

FY19 Budget Analysis

General Fund

Revenues:

Total Estimated Revenues are \$2,807,415 more than FY18 Budget (Exhibit 10)

- Total Local Taxes increased \$426,389 (\$391,389 + \$35,000)
 - Local Taxes increased \$391,389
 - Increase in Adjusted M&O Digest of \$14,893,850 (Exhibit 1)
 - Budget for Title Ad Valorem Tax-increased \$35,000 to \$585,000
 - Millage increased to 14 mills to maintain eligibility for equalization
- Other Local Sources –budget increased \$22,400
 - SNP Supplemental and Adult Sales – increased \$20,900
 - SNP Interest on Accounts – decreased \$6,000
 - General Fund Interest on Accounts – increased \$7,500
- State Sources increased a total of \$2,293,093.
 - Allotment Sheet Increase \$1,938,403
 - FY18 Initial Allotment Sheet-\$23,092,630 (Exhibit 7)
 - FY19 Initial Allotment Sheet-\$25,031,033 (Exhibit 8A)
 - Increase in SNP Reimbursement from the State -\$36,500.
 - State Grants increased \$36,434
 - Bonds for School Safety Grants - \$50,096
 - Bonds for Buses-\$0 received in FY18, \$231,660 in FY19 (Not on Exhibit 14)
- Federal Sources increased \$65,533 for federal funding from SNP

Expenditures:

From Exhibit 10, Total Expenses for FY19 Budget are \$2,238,014 over FY2018 budget.

Increase expenditures across all funds:

Exhibit 11, Column FY18 Budget/FY19 Budget. This represents the differences in the budgets for the 2 years. The last number in that column shows that Pay and Benefits in the General Fund increased \$1,340,837 in FY19 over FY18 budget. The biggest increase, as expected, is TRS in the amount of \$819,666 for the TRS employer percentage increasing to 20.90% in FY19 from 16.81% in FY18. The other changes in amounts were due to changes in staff, step increases, movement of staff from Title programs, increase in benefit amounts.

- State Health
 - Classified Insurance
 - FY12-\$296.20 per month
 - FY13-\$446.20 per month
 - FY14-\$596.20 per month
 - FY15-\$596.20 per month (Did not implement \$150 dollar per member per month increase-approximate saving to General Fund - \$286,200 in FY15)
 - FY16-\$596.20 per month July - Dec; \$746.20 per month Jan - June
 - FY17-\$746.20 per month July-Dec; \$846.20 per month Jan-June
 - FY18-\$846.20 per month July-Dec; \$945.00 per month Jan-June
 - FY19-\$945.00 per month
 - Certified Insurance
 - FY12-18 5.14% of salary
 - FY13-\$937.34 per month

- FY14-\$945.00 per month
- FY15-\$945.00 per month
- FY16-\$945.00 per month
- FY17-\$945.00 per month
- FY18-\$945.00 per month
- FY19-\$945.00 per month

Flag in CPI to indicate if employee has insurance to ensure funding matches number of employees with insurance (on earned positions).
State only provides funding for earned positions.

- TRS
 - FY12 rate-10.28%
 - FY13 rate-11.4%
 - FY14 rate-12.28%
 - FY15 rate-13.15%
 - FY16 rate-14.27%
 - FY17 rate-14.27%
 - FY18 rate-16.81%
 - FY19 rate-20.90%

- Steps, changes in certificates, shifts in people in positions
- Any change in salary also has corresponding effect on benefits
- 190 Days
- Across the board, prices continue upward trend
- Expectations of operations are kept consistent with FY18 unless noted
- Move into General Fund expenses previously paid from SPLOST funds
 - Copiers
 - Textbooks
 - Technology
 - M&O expenses
 - Debt Service-lease payments on buses

Instruction:

- Increase of \$1,338,564
 - Salary and Benefits-increased \$145,524
 - State Health increased \$65,151
 - TRS increased \$596,680
 - Technology Grant ended-\$213,175
 - Increased amount for subs \$67,820
 - Copier cost \$134,725
 - Travel increased to match FY18 amount \$8,000
 - Technology supplies increased to match FY18 amount \$12,000
 - Technology moved from SPLOST \$405,000
 - Textbooks/books moved from SPLOST \$\$20,000
 - Dues and Fees increased \$2,000 to match FY18 amounts

Pupil Service:

- Increase of \$251,020
- Salary and Benefits-Increased \$182,306
 - New position-Director of Health and Human Services
 - Moved SPED Director due to changes in program code requirements
 - State Health increased \$8,837
 - TRS increased \$73,137
- Contracted Services decreased \$27,000
 - Network consultant decreased from \$50,000to \$20,000
 - Lay coaches increased \$1,000
 - Contracted Services for SPED services at Cedar Wood \$2,000
- \$7,000 increase in Student Insurance

Improvement of Instructional Services:

- Decrease of \$15,143

- SPED Director moved to Pupil Services due to new program code requirements
- Salary and Benefits increased \$16,267
- TRS increased \$13,174
- Decreased Dues and Fees to match FY18 amount \$15,000

Instructional Staff Training

New function code for fiscal year 2018. It is to be for activities associated with the professional development and training of instructional personnel, and will include activities such as in-service training (including mentor teachers), workshops, conferences, demonstrations, other activities related to the ongoing growth and development of instructional personnel. Incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training).

- Budget for FY19 increased \$15,500
 - More needed for GATAPP \$10,000
 - Increase \$5,500 to meet FY18 expense amounts

Media Services:

- Increase of \$12,424
- Increase in TRS \$15,924
- Salary and Benefits-Increased \$1,320
- Decreased Supplies \$4,000 to approximate expenditures

General Administration:

- Increase \$53,909
- Salary and Benefits-Increased \$44,814
 - TRS increased \$21,822
- Decrease Contracted Services for eRate consultant from \$40,000 to \$23,200

- Budgeted \$10,000 for SACS
- Decrease software maintenance contracts \$22,000
- Xerox lease for BOE moved from SPLOST \$13,377

School Administration:

- Decrease of \$1,375
- Salary and Benefits
 - Decreased \$60,425 with changes in staff
 - Decrease in State Health \$6,422
 - TRS increase \$44,463

Business:

- Increase \$33,605
- Salary and Benefits-Increased \$21,881
- TRS Increased \$13,603
- Increase Software \$500-School Activity Software price increase

Maintenance and Operations:

- Increased \$190,832
- Salary and Benefits-increased \$20,653
 - TRS increased 11,346
- Contracted Services increased \$169,140 due to increases in bids for Field Maintenance, other purchased services
 - Gym Floors increased \$30,000
 - \$50,000 for School Safety Grant Projects
 - \$100,000 for projects shifted from SPLOST
- Water, Sewer, Cleaning increased \$9,296 due to increase in bids from AllClean, AllGreen
- Property and Liability Insurance increase \$7,698
- Decreased Energy budget \$30,000

Transportation:

- Increase \$428,184
- Salary and Benefits increased \$85,818
 - More bus drivers, empty spaces filled
 - Bus Monitors added
 - \$30,000 added in driver incentives to try to recruit and keep bus drivers
 - State Health increased \$31,943
 - TRS increased \$12,707
- Purchase of three new buses from bus bid \$279,404 (Amount to be received from State Bond Money is recorded as Revenue)
- Increase in Auto Insurance \$2,319
- Fuel Budget decreased \$25,000

Central Support

- Increased \$104,524
 - Salaries and Benefits moved from Federal Programs for Director

Facilities Acquisition and Construction

- Cost of land removed

Debt Service

- Moved from SPLOST
 - Payments for lease/purchase on buses