



FY2019 SUPERINTENDENT'S RECOMMENDED BUDGET

**Public Budget Document
July 1, 2018 – June 30, 2019**

***Curtis L. Jones, Jr., Ed.D.
Superintendent of Schools***

June 21, 2018

4:00 p.m.

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VISION

Each student demonstrates strength of character and is college or career ready.

MISSION

The Bibb County School District will develop a highly trained staff and an engaged community dedicated to educating each student for a 21st century global society.

CORE VALUES

COMPETENCE

LOYALTY

OPEN COMMUNICATION

DEFINED AUTONOMY

HONOR

TO: Board Members

RE: Final Approval of the FY2019 Superintendent's Recommended Budget

GENERAL INFORMATION

The Bibb County School District's Fiscal Year 2019 budget as recommended by Dr. Curtis Jones, Superintendent of Schools, is enclosed herewith. This budget recommendation is directly aligned to the vision, mission and core values of the Bibb County School District.

Some highlights of the FY2019 Superintendent's Recommended Budget are listed below:

- **Progressive Consulting Technologies, Inc. & CompTech Settlement**
- **Reduction in Current Millage Rate - 19.814 to 19.314 (.5 Mill)**
- **Elimination of State QBE Austerity**
- **TRS Rate Increase (16.81% to 20.90%)**
- **2 – CIS Site Coordinators**
- **3 – Instructional Technology Coaches (Advanced Ed Recommendation)**
- **Contract Extension for High School Counselors – 5 Additional Days**
- **Contract Extension for Content Coordinators – 10 Additional Days**
- **Increased Cost of Transportation**
 - **Added new location on Cavalier Drive**
 - **(1) Router**
 - **(1) Route Supervisor**
 - **(1) Shop Foreman**
 - **(3) Mechanics**
 - **(5) CDL Bus Drivers**
- **Social Studies and Math Textbook Adoption**
- **Phonics Program for K-2 (Turnaround Schools)**
- **Referral Bonus Program for New Teachers**
- **Historic Macon Home Ownership Incentive Program**

RECOMMENDED BUDGET – ALL FUNDS

The total expenditure budget for FY2019 is approximately \$324.6 million, representing a \$41.6 million or 14.7% increase over the FY2018 budget. Overall, the budget recommendation for FY2019 consists of \$302.3 million in operating revenues and transfers in, and \$324.6 million in operating expenditures and transfers out. The \$41.6 million expenditure budget variance is primarily due to increases in General Fund of \$10.0 million, \$2.8 million in School Nutrition Funds, \$30.6 million in Capital Projects, offset by a \$2.6 million decrease in Special Revenue Funds.

The individual funds and expenditure changes from Fiscal Year 2019 are summarized in the chart that follows:

Funds Comprising the Total Budget	FY2018	FY2019	Variance (dollars)	Variance (%)
General Fund	\$207,435,704	\$217,468,154	\$10,032,450	4.8%
Capital Projects	17,571,406	48,210,472	\$30,639,066	174.4%
Special Revenue	35,061,777	32,487,965	(\$2,573,812)	-7.3%
School Nutrition	18,709,000	21,546,417	\$2,837,417	15.2%
Other funds	2,901,000	3,701,500	\$800,500	27.6%
Transfers to Other Funds	1,310,000	1,200,000	(\$110,000)	-8.4%
Total Budget	\$282,988,887	\$324,614,508	\$41,625,621	14.7%

Note: See Recommended Budget - All Funds attached.

FY2019 RECOMMENDED BUDGET – GENERAL FUND

The FY2019 Recommended General Fund Operating Budget includes \$214.3 million in General Fund operating revenues and transfers in and \$218 million in operating expenditures and transfers out. We are projecting a \$3.7 million decrease in Fund Balance from \$29.8 million to \$26.1 million.

GENERAL FUND REVENUES

The FY2019 projected operating revenues and transfers in of \$214.3 million represents an \$8.8 million or 4.3% increase over FY2018. This variance is primarily due to an \$8.0 million increase in State QBE and Grant Revenue combined with a \$450K increase in Investment Earnings, a \$110K increase in Other Local Revenue, and a \$200K increase in Federal Revenue. The increase in State QBE Revenue is primarily due to the increase in the TRS rate from 16.81% to 20.9% combined with the elimination of the austerity reduction, which initially began in FY2003. The projection for local property tax receipts will remain the same (\$81 million) even though the Bibb County School Board has agreed to lower the District's M&O Millage Rate by one half of a mill, from 19.814 to 19.314.

GENERAL FUND EXPENDITURES

FY2019 operating expenditures and transfers out of \$218 million represents a \$10 million or 4.8% increase over the original FY2018 budget. The \$5.7 million increase in Salaries and Benefits is primarily due to the TRS Rate Increase, Classified Employees State Health Insurance Rate increase and additional staff positions for Transportation and other departments. The \$2.8 million increase in Operations is primarily due to additional textbook purchases (\$1.3 million), increase in Nursing Services provided by our Navicent Health Contract (\$414K), Contract Teachers (\$350K) and a Phonics Program Purchase (\$300K). The \$1.55 million projected increase in the Academy for Classical Education (ACE) Charter School funding is primarily due to the projected increase of 184 new students.

GENERAL FUND BALANCE

When comparing the Original FY2018 Budget to the Recommended FY2019 Budget, Administration anticipates a \$3.7 million decrease in General Fund Balance reserves from \$29.8 million to \$26.1 million. The FY2019 projected ending fund balance of \$26.1 million represents 11.97% of the total projected FY2019 General Fund expenditures and transfer outs. This balance meets the 8% minimum fund balance required by Board Policy DCL.

