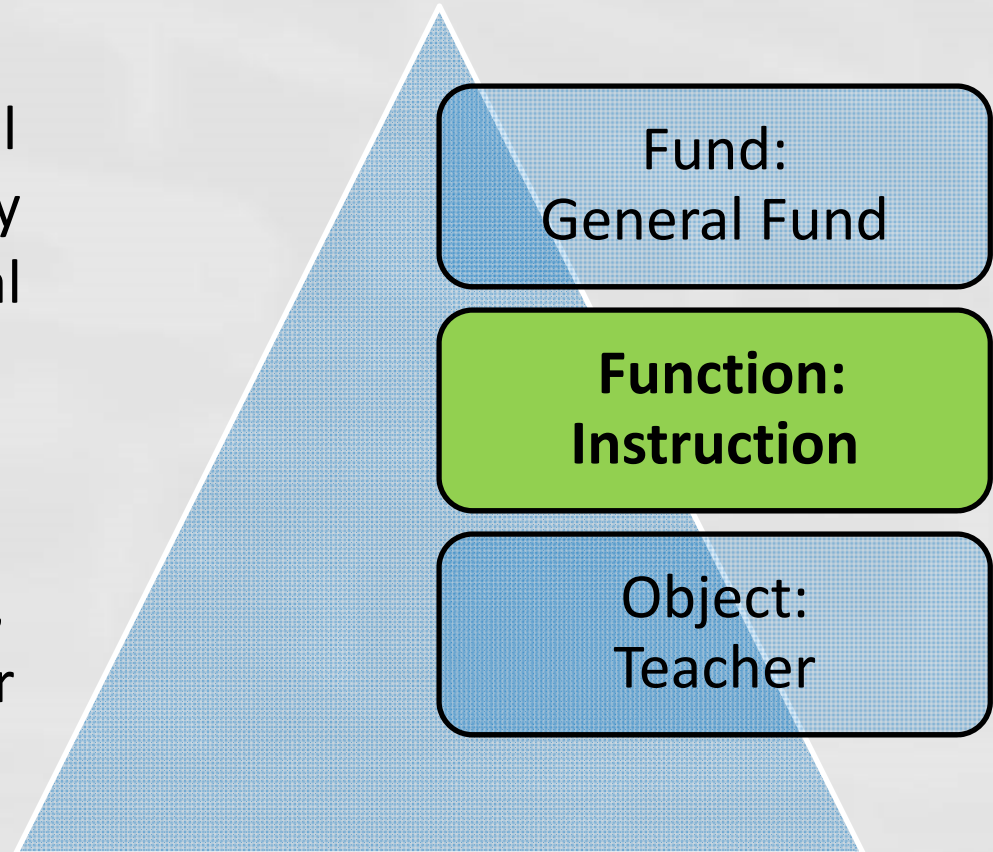
A complete FY2018 General Fund Budget by Object is attached and available on the website

Projected Expenditures: by Object^{GF}

“The Board of Education will adopt the non-appropriated budget at the aggregate level as its legal level of control (by fund type – i.e. governmental fund type).

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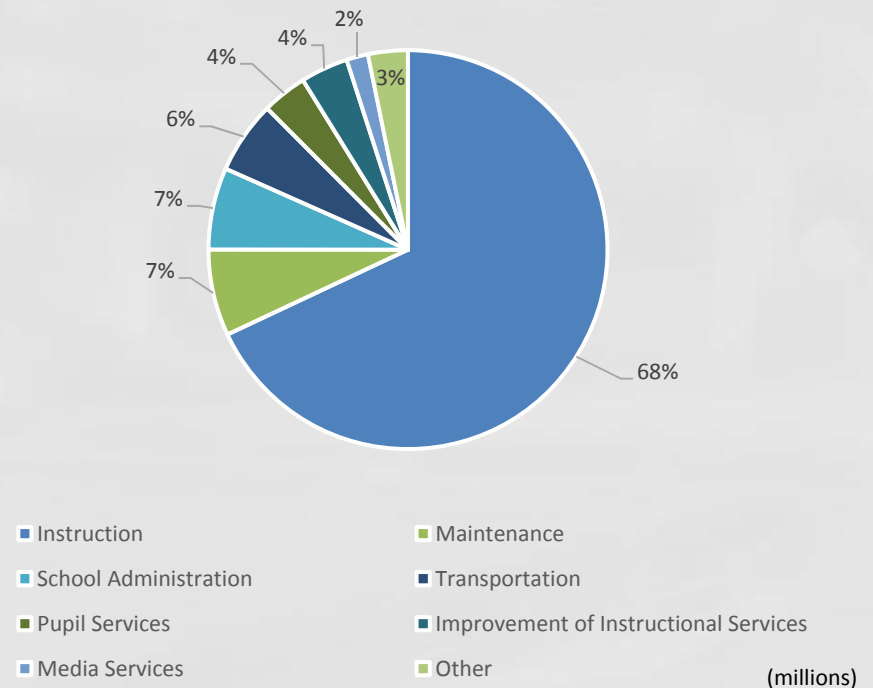


	FY17 Budget	FY18 Budget	Change	%	Tentative FY18 Budget
Instruction	\$ 167.1	\$ 175.4	\$ 8.4	5.0%	\$ 174.8
Maintenance	17.7	18.1	0.4	2.1%	18.1
School Administration	16.5	17.2	0.8	4.7%	17.2
Transportation	14.3	15.1	0.8	5.5%	14.6
Pupil Services	8.4	9.2	0.8	9.8%	8.8
Improvement of Instruction	9.6	9.9	0.4	3.7%	9.8
Media Services	4.4	4.5	0.1	3.3%	4.5
Other	5.0	5.4	0.4	7.9%	5.4
Total	\$ 243.0	\$ 255.0	\$ 12.0	4.9%	\$ 253.3

