



Thomaston - Upson Board of Education Budget Discussion

FY2020 GENERAL FUND

General Fund

- Proposed FY20 Budget:

Total Revenues	\$39,938,457
Total Expenses	<u>\$39,646,092</u>
Total Revenues over Expenses	\$292,365

Fund Balance, Beginning	\$8,422,219
Fund Balance, Ending	\$8,714,584

Revenue Estimate

	FY2019 Budget	FY2020 Budget	Difference
State Quality Basic Education Funds (QBE)	\$26,658,986	\$29,676,146	\$3,017,160
Local (Miscellaneous Revenue to include services provided to other local agencies, Medicaid Revenue and Indirect Costs)	\$355,000	\$325,000	(\$30,000)
Interest	\$30,000	\$90,000	\$60,000
Other Taxes (Title Ad Valorem, Real Estate Transfer Tax, Intangible Tax and Railroad Tax)	\$680,400	\$792,250	\$111,850
Other Federal (NJROTC Program)	\$110,000	\$110,000	\$0
Other State (State Grants for Vocational, Youth Apprenticeship, Special Education PreK and Bus Bond Funds)	\$327,473	\$342,668	\$15,195
Property Tax Assessed	\$8,600,808	\$8,822,967	\$222,159
-2.5% Collection Fee	(\$215,020)	(\$220,574)	(\$5,554)
Property Tax Anticipated	\$8,385,788	\$8,602,393	\$216,605
Value of a Mill Tax	\$601,876	\$615,699	\$13,823
Mill Rate	14.29	14.33	\$0.04

Revenue Estimate

Property Tax August, 2018 Levy for November, 2018 Tax Notices*			
Property Tax Assessed	\$8,715,495	\$8,822,967	\$107,472
-2.5% Collection Fee	(\$217,887)	(\$220,574)	(\$2,687)
Property Tax Anticipated	\$8,497,608	\$8,602,393	\$104,785
Value of a Mill Tax	\$608,199	\$615,699	\$7,500
Mill Rate	14.33	14.33	\$0.00
<i>FY2020 Property Tax Subject to Change pending final tax digest information</i>			
Total Revenue	\$36,547,647	\$39,938,457	\$3,390,810
Adjusted Revenue with Actual Property Tax for August, 2018	\$36,659,467	\$39,938,457	\$3,278,990

State Earning Comparison

	FY2019	FY2020	Change
Total QBE Earning	\$26,658,986	\$29,676,146	\$3,017,160
Austerity Reduction	\$0	\$0	\$0
Local Five Mill Share	(\$2,896,518)	(\$2,754,310)	\$142,208
Equalization Grant	\$2,976,983	\$4,553,884	\$1,576,901
Nursing Funds	\$83,648	\$83,991	\$343
Transportation	\$631,756	\$635,875	\$4,119

Student Enrollment Counts

FY2015	4236	
		-116
FY2016	4120	
		-27
FY2017	4093	
		-27
FY2018	4066	
		-25
FY2019	4041	
		-69
FY2020	3972	

FY2020 Ad Valorem Taxes

- Tax Digest – Assumed a \$7.5 million increase in the digest based on preliminary information from the tax assessors office. Value of one mill \$615,699 pending final tax digest information.
- Projected millage rate of 14.33 mills same as rollback rate August, 2018
- Increased Title Ad Valorem Tax - Distribution to local governments changes to 65% in July

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 Drive, on August 14, 2018 at 6:00 p.m., and in pursuant to the requirements of O.C.G.A Section 48-5-32 does hereby publish the following presentation of the current year's digest and levy along with the history of the tax digest and levy for the past five years.

CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2013	2014	2015	2016	2017	2018
Real & Personal	667,236,027	654,659,621	625,478,432	615,757,617	625,482,018	688,887,840
Motor Vehicles	56,260,050	49,399,910	35,588,730	28,043,410	21,735,950	17,376,720
Mobile Homes	2,706,125	2,301,796	2,189,697	2,027,733	1,855,907	1,893,520
Timber - 100%	2,323,474	4,975,989	2,971,384	3,665,422	2,121,875	2,652,668
Heavy Duty Equipment	12,511		2,921	8,070	53,031	106,946
Gross Digest	728,538,187	711,337,316	666,231,164	649,502,252	651,248,781	710,917,694
Less M & O Exemptions	133,217,996	132,232,026	117,439,425	112,215,522	110,142,342	111,687,033
Net M & O Digest	595,320,191	579,105,290	548,791,739	537,286,730	541,106,439	599,230,661
State Forest Land Assistance Grant Value	7,613,116	8,803,228	10,361,457	12,530,615	8,390,567	8,968,571
Adjusted Net M&O Digest	602,933,307	587,908,518	559,153,196	549,817,345	549,497,006	608,199,232
Gross M&O Millage	15.340	15.380	15.380	15.420	15.110	14.330
Net M&O Millage	15.340	15.380	15.380	15.420	15.110	14.330
Total School Taxes Levied	\$9,248,997	\$9,042,033	\$8,599,776	\$8,478,183	\$8,302,900	\$8,715,495
Net Taxes \$ Increase	-\$23,667	-\$206,964	-\$442,257	-\$121,593	-\$175,284	\$412,595
Net Taxes % Increase	-0.26%	-2.24%	-4.89%	-1.41%	-2.07%	4.97%