Recommended Budget - All Funds July 1, 2018 - June 30, 2019

Description	Total All Funds	General Fund	Capital Projects	Title I	Title II	Title VI B	GEAR UP	Other Grants	School Nutrition	All Other Funds
ANTICIPATED REVENUES										
Local Taxes	\$ 113,294,601	\$ 82,200,000	\$ 31,094,601							
Other Local Sources	6,516,101	1,361,000	230,000						889,601	4,035,500
State	138,044,704	127,484,122				7,219,376		3,297,405	43,801	
Federal	43,261,605	2,600,000		12,491,246	1,177,974	5,567,511	825,000	1,609,453	18,990,421	
Total Anticipated Revenues	\$ 301,117,011	\$ 213,645,122	\$ 31,324,601	\$ 12,491,246	\$ 1,177,974	\$ 12,786,887	\$ 825,000	\$ 4,906,858	\$ 19,923,823	\$ 4,035,500
Transfers From Other Funds	1,200,000	650,000						300,000		250,000
Fund Balance 7/1/2018	67,779,514	29,827,390	37,853,645							98,479
Total Funds Available	\$ 370,096,525	\$ 244,122,512	\$ 69,178,246	\$ 12,491,246	\$ 1,177,974	\$ 12,786,887	\$ 825,000	\$ 5,206,858	\$ 19,923,823	\$ 4,383,979
ANTICIPATED EXPENDITURES										
Instruction	\$ 158,592,432	\$ 139,581,467		\$ 5,995,798		\$ 8,183,608	\$ 41,250	\$ 4,790,309		
Student Services	10,368,189	7,226,394		249,825		2,557,377	74,250	260,343		
Improvement of Instruction	11,194,769	5,064,538		3,467,374	937,956	1,252,689	414,750	57,462		
Instructional Staff Training	497,912	36,912		280,000	134,000	26,000	6,000	15,000		
Educational Media Services	4,080,563	4,080,363						200		
Grant Administration	1,271,306	50,740		999,300			198,000	23,266		
General Administration	3,573,469	2,696,745		374,737	47,119	381,689	57,750	15,429		
School Administration	16,056,311	16,052,393				1,918		2,000		
Business Services	2,991,646	2,991,646								
Facility Maintenance & Operations	20,221,874	20,092,675				127,869		1,330		
Student Transportation	9,902,786	9,349,830		249,825		255,738	24,750	22,644		
Central Support Services	9,002,854	8,943,956			58,899					
Other Support Services	1,503,600	602,088		874,387			8,250	18,875		
Enterprise Operations	3,731,800	30,300								3,701,500
School Nutrition Services	21,546,417								21,546,417	
Capital Projects	48,210,472		48,210,472							
Debt Service	668,109	668,109								
Total Expenditures	\$ 323,414,508	\$ 217,468,154	\$ 48,210,472	\$ 12,491,246	\$ 1,177,974	\$ 12,786,887	\$ 825,000	\$ 5,206,858	\$ 21,546,417	\$ 3,701,500
Transfers to Other Funds	1,200,000	550,000								650,000
Fund Balance 6/30/2019	\$ 45,482,017	\$ 26,104,358	\$ 20,967,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,622,594)	\$ 32,479

The Bibb County Board of Education will hold two public hearings on the Proposed FY2019 Budget on June 5, 2018 at 6:00 p.m. and June 12, 2018 at 6:00 p.m. in the 4th floor Board Room at the Bibb County Board of Education offices located at 484 Mulberry Street. The Board will vote on the final approval of the FY2019 Budget during the Board Meeting to be held on June 21, 2018 at 4:00 p.m. in the same board room.

FY2019



CALENDAR

FY2019 BUDGET CALENDAR

March 13, 2018	6:00 p.m.	Called Board Meeting: Board Budget Work Session #1 (Budget Preview)
April 17, 2018	6:00 p.m.	Called Board Meeting: Board Budget Work Session #2
May 8, 2018	6:00 p.m.	Called Board Meeting: Board Budget Work Session #3
May 22, 2018	6:30 p.m.	Board reviews Proposed FY2019 Superintendent's Recommended Budget for Tentative Approval and prepares recommendations for consideration
May 23, 2018		Copy of FY2019 Superintendent's Recommended Budget will be made available to the media for public viewing and posted to the District's website
May 29, 2018		FY2019 Recommended Budget - All Funds and Notice of Public Hearing advertised in local newspaper
June 5, 2018		FY2019 Recommended Budget - All Funds and Notice of Public Hearing advertised in local newspaper
June 5, 2018	6:30 p.m.	Public Hearing #1 on FY2019 Superintendent's Recommended Budget
June 12, 2018	6:30 p.m.	Public Hearing #2 on FY2019 Superintendent's Recommended Budget
June 21, 2018	4:00 p.m.	Board considers <u>Final Approval</u> of the FY2019 Superintendent's Recommended Budget during the regularly scheduled June Committee meeting

FY2019 STUDENT ENROLLMENT PROJECTIONS



STUDENT ENROLLMENT PROJECTIONS
2018-2019

Elementary Schools	K	1	2	3	4	5	Total K-5	Pre-K	Total Projection
Alexander II	74	70	87	80	81	80	472	21	493
Bernd	59	70	64	59	79	78	409	21	430
Brookdale	45	45	45	48	53	48	284	22	306
Bruce	90	90	87	88	60	57	472	22	494
Burdell/Hunt	73	72	69	94	94	95	497	22	519
Carter	59	65	76	74	72	58	404	44	448
Hartley	74	78	67	79	96	79	473	22	495
Heard	84	84	92	101	80	89	530	44	574
Heritage	98	104	116	116	123	126	683	44	727
Ingram/Pye	55	68	67	60	75	58	383	22	405
Lane	65	71	78	65	72	68	419	22	441
MLK	96	104	107	110	89	112	618	44	662
Porter	55	57	63	70	71	62	378	22	400
Riley	54	59	52	43	65	39	312	22	334
Skyview	68	74	70	74	76	77	439	44	483
Southfield	127	127	120	118	118	138	748	44	792
Springdale	87	90	105	91	96	90	559	44	603
Taylor	71	84	68	76	79	77	455	22	477
Union	68	67	75	69	82	87	448	22	470
Veterans	113	137	127	135	125	120	757	22	779
Vineville Magnet	77	77	75	74	74	76	453	22	475
Williams	50	57	37	50	40	59	293	22	315
Sub-total	1,642	1,750	1,747	1,774	1,800	1,773	10,486	636	11,122
Northwoods Academy	32	-	-	-	-	-	32	188	220
ACE	140	141	140	146	145	142	854	-	854
Total - Elementary	1,814	1,891	1,887	1,920	1,945	1,915	11,372	824	12,196

STUDENT ENROLLMENT PROJECTIONS 2018-2019

Middle Schools	6	7	8	Total Projection
Appling	203	187	189	579
Ballard Hudson	243	226	232	701
Howard Middle	286	324	336	946
Miller Magnet	194	191	221	606
Rutland Middle	290	285	292	867
Weaver	283	339	280	902
Sub-total	1,499	1,552	1,550	4,601
ACE	143	147	142	432
Total - Middle	1,642	1,699	1,692	5,033