**Excludes Grants and Transfers to Other Funds*

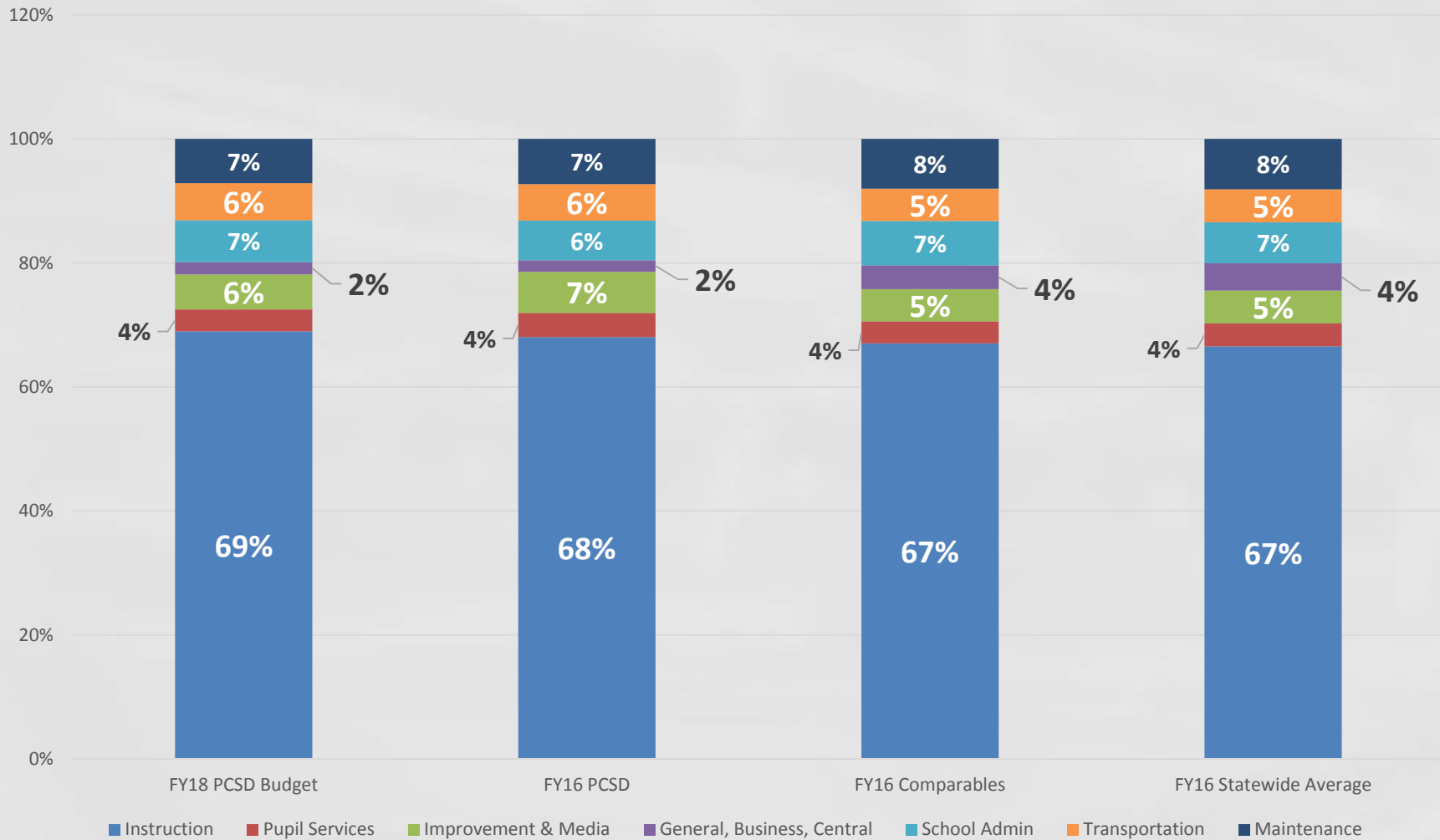
- \$255.0m Budget*
- \$12.0m Increase
- 4.9% Growth
- 69% Instruction (5.0%)
- 7% Maintenance (2.1%)

Note: DOE has divided Improvement of Instruction into two functions for FY2018 (2210 & 2213)



Projected Expenditures: by Function ^{GF}

Comparison of Expenditure Allocation



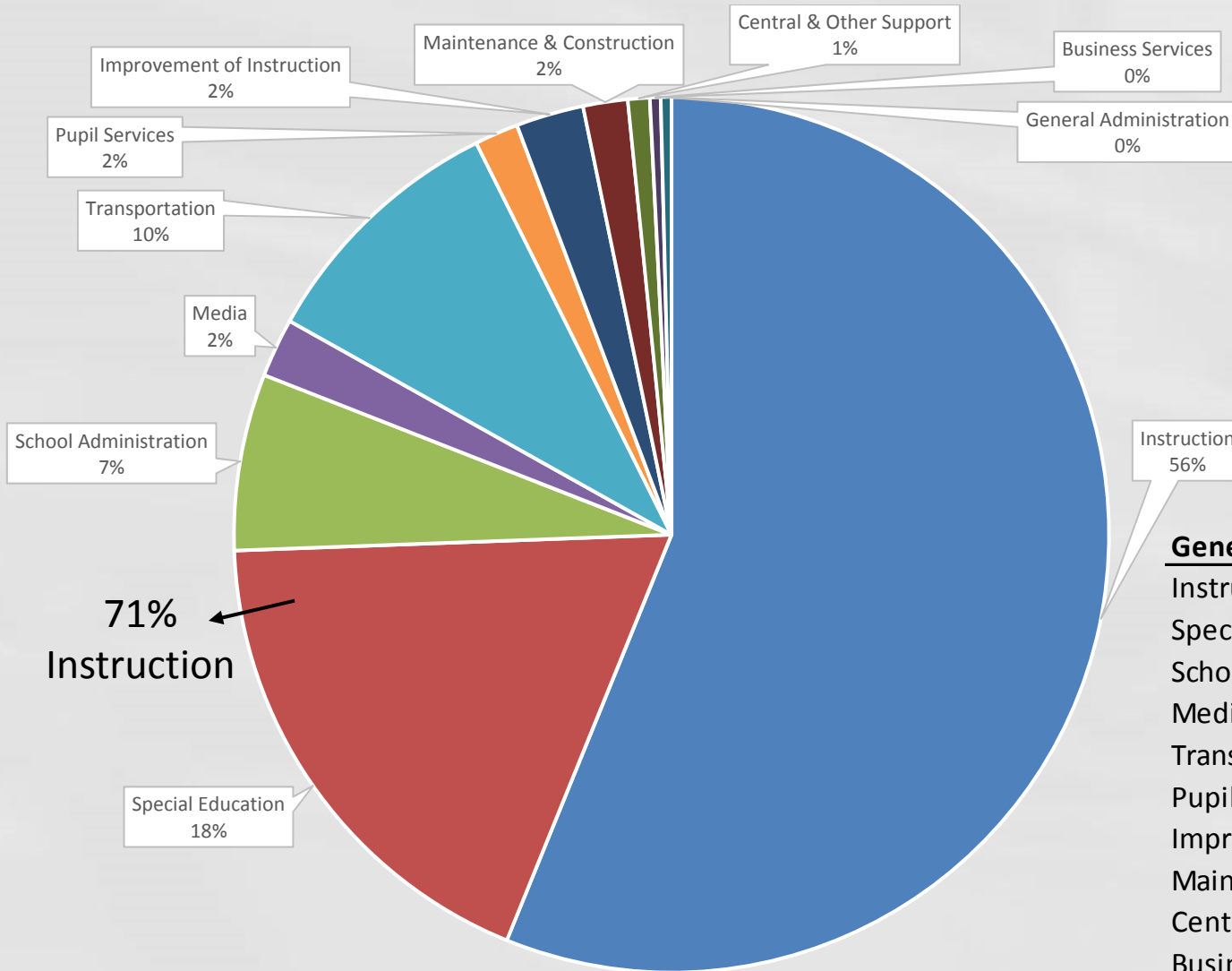
Note: DOE has divided Improvement of Instruction into two functions for FY2018 (2210 & 2213)

