



Thomaston - Upson Board of Education

Superintendent's Recommended Budget Dr. Larry Derico

FY2023 Budget Presentation
July 1, 2022 – June 30, 2023

In accordance with State Board Rule 160-5-2-.23, the Thomaston-Upson Board of Education presents the budget for final adoption on June 28, 2022. In accordance with O.C.G.A §20-2-167.1, opportunities for public input will be provided at the June 6, 2022 called board meeting and the June 14, 2022 regular board meeting.

THOMASTON-UPSON BOARD OF EDUCATION TENTATIVE BUDGET

GOVERNMENTAL FUND TYPES

JULY 1, 2022 - JUNE 30, 2023

ESTIMATED REVENUES	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>
LOCAL TAXES	\$10,065,624 *		\$4,320,000
OTHER TAXES	\$1,398,500		
OTHER LOCAL RECEIPTS	\$527,000	\$102,900	\$6,000
STATE QBE	\$29,377,613		
FEDERAL SOURCES	\$75,000	\$25,820,498	
OTHER STATE SOURCES	\$261,034	\$672,178	
TRANSFER REVENUE		\$1,399,662	
TOTAL ANTICIPATED REVENUES	<u>\$41,704,771</u>	<u>\$27,995,238</u>	<u>\$4,326,000</u>
ESTIMATED EXPENDITURES			
INSTRUCTION	\$27,489,185	\$13,071,929	\$1,000,000
PUPIL SUPPORT SERVICES	\$1,587,313	\$879,139	\$100,000
IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$1,054,682	\$3,391,620	
EDUCATIONAL MEDIA SERVICES	\$520,973		
GENERAL ADMINISTRATION	\$1,163,147	\$1,612,551	\$30,000
SCHOOL ADMINISTRATION	\$3,107,608	\$53,187	\$20,000
BUSINESS SUPPORT	\$326,773		\$100,000
MAINTENANCE AND OPERATION	\$4,109,807	\$308,993	\$750,000
STUDENT TRANSPORTATION	\$3,236,837	\$755,619	\$100,000
CENTRAL SUPPORT SERVICES	\$210,486		
OTHER SUPPORT SERVICES	\$176,261		
SCHOOL NUTRITION		\$3,617,492	\$300,000
FACILITIES, ACQUISITION AND CONSTRUCTION		\$4,500,000	\$5,600,000
OTHER USES	\$1,399,662		
TOTAL ANTICIPATED EXPENDITURES	<u>\$44,382,734</u>	<u>\$28,190,530</u>	<u>\$8,000,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$2,677,963)	(\$195,292)	(\$3,674,000)
ESTIMATED FUND EQUITY JUNE 30, 2022	<u>\$13,500,000</u>	<u>\$1,125,000</u>	<u>\$4,500,000</u>
ESTIMATED FUND EQUITY JUNE 30, 2023	<u>\$10,822,037</u>	<u>\$929,708</u>	<u>\$826,000</u>

**pending final tax digest information*

Thomaston-Upson
Board of Education
General Fund
FY2023 Public Budget Document

General Fund

- Recommended FY2023 Budget:

Total Revenues	\$41,704,771
Total Expenses	<u>\$44,382,734</u>
Deficit	\$ -2,677,963

Fund Balance, Beginning	\$13,500,000
Fund Balance, Ending	\$10,822,037

Revenue Estimate

	FY2022 Budget	FY2023 Budget	Difference
State Quality Basic Education Funds (QBE)	\$28,293,861	\$29,377,613	\$1,083,752
Local (Miscellaneous Revenue to include services provided to other local agencies, Medicaid Revenue and Indirect Costs)	\$770,000	\$515,000	(\$255,000)
Interest	\$180,000	\$12,000	(\$168,000)
Other Taxes (Title Ad Valorem, Real Estate Transfer Tax, Intangible Tax and Railroad Tax)	\$1,400,000	\$1,398,500	(\$1,500)
Other Federal (NJROTC Program)	\$115,000	\$75,000	(\$40,000)
Other State (State Grants for Vocational, Youth Apprenticeship, Special Education PreK and Bus Bond Funds)	\$278,567	\$261,034	(\$17,533)
Property Tax Assessed	\$9,139,761	\$10,323,717	\$1,183,956
-2.5% Collection Fee	(\$228,494)	(\$258,093)	\$29,599
Property Tax Anticipated	\$8,911,267	\$10,065,624	\$1,154,357
Value of a Mill Tax	\$691,882	\$736,882	\$45,000
Mill Rate	13.21	14.01	\$0.80
Total Revenue	\$39,948,695	\$41,704,771	\$1,756,076

State Earnings Comparison

	FY2022 Initial	FY2022 MidTerm	FY2023 Initial	Change
Total QBE Earning	\$28,293,861	\$29,268,411	\$29,377,613	\$109,202
Austerity Reduction	(\$1,018,994)	\$0	\$0	\$0
Local Five Mill Share	(\$2,981,292)	(\$3,124,760)	(\$3,162,159)	(\$37,399)
Equalization Grant	\$4,477,639	\$4,477,639	\$4,090,298	(\$387,341)
Nursing Funds	\$82,267	\$82,267	\$82,886	\$619
Transportation	\$647,247	\$746,285	\$691,098	(\$55,187)

FY2023 State Quality Basic Education Funding

- State Quality Basic Education (QBE) Funding totals \$29.4 million. An increase of \$109K in funding from FY2022.
- The Governor's budget eliminates the continuation of "temporary QBE austerity reductions" for FY2023 while proposing a \$2,000 increase in the certified teacher salary scale and associated benefits.
- Offsetting state funding will be the school district's *Local Five Mill Share*, a required cost of participating in the QBE program. For FY2023, TUBOE's required five – mill share will be a deduction increase of \$38K to \$3.2 million.
- A decrease of \$387K in the districts FY2023 Equalization funding. These funds are intended to narrow the gap between public school systems in terms of property tax "wealth per student."
- A slight increase of \$619 in nursing funds.
- A decrease of \$55K in transportation funds.
- A slight increase in state funding as the employer contribution rate to Georgia's Teachers Retirement System (TRS) in FY2023 will be 19.98%, up from 19.81% in FY2022. TUBOE receives funding from the state to cover the district's TRS contribution for all state funded TRS eligible employees.

FY2023 Ad Valorem Taxes

- Tax Digest – Preliminary numbers from the Tax Assessor and Tax Commissioner indicate the tax digest is expected to increase \$45.0 million to \$736.9 million. The estimated value of one mill of tax for the school district is \$736,882. Final digest numbers will not be known until after the appeal window closes.
- Propose increasing the millage rate from 13.21 mills to 14.01 mills in an effort to retain equalization funds. Currently, school districts must have an effective millage rate greater than the millage rate applied to calculate the local five mill share to qualify. Calculations for equalization funding runs on a 2 – year lag with the FY2023 QBE Equalization allotment of \$4.1 million, a decrease of \$387K from the prior year. The calculation for FY2023 was based on the 2020 millage rate of 13.73 mills. Losing \$4.1 million in equalization funding would equate to approximately 5.57 mills of tax at the current estimated value of a mill.
- Estimated property tax revenue - \$10.1 million after the 2.5% collection fee.
- Title Ad Valorem Tax - Distribution to school district remains the same at 49%.

NOTICE

The Thomaston-Upson School Board does hereby announce that the millage rate will be set at a meeting to be held at the Board of Education Office,
205 Civic Center Dr., on August 10, 2021 at 6:00 p.m. and pursuant to the requirements of O.C.G.A. Sec. 48-5-32 does 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.