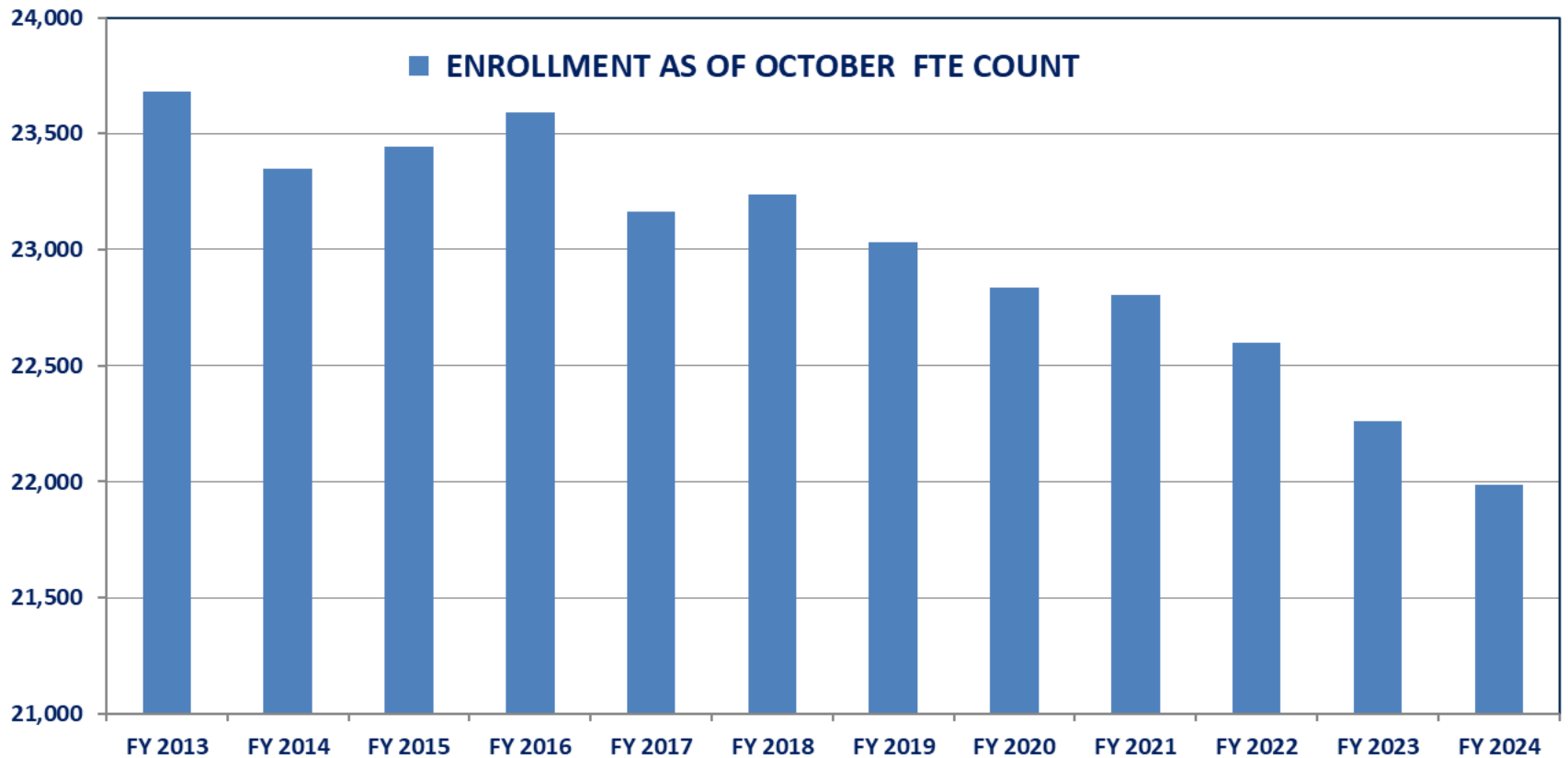
High Schools	9	10	11	12	Total Projection
Central	257	329	264	236	1,086
Howard High	330	350	294	288	1,262
Northeast	181	229	178	166	754
Rutland High	293	284	227	250	1,054
Southwest	240	229	213	183	865
Westside (Includes Twilight)	294	359	275	255	1,183
Total - High	1,595	1,780	1,451	1,378	6,204
ACE	140	127	97	71	435
Total - High	1,735	1,907	1,548	1,449	6,639

Grand Totals	K-5	6-8	9-12	Total	Pre-K	Total Projection
Non-Charter	10,486	4,601	6,204	21,291	824	22,115
Price Educational Center	9	12		21	-	21
Charter	854	432	435	1,721	-	1,721
Total	11,349	5,045	6,639	23,033	824	23,857

**PROJECTED STUDENT ENROLLMENT
KINDERGARTEN - GRADE 12**

SCHOOL YEAR	TOTAL DISTRICT ENROLLMENT	TOTAL GROWTH/ DECLINE	NON- CHARTER ENROLLENT	TOTAL GROWTH/ DECLINE	CHARTER ENROLLMENT	TOTAL GROWTH/ DECLINE
2012 - 2013	23,682	(265)	23,682	(265)	-	-
2013 - 2014	23,350	(332)	23,350	(332)	-	-
2014 - 2015	23,442	92	22,683	(667)	759	759
2015 - 2016	23,591	149	21,821	(862)	1,770	1,011
2016 - 2017	23,163	(428)	21,769	(52)	1,394	-376
2017 - 2018	23,237	74	21,696	(73)	1,541	147
2018 - 2019 (Proj)	23,033	(204)	21,312	(384)	1,721	180
2019 - 2020 (Proj)	22,837	(196)	21,116	(196)	1,721	-
2020 - 2021 (Proj)	22,807	(30)	20,586	(530)	2,221	500
2021 - 2022 (Proj)	22,597	(210)	20,200	(386)	2,397	176
2022 - 2023 (Proj)	22,259	(338)	19,862	(338)	2,397	-
2023 - 2024 (Proj)	21,987	(272)	19,590	(272)	2,397	-

GRADES K-12 ENROLLMENT
ACTUAL FY2013-FY2018 AND PROJECTED FY2019-FY2024



FY2019 STAFF ALLOCATION FORMULAS



SCHOOL STAFF ALLOCATION FORMULA

2018 - 2019

Page 1 of 3

CATEGORY	ELEMENTARY	MIDDLE	HIGH
Principal	1 per school	1 per school	1 per school
Assistant Principal	1-825=1; $\geq 826=2$	2 per school	2 per school
Counselor	1-825=1; $\geq 826=2$	2 per school	2 per school; $>1,200=3$
Media Specialist	1 per school	1 per school	1 per school
Media Clerk	School enrollment 0-899 = 0.5 $\geq 900 = 1$	1 per school	1 per school
Secretary	1 per school	1 per school	1 per school
Clerk	School enrollment $\geq 550 = 1$ additional	School enrollment $\geq 800 = 1$	School enrollment $\leq 999 = 1$ $\geq 1,000 = 2$
Registrar	1 per school	1 per school	1 per school
Bookkeeper	0 per school	1 per school	1 per school
In-School Suspension	1 Paraprofessional Per School	1 Certified Teacher Per School	1 Certified Teacher Per School
Dean of Students	As determined by Superintendent	As determined by Superintendent	As determined by Superintendent

SCHOOL STAFF ALLOCATION FORMULA

2018 - 2019

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CATEGORY	ELEMENTARY	MIDDLE	HIGH
Classroom Teacher - Kindergarten	1 per 22 FTE with a max system-level average of 28		
Paraprofessional - Kindergarten	1 per kindergarten teacher		
Classroom Teacher	Grades 1-3: 1 per 22 FTE with a max system-level avg of 25; Grades 4-5: 1 per 24 FTE with a max system-level avg of 28	1 per 27 FTE with a max system-level average of 30	1 per 28 FTE with a max system-level average of 30
Gifted Teacher	1 per 19 FTE with a max of 29	1 per 23 FTE with a max of 30	1 per 23 FTE with a max of 30
Early Intervention Program Teacher	Grade K: 1 per 16 EIP FTE; Grades 1-3: 1 per 16 EIP FTE; Grades 4-5: 1 per 16 EIP FTE		
Teacher Specialist - Art, Music, PE, FL	2 per 345 FTE; 1 per 172.5 FTE; .5 per 86.25 FTE	2 per 345 FTE	
CTAE Teacher		1 per 28 FTE with a max system-level avg of 30	1 per 28 FTE with a max system-level avg of 30
CTAE Supervisor			2 FTE positions / eligible high schools