Expenditure Comparison

3,395 FY2018 Allotments

- Includes -

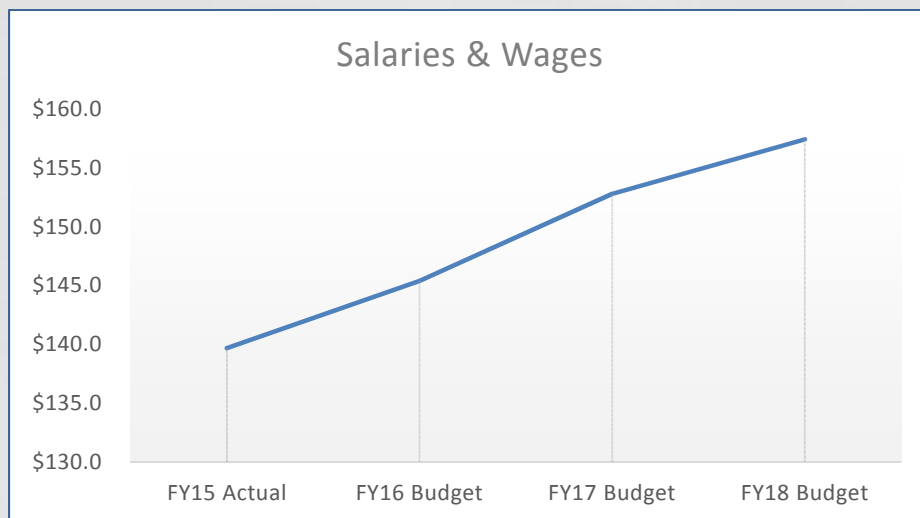
- ✓ **3,037 GF (89%)**
- ✓ **239 SNP**
- ✓ **82 ESEP Grants**
- ✓ **37 Title I Grant**
- ✓ **1 DHR Grant**



General Fund Positions

Instruction	1,706
Special Education	555
School Administration	198
Media	66
Transportation	289
Pupil Services	49
Improvement of Instruction	75
Maintenance & Construction	50
Central & Other Support	24
Business Services	12
General Administration	12
Total General Fund Positions	3,037

FY2018 Allotments: General Fund



Salaries & Wages

\$156.6, 3.0% Increase

- Includes -

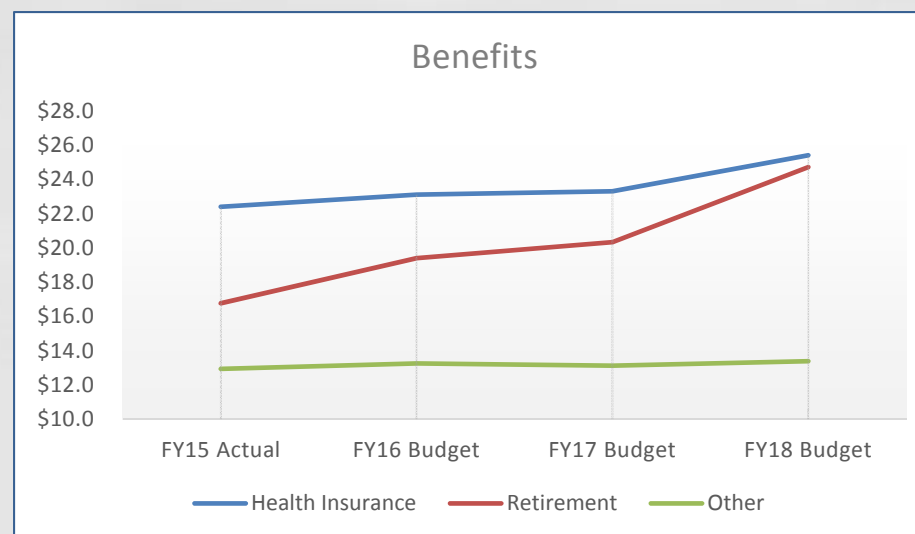
No Furlough (AWC) Days
 \$2.5m Step Increase (1.4%, loaded)
 \$3.6m Pay Raise (2.0%, loaded)
 \$1.4m Allotment Changes

Benefits

\$63.7m, 12.1% Increase

- Includes -

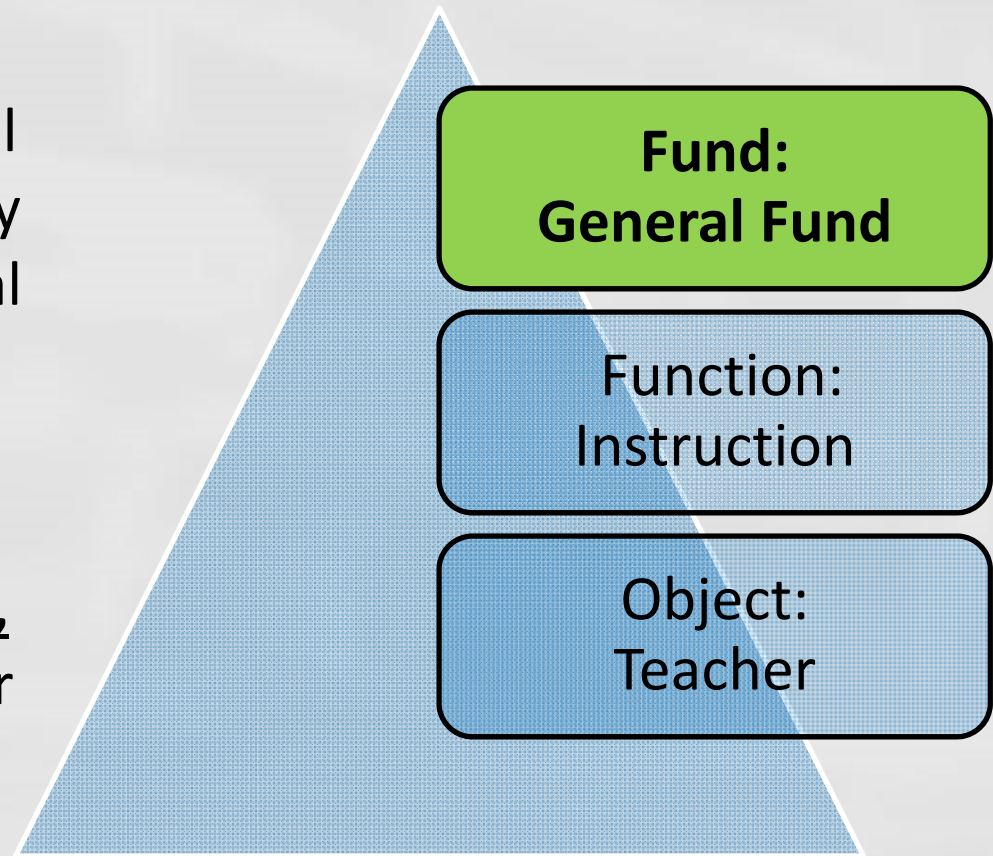
\$25.4m Healthcare, 9.1% Increase
 \$24.8m Retirement, 24.8% Increase
 \$13.4m Other, 2.3% Increase



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The Board will continue to prepare and present the annual budget by **fund type**, **fund**, function and object for management control.”