General Fund Expenditure Items Included

- 172 school year for students
- Full year work calendar for all staff
- \$3,000 raise for all certified staff and classified staff
- Step increases for all eligible employees
- 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.
- TRS slight increases from 20.9% to 21.14%
- Minimal state funding for school nurses and transportation
- No state funding for technology or safety/security in QBE funds

General Fund Expenditure Items Included

- Position Changes
 - 271 Certified Teaching Positions Budgeted, shifted 7 teaching positions from Title I
 - Added 1 School Counselor
 - Added 1 Behavior Intervention Specialist
 - Increased Assistant Principal days to be consistent at ULPS, ULES and ULMS
 - Student Information Services Director – shift from 49%
 - Added 1 Groundsman – Maintenance and Operations
- Continuation of School Resource Officer Program
- Transfer funds to Pre-Kindergarten
- Transfer funds to Special Education

Impact of Personnel Costs

	FY2019	FY2020	Difference
Salaries	\$21,358,047	\$23,460,938	\$2,102,891
Health Insurance	\$4,398,208	\$4,795,617	\$397,409
Teacher Retirement System	\$4,029,677	\$4,484,583	\$454,906
FICA	\$1,605,528	\$1,845,046	\$239,518
Life Insurance	\$9,647	\$9,742	\$95
Worker's Compensation Insurance	\$262,500	\$265,500	\$3,000
Total Benefits	\$10,305,560	\$11,400,488	\$1,094,928
Total Salaries and Benefits	\$31,663,607	\$34,861,426	\$3,197,819

88% of total FY20 budget is personnel costs.

Impact of Utilities and Fuel Costs

Utilities

	FY2019	FY2020	Difference
City of Thomaston, Upson EMC, Gas South, Thompson Propane and Upson County Water	\$1,050,000	\$1,050,000	\$0