SCHOOL STAFF ALLOCATION FORMULA

2018 - 2019

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CATEGORY	ELEMENTARY	MIDDLE	HIGH
ROTC Instructor		Allocated in accordance with provision of program	Allocated in accordance with provision of program grant
Special Education Teacher	Allocated in accordance with State Maximum Class Sizes	Allocated in accordance with State Maximum Class Sizes	Allocated in accordance with State Maximum Class Sizes
Special Education Paraprofessional	As needed to meet program or class size requirements	As needed to meet program or class size requirements	As needed to meet program or class size requirements
ESOL Teacher	1 per 11 FTE - no aide 1 per 13 w/aide	1 per 14 FTE - no aide 1 per 15 w/aide	1 per 18 FTE - no aide 1 per 20 w/aide
Head Custodian	1 per school, position is included in square footage calculation for custodian	1 per school, position is included in square footage calculation for custodian	1 per school, position is included in square footage calculation for custodian
Custodian	1 per 25,000 square feet of building space	1 per 25,000 square feet of building space	1 per 25,000 square feet of building space

FY2019 RECOMMENDED GENERAL FUND BUDGET SUMMARY

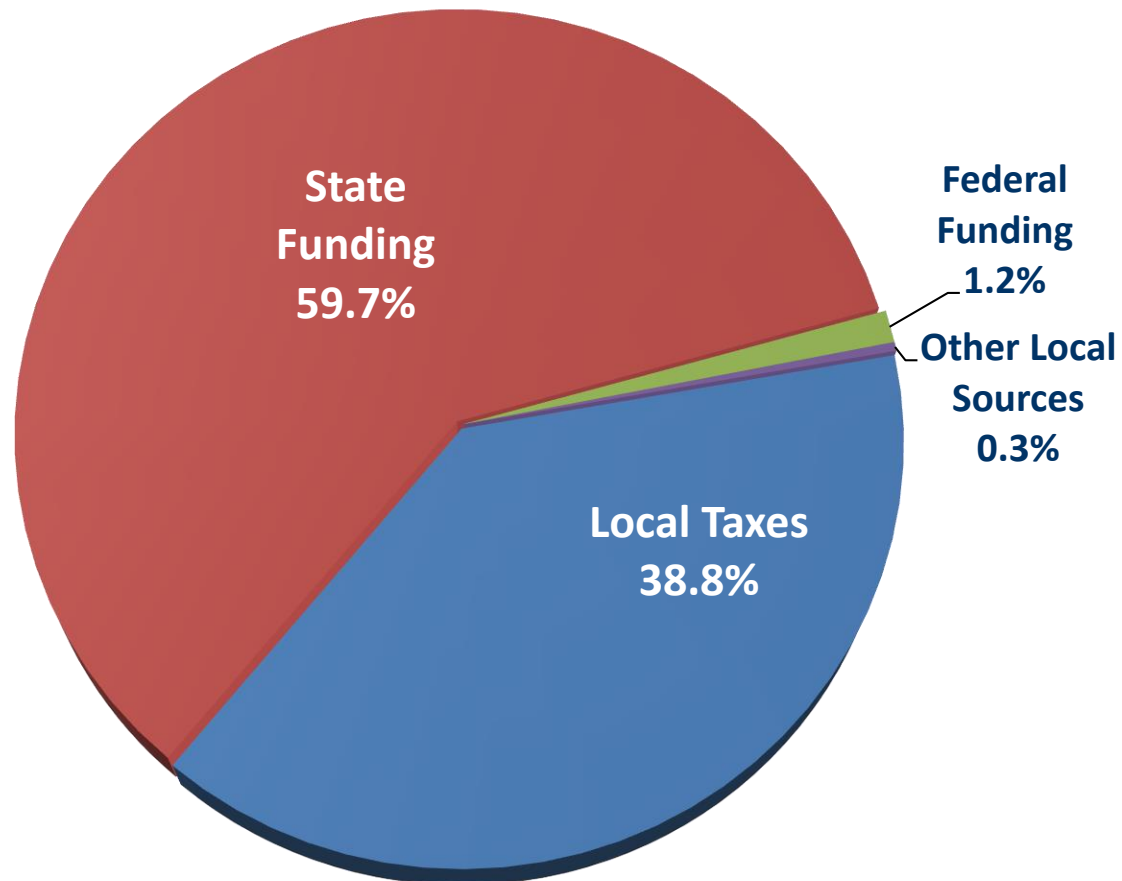


SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE

Description	FY 2018 Original Budget	FY 2019 Recommended Budget	Dollar Variance FY18 Original - FY19 Recommended	% Variance
Total Beginning Fund Equity	\$ 32,034,877	\$ 29,827,390	\$ (2,207,487)	-6.9%
Local Revenue				
Local Property Taxes	\$ 81,000,000	\$ 81,000,000	-	0.0%
Other Taxes	1,165,000	1,200,000	35,000	3.0%
Investment Income	200,000	650,000	450,000	225.0%
Other Local Revenue	601,000	711,000	110,000	18.3%
Sub-total Local Revenue	\$ 82,966,000	\$ 83,561,000	\$ 595,000	0.7%
State Revenue	119,515,127	127,484,122	7,968,995	6.7%
Federal Revenue	2,400,000	2,600,000	200,000	8.3%
Total Revenue	\$ 204,881,127	\$ 213,645,122	\$ 8,763,995	4.3%
Transfers from Other Funds	600,000	650,000	50,000	8.3%
Total Revenue and Transfers	\$ 205,481,127	\$ 214,295,122	\$ 8,813,995	4.3%
Total Sources Available	\$ 237,516,004	\$ 244,122,512	\$ 6,606,508	2.8%
Expenditures				
Salaries and Fringe Benefits	\$ 172,704,935	\$ 178,435,605	\$ 5,730,670	3.3%
Operations	24,130,769	26,882,549	2,751,780	11.4%
Charter Schools	10,600,000	12,150,000	1,550,000	14.6%
Sub-total Expenditures	\$ 207,435,704	\$ 217,468,154	\$ 10,032,450	4.8%
Transfers to Other Funds	550,000	550,000	-	0.0%
Total Expenditures and Transfers	\$ 207,985,704	\$ 218,018,154	\$ 10,032,450	4.8%
Total Ending Fund Equity	\$ 29,530,300	\$ 26,104,358	\$ (3,425,942)	-11.6%
Total Expenditures, Transfers and Ending Fund Balance	\$ 237,516,004	\$ 244,122,512	\$ 6,606,508	2.8%
Enrollment	22,938	23,033	95	0.4%
Expenditures per Student	\$ 9,067	\$ 9,465	\$ 398	4.4%
% of Fund Balance to Expenditures	14.20%	11.97%		