Board Policy DB



Paulding County School District

July 1, 2017 through June 30, 2018

Capital Project Funds

	SPLOST IV	SPLOST V	Fund 300	2018 Budget
Revenue:				
SPLOST Collections				
Collections		\$ 16,141,683		\$ 16,141,683
Capital Outlay Program		2,477,671		2,477,671
Other Revenue	\$ 1,000	25,000	\$ 75,000	101,000
Transfers from Other Funds *			2,933,868	2,933,868
Total Revenue	\$ 1,000	\$ 18,644,354	\$ 3,008,868	\$ 21,654,222
Expenditures:				
Audit Fees		\$ 5,000		\$ 5,000
Interest Expense		101,930		101,930
SPLOST IV and V Projects				
East Paulding HS		\$ 4,831,795		4,831,795
East Paulding MS		1,958,645		1,958,645
Herschel Jones MS		1,416,027		1,416,027
North Paulding HS		597,431		597,431
Miscellaneous	\$ 127,498		600,000	727,498
Total Expenditures	\$ 127,498	\$ 8,910,828	\$ 600,000	\$ 9,638,326
Revenue Over (Under) Expenditures	\$ (126,498)	\$ 9,733,526	\$ 2,408,868	\$ 12,015,897
Transfer for Debt Service		(8,192,800)		(8,192,800)
Transfer for Band Equipment		(7,003)		(7,003)
Estimated Fund Balance (July 1, 2017)	126,498	8,120,316	1,078,199	9,325,013
Estimated Fund Balance (June 30, 2018)	\$ -	\$ 9,654,039	\$ 3,487,068	\$ 13,141,107

* SPLOST V Loan Payment (principal): In SPLOST V the transaction results in a decrease to Cash and A/P. In the General Fund, the transaction results in a decrease to A/R (unspendable) and an increase to Cash (unassigned). These funds are then transferred from the General Fund to Capital Projects to maintain an acceptable General Fund Unassigned Fund Balance.

Capital Project Funds

- \$21.7m Revenue
 - ✓ \$16.1m SPLOST Collections
 - ✓ \$2.5m Capital Outlay Program
 - ✓ \$2.9m SPLOST V Loan Principal
- \$9.6m Expenditures
- \$8.2m Bond Debt Service
- \$90.5m Bond Debt (EOY)
- \$13.1m Ending Fund Balance

ORIGINAL BUDGET
Paulding County School District

July 1, 2017 through June 30, 2018

The budget will be considered for final adoption by the Board of Education at 6:15 PM EST, June 13, 2017 in the Board Room of the Paulding County School District.

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	School Nutrition Program	Total Governmental Fund Types
<u>Estimated Revenues:</u>						
Local Taxes	\$ 76,539,000		\$16,141,683	\$ 21,000		\$ 92,701,683
Local Sources	1,509,032	\$ 5,596,493	101,000		\$ 4,742,575	11,949,100
State Sources	178,116,984		2,477,671		333,953	180,928,608
Federal Sources		10,507,703			8,290,254	18,797,957
Transfers from Other Funds	7,003		2,933,868	8,200,000	780,403	11,921,275
Total Estimated Revenues	\$ 256,172,019	\$ 16,104,196	\$ 21,654,222	\$ 8,221,000	\$ 14,147,185	\$ 316,298,623
<u>Estimated Expenditures:</u>						
Instruction	\$ 176,238,706	\$ 5,921,904				\$ 182,160,610
Pupil Services	9,446,322	733,743				10,180,065
Improvement of Instructional Services	9,995,171	2,501,450				12,496,621
Educational Media Services	4,532,279					4,532,279
General Administration	1,325,299	312,894				1,638,193
Grant/Program Administration		133,173				133,173
School Administration	17,221,250					17,221,250
Business Services	1,395,980					1,395,980
Maintenance	18,118,591					18,118,591
Transportation	15,201,759	851,739				16,053,498
Central Support Services	2,285,796	3,300				2,289,096
School Nutrition Program					\$ 14,772,847	14,772,847
Community Services	-					-
Other Support Services	211,049	49,500				260,548
Facilities Acquisition / Construction	192,816		\$ 9,638,326			9,831,141
Other Outlays	2,941,068		8,199,803		780,403	11,921,275
Debt Service				\$ 8,197,800		8,197,800
Local School Activity and Other		5,056,417				5,056,417
Total Estimated Expenditures	\$ 259,106,085	\$ 15,564,120	\$ 17,838,129	\$ 8,197,800	\$ 15,553,250	\$ 316,259,383
Estimated Fund Balance (July 1, 2017)	43,772,000	2,906,695	9,325,013	81,072	7,894,736	63,979,516
Estimated Fund Balance (June 30, 2018)	\$ 40,837,934	\$ 3,446,772	\$ 13,141,107	\$ 104,272	\$ 6,488,671	\$ 64,018,755

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

Governmental Fund Type

- \$316.3m Total Budget
 - Includes -
- \$259.1m GF Budget*
- \$40.8m GF Fund Balance
 - ✓ \$32.2m Unassigned
 - ✓ 1.5 Months Expenditures
 - ✓ \$8.6m SPLOST V Loan
- \$15.6m Special Revenue Fund**
- \$9.6m Capital Projects***
- \$8.2m Bond Debt Service
- \$15.6m School Nutrition Fund

* Includes State General Fund Grants and Transfers

** State and Federal Grants, Local School Activity and Other

*** Excludes Transfers for Debt Service and Band Equipment (millions)

Note: DOE has divided Improvement of Instruction into two functions for FY2018 (2210 & 2213)

Updated: On the original version of this slide, presented to the BOE on June 13, 2017, the General Fund subtotals for General Administrative and Business Services were transposed. Total expenditures remain unchanged. The FY18 Summary Report and all other supporting documentation was correct. The error only appeared on this side. See Appendix for original version.