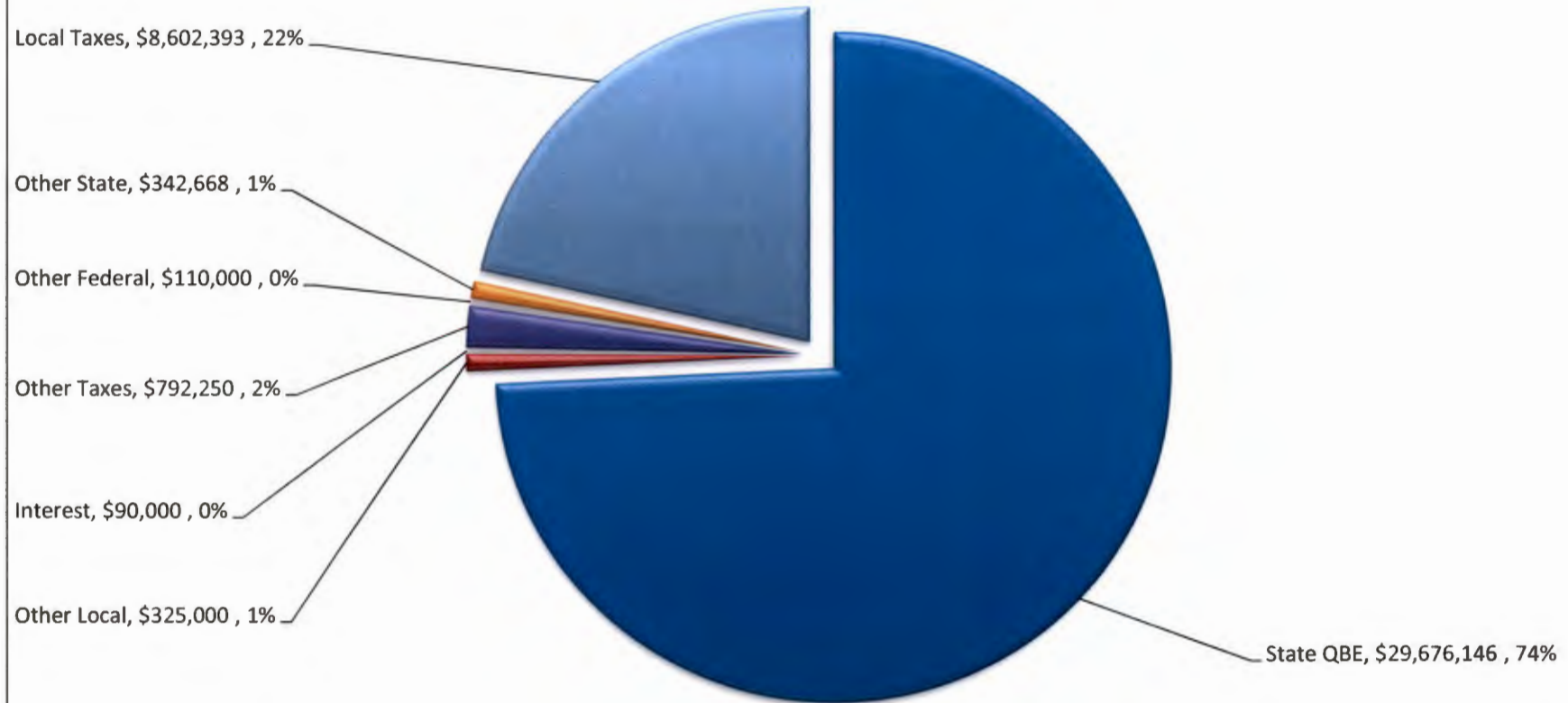
Transportation Costs

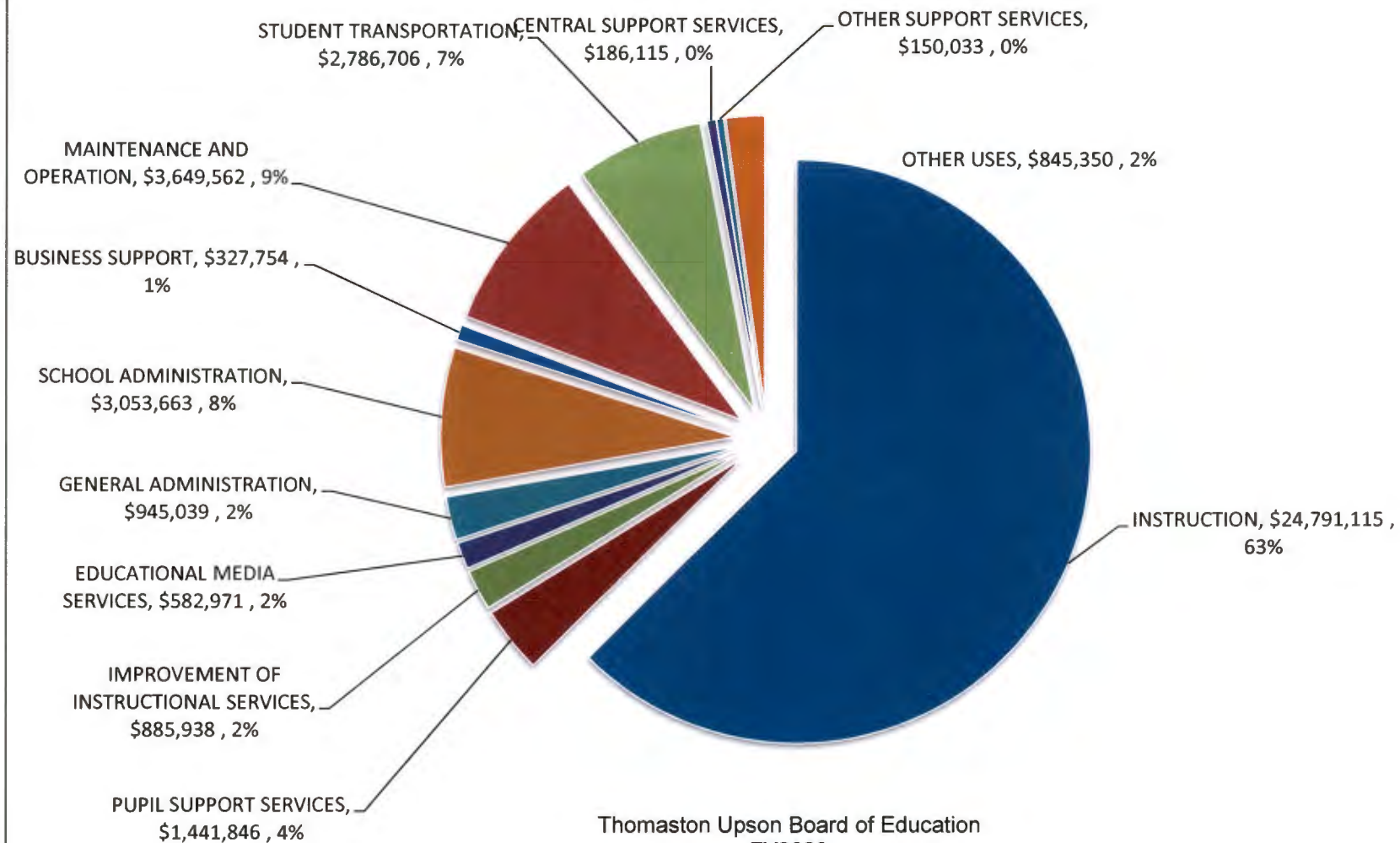
	FY2019	FY2020	Difference
Salaries for bus drivers, monitors, benefits, Fleet repairs, parts, tires, fuel, 1 new bus with state bond funds	\$2,434,862	\$2,786,706	\$351,844
Transportation funding QBE allotment	-\$631,756	-\$635,875	\$4,119
State Bus Bonds Allotment	-\$77,216	-\$77,216	\$0
Total amount to be funded locally	\$1,725,890	\$2,073,615	\$347,725