CURRENT 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2016	2017	2018	2019	2020	2021
V A L U E	Real & Personal	615,757,617	625,482,018	688,887,840	694,577,250	739,181,178	794,827,642
	Motor Vehicles	28,043,410	21,735,950	17,376,720	14,890,910	12,842,720	11,043,860
	Mobile Homes	2,027,733	1,855,907	1,893,520	1,846,158	1,871,846	1,898,950
	Timber - 100%	3,665,422	2,121,875	2,652,668	4,125,055	3,210,571	4,138,013
	Heavy Duty Equipment	8,070	53,301	106,946	186,408	0	0
	Gross Digest	649,502,252	651,249,051	710,917,694	715,625,781	757,106,315	811,908,465
	Less Exemptions	112,215,522	110,142,342	111,687,033	111,213,114	111,837,740	120,026,646
	NET DIGEST VALUE	537,286,730	541,106,709	599,230,661	604,412,667	645,268,575	691,881,819
R A T E	MILLAGE RATE (Maintenance & Operation)	15.4200	15.1100	14.3300	14.3200	13.7300	13.2100
TAX	TOTAL M&O TAXES LEVIED	\$8,284,961	\$8,176,122	\$8,586,975	\$8,655,189	\$8,859,538	\$9,139,759
	Net Tax \$ Increase	(\$155,456)	(\$108,839)	\$410,853	\$68,214	\$204,348	\$280,221
	Net Tax % Increase	-1.84%	-1.31%	5.03%	0.79%	2.36%	3.16%

2021 MILLAGE RATE COMPARISON

Butts	15.08
Fayette	20.43
Henry	23.62
Lamar	17.60
Meriwether	17.98
Monroe	15.22
Newton	18.28
Pike	18.05
Spalding	16.74
Upson	13.21

General Fund Expenditure Items Included

- Full work schedule for all employees
- Instructional calendar – 174 student days
- Position Changes
 - 277 Certified teaching positions budgeted
- Cost of living increase of \$2,000 for all employees. Governor's budget includes \$2,000 increase for earned QBE positions.
- Step increases for all employees, if applicable
- New budget requests recommended as defined by budget priorities
- Employer health insurance costs remains unchanged \$945 /month or \$11,340 annually for certified and classified staff in addition to the employee premium. No state funding for the employer portion of classified staff insurance costs.
- Funding the rate increase for the employer – paid portion of the Teacher's Retirement System from 19.81% to 19.98%
- Continuation of the School Resource Officer Program
- Transfer funds of \$1.4 million to Pre-Kindergarten and Special Education for revenue shortfalls
- CRSSA and ARP funds – Special Revenue Funds contains multiple grant years

CRSSA and ARP FUNDS

- Usage of CRRSA and ARP funds to offset general fund expenditures include learning loss, literacy, continuity of services, technology, safety and sanitization, etc. Usage of these funds have restrictions, and we are examining the allowable usage of these funds to position the district for sustainability moving forward.

*Coronavirus Response & Relief Supplemental Appropriations (CRSSA)

**American Rescue Plan Act (ARP)

THOMASTON UPSON BOARD OF EDUCATION GENERAL FUND
PER PUPIL
FY2023

	Amount	Per Pupil	% of Total
Revenue			
State Revenue	\$29,638,647	\$7,519	71.07%
Local Revenue	\$11,991,124	\$3,042	28.75%
Federal Revenue	\$75,000	\$19	0.18%
Total Revenue	<u>\$41,704,771</u>	<u>\$10,580</u>	<u>100.00%</u>
 Expenditures by Function	 Amount	 Per Pupil	 % of Total
Instruction	\$27,489,185	\$6,973	61.94%
Pupil Support Services	\$1,587,313	\$403	3.58%
Improvement of Instructional Services	\$1,054,682	\$268	2.38%
Educational Media Services	\$520,973	\$132	1.17%
General Administration	\$1,163,147	\$295	2.62%
School Administration	\$3,107,608	\$788	7.00%
Business Support	\$326,773	\$83	0.74%
Maintenance and Operation	\$4,109,807	\$1,043	9.26%
Student Transportation	\$3,236,837	\$821	7.29%
Central Support Services	\$210,486	\$53	0.47%
Other Support Services	\$176,261	\$45	0.40%
Other Uses	\$1,399,662	\$355	3.15%
Total Expenditures	<u>\$44,382,734</u>	<u>\$11,259</u>	<u>100.00%</u>

Student Enrollment Counts

	# of Students	Change +/-
FY2015	4,236	
		(116)
FY2016	4,120	
		(27)
FY2017	4,093	
		(27)
FY2018	4,066	
		(25)
FY2019	4,041	
		(69)
FY2020	3,972	
		48
FY2021	4,020	
		(98)
FY2022	3,922	
		20
FY2023	3,942	

Impact of Personnel Costs

	FY2022	FY2023	Difference
Salaries	\$25,383,318	\$26,801,035	\$1,417,717
Health Insurance	\$5,068,980	\$4,966,920	(\$102,060)
Teacher Retirement System	\$4,496,105	\$4,728,326	\$232,221
FICA	\$1,944,857	\$2,090,427	\$145,570
Life Insurance	\$10,600	\$13,264	\$2,664
Worker's Compensation Insurance	\$238,500	\$238,000	(\$500)
Total Benefits	\$11,759,042	\$12,036,937	\$277,895
Total Salaries and Benefits	\$37,142,360	\$38,837,972	\$1,695,612

88% of total FY2023 budget is personnel costs.

Impact of Utilities and Fuel Costs

Utilities

	FY2022	FY2023	Difference
City of Thomaston, Upson EMC, Gas South, Thompson Propane and Upson County Water	\$1,025,000	\$1,025,000	\$0

Transportation Costs

	FY2022	FY2023	Difference
Salaries for bus drivers, monitors, benefits, Fleet repairs, parts, tires, and fuel	\$2,749,763	\$3,236,837	\$487,074
Transportation funding QBE allotment	(\$647,247)	(\$691,098)	\$43,851
Mid Term Additional Bus Funds QBE	(\$99,038)	\$0	(\$99,038)
State Bus Bonds Allotment	\$0	\$0	\$0
Total amount to be funded locally	\$2,003,478	\$2,545,739	\$542,261

Utilities and Transportation Fuel Costs total \$1.7 million.

Total Other Operating Costs account for 13% of the FY2023 budget.

FY2021 purchased 21 new buses - 8 buses state funds, 13 buses local funds

FY2022 purchased 4 buses ARP funds

FY2022 Amended School Bus allocation - awarded 12 new buses

State bus allotment \$88,110 per bus. A new bus with air conditioning costs \$99,250.

Thomaston-Upson
Board of Education
Special Revenue
FY2023 Public Budget Document

SPECIAL REVENUE

- Recommended FY2023 Budget:

Total Revenues	\$27,995,238
Total Expenses	<u>\$28,190,530</u>
	\$ -195,292
Fund Balance, Beginning	\$ 1,125,000
Fund Balance, Ending	\$ 929,708

*To utilize \$1,4 million in General Fund for Special Education (\$1,2 million) and PreK (\$233K). To use \$195K in School Nutrition fund balance reserve to balance School Nutrition budget. Recommended budgeted amounts includes the multi-year total CRSSA and ARP allocations.

SPECIAL REVENUE FUNDS

- Budget level –\$27,997,790 (includes CRRSA and ARP funds multi year grants)
- Adopt initial budgets until official allotments are received in fiscal year 2023
- Title I, Title II, Title IV, IDEA, and CTAE
- Pre-Kindergarten
- School Nutrition

- Pre-Kindergarten – encompasses all related activities of our PreK Program
 - 174 day school year for students
 - Teachers have 190 day schedule
 - Transferring \$233K from General Fund to cover actual costs of PreK operations and \$1.2 million to Special Education.

- School Nutrition – encompasses all related activities of our School Nutrition Program
 - 6 Serving locations, (Pre-K, Primary, Elementary, Middle, High, and Alternative)
 - 56 Staff Members
 - Approximately 1,018,959 meals served (500,083 breakfast and 518,876 lunch) during school year
 - All students receive free meals due to area qualification for Community Eligibility Program (CEP)
 - Participation in the school meal program is key to maintaining CEP eligibility and additional funding
 - Seamless Summer Program to offer meals to children during the summer months

Federal Funding (COVID-19)

CRRSA and ARP FUNDS

This grant provides federal funding for the purpose of providing emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools across the nation.

- Utilize CRRSA II funds to:
 - Offset increased operational costs associated with the pandemic
 - Supplement Learning for Learning Loss
 - Literacy
 - Continuity of Core Staff and Services
 - Professional Development
 - Technology
 - Safety and sanitation efforts
- Utilize ARP funds to:
 - Supplement Learning for Learning Loss
 - Literacy
 - Social and Emotional Learning
 - Continuity of Core Staff and Services
 - Professional Development
 - Technology and Software
 - Safety and sanitation efforts
 - Purchase Buses and School Nutrition vehicle
 - Building Construction

ARP application for funds is posted on District website

Thomaston-Upson
Board of Education
Capital Projects Fund
FY2023 Public Budget Document

CAPITAL PROJECTS FUND

- Recommended FY2023 Budget:

Total Revenues	\$ 4,326,000
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Total Expenses	<u>\$ 8,000,000</u>
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	\$-3,674,000
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Fund Balance, Beginning	\$ 4,500,000
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Fund Balance, Ending	\$ 826,000
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CAPITAL PROJECTS FUND

Special Local Option Sales Tax (SPLOST) – General Information

In FY1998, the Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that could be used for capital project or debt retirement. The passage of this sales tax assists the school district with facility improvements, renovations and adding classrooms to existing schools, and to provide system-wide technology improvements for teaching and learning.