FY2018 Original Budget

FY2018 Budget Initiatives

- Maintain 0 Furlough Days (AWC)
- Step Increase
 - ✓ \$2.5m (1.5%, fully-loaded)
- Compensation
 - ✓ \$3.6m (2.0%, fully-loaded)
- Benefits
 - ✓ \$5.9m (10%, excluding above)
 - ✓ PSERS TSA Match
- Student Achievement
 - ✓ Block Scheduling (\$804k, 11 allotments)
 - ✓ Additional ESEP Support (\$1.1m, 13 allotments and Contract Labor)
 - ✓ Increase School-based Stipends (\$107k)
 - ✓ Additional ESOL Support
 - ✓ Learnzillion
 - ✓ KSU iTeach Collaboration
 - ✓ \$1.5m Textbooks (112% increase in 5 years)
- Safety & Security
 - ✓ 14 SRO (\$574k)
 - ✓ Bus GPS Solution
 - ✓ \$600k Video Surveillance
- Transportation
 - ✓ 27 Buses (Bus Replacement)
 - ✓ 3 Activity Buses
- Technology
 - ✓ \$5.8m (108% increase in 5 years)
 - Includes -
 - ✓ \$2.7m PC/Projector Refresh
 - ✓ \$850k Network & Data Center



FY2018 Millage Rate

Millage Rate Timeline

Millage to Remain 18.879 in FY2018

June 13th – Present Five-Year History (FY2018 Budget)*

June 22nd – Advertise Five-Year History* (6/22 – 7/5) (3%)

June 22nd – Issue Press Release*

June 29th – Advertise 1st Public Hearing* (6/29 – 7/5)

July 6th – Advertise 2nd Public Hearing* (7/6 – 7/12)

July 11th – **Hold 1st Public Hearing** (5:30pm)

July 13th – Advertise 3rd Public Hearing* (7/13 – 7/19)

July 18th – **Hold 2nd Public Hearing** (Called Meeting 6:00pm)

July 25th – **Hold 3rd Public Hearing** (8:00am)

July 25th – BOE Establishes Millage Rate

Early-August – Final Certification to Tax Commissioner

Mid-August – Collection Order by DOR

* On Website

DRAFT NOTICE: BASED ON FINAL PRE-CONSOLIDATION

Paulding County Board of Education CURRENT 2017 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

The Paulding County Board of Education does hereby announce that the millage rate will be established at a meeting to be held at the Paulding County Board of Education Board Room on July 25, 2017 at 8:30 AM EST and pursuant to the requirements of O.C.G.A 48.5.32, do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

County School	2011	2012	2013	2014	2015	2016	2017
Real & Personal Ad Valorem	\$ 2,969,647,573	\$ 2,695,266,915	\$ 2,719,187,258	\$ 3,144,502,642	\$ 3,566,536,251	\$ 3,843,751,629	\$ 4,267,812,129
Motor Vehicle Ad Valorem	297,989,620	313,028,750	331,484,580	270,511,790	197,077,380	147,754,190	109,114,430
Mobile Home Ad Valorem	2,923,400	2,671,200	2,389,120	2,278,520	1,951,153	1,862,849	1,781,714
Timber Ad Valorem (100%)	1,677,987	1,101,951	829,232	962,133	292,950	324,868	1,068,015
Heavy Duty Equipment	29,446	22,540	25,564	57,125	58,443	153,533	942,267
Gross Digest	3,272,268,026	3,012,091,356	3,053,915,754	3,418,312,210	3,765,916,177	3,993,847,069	4,380,718,555
Less M&O Exemptions	(410,610,147)	(399,486,827)	(413,986,896)	(452,043,930)	(511,439,573)	(563,602,175)	(626,033,365)
Net Digest	2,861,657,879	2,612,604,529	2,639,928,858	2,966,268,280	3,254,476,604	3,430,244,894	3,754,685,190
Forest Land Assistance Grant Value	2,951,079	3,239,925	2,786,437	1,830,913	1,182,089	4,196,833	4,247,286
Adjusted Net M&O Digest	2,864,608,958	2,615,844,454	2,642,715,295	2,968,099,193	3,255,658,693	3,434,441,727	3,758,932,476
Gross M&O Millage Rate	18.909%	18.909%	18.879%	18.879%	18.879%	18.879%	18.879%
Less Millage Rate Rollbacks							
Net M&O Millage Rate	18.909%	18.909%	18.879%	18.879%	18.879%	18.879%	18.879%
Net Taxes Levied	\$ 54,166,891	\$ 49,463,003	\$ 49,891,822	\$ 56,034,745	\$ 61,463,580	\$ 64,838,825	\$ 70,964,886
Net Taxes \$ Increase		\$ (4,703,888)	\$ 428,819	\$ 6,142,923	\$ 5,428,836	\$ 3,375,245	\$ 6,126,061
Net Taxes % Increase		-8.7%	0.9%	12.3%	9.7%	5.5%	9.4%

Note: M&O is Maintenance and Operations



Thank You

Elementary Schools			2016-2017				2017-2018				Growth		
			Rank	Count	Var	% Var	Count	Growth	% Var	Usage	3-Year	3-Year	FY17
											Growth	Surv	Surv
34	Abney Elementary	NE	2	998	(35)	-3.4%	1,006	8	0.8%	0%	6.5%	109.1%	102.3%
20	Allgood Elementary	SW	4	840	(16)	-1.9%	822	(18)	-2.1%	0%	-1.9%	101.8%	99.6%
23	Baggett Elementary	SE	12	628	(12)	-1.9%	635	7	1.1%	0%	-9.6%	96.5%	101.1%
31	Burnt Hickory Elementary	NE	3	923	27	3.0%	953	30	3.3%	0%	4.3%	110.0%	107.5%
2	Dallas Elementary	NW	17	412	(5)	-1.2%	412	-	0.0%	0%	-12.0%	91.0%	105.3%
26	Dugan Elementary	SE	8	704	(17)	-2.4%	711	7	1.0%	0%	0.1%	113.3%	104.0%
3	Hiram Elementary	SE	7	726	31	4.5%	770	44	6.1%	0%	14.7%	115.5%	106.2%
33	Hutchens Elementary	SE	6	738	(40)	-5.1%	703	(35)	-4.7%	0%	-7.2%	104.1%	101.6%
5	McGarity Elementary	NE	13	566	13	2.4%	562	(4)	-0.7%	0%	5.0%	100.8%	98.1%
18	Nebo Elementary	SE	9	702	(14)	-2.0%	688	(14)	-2.0%	0%	-8.2%	100.2%	102.4%
6	New GA Elementary	SW	19	311	(22)	-6.6%	287	(24)	-7.7%	0%	-9.3%	93.8%	93.2%
15	Northside Elementary	NW	16	418	(14)	-3.2%	399	(19)	-4.5%	0%	-4.1%	105.2%	102.5%
16	Panter Elementary	SE	14	554	19	3.6%	564	10	1.8%	0%	2.0%	108.6%	108.7%
25	Poole Elementary	NW	18	403	(16)	-3.8%	385	(18)	-4.5%	0%	0.8%	95.7%	92.5%
32	Ragsdale Elementary	SW	11	650	4	0.6%	635	(15)	-2.3%	0%	-1.7%	103.4%	103.5%
19	Roberts Elementary	NE	10	665	10	1.5%	664	(1)	-0.2%	0%	6.4%	116.2%	108.8%
24	Russom Elementary	NE	4	840	26	3.2%	863	23	2.7%	0%	4.9%	104.3%	103.5%
14	Shelton Elementary	NE	1	1,221	115	10.4%	1,336	115	9.4%	0%	14.8%	119.6%	111.3%
8	Union Elementary	SW	15	448	(20)	-4.3%	437	(11)	-2.5%	0%	-6.9%	92.5%	99.2%
All Total Elementary			19	12,747	34	0.3%	12,832	85	0.7%	0%	-0.9%	103.7%	102.5%
							26						
North							6,580	134	2.1%	0%	5.2%	108.3%	104.8%
South							6,252	(49)	-0.8%	0%	-2.2%	103.9%	102.4%
Total							12,832	85	0.7%	0%			