FY2019 GENERAL FUND REVENUE PROJECTIONS

**General Fund
FY 2019 Recommended Budget
Revenue by Source**



LOCAL REVENUE SUMMARY GENERAL FUND

Description	FY 2018 Original Budget	FY 2019 Recommended Budget	Dollar Variance FY2019 Recommended - FY2018 Original	% Variance
LOCAL SOURCES				
Property Taxes	\$ 81,000,000	\$ 81,000,000	\$ -	0.0%
SUB-TOTAL LOCAL	\$ 81,000,000	\$ 81,000,000	\$ -	0.0%
OTHER LOCAL SOURCES				
Real Estate Transfer Tax	\$ 275,000	\$ 310,000	\$ 35,000	12.7%
Railroad Equipment Tax	140,000	140,000	-	0.0%
Intangible Tax	750,000	750,000	-	0.0%
Investment Income	200,000	650,000	450,000	225.0%
Tuition from Individuals	6,000	6,000	-	0.0%
Summer School Tuition	20,000	20,000	-	0.0%
Miscellaneous	150,000	150,000	-	0.0%
Transportation Revenue	200,000	200,000	-	0.0%
Lost and damaged books	-	-	-	-
Recycling	-	-	-	-
Facility use fee	10,000	10,000	-	0.0%
Personnel Reimburse/Rebates	25,000	25,000	-	0.0%
Sale of Fixed Assets	50,000	50,000	-	0.0%
Rentals	140,000	140,000	-	0.0%
Progressive Consulting & CompTech Settlement		110,000	110,000	-
SUB-TOTAL OTHER LOCAL	\$ 1,966,000	\$ 2,561,000	\$ 595,000	30.3%
TOTAL LOCAL REVENUE	\$ 82,966,000	\$ 83,561,000	\$ 595,000	0.7%
INCOMING TRANSFERS AND SALE OF FIXED ASSETS				
Enterprise Fund (Central Office Bldg.)	\$ 600,000	\$ 650,000	50,000	8.3%
SUB-TOTAL INCOMING TRANSFERS	\$ 600,000	\$ 650,000	50,000	8.3%

STATE REVENUE SUMMARY

Description	FY 2018 Original Budget	FY 2019 Recommended Budget	Dollar Variance FY2019 Recommended - FY2018 Original	% Variance
STATE QUALITY BASIC EDUCATION				
QBE Formula Earnings	\$130,750,661	\$ 135,720,040	\$ 4,969,379	3.8%
Local Five Mill Share	(20,151,566)	(20,390,809)	(239,243)	1.2%
Pupil Transportation Grant	1,795,892	1,561,751	(234,141)	-13.0%
Austerity Reduction	(2,176,761)	-	2,176,761	-100.0%
Equalization Earnings	7,881,481	8,403,645	522,164	6.6%
Nursing Services	485,622	506,426	20,804	4.3%
TOTAL QUALITY BASIC EDUCATION	\$118,585,329	\$ 125,801,053	\$ 7,215,724	6.1%
OTHER STATE REVENUE				
State Preschool Grant	\$ 400,000	\$ 414,118	\$ 14,118	3.5%
CTAE Supervision Grant	26,612	26,195	(417)	-1.6%
CTAE Youth Apprenticeship	35,926	36,066	140	0.4%
CTAE Extended Day	100,241	95,638	(4,603)	-4.6%
CTAE Agriculture Extended Day	11,976	22,734	10,758	89.8%
CTAE Agriculture Extended Year	5,043	19,736	14,693	291.4%
Math & Science Teacher Supplements	210,000	244,033	34,033	16.2%
Industry Certification Grant	-	10,000	10,000	-
Vocational Construction Related Equip	-	414,000	414,000	-
Rule 10 Special Education (Support Cert)	90,000	90,000	-	-
MOWR Grant (Transportation)	50,000	50,000	-	-
Residential Treatment Center Grant	-	260,549	260,549	-
TOTAL OTHER STATE REVENUE	\$ 929,798	\$ 1,683,069	\$ 753,271	81.0%
SUB-TOTAL STATE REVENUE	\$ 119,515,127	\$ 127,484,122	\$ 7,968,995	6.7%

School System: 611 - Bibb County						FY19 INITIAL				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77										
Earnings (\$)						Earned Positions Grades K-12														
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	1,594	8,884,755	124,572	9,009,327	1,353,577	7,655,750	106.27		3.54	1.45										
Kindergarten Early Intr Pgm	310	2,244,659	24,227	2,268,886	340,881	1,928,005	28.18		0.69	0.28										
Primary Grade(1-3) Pgm	4,528	20,188,820	388,954	20,577,774	3,091,640	17,486,134	266.35	13.12	10.06	4.12										
Primary Grd Early Intrv(1-3) Pgm	922	6,145,073	79,198	6,224,271	935,145	5,289,126	83.82	2.67	2.05	0.84										
Upper Elementary Grd(4-5) Pgm	2,584	8,794,653	181,965	8,976,618	1,348,662	7,627,956	112.35	7.49	5.74	2.35										
UppElem Grd Early Intrv(4-5)	827	5,511,904	58,239	5,570,143	836,868	4,733,275	75.18	2.40	1.84	0.75										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	4,284	16,501,755	301,686	16,803,441	2,524,578	14,278,863	214.20	12.42	9.52	3.89										
High School Gen Educ(9-12)	4,235	13,569,746	481,096	14,050,842	2,111,022	11,939,820	184.13		9.41	3.85										
CTAE(9-12) PGM	1,210	4,419,691	397,123	4,816,814	723,686	4,093,128	60.50		2.69	1.10										
Students with Disab Cat I	149	1,289,972	37,095	1,327,067	199,381	1,127,686	18.63			0.14										
Students with Disab Cat II	129	1,372,694	16,944	1,389,638	208,782	1,180,856	19.85			0.12										
Students with Disab Cat III	761	10,512,955	155,397	10,668,352	1,602,831	9,065,521	152.20			0.69										
Students with Disab Cat IV	114	2,620,051	48,156	2,668,207	400,876	2,267,331	38.00			0.10										
Students with Disab Cat V	194	1,679,561	81,949	1,761,510	264,652	1,496,858	24.25			0.18										
Gifted Student Category VI	932	5,398,552	94,041	5,492,593	825,217	4,667,376	77.67			0.85										
Remedial Education Pgm	269	1,290,841	15,451	1,306,292	196,260	1,110,032	17.93		0.60	0.24										
Alternate Education Pgm	243	1,166,075	17,112	1,183,187	177,764	1,005,423	16.20		0.54	0.22										
Eng. Spkrs. of Other Lang. (ESOL)	87	873,276	4,998	878,274	131,953	746,321	12.43		0.19	0.08										
Spec Ed. Itinerant				6,789	1,020	5,769														
Spec Ed. Supplemental Speech				24,300	3,651	20,649														
TOTAL DIRECT INSTRUC.	23,372	112,465,033	2,508,203	115,004,325	17,278,446	97,725,879	1,508.14	38.10	46.87	21.25										
INDIRECT COST																				
Central Admin		2,692,735	0	2,692,735	404,561	2,288,174					Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acctn.	VT/SW	Psych.	Sp Ed Ldr	Media Center
School Admin		6,257,461	164,940	6,422,401	964,912	5,457,489					1.00	6.00			1.00	1.00	9.44	9.44	11.40	
Facility M & O			6,964,853	6,964,853	1,046,411	5,918,442														
Sub Total (INDIRECT COST)		8,950,196	7,129,793	16,079,989	2,415,884	13,664,105					1.00	6.00	36.00	36.71	47.63	1.00	9.44	9.44	11.40	
MEDIA CENTER PGM.		2,810,036	329,084	3,139,120	471,627	2,667,493														41.0
20 DAYS ADDITIONAL INSTRUCTION		957,337		957,337	143,832	813,505														
STAFF & PROFESSIONAL DEV				528,217	79,360	448,857														
PRINCIPAL STAFF & PROF. DEV				11,052	1,660	9,392														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						0														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		125,182,602	9,967,080	135,720,040	20,390,809	115,329,231	1,508.14	38.10	46.87	21.25	1.00	6.00	36.00	36.71	47.63	1.00	9.44	9.44	11.40	41.0
CATEGORICAL GRANTS							NOTES													
Pupil Transportation Pgm (Includes 100 Drivers and bus replacement funds of 0)				1,561,751		1,561,751	1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2019 (HB 684). 3. Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).													
Sparsity - Regular				0		0														
Nursing Services				506,426		506,426														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				137,788,217		117,397,408														
Education Equalization Funding Grant				8,403,645		8,403,645														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				146,191,862		125,801,053														
Charter Commission Admin - State						0														
Military Counselors						0														
DCH Direct Payment						0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				146,191,862		125,801,053	Total T&E 48,072,374 includes T&E 33,421,094 and HI 14,651,280													