SPLOST V (July 1, 2020 – June 30, 2025)

Voters in the county approved the extension of the Special Local Option Sales Tax. The referendum approved a maximum collection of \$15 million over the five-year period. Revenue will be used for building projects, safety and security equipment, technology enhancements, textbooks, and system-wide facility modifications (including new buses, fine arts and athletic equipment, roofs, floor coverings, painting, etc.).

Thomaston-Upson Board of Education
General Fund
Special Revenue Fund
Budgets

FY2023 THOMASTON - UPSON BOARD OF EDUCATION RECOMMENDED GENERAL FUND BUDGET

FY2018 M&O	15.11 mills	1 mill = \$541,107
FY2019 M&O	14.33 mills	1 mill = \$599,231
FY2020 M&O	14.32 mills	1 mill = \$604,408
FY2021 M&O	13.73 mills	1 mill = \$645,268
FY2022 M&O	13.21 mills	1 mill = \$691,882
FY2023 M&O	14.01 mills	1 mill = \$736,882* <i>pending final digest information</i>

FY2023 Estimated Revenue

State QBE	\$29,377,613
Local	\$515,000
Interest	\$12,000
Other Taxes	\$1,398,500
Other Federal	\$75,000
Other State	<u>\$261,034</u>

Total Excluding Property Tax	\$31,639,147
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Total Proposed Revenue	\$31,639,147
Total Proposed Expenditures	<u>\$3,293,624</u>

To Fund Budget	\$28,345,523
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Property Tax	\$10,323,717
Collection Fee - 2.5%	<u>(\$258,093)</u>
0% Uncollected	\$10,065,624

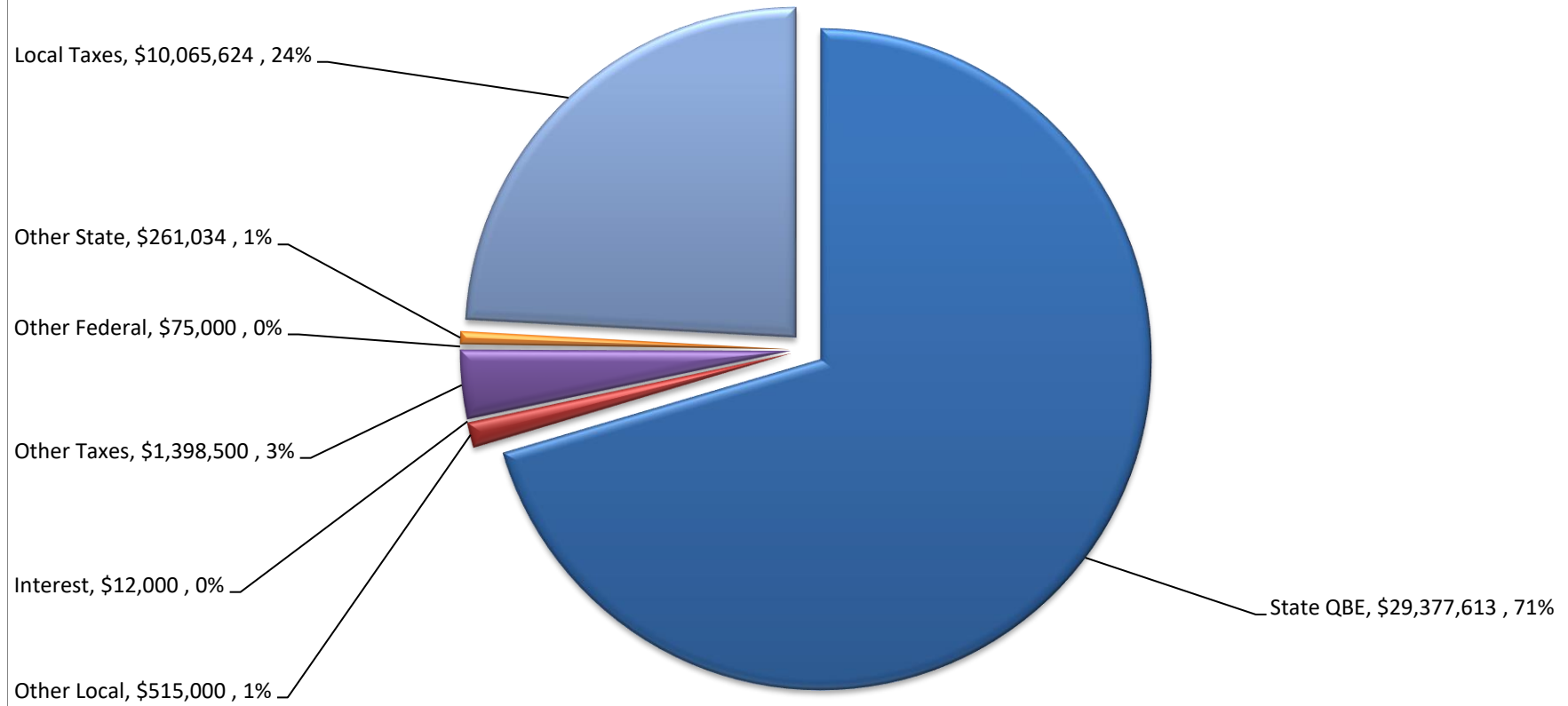
Anticipated Tax	\$10,065,624
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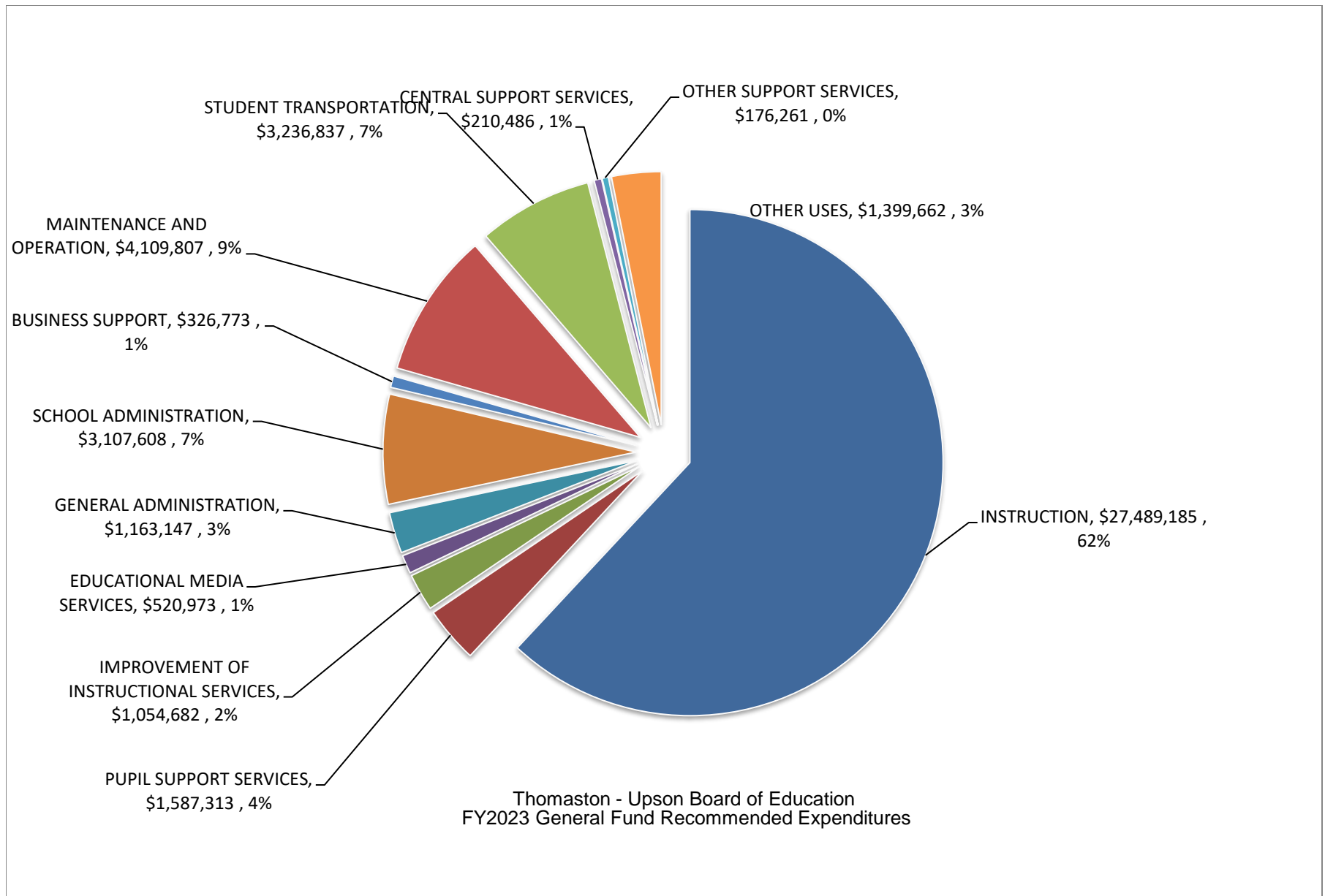
Total Revenue	\$41,704,771
Total Expenditures	<u>\$44,382,734</u>