Utilities and Fuel Costs total \$1.5 million.

Total Other Operating Costs account for 12% of the FY20 budget.

Thomaston Upson Board of Education
FY2020 General Fund Estimated Revenue





Thomaston Upson Board of Education
FY2020
General Fund Estimated Expenditures

FY2020 THOMASTON UPSON BOARD OF EDUCATION PROPOSED GENERAL FUND BUDGET

FY2018 M&O	15.11 mills	1 mill = \$549,497
FY2019 M&O	14.33 mills	1 mill = \$608,199
FY2020 M&O	14.33 mills	1 mill = \$615,699* Pending Final Tax Digest

FY2020 Estimated Revenue

State QBE	\$29,676,146
Local	\$325,000
Interest	\$90,000
Other Taxes	\$792,250
Other Federal	\$110,000
Other State	<u>\$342,668</u>

Total Excluding Property Tax	\$31,336,064
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Total Proposed Revenue	\$31,336,064
Total Proposed Expenditures	<u>\$39,646,092</u>
To Fund Budget	(\$8,310,028)
Property Tax	\$8,822,967 14.33 mills*
Collection Fee - 2.5%	(\$220,574)
0% Uncollected	\$8,602,393
Anticipated Tax	\$8,602,393 14.33 mills*
Total Revenue	\$39,938,457
Total Expenditures	<u>\$39,646,092</u>
Total Revenue over Expenses	\$292,365

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
					Teachers includes Summer School (ULPS, ULES,ULMS, ULHS)	271 Certified Teachers includes 1-49% Speech ULHS, 1-2hrs days ULAS, +7 moved from Title(3-ULES, 3-ULMS, 1-ULHS), +2 open SPED (ULPS, ULHS), +4 Open Teachers (2-ULMS, ULHS, ULAS), +1 Speech ULMS
1000-110-118	Salaries - Teachers	\$13,902,187	\$13,357,086	\$15,012,153		
1000-113-114	Salaries - Subs	\$200,000	\$185,489	\$200,000	\$60.00 - \$100.00 day	
1000-115-117	Salaries - Ext. Day/Year	\$40,418	\$41,355	\$61,415	Ext. Day ES, MS, HS (CTAE), Ext. Year MS, HS (CTAE)	
1000-140	Salaries - Parapros	\$354,684	\$320,310	\$400,472	Para Professionals	25 Para positions includes+1 ULAS
1000-161	Salaries - Tech	\$89,634	\$89,563	\$104,585	Data Clerks	4 Data positions
1000-172-173	Salaries - Counselors	\$587,997	\$592,015	\$682,843	School Counselors	10 School Counselor positions, +1 ULMS
1000-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay	
1000-199	Salaries - Other Salaries a	\$38,450	\$49,042	\$49,450	Academic / Literary team Supplements/Teacher of the Year/Health Insurance Incentives	
1000-200	Benefits	\$7,067,098	\$6,797,448	\$7,726,597	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
1000-260	Workers Compensation	\$220,000	\$213,685	\$225,000	Workers Compensation	
1000-300	Purchased Services	\$11,000	\$10,834	\$15,000	Gifted testing, Mentoring, Wilson Learning	
1000-430	Instructional Repair	\$0	\$1,609	\$2,000	Equipment Repair	
1000-432	Repairs & Maint. - Techn	\$0	\$100	\$0	Tech. maint. agreements	
1000-442	Rental	\$65,000	\$62,155	\$65,000	Copiers	
1000-520	Insurance	\$600	\$600	\$600	Insurance - Surety Bonds	