**LOCAL 5 MILL SHARE
FY2003 - FY2019**

Fiscal Year	Local 5 Mill Share	Variance
2003	18,676,594	
2004	19,003,828	327,234
2005	19,044,891	41,063
2006	19,483,763	438,872
2007	21,143,714	1,659,951
2008	21,732,290	588,576
2009	23,305,412	1,573,122
2010	21,186,871	(2,118,541)
2011	21,913,238	726,367
2012	20,996,689	(916,549)
2013	21,276,732	280,043
2014	22,196,287	919,555
2015	20,777,435	(1,418,852)
2016	20,865,007	87,572
2017	21,210,365	345,358
2018	20,151,566	(1,058,799)
2019	20,390,809	239,243

AUSTERITY REDUCTIONS FY2003 - FY2019

Fiscal Year	Austerity Reduction	Variance from Prior Year	Cumulative Reductions
2003	2,208,123		2,208,123
2004	4,611,067	2,402,944	6,819,190
2005	5,408,175	797,108	12,227,365
2006	5,408,126	(49)	17,635,491
2007	2,576,560	(2,831,566)	20,212,051
2008	2,136,024	(440,536)	22,348,075
2009 ¹	7,267,783	5,131,759	29,615,858
2010 ²	20,174,360	12,906,577	49,790,218
2011 ³	16,006,067	(4,168,293)	65,796,285
2012	16,806,624	800,557	82,602,909
2013	16,369,204	(437,420)	98,972,113
2014	14,698,607	(1,670,597)	113,670,720
2015	10,065,177	(4,633,430)	123,735,897
2016	6,274,907	(3,790,270)	130,010,804
2017	2,185,591	(4,089,316)	132,196,395
2018	2,180,243	(5,348)	134,376,638
2019	-	(2,180,243)	134,376,638

¹ FY2009 reductions partially offset by \$2,321,693 ARRA funding

² FY2010 reductions partially offset by \$9,463,385 ARRA funding

³ FY2011 reductions partially offset by \$1,840,360 ARRA funding

Net Austerity Reductions

\$120,751,200

EDUCATION EQUALIZATION FUNDING

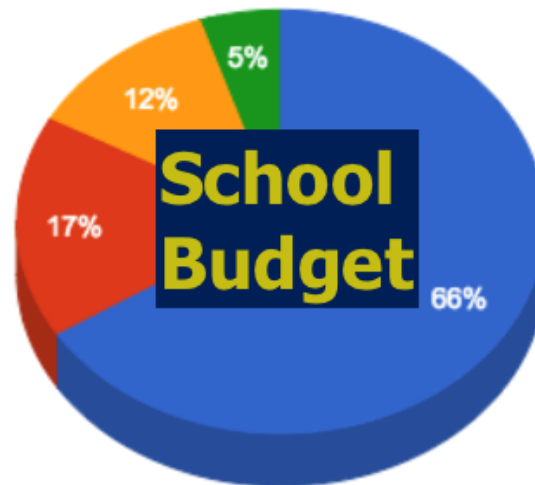
FY2003 - FY2019

Fiscal Year	Bibb County's Ranking in Property Wealth Per Weighted FTE	Equalization Funding	Change (Dollars)	Change (Percent)
	Student			
2003	40th	1,511,912		
2004	41st	1,167,402	(344,510)	-22.79%
2005	48th	1,596,917	429,515	36.79%
2006	55th	1,928,994	332,077	20.79%
2007	49th	968,598	(960,396)	-49.79%
2008	54th	2,636,424	1,667,826	172.19%
2009	52nd	2,741,896	105,472	4.00%
2010	77th	6,679,391	3,937,495	143.60%
2011	69th	4,678,040	(2,001,351)	-29.96%
2012	75th	6,330,399	1,652,359	35.32%
2013	76th	4,307,244	(2,023,155)	-31.96%
2014	68th	1,415,932	(2,891,312)	-67.13%
2015	72nd	2,975,284	1,559,352	110.13%
2016	71st	1,731,235	(1,244,049)	-41.81%
2017	69th	1,695,974	(35,261)	-2.04%
2018	81st	7,881,481	6,185,507	364.72%
2019	80th	8,403,645	522,164	6.63%

SUMMARY OF FEDERAL REVENUE, ALL REVENUES AND INCOMING TRANSFERS

Description	FY 2018 Original Budget	FY 2019 Recommended Budget	Dollar Variance FY2019 Recommended - FY2018 Original	% Variance
FEDERAL SOURCES				
ROTC	\$ 400,000	\$ 450,000	\$ 50,000	12.5%
Federal Indirect Costs	1,500,000	1,600,000	100,000	6.7%
Medicaid reimbursement	500,000	550,000	50,000	10.0%
E-rate	-	-	-	-
SUB-TOTAL FEDERAL REVENUE	\$ 2,400,000	\$ 2,600,000	\$ 200,000	8.3%
REVENUE SOURCES				
State Revenue	\$ 119,515,127	\$ 127,484,122	\$ 7,968,995	6.7%
Federal Revenue	2,400,000	2,600,000	200,000	8.3%
Property Tax Revenue	81,000,000	81,000,000	-	0.0%
Other Local Revenue	1,966,000	2,561,000	595,000	30.3%
Incoming Transfers	600,000	650,000	50,000	8.3%
TOTAL REVENUE	\$ 205,481,127	\$ 214,295,122	\$ 8,813,995	4.3%
BEGINNING FUND BALANCE	\$ 32,034,877	\$ 29,827,390	\$ (2,207,487)	-6.9%
TOTAL SOURCES AVAILABLE	\$ 237,516,004	\$ 244,122,512	\$ 6,606,508	2.8%

FY2019 GENERAL FUND EXPEDITURE PROJECTIONS BY FUNCTION



FUNCTION

**THE FUNCTION DESCRIBES THE
ACTIVITY OR PURPOSE FOR WHICH
A SERVICE OR MATERIAL IS
ACQUIRED**

Code	Function	Description	% of GF Budget for FY 2019
1000	Instruction	Activities dealing directly with the interaction between teachers and students	64.02%
2100	Pupil or Student Services	Activities designated to assess and improve the well-being of students and to supplement the teaching process (testing, attendance, social work, health services)	3.31%
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 developing and understanding, staff training and professional development	2.32%
2213	Instructional Staff Training	Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel	0.02%