Total Expenditures over Revenue	(\$2,677,963)
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* to be taken from fund balance reserve to balance budget

Thomaston-Upson Board of Education
FY2023 General Fund Estimated Revenue





Instruction

This function includes the activities dealing directly with the interaction between teachers and students. Included

here are the activities of any personnel which assist in the instructional process.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
1000-110-118	Salaries - Teachers	\$15,997,060	\$16,580,414	\$583,354	Teachers includes (ULPS, ULES, ULMS, ULHS, ULAS)	277 certified teachers - included new certified teachers: 1 ULMS Connection Teacher (1/2 savings Para position not filled), 1 ULES/ULHS Speech
1000-113-114	Salaries - Substitutes	\$200,000	\$250,000	\$50,000	\$100.00 - \$150.00 per day	
1000-115-117	Salaries - Ext. Day / Ext. Year	\$52,393	\$63,172	\$10,779	Extended Day ES, MS, HS (CTAE), Extended Year MS, HS (CTAE)	
1000-140	Salaries - ParaProfessionals	\$497,055	\$601,953	\$104,898	ParaProfessionals	26 Para positions
1000-161	Salaries - Technology/Data	\$144,328	\$206,598	\$62,270	Data Clerks	6 Data/Registrar positions
1000-172-173	Salaries - School Counselors	\$699,600	\$723,932	\$24,332	School Counselors	10 School Counselor positions
1000-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay - 12 month employee	
1000-199	Salaries - Other Salaries and Compensation	\$50,450	\$193,950	\$143,500	Academic Team Supplements \$37,950 / Teacher of the Year \$3,000 / Health Insurance Incentives \$50,000/ SPED Retention Incentive \$103,000	
1000-200	Benefits	\$8,065,368	\$8,356,966	\$291,598	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
1000-260	Workers Compensation	\$200,000	\$200,000	\$0	Workers Compensation	
1000-300	Purchased Services	\$8,000	\$8,000	\$0	Gifted Testing, Mentoring	
1000-430	Instructional Repair	\$1,000	\$1,000	\$0	Equipment Repair	
1000-432	R & M - Technology	\$500	\$500	\$0	Technology Maintenance Agreements	
1000-442	Rental	\$55,000	\$65,000	\$10,000	Copiers and Risographs Lease	

1000-520	Insurance	\$200	\$200	\$0	Insurance - Surety Bonds
1000-530	Communication	\$40,000	\$40,000	\$0	Charter bandwidth and additional data transmission services
1000-532	Web Based Subscriptions	\$1,000	\$0	(\$1,000)	Web based subscription / licenses
1000-563	Tuition	\$0	\$0	\$0	Tuition
1000-580	Travel	\$2,500	\$2,500	\$0	Travel
1000-592	Purchased Services	\$76,400	\$80,000	\$3,600	Purchased Services - Griffin RESA Work Based Learning
1000-610-730	Instruction Supplies, etc.	\$90,000	\$105,000	\$15,000	All objects 610-730, local required match CTAE grants \$60,000 (increase \$5,000), increase Band \$5,000, and increase Chorus \$4,000
1000-612	Computer Software	\$0	\$0	\$0	Computer Software
1000-615	Expendable Equipment	\$0	\$0	\$0	Expendable Equipment
1000-616	Technology	\$0	\$0	\$0	Technology
1000-641	Textbooks	\$0	\$0	\$0	Textbooks
1000-642	Books and Periodicals	\$0	\$0	\$0	Books and Periodicals
1000-810	Dues and Fees	\$20,000	\$10,000	(\$10,000)	Virtual Class, Registration Fees
1000-890	Other	\$0	\$0	\$0	Other
Totals		\$26,200,854	\$27,489,185	\$1,288,331	

Pupil Services

This function includes activities designed to assess and improve the well being of students and to supplement the teaching process. Activities include attendance, social work, student services, health services. Also includes supplemental payments for additional duties such as coaching, dept. head, extra-curricular activities.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2100-146	Salaries - Athletic Supplements	\$258,002	\$272,289	\$14,287	Athletic Extended Year and Supplements	
2100-163	Salaries - School Nurse	\$258,700	\$214,800	(\$43,900)	School Nurses	5 School Nurses
2100-171	Salaries - Teacher Support Specialist	\$124,958	\$61,928	(\$63,030)	Behavior Intervention Specialist	1 Behavior Intervention Specialist
2100-174	Salaries - School Psychologist	\$178,488	\$187,081	\$8,593	School Psychologist	2.5 System Psychologists (.50 paid with other funds)
2100-176	Salaries - School Social Worker	\$39,539	\$41,539	\$2,000	Social Worker	1 Social Worker
2100-190	Salaries - Other Management	\$109,764	\$99,174	(\$10,590)	SPED Director	1 SPED Director
2100-191	Salaries - Other Administrative	\$5,000	\$5,000	\$0	Videographer	
2100-199	Salaries - Other Salaries and Compensation	\$0	\$0	\$0	Salaries - Other Salaries and Compensation	
2100-200	Benefits	\$409,638	\$362,502	(\$47,136)	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2100-260	Workers Compensation	\$0	\$0	\$0	Workers Compensation	
2100-300	Purchased Services	\$290,000	\$325,000	\$35,000	Community Coaches, Rehab Services, Medicaid, Speech Pathologist, OT, Nursing Services	
2100-530	Communication	\$0	\$0	\$0	Communication	
2100-580	Travel	\$2,000	\$2,500	\$500	Social Worker / HBB	
2100-610	Supplies	\$20,000	\$10,000	(\$10,000)	Pupil Support supplies - Medicaid reimbursable	

2100-615	Expendable Equipment	\$1,000	\$2,000	\$1,000	Expendable Equipment
2100-642	Books and Periodicals	\$3,000	\$2,000	(\$1,000)	Books and Periodicals
2100-810	Dues and Fees	\$1,000	\$1,500	\$500	CPR Certification
Totals		\$1,701,089	\$1,587,313	(\$113,776)	

Improvement of Instructional Services

This function is for activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing instruction for students. These include curriculum development, staff training and professional development.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2210-110	Salaries -Teachers	\$0	\$0	\$0	Teachers	
2210-113	Salaries - Staff Development - Substitutes	\$0	\$0	\$0	Substitutes Professional Learning Teachers	
2210-116	Salaries - Stipends	\$0	\$0	\$0	Professional Development Stipends	
2210-161	Salaries - Technology	\$410,657	\$463,498	\$52,841	Technology Support	3 Tech Support Positions (increase days from 190 to 195), 1 Director of Technology, 1 SIS Director, 1 Assistive Technology and 1 Network Administrator
2210-190	Salaries-Other Management Personnel	\$109,880	\$125,164	\$15,284	Assistant Superintendent for Curriculum and Instruction	1 Assistant Superintendent
2210-191	Salaries-Other Admin Personnel	\$68,038	\$158,059	\$90,021	Instructional Coach	2 Instructional Coach - ULHS
2210-199	Salaries - Other Salaries and Compensation	\$0	\$0	\$0	Salaries - Other Salaries and Compensation	
2210-200	Benefits	\$252,551	\$285,961	\$33,410	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2210-300	Purchased Services	\$2,500	\$0	(\$2,500)	Consultant Teacher training	
2210-580	Travel	\$15,000	\$10,000	(\$5,000)	Staff Travel	
2210-595	Other Purchased Services	\$0	\$0	\$0	Other Purchased Services	
2210-610	Supplies	\$2,000	\$1,000	(\$1,000)	Staff Development	
2210-642	Books and Periodicals	\$1,000	\$1,000	\$0	Books, Periodicals	
2210-810	Dues and Fees	\$10,000	\$10,000	\$0	Registration fees	