1000-530	Communication	\$55,000	\$35,470	\$50,000	Charter bandwidth
1000-563	Tuition	\$0	\$0	\$0	
1000-580	Travel	\$10,000	\$3,246	\$5,000	Travel
1000-592	Purchased Services	\$56,000	\$55,529	\$60,000	Purchased Services, YAP
1000-610-730	Instruction Supplies, etc.	\$90,000	\$92,252	\$95,000	All categories 610-730, Matching Vocational grants \$50,000
1000-612	Computer Software	\$0	\$0	\$0	Odessey, Web Apps
1000-615	Expendable Equipment	\$0	\$0	\$0	
1000-616	Technology	\$0	\$0	\$0	
1000-641	Textbooks	\$0	\$673	\$0	
1000-642	Books/Periodicals	\$72,000	\$54,699	\$30,000	Wilson Learning, Bookworms
1000-810	Dues/Fees	\$2,000	\$5,690	\$6,000	Virtual Class
1000-890	Other	\$0	\$0	\$0	
Totals		\$22,862,068	\$21,968,850	\$24,791,115	

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2100-113	Substitutes	\$0	\$0	\$0	Substitutes	
2100-142	Salaries - Pupil clerical	\$0	\$0	\$0	Counselor Secretaries	
2100-146	Supplements	\$232,171	\$239,770	\$243,633	Athletic / Extra Curricular Supplements	
2100-163	Salaries - Nurse	\$145,647	\$129,493	\$128,790	School Nurses	4 Nurses
2100-171	Salaries -	\$59,836	\$59,836	\$119,461	Behavior Intervention Specialist	2 Behavior Intervention Specialists, includes +1 open
2100-174	Salaries	\$298,183	\$261,352	\$273,722	School Psychologist, SPED Director	2.5 System Psychologists (.50 paid other funds), 1 SPED Director
2100-176	Salaries	\$62,721	\$62,721	\$65,721	Social Worker	1 Social Worker
2100-177	Salaries	\$102,914	\$102,914	\$0	Move Pre-K Principal to function 2400	
2100-191	Salaries - Other	\$5,000	\$5,000	\$5,000	Videographer	
2100-199	Salaries - Other Salaries a	\$0	\$0	\$0		
2100-200	Benefits	\$379,494	\$336,557	\$391,019	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2100-260	Workers Compensation	\$0	\$0	\$0	Workers Compensation	
2100-300	Purchased Services	\$200,000	\$202,943	\$210,000	Rehab Services, Medicaid, Speech Pathologist, OT, Nursing Services	
2100-530	Communication	\$0	\$0	\$0		
2100-580	Travel	\$1,000	\$372	\$1,000	Social Worker/ HHB	
2100-610	Supplies	\$1,500	\$2,572	\$2,500	Pupil Support supplies	
2100-615	Exp. Equipment	\$0	\$0	\$0		
2100-642	Books/Periodicals	\$0	\$0	\$0		

2100-810	Dues and Fees	\$500	\$970	\$1,000	CPR Certification
Totals		\$1,488,966	\$1,404,500	\$1,441,846	

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2210-110	Teachers	\$0	0	\$0		
2210-113	Staff Dev. Substitutes	\$0	\$0	\$0	Substitutes Professional Learning Teachers	
2210-116	Stipends	\$0	\$0	\$0	Professional Development	
						1 Director of Technology, 1 SIS Director (move from 49% to FT), 3 Tech support positions
2210-161	Salaries - Tech	\$223,954	\$221,380	\$290,553	SIS Coord. & tech support	
2210-190	Salaries-Other Mgmt Per	\$97,780	\$110,853	\$106,880	Asst. Supt. For Curriculum and Instruction	1 Assistant Superintendent
2210-191	Salaries-Other Admin Per	\$129,412	\$133,909	\$143,882	Instructional Coach	2 Instructional Coaches
2210-199	Salaries - Other Salaries a	\$0	\$0	\$0		
					Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2210-200	Benefits	\$190,476	\$184,820	\$220,123		
2210-300	Purchased Services	\$10,000	\$34,210	\$25,000	Consultant Teacher training	
2210-580	Travel	\$40,000	\$24,882	\$40,000	Staff training	
2210-585	Board Member travel	\$15,000	\$17,259	\$19,000	Travel Board Members	
2210-595	Other Pur. Services	\$0	\$0	\$0		
2210-610	Supplies	\$2,500	\$1,888	\$2,000	Staff Development	
2210-642	Books, Periodicals	\$1,000	\$0	\$1,000		
2210-810	Dues & Fees	\$25,000	\$19,265	\$37,500	Registration fees	
2210-890	Other Exp.	\$0	\$0	\$0	Tuition Reimbursement	
Totals		\$735,122	\$748,465	\$885,938		