Elementary School Projections

Appendix: Enrollment Projections

Middle Schools			2016-2017				2017-2018				Growth		
			Rank	Count	Var	% Var	Count	Growth	% Var	Usage	3-Year	3-Year	FY17
											Growth	Surv	Surv
27	Austin Middle	SE	2	979	52	5.6%	959	(20)	-2.0%	0%	11.6%	104.2%	104.2%
17	Dobbins Middle	SE	5	707	(28)	-3.8%	679	(28)	-4.0%	0%	-10.8%	102.1%	102.1%
9	East Paulding Middle	NE	3	909	24	2.7%	917	8	0.9%	0%	8.1%	102.4%	102.4%
10	Herschel Jones Middle	NW	4	726	3	0.4%	686	(40)	-5.5%	0%	-1.5%	100.0%	100.0%
22	Moses Middle	NE	8	587	39	7.1%	628	41	7.0%	0%	2.1%	102.7%	102.7%
29	McClure Middle	NE	1	1,232	47	4.0%	1,261	29	2.4%	0%	5.7%	102.4%	102.4%
36	Ritch Middle	NE	7	637	32	5.3%	652	15	2.4%	0%	-2.6%	109.5%	109.5%
35	Scoggins Middle	SW	6	703	10	1.4%	689	(14)	-2.0%	0%	1.2%	99.8%	99.8%
11	South Paulding Middle	SE	9	481	(2)	-0.4%	477	(4)	-0.8%	0%	-4.9%	99.7%	99.7%
All Total Middle School			9	6,961	177	2.6%	6,948	(13)	-0.2%	0%	-0.5%	101.5%	101.5%
North				4,091	145	3.7%	4,144	53	1.3%	0%	3.1%	103.1%	103.1%
South				2,870	32	1.1%	2,804	(66)	-2.3%	0%	0.7%	101.9%	101.9%
Total				6,961	177	2.6%	6,948	(13)	-0.2%	0%			