2210-890	Other Expenses	\$0	\$0	\$0	Tuition Reimbursement
Totals		\$871,626	\$1,054,682	\$183,056	

Educational Media Services

This function is for activities concerned with directing, managing and operating educational media centers.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2220-140	Salaries - Paraprofessionals	\$105,413	\$116,205	\$10,792	Media Para Professionals	5 Media Para Positions
2220-165	Salaries - Media Specialist	\$262,373	\$206,433	(\$55,940)	Media Specialists	3 Media Specialists
2220-199	Salaries - Other Salaries and Compensation	\$0	\$0	\$0	Salaries - Other Salaries and Compensation	
2220-200	Benefits	\$176,226	\$163,935	(\$12,291)	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2220-260	Workers Compensation	\$8,000	\$8,000	\$0	Worker's compensation	
2220-300	Purchased Services	\$0	\$0	\$0	Purchased Services	
2220-430	Equipment Repair	\$0	\$400	\$400	Equipment Repair	
2220-532	Web Based Subscription	\$15,000	\$5,000	(\$10,000)	Web Based Subscription Licenses - Movie Licensing, Ebook subscriptions	
2220-580	Travel	\$0	\$0	\$0	Travel	
2220-610-642	Supplies, etc.	\$20,000	\$20,000	\$0	Media Supplies	
2220-810	Dues and Fees	\$0	\$1,000	\$1,000	Dues and Fees	
Totals		\$587,012	\$520,973	(\$66,039)		

General Administration

This function is for activities concerned with establishing and administering policy for operating the school system. These include activities of the Board of Education, Superintendent, Administrative Personnel and Support Staff.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2300-111	Salaries - Board Member	\$42,000	\$42,000	\$0	\$500.00 per month / 7 board members	
2300-120-190	Salaries - Superintendent/Directors	\$463,537	\$486,131	\$22,594	Superintendent, Human Resources Director, Facilities Director and Title Director	1 Superintendent, 1 HR Director, 1 Facilities Director, and 1 Federal Programs Director
2300-142	Salaries - Secretaries	\$137,400	\$155,900	\$18,500	Administrative Secretaries	3 Administrative positions
2300-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay	
2300-199	Salaries - Other Salaries and Compensation	\$3,000	\$3,500	\$500	Health Insurance Incentive	
2300-200	Benefits	\$236,814	\$249,116	\$12,302	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2300-260	Workers Compensation	\$8,000	\$8,000	\$0	Workers Compensation	
2300-300	Purchased Services	\$25,000	\$25,000	\$0	Legal Fees and GSBA policy updates	
2300-430	Repairs and Maintenance	\$0	\$0	\$0	Repairs and Maintenance	
2300-432	Repairs and Maintenance - Technology	\$2,500	\$2,500	\$0	Eboard	
2300-444	Other Rentals	\$0	\$0	\$0	Other Rentals	
2300-520	Insurance	\$1,500	\$15,000	\$13,500	Surety Bond, Liability and Cyber Insurance	
2300-530	Communication	\$85,000	\$85,000	\$0	Postage, Phone Service (Charter, Verizon and Windstream (Fax)), Newspaper Subscriptions	
2300-580	Travel	\$2,500	\$10,000	\$7,500	System level travel	

2300-585	Travel - Board Members	\$20,000	\$20,000	\$0	Travel - Board Members
2300-595	Other Purchased Services	\$0	\$0	\$0	Other Purchased Services
2300-610	Supplies	\$8,000	\$10,000	\$2,000	Central Office supplies
2300-612	Software	\$0	\$0	\$0	Software
2300-615	Expendable Equipment	\$0	\$0	\$0	Expendable Equipment
2300-616	Computer Equipment	\$0	\$0	\$0	Computer Equipment
2300-642	Books and Periodicals	\$0	\$0	\$0	Books and Periodicals
2300-810	Dues and Fees	\$17,000	\$51,000	\$34,000	GSBA, GHSA Dues, E-Board, E-Policy, E-Law, Cognia, Employee Retirement Maintenance Fees \$20,000, Bank Service Fees \$6,000
2300-890	Other Expense	\$0	\$0	\$0	Other Expense
Totals		\$1,052,251	\$1,163,147	\$110,896	

School Administration

This function is for activities concerned with the overall administrative responsibility for school operations. staff.

Included are activities of principals, assistant principals, and support staff.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2400-130	Salaries - Principals	\$592,243	\$612,882	\$20,639	Principals	6 Principals - ULPK, ULPS, ULES, ULMS, ULHS, and ULAS. All principals 12 month.
2400-131	Salaries - Assistant Principals	\$923,810	\$949,845	\$26,035	Asst. Principals	11 Assistant Principal positions--2 ULPS, 2 ULES, 3, ULMS, and 4 ULHS
2400-142	Salaries - Clerical	\$575,938	\$578,884	\$2,946	School Secretaries	21 School Clerical positions - 5 ULPS, 4 ULES, 5 ULMS, 6 ULHS, and 1 ULAS
2400-195	Salaries - Terminal Pay	\$0	\$0	\$0	Terminal Vacation Pay	
2400-199	Salaries - Other Salaries and Compensation	\$5,000	\$0	(\$5,000)	Health Insurance Incentive	
2400-200	Benefits	\$954,988	\$925,997	(\$28,991)	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2400-260	Workers Compensation	\$4,000	\$4,000	\$0	Workers Compensation	
2400-300	Purchased Services	\$5,000	\$7,500	\$2,500	Fingerprinting and Background Checks	
2400-432	Repairs and Maintenance - Technology	\$0	\$0	\$0	Repairs and Maintenance - Technology	
2400-530	Communications	\$1,500	\$3,000	\$1,500	Communications, Postage	
2400-580	Travel	\$1,500	\$3,000	\$1,500	Staff Training	
2400-595	Other Purchased Services	\$0	\$0	\$0	Other Purchased Services	
2400-610-642	Supplies, Equipment, etc.	\$15,000	\$15,000	\$0	Office supplies	
2400-810	Dues and Fees	\$6,500	\$7,500	\$1,000	Cognia, Pre-K, GA Accrediting	
Totals		\$3,085,479	\$3,107,608	\$22,129		

Business Support Services

This function is for activities concerned with the fiscal operation of the school system. Activities include budgeting, financial and property Accounting, payroll, purchasing, and internal auditing.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2500-142	Salaries	\$199,204	\$217,954	\$18,750	Central Office Finance	1 Finance Director, 1 Payroll/Accounts Payable, and 1 Purchasing
2500-199	Salaries - Other Salaries and Compensation	\$0	\$0	\$0	Health Insurance Incentive	
2500-200	Benefits	\$88,790	\$94,319	\$5,529	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2500-260	Workers Compensation	\$0	\$0	\$0	Workers Compensation	
2500-300	Purchased Services	\$5,000	\$5,000	\$0	SF Consultant	
2500-432	Repairs and Maintenance - Technology	\$1,500	\$1,500	\$0	SF and Etrieve	
2500-442	Rental	\$0	\$0	\$0	Rental	
2500-580	Travel	\$1,200	\$2,000	\$800	Travel	
2500-610	Supplies	\$5,000	\$5,000	\$0	Supplies	
2500-612	Software	\$0	\$0	\$0	Software	
2500-616	Expendable Computer Equipment	\$0	\$0	\$0	Expendable Computer Equipment	
2500-810	Dues and Fees	\$750	\$1,000	\$250	Workshop registration	
Totals		\$301,444	\$326,773	\$25,329		