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2220-140	Salaries - Aides	\$42,589	\$50,617	\$67,059	Media Para Professionals	4 Media Para positions
2220-165	Salaries - Media Spec.	\$219,752	\$280,745	\$315,353	Media Specialists	5 Media Specialists
2220-199	Salaries - Other Salaries a	\$0	\$0	\$0		
2220-200	Benefits	\$118,945	\$157,532	\$172,059	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2220-260	Workers Compensation	\$9,000	\$7,518	\$8,500	Worker's compensation	
2220-300	Purchased Services	\$0	\$0	\$0		
2220-430	Equipment Repair	\$0	\$0	\$0		
2220-580	Travel	\$0	\$0	\$0		
2220-610-642	Supplies, etc.	\$20,000	\$16,793	\$20,000	Media Supplies	
2220-810	Dues/Fees	\$0	\$0	\$0		
Totals		\$410,286	\$513,205	\$582,971		

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>	
2300-111	Board Member Pay	\$15,000	\$12,250	\$15,000	\$50.00 meeting
2300-120-190	Salaries - Supt/Directors	\$471,342	\$377,860	\$428,536	1 Superintendent, 1 HR Director, 1 Facilities Director, 1 Federal Programs Director
2300-142	Salaries - Secretaries	\$119,915	\$119,663	\$126,855	Administrative Secretaries 3 Administrative positions
2300-195	Salaries - Terminal Leave	\$0	\$22,567	\$0	Terminal Vacation Pay
2300-199	Salaries - Other Salaries a	\$0	\$3,000	\$3,000	Health Insurance Incentive
2300-200	Benefits	\$212,371	\$191,485	\$226,648	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)
2300-260	Workers Compensation	\$8,000	\$5,098	\$8,000	Workers Compensation
2300-300	Purchased Services	\$8,500	\$10,556	\$15,000	Legal Fees, Motivational Speaker (BTS)
2300-430	Repairs/Maint	\$0	\$0	\$0	
2300-432	Repairs/Maint. Technolo	\$2,500	\$2,250	\$2,500	Eboard
2300-444	Other Rentals	\$0	\$0	\$0	
2300-520	Insurance	\$1,500	\$1,314	\$1,500	Surety Bond and Liable Insurance
2300-530	Communication	\$100,000	\$90,384	\$100,000	Postage, Phone Service (Charter, Verizon and Windstream (Fax)), Newspaper Subscriptions
2300-580	Travel	\$0	\$0	\$0	System level travel
2300-585	Travel - Board Members	\$0	\$0	\$0	
2300-595	Other Purchased Ser.	\$0	\$0	\$0	
2300-610	Supplies	\$8,000	\$8,000	\$8,000	Central Office supplies
2300-612	Software	\$0	\$0	\$0	Eboard
2300-615	Expendable Equipment	\$0	\$0	\$0	
2300-616	Computer Equipment	\$0	\$0	\$0	

2300-642	Books and Periodicals	\$0	\$0	\$0	
2300-810	Dues & Fees	\$10,000	\$7,210	\$10,000	GSBA, GHSA Dues, E-Board, E-Policy, E-Law, AdvancED
2300-890	Other Expense	\$0	\$0	\$0	
Totals		\$957,128	\$851,636	\$945,039	

School Administration

This function is for activities concerned with the overall administrative responsibility for school operations. Included are activities of principals, assistant principals, and support staff.