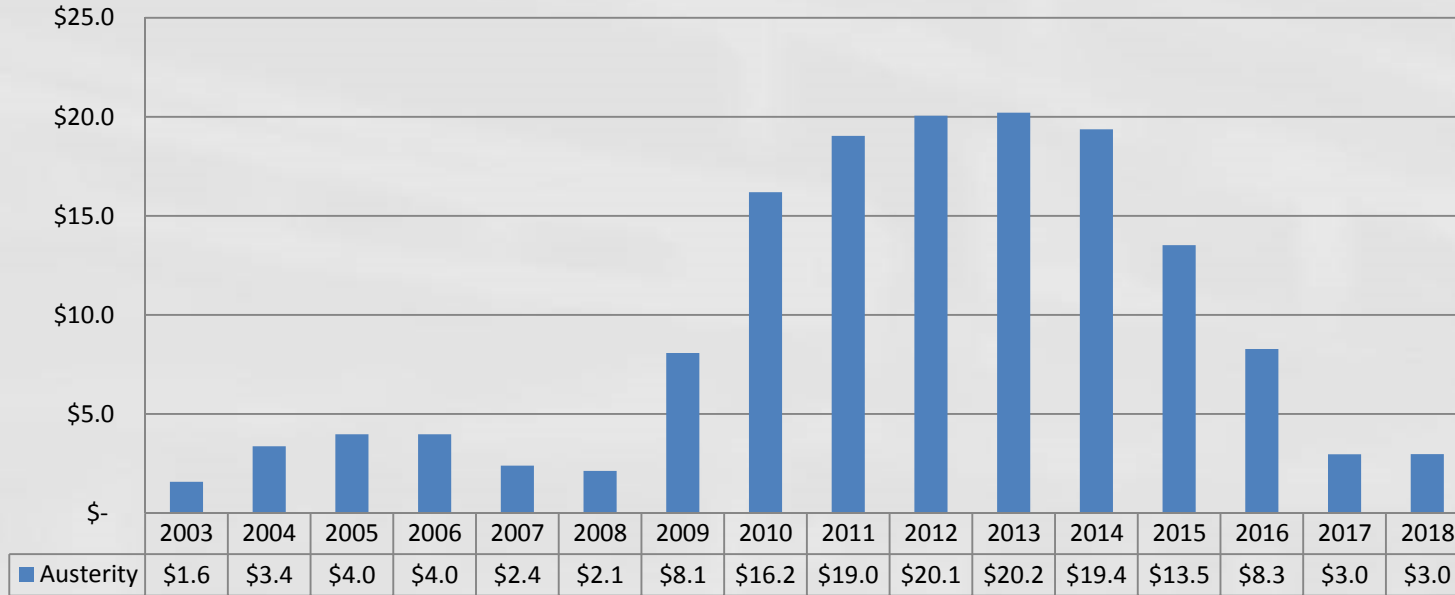
Middle School Projections

High Schools		2016-2017				2017-2018				Growth		
<i>Note: Includes AltEd</i>												
		Rank	Count	Var	% Var	Count	Growth	% Var	Usage	3-Year Growth	3-Year Surv	FY17 Surv
12 East Paulding High	NE	5	1,646	(35)	-2.1%	1,702	56	3.4%	0%	-1.2%	90.6%	92.6%
21 Hiram High	SE	4	1,676	42	2.6%	1,705	29	1.7%	0%	2.4%	93.4%	92.8%
30 North Paulding High	NE	1	2,201	92	4.4%	2,319	118	5.4%	0%	8.2%	99.6%	97.0%
13 Paulding County High	SE	3	1,738	14	0.8%	1,740	2	0.1%	0%	-0.6%	88.4%	90.8%
28 South Paulding High	SE	2	1,838	17	0.9%	1,884	46	2.5%	0%	3.6%	96.5%	93.1%
All Total High School		5	9,099	130	1.4%	9,350	251	2.8%	0%	3.8%	93.6%	91.2%
North			3,847	57	1.5%	4,021	174	4.5%	0%	4.2%	95.7%	95.1%
South			5,252	73	1.4%	5,329	77	1.5%	0%	1.9%	92.8%	92.3%
Total			9,099	130	1.4%	9,350	251	2.8%	0%			
Total		2016-2017				2017-2018				Growth		
		Rank	Count	Var	% Var	Count	Growth	% Var	Usage	3-Year Growth	3-Year Surv	FY17 Surv
Total			28,807	341	1.2%	29,130	323	1.1%				
North			14,384	323	2.3%	14,745	361	2.5%				
South			14,423	18	0.1%	14,385	(38)	-0.3%				
Total			28,807	341	1.2%	29,130	323	1.1%				

High School and Total Projections

Historical Austerity Reductions

(millions)



FY2017

- \$3.0 million
- 64% Decrease

FY2018

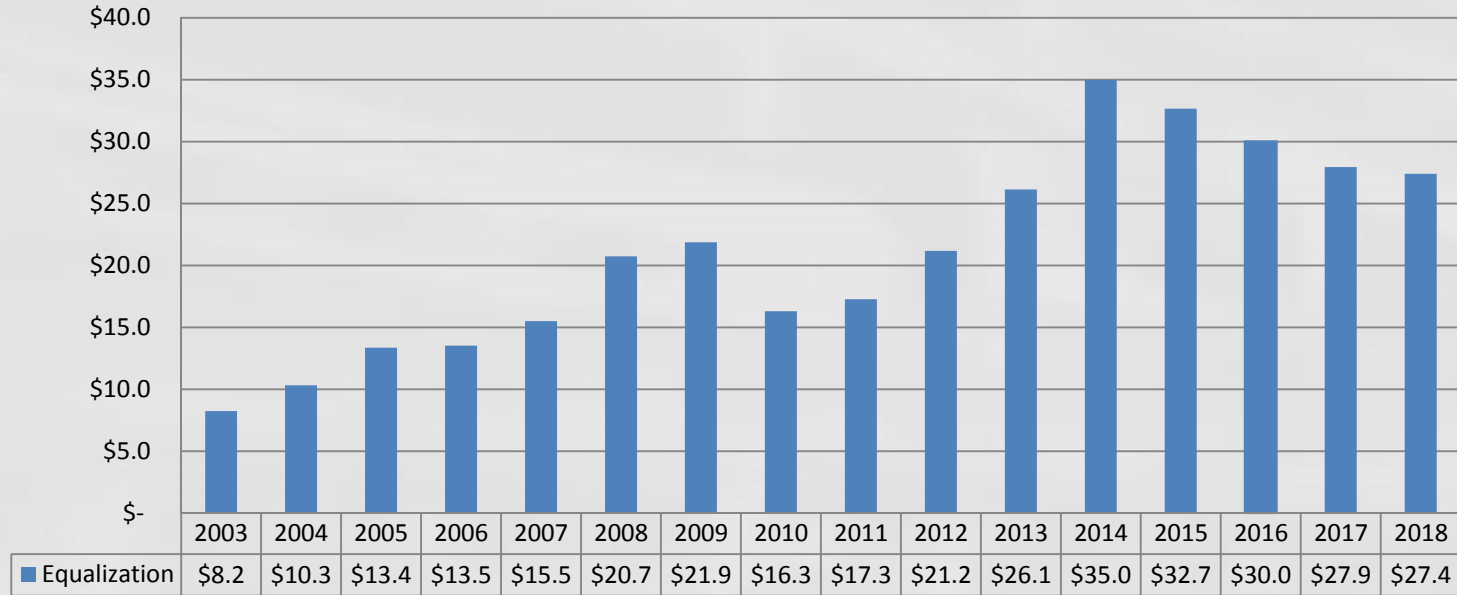
- \$3.0 million
- 0% Decrease

Projected QBE Austerity Reduction

Appendix: FY2018 Budget Update

Historical Equalization Grant

(millions)