Code	Function	Description	% of GF Budget for FY 2019
2220	Media Services	Activities concerned with directing, managing, and operating educational media centers	1.87%
2230	Grants Administration	Activities concerned with administering and overseeing federal, state or local grants	0.02%
2300	General Administration	Activities concerned with establishing and administering policy for operating the District (Superintendent and Board)	1.24%
2400	School Administration	Activities concerned with overall administrative responsibility for the school operations	7.36%
2500	Business Support Services	Activities concerned with the fiscal operation of the District, including budgeting, financial and property accounting, payroll, inventory, internal auditing, and managing funds	1.37%

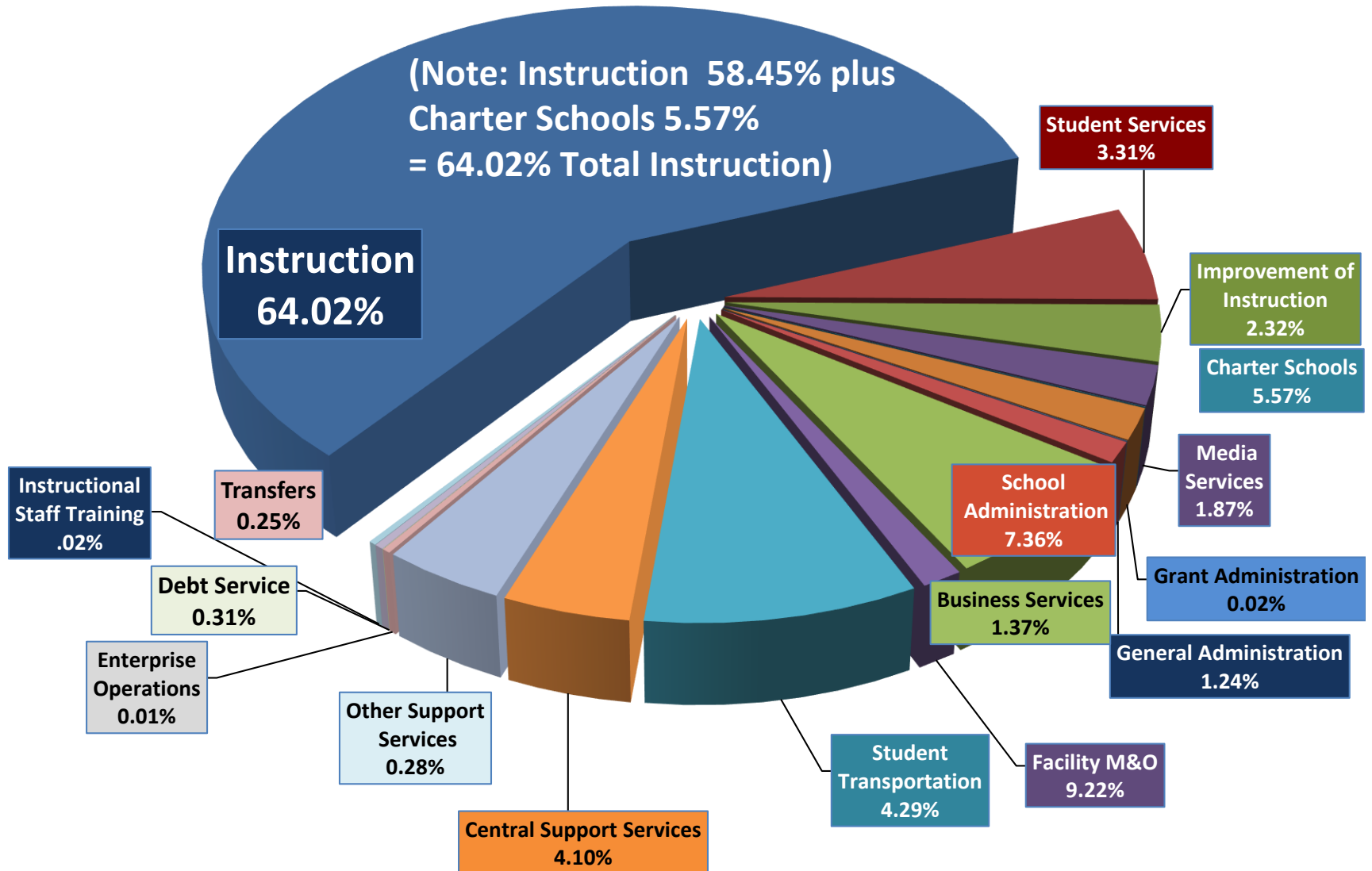
Code	Function	Description	% of GF Budget for FY 2019
2600	Maintenance and Operations	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition	9.22%
2700	Student Transportation	Activities concerned with the conveyance of students to and from school and trips to school activities	4.29%
2800	Central Support Services	Activities other than general administration and business services (includes human resources, technology, research, and public relations)	4.10%
2900	Other Support Services	All other activities not otherwise classified	0.28%
3100	School Nutrition Services	Activities concerned with providing food to students and staff	0.00%

Code	Function	Description	% of GF Budget for FY 2019
3200	Enterprise Operations	Activities that are financed and operated in a manner similar to private business where the intent is to recover costs through user charges (stadiums, wellness center, etc.)	0.01%
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, and improvements to sites	0.00%
5100	Debt Service	Outlays of cash to retire long-term debt principal and interest expense	0.31%
5000	Transfers	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control; transfers to other funds	0.25%

COMPARISON OF RECOMMENDED FY 2019 EXPENDITURES TO FY 2018 EXPENDITURES BY FUNCTION

Function Code	Function Code	Original FY2018	% of Total Exp	Recommended FY2019	% of Total Exp	Variance FY 19- FY 18	% Variance
1000	Instruction	121,695,418	58.51%	127,428,328	58.45%	5,732,910	4.71%
1000	Payments to Charter Schools	10,600,000	5.10%	12,150,000	5.57%	1,550,000	14.62%
2100	Student Services	6,736,055	3.24%	7,226,394	3.31%	490,339	7.28%
2210	Improvement of Instruction	5,785,262	2.78%	5,063,638	2.32%	(721,624)	-12.47%
2213	Instructional Staff Training	-	0.00%	40,951	0.02%	40,951	-
2220	Educational Media Services	4,166,837	2.00%	4,080,363	1.87%	(86,474)	-2.08%
2230	Grant Administration	50,740	0.02%	50,740	0.02%	-	0.00%
2300	General Administration	2,920,316	1.40%	2,696,745	1.24%	(223,571)	-7.66%
2400	School Administration	15,848,355	7.62%	16,052,393	7.36%	204,038	1.29%
2500	Business Services	2,923,273	1.41%	2,991,646	1.37%	68,373	2.34%
2600	Facility M&O	22,220,778	10.68%	20,092,675	9.22%	(2,128,103)	-9.58%
2700	Student Transportation	8,534,954	4.10%	9,349,830	4.29%	814,876	9.55%
2800	Central Support Services	4,861,646	2.34%	8,943,956	4.10%	4,082,310	83.97%
2900	Other Support Services	476,354	0.23%	602,088	0.28%	125,734	26.39%
3200	Enterprise Operations	30,300	0.01%	30,300	0.01%	-	0.00%
5100	Debt Service	585,417	0.28%	668,109	0.31%	82,692	14.13%
5000	Transfers	550,000	0.26%	550,000	0.25%	-	0.00%
Grand Totals		207,985,704	100.00%	218,018,154	100.00%	10,032,450	4.82%

FY2019 GENERAL FUND EXPENDITURES BY FUNCTION



**FY2019
GENERAL FUND
EXPENDITURES BY
NATURAL
CLASSIFICATION**

NATURAL CLASSIFICATION

NATURAL CLASSIFICATION IS SORTING AND REPORTING EXPENSES BY THE NATURE OF THE EXPENSE SUCH AS SALARIES, WAGES, RENT, UTILITIES, SUPPLIES, DEPRECIATION, ADVERTISING, AND SO ON.