<u>Account #</u>	<u>Account Name</u>	<u>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2400-130	Salaries - Principals	\$566,533	\$568,257	\$669,695	Principals	6 Principal positions- ULPK, ULPS, ULES, ULMS, ULHS, ULAS. Shift ULPK from function 2100.
2400-131	Salaries - Asst. Prin.	\$848,277	\$797,898	\$868,599	Asst. Principals	11 Asst. Principal positions
2400-142	Salaries - Clerical	\$410,318	\$389,699	\$470,327	School Secretaries	23 School Clerical positions, includes +1 Open
2400-195	Salaries - Terminal Pay	\$0	\$1,978	\$0	Terminal Vacation Pay	
2400-199	Salaries - Other Salaries a	\$6,000	\$5,500	\$6,000	Health Insurance Incentive	
2400-200	Benefits	\$879,355	\$848,579	\$995,042	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2400-260	Workers Compensation	\$4,500	\$4,457	\$5,000	Workers Compensation	
2400-300	Purchased Services	\$5,000	\$5,906	\$8,500	Fingerprinting, Background Checks, AdvancED travel fees--reaccreditation year	
2400-432	R & M - Technology	\$1,000	\$27	\$0		
2400-442	Rental	\$11,000	\$6,996	\$8,000	Risograph lease/maintenance fee	
2400-532	Communications	\$0	\$800	\$0		
2400-580	Travel	\$1,000	\$1,208	\$1,500	Staff Training	
2400-595	Other Purchased Ser.	\$0	\$0	\$0		
2400-610-642	Supplies, Equip., etc.	\$15,000	\$6,626	\$15,000	Office supplies, postage	
2400-810	Dues and Fees	\$6,000	\$5,073	\$6,000	AdvancED, Pre-K, GA Accrediting	
Totals		\$2,753,983	\$2,643,005	\$3,053,663		

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2500-142	Salaries	\$197,679	\$197,574	\$218,686	Central Office Finance	1 Finance Director, 1 Payroll, 1 Purchasing, 1 AP/Ins and Benefits
2500-199	Salaries - Other Salaries a	\$3,000	\$1,500	\$3,000	Health Insurance Incentive	
2500-200	Benefits	\$88,546	\$87,927	\$97,068	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2500-260	Workers Compensation	\$0	\$0	\$0		
2500-300	Purchased Services	\$9,000	\$7,955	\$2,500	SF Consultant	
2500-432	Repairs/Main. Tech	\$1,500	\$870	\$1,500	SF and Doc E Fill	
2500-442	Rental	\$0	\$0	\$0		
2500-580	Travel	\$0	\$0	\$0		
2500-610	Supplies	\$5,000	\$4,698	\$5,000	Supplies	
2500-612	Software	\$0	\$0	\$0		
2500-616	Exp. Comp. Equip.	\$0	\$0	\$0		
2500-810	Dues & Fees	\$200	\$0	\$0	Workshop registration	
Totals		\$304,925	\$300,524	\$327,754		

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2600-181	Maint/Grounds	\$288,010	\$222,373	\$266,967	Maintenance and Grounds	9 Maintenance and Grounds positions, includes +1 open grounds
2600-186	Custodial	\$610,575	\$617,229	\$817,781	Custodians	37.5 Custodians (.50 paid with other funds)
2600-195	Salaries - Terminal Leave	\$0	\$0	\$0	Terminal Vacation Pay	
2600-199	Salaries - Other Salaries a	\$0	\$0	\$0		
2600-200	Benefits	\$529,706	\$475,753	\$563,814	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2600-260	Workers Compensation	\$13,000	\$9,907	\$11,000	Workers Compensation	
2600-300	Purchased Services	\$450,000	\$339,206	\$350,000	Security and School Resource Officers	
2600-410	Water/Sewage	\$225,000	\$193,969	\$225,000	Water, Sewage, Garbage, Pest	
2600-430	Repair/maint	\$160,000	\$105,477	\$160,000	Facilities and Grounds	
2600-442	Rental	\$0	\$67	\$0	Equip. rent	
2600-520	Insurance	\$128,000	\$89,415	\$100,000	Property insurance - Facilities	
2600-530	Communication	\$30,000	\$59,323	\$40,000	Southern Linc Service	
2600-580	Travel	\$0	\$215	\$0		
2600-610	Supplies	\$200,000	\$233,024	\$250,000	Custodial & maint. supplies	
2600-61011	Landscaping	\$35,000	\$29,654	\$35,000		
2600-612	Comp. Software	\$0	\$0	\$0		
2600-615	Expendable Equip.	\$5,000	\$4,155	\$5,000	Vaccum cleaners, weed eaters, push mowers	
2600-620	Energy	\$825,000	\$722,207	\$825,000	Utilities --City of Thomaston, Upson EMC, GAS South, Thompson Gas	
2600-810	Dues and Fees	\$0	\$0	\$0		
Totals		\$3,499,291	\$3,101,974	\$3,649,562		