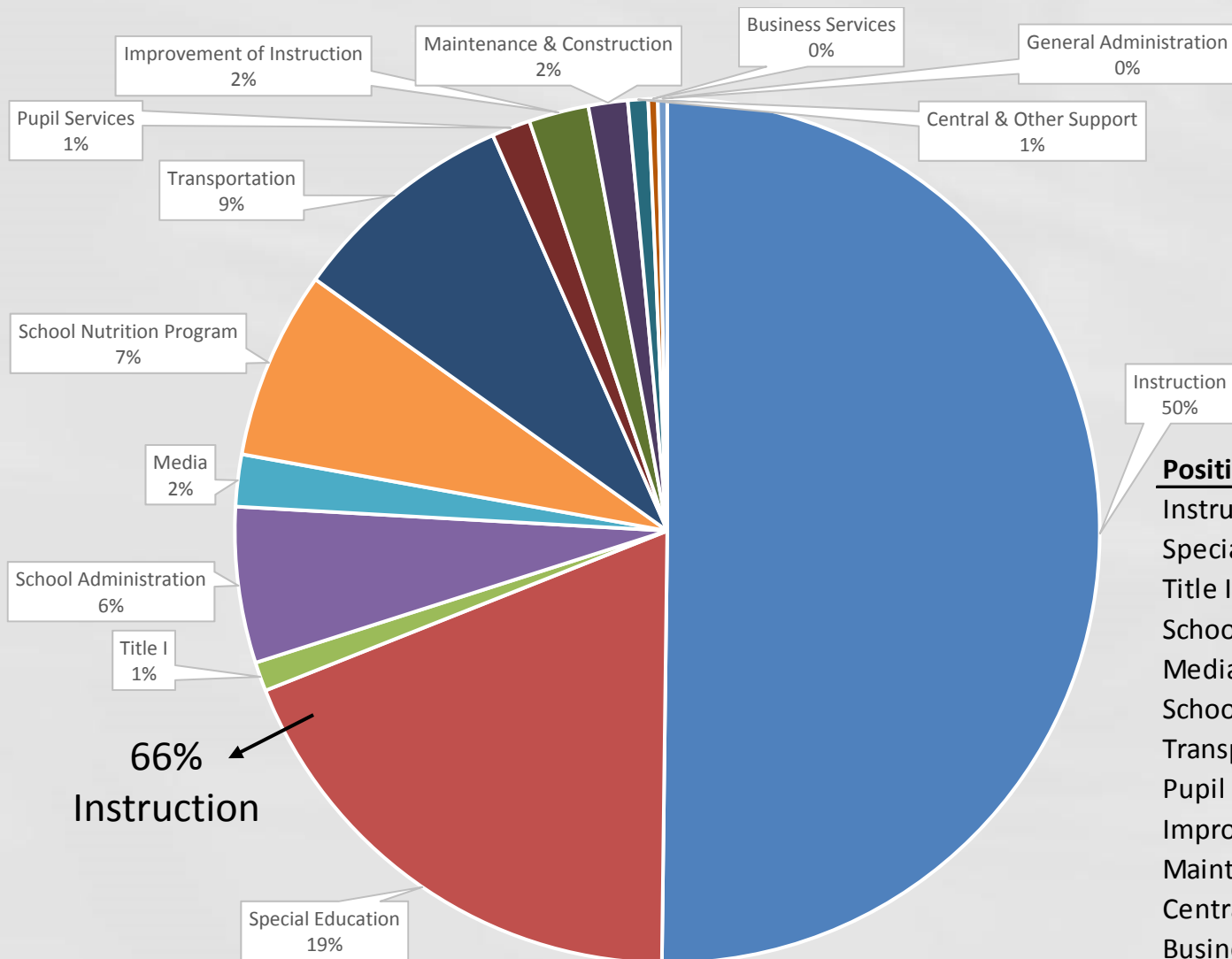
FY2017

- \$27.9 million
- 7% Decrease

FY2018

- \$27.4 million
- 2% Decrease

Projected Equalization Grant



Positions (All Funds)

Instruction	1,706
Special Education	637
Title I	36
School Administration	198
Media	66
School Nutrition Program	239
Transportation	289
Pupil Services	49
Improvement of Instruction	75
Maintenance & Construction	50
Central & Other Support	25
Business Services	12
General Administration	12
Total Positions	3,395

FY2018 Allotments: All Funds

ORIGINAL BUDGET
Paulding County School District

July 1, 2017 through June 30, 2018

The budget will be considered for final adoption by the Board of Education at 6:15 PM EST, June 13, 2017, at the Board Room of the Paulding County School District.

	General Fund	Special Revenue Funds	Capital Projects Fund	Debt Service Fund	School Nutrition Program	Total Governmental Fund Types
Estimated Revenues:						
Local Taxes	\$ 76,539,000		\$ 1,141,683	\$ 21,000		\$ 92,701,683
Local Sources	1,500,000	\$ 596,493	101,000		\$ 4,742,575	11,949,100
State Sources	178,116,997		2,477,671		333,953	180,928,608
Federal Sources		10,507,703			8,290,254	18,797,957
Transfers from Other Funds	7,003		2,933,868	8,200,000	780,403	11,921,275
Total Estimated Revenues	\$ 256,172,019	\$ 16,104,196	\$ 21,654,222	\$ 8,221,000	\$ 14,147,185	\$ 316,298,623
Estimated Expenditures:						
Instruction	\$ 176,238,706	\$ 5,921,904				\$ 182,160,610
Pupil Services	9,446,322	733,743				10,180,065
Improvement of Instructional Services	9,995,171	2,501,450				12,496,621
Educational Media Services	1,352,275					4,532,279
General Administration	1,395,980	312,894				1,708,874
Grant/Program Administration		133,173				133,173
School Administration	17,221,250					17,221,250
Business Services	1,325,299					1,325,299
Maintenance	16,116,591					18,118,591
Transportation	15,201,759	851,739				16,053,498
Central Support Services	2,285,796	3,300				2,289,096
School Nutrition Program					\$ 14,772,847	14,772,847
Community Services	-					-
Other Support Services	211,049	49,500				260,548
Facilities Acquisition / Construction	192,816		\$ 9,638,326			9,831,141
Other Outlays	2,941,068		8,199,803		780,403	11,921,275
Debt Service				\$ 8,197,800		8,197,800
Local School Activity and Other		5,056,417				5,056,417
Total Estimated Expenditures	\$ 259,106,085	\$ 15,564,120	\$ 17,838,129	\$ 8,197,800	\$ 15,553,250	\$ 316,259,383
Estimated Fund Balance (July 1, 2017)	43,772,000	2,906,695	9,325,013	81,072	7,894,736	63,979,516
Estimated Fund Balance (June 30, 2018)	\$ 40,837,934	\$ 3,446,772	\$ 13,141,107	\$ 104,272	\$ 6,488,671	\$ 64,018,755

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

Governmental Fund Type

- \$316.3m Total Budget
 - Includes -
- \$259.1m GF Budget*
- \$40.8m GF Fund Balance
 - ✓ \$32.2m Unassigned
 - ✓ 1.5 Months Expenditures
 - ✓ \$8.6m SPLOST V Loan
- \$15.6m Special Revenue Fund**
- \$9.6m Capital Projects***
- \$8.2m Bond Debt Service
- \$15.6m School Nutrition Fund

* Includes State General Fund Grants and Transfers

** State and Federal Grants, Local School Activity and Other

*** Excludes Transfers for Debt Service and Band Equipment (millions)

Note: DOE has divided Improvement of Instruction into two functions for FY2018 (2210 & 2213)

Updated: On the original version of this slide, presented to the BOE on June 13, 2017, the General Fund subtotals for General Administrative and Business Services were transposed. Total expenditures remain unchanged. The FY18 Summary Report and all other supporting documentation was correct. The error only appeared on this side. See Appendix for original version.

FY2018 Original Budget

1000 INSTRUCTION

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

2100 PUPIL SERVICES

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

2220 EDUCATIONAL MEDIA SERVICES

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

2230 FEDERAL GRANT ADMINISTRATION

Activities concerned with the demands of Federal Programs grant management. Federal indirect Cost Charges should continue to be charged to 2300-880.

2300 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

2400 SCHOOL ADMINISTRATION

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

2500 SUPPORT SERVICES - BUSINESS

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

2600 MAINTENANCE AND OPERATION OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

2700 STUDENT TRANSPORTATION SERVICE

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

2800 SUPPORT SERVICES - CENTRAL

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

2900 OTHER SUPPORT SERVICES

All other support services not properly classified elsewhere in the 2000 series.

3100 SCHOOL NUTRITION PROGRAM

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

3200 ENTERPRISE OPERATIONS

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

3300 COMMUNITY SERVICES OPERATIONS

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

5000 OTHER OUTLAYS

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

5100 DEBT SERVICE

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.