Maintenance and Operation of Plant Services

This function is for activities concerned with keeping the facilities open, comfortable, and safe for use and in keeping the grounds, buildings and equipment in effective working condition and state of repair.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2600-181	Salaries - Maintenance and Grounds	\$353,449	\$373,170	\$19,721	Maintenance and Grounds	5 Maintenance and 5 Groundsman
2600-186	Salaries - Custodial	\$1,019,285	\$1,121,788	\$102,503	Custodians	39 Custodians (.50 position paid with other funds) includes 1 new positon ULES
2600-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay	
2600-199	Salaries - Other Salaries and Compensation	\$6,000	\$4,500	(\$1,500)	Health Insurance Incentive	
2600-200	Benefits	\$602,928	\$592,849	(\$10,079)	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2600-260	Workers Compensation	\$10,500	\$10,000	(\$500)	Workers Compensation	
2600-300	Purchased Services	\$325,000	\$300,000	(\$25,000)	Security and School Resource Officers	
2600-410	Water and Sewage	\$225,000	\$225,000	\$0	Water, Sewage, Garbage, Pest	
2600-430	Repairs and Maintenance	\$200,000	\$200,000	\$0	Facilities, Security Camera's, and Grounds	
2600-442	Rental	\$0	\$0	\$0	Equipment Rental	
2600-520	Insurance	\$150,000	\$150,000	\$0	Property Insurance - Facilities	
2600-530	Communication	\$35,000	\$35,000	\$0	Southern Linc Service	
2600-580	Travel	\$1,500	\$1,500	\$0	Travel	
2600-610	Maintenance Supplies	\$250,000	\$250,000	\$0	Custodial and Maintenance Supplies	
2600-61011	Landscaping Supplies	\$35,000	\$35,000	\$0	Landscaping Supplies	
2600-612	Computer Software	\$0	\$0	\$0	Computer Software	

2600-615	Expendable Equipment	\$10,000	\$10,000	\$0	Vacuum cleaners, weed eaters, push mowers
2600-620	Energy - Utilities	\$800,000	\$800,000	\$0	Utilities --City of Thomaston, Upson EMC, TruNatural, Evergreen Propane
2600-810	Dues and Fees	\$1,000	\$1,000	\$0	Dues and Fees
Totals		\$4,024,662	\$4,109,807	\$85,145	

Student Transportation Services

This function is for activities concerned with the conveyance of students to and from school and school activities including supervision of student transportation, vehicle operation, and servicing and maintenance of vehicles.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2700-142	Salaries - Clerical	\$0	\$30,360	\$30,360	Clerical	1 new Transportation Administrative Assistant
2700-180	Salaries - Bus Drivers and Driver to Atlanta	\$1,207,374	\$1,337,150	\$129,776	Bus drivers and monitors, Field Trips, Athletic Events	62 Bus Driver and Monitor positions
2700-181-190	Salaries - Other	\$142,010	\$159,350	\$17,340	Mechanics and Transporation Director	1 Transportation Director and 2 Mechanics
2700-199	Salaries - Other Salaries and Compensation	\$10,000	\$15,000	\$5,000	Health Insurance / Attendance Incentive	
2700-200	Benefits	\$677,379	\$708,477	\$31,098	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2700-260	Workers Compensation	\$8,000	\$8,000	\$0	Workers Compensation	
2700-300	Purchased Services	\$10,000	\$10,000	\$0	Physicals, drug testing	
2700-430	Repairs and Maintenance	\$50,000	\$30,000	(\$20,000)	Bus & fleet repair	
2700-432	Repairs and Maintenance - Technology	\$0	\$0	\$0	Repair/Maint. Technology	
2700-442	Rental	\$0	\$0	\$0	Rental	
2700-519	Transportation Student by Parent	\$0	\$10,000	\$10,000	Student transport	
2700-520	Insurance	\$125,000	\$130,000	\$5,000	Fleet insurance	
2700-530	Communication	\$3,000	\$3,500	\$500	Radios/tower rental	
2700-610	Supplies	\$150,000	\$135,000	(\$15,000)	Parts, tires	
2700-612	Software	\$0	\$0	\$0	Software	

2700-615	Expendable Equipment	\$5,000	\$5,000	\$0	Additional radios, cameras
2700-620	Energy - Fuel	\$350,000	\$650,000	\$300,000	Transportation Fuel
2700-732	Purchase of Buses	\$0	\$0	\$0	New Buses - State Bond Funds and Local
2700-810	Dues and Fees	\$12,000	\$5,000	(\$7,000)	Tags/Titles, Highway Impact Fees(HB 170)
Totals		\$2,749,763	\$3,236,837	\$487,074	

Central Support Services

This function is for system activities other than general administration and business services.

Included here are public and community relations and testing services.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2800-190	Salaries	\$98,620	\$107,932	\$9,312	Records Clerk/ PR salaries	1 Public Relations Director and 1 Records Clerk
2800-199	Salaries - Other Salaries and Compensation	\$0	\$0	\$0	Salaries - Other Salaries and Compensation	
2800-200	Benefits	\$49,811	\$52,554	\$2,743	Employer costs per covered employee: Health Insurance (\$11,340), FICA (7.65%), Teacher Retirement System - TRS (19.98%), Life Insurance	
2800-300	Purchased Services	\$0	\$0	\$0	Purchased Services	
2800-430	Repairs and Maintenance	\$0	\$0	\$0	Repairs & Maintenance	
2800-432	Repairs and Maintenance - Technology	\$0	\$0	\$0	Repairs & Maintenance - Technology	
2800-530	Communications	\$200	\$0	(\$200)	Communications	
2800-592	Services	\$35,000	\$35,000	\$0	Pine Mountain Regional Library (Hightower and Yatesville) \$19,150, Thomaston Upson Archives \$10,000, Thomaston Upson Arts Council \$5,000	
2800-610	Supplies	\$15,000	\$15,000	\$0	Testing Materials	
2800-612	Software	\$0	\$0	\$0	Software	
2800-615	Expendable Equipment	\$0	\$0	\$0	Expendable Equipment	
Totals		\$198,631	\$210,486	\$11,855		

Other Support Services

This function is for all other support services not properly classified elsewhere.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
2900-190	Salaries	\$32,750	\$33,500	\$750	Extra Curricular Supplements/Other school salaries reimbursed	
2900-200	Benefits	\$6,049	\$6,261	\$212	Employer costs per covered employee: FICA (7.65%), Teacher Retirement System - TRS (19.98%)	
2900-300	Purchased Services	\$0	\$0	\$0	Purchased Services	
2900-580	Travel	\$2,500	\$2,500	\$0	NJROTC travel	
2900-595	Other Purchased Ser.	\$15,000	\$30,000	\$15,000	NJROTC	
2900-610	Supplies	\$0	\$0	\$0	Supplies	
2900-812	Dues & Fees	\$90,750	\$104,000	\$13,250	RESA Membership	
Totals		\$147,049	\$176,261	\$29,212		

Other Outlays

This function is for outlays which cannot be classified as expenditures, but require budgetary or Accounting control, such as transfers to cover grants.

<u>Account #</u>	<u>Account Name</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Change FY23 vs FY 22</u>	<u>Description</u>	<u>Notes</u>
5000-930	Transfer to other funds	\$169,250	\$1,399,662	\$1,230,412	Transfer from General Fund for deficits in other funds / programs.	Pre-K \$232,964 and Special Education \$1,166,698
5000-990	Other Uses	\$0	\$0	\$0	Other Uses	
Totals		\$169,250	\$1,399,662	\$1,230,412		
GRAND TOTALS		\$41,089,110	\$44,382,734	\$3,293,624		

FY23 CTAE Grants

Carl D. Perkins V-Federal Grants	Program Improvement	\$51,921	The Program Improvement and Professional Development grant amount is from FY22 allocations. The PerkinsPlus Reserve is the amount we have requested for FY23, but the State Board of Education has not yet approved the grant amount.
	Professional Development (CTAERN)	Consortium	
	PerkinsPlus Reserve	\$11,156	
	Total Federal Grants Allocation	\$63,077	

Thomaston-Upson County School System	Local Funds	\$60,000	Local match for receiving Perkins V Program Improvement Grant
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CTAE State Grants	CTAE Extended Day	\$26,850	All these grant amounts are estimates, based off FY22 allocations. We have not received FY23 CTAE State Grant allocation amounts.
	CTAE Apprenticeship	\$18,243	
	CTAE Supervision	\$11,670	
	Total CTAE State Grant Allocation	\$56,763	