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2700-113	Subs	\$25,000	\$41,364	\$50,000	Substitute Drivers	
2700-180	Salaries - Bus Drivers Salaries - Drivers to Atlanta	\$795,379	\$783,081	\$984,733	Bus drivers, Bus monitors, Field Trips	66 Driver and Montior positions, 2 P/T Crossing Guards
2700-181	Salaries - Other	\$125,788	\$125,787	\$134,352	Director, mechanics	I Transportation Director, 2 Mechanics and 1 P/T Admin. Assistant
2700-199	Salaries - Other Salaries a	\$0	\$6,000	\$6,000	Health Insurance Incentive	
2700-200	Benefits	\$627,479	\$558,402	\$700,405	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2700-260	Workers Compensation	\$8,000	\$7,518	\$8,000	Workers Compensation	
2700-300	Purchased Services	\$10,000	\$5,000	\$10,000	Physicals, drug testing	
2700-430	Repair/Maint.	\$80,000	\$38,100	\$80,000	Bus & fleet repair	
2700-432	Repair/Maint. Technology	\$0	\$0	\$0		
2700-442	Rental	\$0	\$0	\$0		
2700-519	Transportation Student by	\$18,000	\$17,232	\$18,000	Student transport to Academy for the Blind, Macon	
2700-520	Insurance	\$90,000	\$96,652	\$100,000	Bus insurance	
2700-530	Communication	\$3,000	\$2,603	\$3,000	Radios/tower rental	
2700-610	Supplies	\$140,000	\$175,269	\$180,000	Parts, tires	
2700-612	Software	\$0	\$0	\$0		
2700-615	Expendable Equip.	\$0	\$0	\$0	Additional radios, cameras	
2700-620	Gas & Oil	\$425,000	\$365,113	\$425,000	Transportation Fuel	
2700-732	Purchase of Buses	\$77,216	\$154,440	\$77,216	New Buses Allottment - State Bond funds	

2700-810	Dues/Fees	\$10,000	\$7,547	\$10,000	Tags/Titles, Highway Impact Fees(HB 170)
Totals		\$2,434,862	\$2,384,106	\$2,786,706	

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.

Account #	Account Name	<u>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>		
2800-190	Salaries	\$90,492	\$91,422	\$92,185	Records Clerk/ PR salaries	1 Records Clerk and 1 Public Relations Director
2800-199	Salaries - Other Salaries a	\$0	\$0	\$0		
2800-200	Benefits	\$37,226	\$35,129	\$37,930	Health (\$11,340 annual employer share per covered employee), FICA (7.65%), TRS (21.14%), Life Insurance (\$19.80 employer share per employee)	
2800-300	Purchased Services	\$6,000	\$12,000	\$6,000	TeleHealth	
2800-430	Repairs & Maint.	\$0	\$0	\$0		
2800-432	Repairs & Maint. - Techn	\$0	\$0	\$0	Image Director	
2800-530	Communications	\$0	\$207			
2800-592	Services	\$35,000	\$34,145	\$35,000	Pine Mountain Regional Library (Hightower and Yatesville) \$20,000, Thomaston Upson Archives \$10,000, Thomaston Upson Arts Council \$5,000	
2800-610	Supplies	\$10,000	\$15,710	\$15,000	Testing Materials	
2800-612	Software	\$0	\$0	\$0		
2800-615	Expendable Equip.	\$0	\$0	\$0		
Totals		\$178,718	\$188,613	\$186,115		

Other Support Services

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

<u>Account #</u>	<u>Account Name</u>	<u>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>	
2900-190	Salaries	\$25,000	\$33,570	\$28,250	Extra Curricular Supplements/Other school salaries reimbursed
2900-200	Benefits	\$2,698	\$3,193	\$4,283	FICA (7.65%), and TRS (21.14%)
2900-300	Purchased Services	\$0	\$0	\$0	
2900-580	Travel	\$5,000	\$0	\$2,500	NJROTC travel
2900-592	Purchased Services	\$0	\$0		
2900-595	Other Purchased Ser.	\$15,000	\$13,630	\$15,000	NJROTC
2900-610	Supplies	\$0	\$0	\$0	
2900-812	Dues & Fees	\$115,500	\$115,175	\$100,000	RESA Membership
Totals		\$163,198	\$165,569	\$150,033	

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>2019 Budget</u>	<u>2019 Estimated Expense</u>	<u>2020 Budget</u>	
5000-930	Transfer to other funds	\$687,318	\$536,225	\$845,350	Grant transfers -- Special Education \$830,450 and Pre-K \$145,000
5000-990	Other Uses	\$0	\$0		
Totals		\$687,318	\$536,225	\$845,350	
GRAND TOTALS		\$36,475,867	\$34,806,671	\$39,646,092	

Next Steps – FY20 Budget

- Budget hearing (1 of 2) – May 28, 2019 @ 5:00 p.m.
- Budget hearing (2 of 2) – June 11, 2019 @ 6:00 p.m.
- Adopt FY20 Tentative Budget – June 11, 2019 @ 6:00 p.m.
- Adopt FY20 Budget – June 25, 2019 @ 6:00 p.m.

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