State Agricultural Education Grants	Agricultural Education Extended Day	\$12,715	These amounts are estimates, based of FY22 allocations. The State Board of Education has not approved the FY23 AG budget.
	Agricultural Education Extended Year	\$9,160	
	Total State Ag Education Grants Allocation	\$21,875	

FY23 CTAE Budget	Perkins V Federal Grants	\$63,077
	Local Funds	\$60,000
	CTAE Ag Grants	\$21,875
	CTAE State Grants	\$56,763
	Total	\$201,715

**THOMASTON UPSON BOARD OF EDUCATION
FY 2023 PRE-K KINDERGARTEN BUDGET DECAL FUNDED**

INSTRUCTIONAL

560-1540-1000-110-6100	Teacher Salaries	\$353,643
560-1540-1000-113-6100	Subs. For Teachers	\$3,000
560-1540-1000-114-6100	Subs. For Teacher Assistants	\$3,000
560-1540-1000-140-6100	Teacher Assistants Salaries	\$138,320
560-1540-1000-210-6100	Benefits - Health Insurance	\$102,060
560-1540-1000-220-6100	Benefits - FICA	\$38,094
560-1540-1000-230-6100	Benefits - TRS	\$98,294
560-1540-1000-290-6100	Benefits - Other/Life Insurance	\$314
560-1540-1000-610-6100	Materials	\$7,000
560-1540-1000-890-6100	Other: Field trips	\$500
1000 SUB-TOTAL		\$744,225

IMPROVEMENT INSTRUCTIONAL SERVICES

560-1540-2210-113-6100	Subs for Teachers for DECAL	\$1,000
560-1540-2210-114-6100	Subs for T. Assistants for DECAL	\$1,000
560-1540-2210-220-6100	Benefits - FICA	\$153
560-1540-2210-580-6100	Travel	\$1,000
2210 SUB-TOTAL		\$3,153

SCHOOL ADMINISTRATION

560-1540-2400-142-6100	Clerical	\$31,200
560-1540-2400-210-6100	Benefits - Health Insurance	\$11,340
560-1540-2400-220-6100	Benefits - FICA	\$2,387
560-1540-2400-230-6100	Benefits - TRS	\$6,234
560-1540-2400-290-6100	Benefits - Other/Life Insurance	\$26
560-1540-2400-610-6100	Office Supplies	\$2,000
2400 SUB-TOTAL		\$53,187

MAINTENANCE

560-1540-2600-186-6100	Salary: ½ Custodial	\$14,950
560-1540-2600-210-6100	Benefits - Health Insurance	\$5,670
560-1540-2600-220-6100	Benefits - FICA	\$1,144
560-1540-2600-290-6100	Benefits - Other/Life Insurance	\$13
560-1540-2600-610-6100	Supplies: Custodial	\$2,500
2600 SUB-TOTAL		\$24,277

OTHER SUPPORT

560-1540-3100-630-6100	Food Purchased	\$300
OTHER SUB-TOTAL		\$300

TOTAL		\$825,142
ANTICIPATED REVENUE AMOUNT FROM DECAL FOR 2022-2023*		\$592,178
OVER BUDGET		(\$232,964)

* The 2022-2023 funding model from DECAL has been established and provided to sites for calculations. DECAL amounts are based off of allocated amounts to show that DECAL provides \$94,478.00 per classroom for teachers with a Bachelor's degree with a teaching certificate and provides \$100,807.00 for a Master's degree with a teaching certificate. Teacher and Assistant Teacher salaries were leveled across all schools in FY2022.

Actual revenue amount received from DECAL: FY2021 \$595,840 FY2022 \$613,720

ESTIMATED SCHOOL NUTRITION BUDGET 2022-23

[illegible]

ESTIMATED SCHOOL NUTRITION BUDGET

2022-23

EXPENDITURES:										
ACCT #	DESCRIPTION	EST AMT	CO-601	PS-602	ES-605	MS-603	HS-604	SSO-610		
11400	Salaries/Substitutes	\$11,000		\$2,000	\$2,000	\$2,000	\$5,000			
14200	Salaries/Admin Asst	\$41,000	\$41,000							
18400	Salaries/Cafeteria	\$1,115,000		\$285,000	\$260,000	\$265,000	\$280,000	\$25,000		
19000	Salaries/Administrative	\$97,235	\$97,235							
19900	Salaries/Other	\$4,000		\$1,000	\$1,000	\$1,000	\$1,000			
21000	Benefits/State Hlth Ins	\$521,000	\$25,000	\$150,000	\$115,000	\$91,000	\$140,000			
22000	Benefits/FICA	\$94,100	\$10,600	\$20,000	\$20,000	\$20,000	\$22,500	\$1,000		
23000	Benefits/Tchr Retirement	\$57,100	\$27,600	\$8,000	\$7,000	\$7,000	\$7,500			
26000	Benefits/Wrks Comp	\$37,650	\$5,000	\$10,000	\$6,000	\$8,000	\$8,000	\$650		
29000	Benefits/Life Insurance	\$1,250	\$50	\$400	\$200	\$300	\$300			
30010	Prof Serv/Other Fees	\$6,100	\$1,100	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000		
33200	Drug and Alcohol Testing/Fingerprinting	\$300		\$75	\$75	\$75	\$75			
41000	Prof Serv/Cng, Pest, etc	\$14,000		\$4,000	\$3,000	\$3,000	\$4,000			
43000	Prof Serv/Rep & Maint	\$8,000		\$2,000	\$2,000	\$2,000	\$2,000			
43200	Repair and Main. Service/Tech related	\$3,400	\$600	\$700	\$700	\$700	\$700			
52000	Insurance	\$1,200	\$200	\$200	\$200	\$200	\$200	\$200		
53000	Communication	\$0	\$0							
58000	Travel	\$3,300	\$1,000	\$800	\$500	\$500	\$500			
59100	Commodity Hauling	\$28,000		\$6,000	\$6,000	\$8,000	\$8,000			
59500	Other Purchased Services	\$0								
61000	Supplies/Non-food	\$172,500	\$1,500	\$50,000	\$40,000	\$40,000	\$40,000	\$1,000		
61200	Computer Software	\$10,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000			
61500	Equip less than 5000	\$8,000		\$2,000	\$2,000	\$2,000	\$2,000			
61600	Computer Equip less than 5000	\$0								
62000	Fuel	\$850	\$200	\$300	\$50	\$50	\$50	\$200		
63000	Purchased Food	\$1,170,000		\$350,000	\$300,000	\$250,000	\$250,000	\$20,000		
63500	USDA Food Acquisitions	\$147,000		\$30,000	\$35,000	\$40,000	\$40,000	\$2,000		
73000	Equipment over 5000	\$22,000					\$22,000			
81000	Dues & Fees	\$6,000	\$1,000	\$1,300	\$1,000	\$1,200	\$1,500			
	TOTALS	\$3,579,985	\$214,085	\$926,775	\$804,725	\$745,025	\$838,325	\$51,050		
		(\$193,585)	(\$121,485)	(\$41,125)	(\$5,075)	(\$27,375)	(\$37,475)	\$38,950		

**ESTIMATED SNP CATERING BUDGET
2022-2023**

REVENUE:						
<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>EST AMT</u>				
1995	Catering Events	\$500				
EXPENDITURES:						
<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>EST AMT</u>				
18400	Salaries/Catering	\$1,400				
22000	Benefits/FICA	\$107				
26000	Workmens Comp	\$0				
61000	Supplies	\$100				
63000	Purchased Food	\$600				
	TOTALS	\$2,207				
	Revenue - Expenditure	(\$1,707)				

THOMASTON-UPSON SCHOOLS- SPECIAL EDUCATION- PROPOSED BUDGETS FY23

Object Code	Description	PRESCHOOL DISABILITY (100)	PRESCHOOL REGULAR PROJECT (404)	PARENT MENTOR	IDEA FLOWTHROUGH
1000 Instruction					
110	Salaries for Certified (Lead, HBI, ESY)	229126	23695	14400	20000
114	Substitutes for Paras				4500
115	Extended Day				122803
140	Salaries for Paras				882700
210	Employee Benefits: State Health	34020			260820
220	Employee Benefits: FICA	17528			78406
230	Employee Benefits: TRS	45779			203487
290	Employee Benefits: Life Insurance	105			1029
563	Tuition for Mainstay Students				6000
610	Instructional supplies				5000
611	Technology Supplies for Classrooms & Proportionate Share				6750
612	Software for Proportionate Share				5000
615	Technology for Proportionate Share				5000
642	Books & instructional workbooks				150
2100 Student Services					
171	Stipend for TU Behavior Specialist				3000
174	50% Salary for School Psychologist				41562
177	Partial Parent Mentor Salary				13400
210	Employee Benefits: State Health				5670
220	Employee Benefits: FICA				4804
230	Employee Benefits: TRS				8533
290	Employee Benefits: Life Insurance				14
300	Hearing Impaired Services				20000
430	Calibrate Audiometers				300
580	Travel Fees for Student Services				400
610	Supplies for Student Services				250
611	Technology Supplies for Student Services				1500
642	Evaluation Booklets				4500
2213 Professional Learning					
113	Substitutes for Certified				1100
114	Substitutes for Paras				250
220	Employee Benefits: FICA				415
580	Travel Fees for PL				3000
642	Books for Professional Learning				100
810	Dues & Fees for PL				8250
2300 General Administration					
142	Administrative Assistant Salary				41400
191	Asst. Director SWD Salary				96892
210	Employee Benefits: State Health				11340

220	Employee Benefits: FICA				10579
230	Employee Benefits: TRS				27631
290	Employee Benefits: Life Insurance				52
300	Audit Services				1200
610	Sped Office Supplies				250
800	Indirect Cost				14950
	Budget Total	\$326,558	\$23,695	\$14,400	\$1,922,987.00
	Actual State / Federal Budget (FY22)	\$60,513	\$23,695	\$14,400	\$998,639
	DIFFERENCE	\$266,045	\$0	\$0	\$924,348
	OTHER BUDGET FUNDS	\$23,695	\$0	\$0	\$0
	Difference (CARES & GENERAL FUND)	\$242,350	\$0	\$0	\$924,348

Thomaston-Upson Schools - Federal Programs - Proposed Budgets FY23

Object Code	Description	Title I	Title II, Part A	Title IV, Part A	Title V, Part B	ESSER II CRRSA ACT	ESSER III ARP
1000 - INSTRUCTION							
110	Salaries	\$362,336				\$335,000	\$356,000
114	Substitutes					\$32,000	
140	Aides and Paraprofessionals	\$275,470				\$899,365	
173	Secondary Counselor						
199	Other Salaries and Compensation				\$40,000	\$44,000	\$539,705
210	State Health Insurance	\$170,100				\$521,640	
220	FICA	\$53,045			\$3,060	\$97,795	\$70,994
230	TRS	\$138,539				\$178,164	\$1,500
290	Life Insurance	\$576				\$1,276	
300	Professional Services			\$32,903			
530	Communication					\$2,000	
532	Software (Not Owned) ie. Webbased						\$600,000
610	Supplies			\$25,000	\$30,000		\$800,000
611	Supplies - Technology Related			\$25,000	\$19,497	\$2,000	
612	Computer Software						\$380,000
615	Expendable Equipment					\$16,000	
616	Expendable Computer Equipment					\$2,400,000	\$1,224,000
642	Books Other than Textbooks			\$10,059		\$235,000	\$400,000
	Function 1000 Total	\$1,000,066	\$0	\$92,962	\$92,557	\$4,764,240	\$4,372,199
2100-PUPIL SERVICES							
171	Teacher Support Specialist						\$70,000
173	Secondary Counselor						\$140,000
177	Family Services/Parent Coordinator	\$76,317					
199	Other Salaries and Compensation						
210	State Health Insurance	\$11,340					\$34,020
220	FICA	\$5,839					\$16,065
230	TRS	\$15,249					\$41,720
290	Life Insurance	\$26					\$66
595	Other Purchased Services						

610	Supplies					\$141,564	\$100,000
615	Expendable Equipment					\$48,000	\$75,000
	Function 2100 Total	\$108,771	\$0	\$0	\$0	\$189,564	\$476,871
2210 - Improvement of Instructional Services							
161	Technology Specialist	\$47,263				75000	
210	State Health Insurance	\$11,340				\$7,628	
220	FICA	\$3,616				\$14,858	
230	TRS	\$9,444				22680	
290	Life Insurance	\$26				40	
	Function 2210 Total	\$71,689	\$0	\$0	\$0	\$120,206	\$0
2213 - Instructional Staff Training							
113	Substitutes		\$12,000	\$5,000			
191	Instructional Coaches	\$382,243	\$71,969				\$160,000
199	Other Salaries and Compensation						\$2,000
210	State Health Insurance	\$56,700	\$11,340				\$22,680
220	FICA	\$29,242	\$5,506	\$383			\$12,393
230	TRS	\$76,373	\$14,380				\$31,696
290	Life Insurance	\$131	\$26				\$40
300	Professional Services		\$30,000				
580	Travel		\$20,000	\$18,000		\$128,500	\$1,000,000
610	Supplies		\$11,232				
611	Supplies-Technology Related		\$11,233				
615	Expendable Equipment						
642	Books Other than Textbooks					\$3,890	
810	Dues and Fees		\$18,000	\$18,000		\$130,500	\$900,000
	Function 2213 Total	\$544,689	\$205,686	\$41,383	\$0	\$262,890	\$2,128,809
2300 - GENERAL ADMINISTRATION							
300	Professional Services		\$5,000		\$1,124	\$6,000	\$12,000
880	Federal Indirect Cost Charges	\$66,247			\$2,997	\$445,606	\$935,530
	Function 2300 Total	\$66,247	\$5,000	\$0	\$4,121	\$451,606	\$947,530
2600 - MAINTENANCE AND OPERATION OF PLANT SERVICES							
610	Supplies					\$104,180	\$114,289
	Function 2600 Total	\$0	\$0	\$0	\$0	\$104,180	\$114,289

2700 -STUDENT TRANSPORTATION SERVICE							
180	Bus Drivers					\$20,000	\$40,000
181	Maintenance/Transportation Personnel						
210	State Health Insurance						
220	FICA					\$1,530	\$3,060
290	Life Insurance						
610	Supplies					\$2,000	\$20,000
615	Expendable Equipment						\$240,000
620	Energy					\$3,152	\$25,877
732	Purchase or lease-purchase of buses						\$400,000
	<i>Function 2700 Total</i>	\$0	\$0	\$0	\$0	\$26,682	\$728,937
3100- SCHOOL NUTRITION PROGRAM							
730	Purchase of equipment other than buses						\$35,000
	<i>Function 2100 Total</i>	\$0	\$0	\$0	\$0	\$0	\$35,000
4000 - FACILITIES ACQUISITION AND CONSTRUCTION SERVICES							
720	Building Acquisition and Construction Services						\$4,500,000
	<i>Function 4000 Total</i>	\$0	\$0	\$0	\$0	\$0	\$4,500,000
TOTAL ALLOCATIONS BY GRANT		\$1,791,462	\$210,686	\$134,345	\$96,678	\$5,919,368	\$13,303,635

Titles I, II, IV and V are based off FY22 original allocations.

CARES I Carryover, ESSER II, ARP, ARP-HCY I, and ARP-HCYII are overall allocations with current submitted amendment.

SUMMARY

- Balanced budgets for all funds as supplemented by the General Fund
- Full work schedule for all employees
- Instructional calendar – 174 student days
- Cost of living increase of \$2,000 for all employees – Governor's budget included \$2,000 for certified teachers
- Step increase for all eligible employees
- New budget requests recommended as defined by budget priorities
- CRSSA and ARP usage of funds – Special Revenue Funds contains multi year grant years
- Plan of Action – Continue to review and recommend any changes utilizing a long-term financial strategy which allows us to align our resources with our mission, while remaining fiscally responsible

Budget Calendar – FY2023 Budget

- Budget hearing (1 of 2) –June 6, 2022 @ 7:30 a.m.
- Budget hearing (2 of 2) – June 14, 2022 @ 6:00 p.m.
- Request Tentative Approval of FY2023 Budget – June 14, 2022 @ 6:00 p.m.
- Request Final Adoption of FY2023 Budget – June 28, 2022 @ 7:30 a.m.
- Adoption of Final Tax Digest and Millage Rate – August 2022 TBD

Note: All meetings will be held at the Thomaston – Upson Board of Education, 205 Civic Center Drive, Thomaston, GA.