COMPARISON OF PROPOSED FY2019 EXPENDITURES TO FY2018 EXPENDITURES BY NATURAL CLASSIFICATION

Description	Original Budget FY2018	Recommended Budget FY2019	Variance FY2019 - FY2018	% Variance FY2019 to FY2018	FY18 % of Total Exp	FY19 % of Total Exp
Salaries	121,845,485	123,416,761	1,571,276	1.29%	58.58%	56.61%
Benefits	50,859,450	55,018,844	4,159,394	8.18%	24.45%	25.24%
Contingency	81,500	70,361	(11,139)	-13.67%	0.04%	0.03%
Contracted Services	4,807,667	4,828,375	20,708	0.43%	2.31%	2.21%
Dues & Fees	413,858	441,181	27,323	6.60%	0.20%	0.20%
Electricity	4,278,185	4,375,759	97,574	2.28%	2.06%	2.01%
Fuel	1,200,750	1,307,350	106,600	8.88%	0.58%	0.60%
Insurance	1,121,600	1,121,600	-	0.00%	0.54%	0.51%
Other Expenditures	2,352,741	1,961,941	(390,800)	-16.61%	1.13%	0.90%
Other Utilities	1,031,531	1,005,372	(26,159)	-2.54%	0.50%	0.46%
Payments to Charter Schools	10,600,000	12,150,000	1,550,000	14.62%	5.10%	5.57%
Rentals	861,458	884,438	22,980	2.67%	0.41%	0.41%
Repairs & Maintenance	1,164,653	1,018,559	(146,094)	-12.54%	0.56%	0.47%
Supplies	2,370,888	1,865,751	(505,137)	-21.31%	1.14%	0.86%
Teaching Supplies	711,413	1,244,763	533,350	74.97%	0.34%	0.57%
Technology	2,983,110	4,754,827	1,771,717	59.39%	1.43%	2.18%
Textbooks	751,415	2,002,272	1,250,857	166.47%	0.36%	0.92%
Transfers to Other Funds	550,000	550,000	-	0.00%	0.26%	0.25%
Grand Totals	207,985,704	218,018,154	10,032,450	4.82%	100.00%	100.00%

**FY2019
GENERAL FUND
EXPENDITURES BY
DEPARTMENT**

DEPARTMENTAL BUDGETS

Effective with the FY2018 Departmental Budgets, we are no longer using Budget Centers due to the Munis software conversion. Therefore, the variances may appear skewed.

For Example: Fine Arts Program K-8 was previously coded to Budget Center 3600. In Munis, the staff is now coded to 2331 for Administration Staff and by school departments for Instructional Staff.

School Departments:

9400 – Kindergarten

9412 – Grades 9-12

9413 – Grades 1-3

9415 – Grades 4-5

9418 – Grades 6-8

***This includes Teachers, Counselors, and Paraprofessionals.**

GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENTS
FY19 RECOMMENDED BUDGET
 (Page 1 of 3)

Department	Program	FY19 FTE	FY19 Salaries and Benefits	FY19 Operational Costs	FY19 Total Budget
1220	Office of the Superintendent	2.00	462,204	45,500	507,704
1221	Executive Officers	3.00	414,341	15,000	429,341
1222	Legal Counsel	2.00	263,572	14,800	278,372
1227	Risk Management	4.00	363,560	35,138	398,698
1228	Insurance	-	-	1,121,600	1,121,600
1320	General Administration	9.00	138,817	964,155	1,102,972
1360	Communications	3.00	263,065	276,900	539,965
2002	Thompson Stadium	-	-	46,800	46,800
2111	Gifted/Advanced Academics-Admin	19.49	1,643,532	9,000	1,652,532
2210	Program for Exceptional Children	38.00	3,028,531	124,800	3,153,331
2225	Curriculum and Instruction	6.29	643,642	93,115	736,757
2229	Asst Supt-Teaching & Learning	3.50	477,230	14,139	491,369
2310	Social Services/Homebound Program	8.00	640,395	68,535	708,930
2311	Psychological Services	15.98	1,399,908	45,533	1,445,441
2331	Fine Arts Program K-8	2.00	186,823	128,423	315,246
2335	Media Center Programs	57.75	3,769,586	282,823	4,052,409
2336	Gifted/Advanced Academics	1.00	55,227	73,375	128,602
2337	Health and Phys Ed Program K-8	6.00	388,860	256,905	645,765
2338	CTAE	66.50	4,716,390	383,151	5,099,541
2351	English to Speakers of Other Languages (ESOL)	13.95	1,113,664	23,228	1,136,892
2420	Program for Exceptional Children (PEC)	285.28	19,787,078	821,910	20,608,988
2792	Residential Treatment Facilities	-	-	260,549	260,549
2793	Math & Science Teacher Supplements	-	244,165	22,000	266,165
3230	PBIS Coordinator	1.00	104,618	24,354	128,972
					-

**GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENTS
FY19 RECOMMENDED BUDGET
(Page 2 of 3)**

Department	Program	FY19 FTE	FY19 Salaries and Benefits	FY19 Operational Costs	FY19 Total Budget
3231	Student Discipline	2.00	160,832	4,600	165,432
3232	Bilingual Liaison	1.00	58,235	5,731	63,966
3233	Guidance and Counseling	1.00	147,673	30,800	178,473
3238	Asst Supt-Student Affairs	4.00	317,523	46,375	363,898
3244	Bilingual Liaison Interpreter	-	42,557	-	42,557
3370	Alternative Education - Admin	4.00	305,686	9,300	314,986
3450	Campus Police	69.00	2,327,580	103,550	2,431,130
3540	Nursing Services	-	-	867,043	867,043
4234	After School Programs	2.00	171,802	600	172,402
4236	Asst Supt-District Effectiveness & Special Programs	2.00	317,571	15,000	332,571
4342	Costs Not Covered By Grants	-	-	50,740	50,740
4342	District Intervention Coaches	-	-	-	-
5226	Human Resources	14.00	1,178,357	321,950	1,500,307
5237	Asst Supt-Human Resources	2.00	244,838	27,850	272,688
5325	Professional Development	3.00	307,564	268,600	576,164
6326	Records Management	1.00	58,470	12,560	71,030
6333	Assessment and Accountability	7.00	615,081	408,136	1,023,217
6334	Technology Services	29.00	2,429,120	4,382,600	6,811,720
7020	School Paid/Facility Rentals	-	1,091	-	1,091
7021	Chief Financial Officer	2.00	256,436	22,300	278,736
7330	Central Services-Central Office Copiers	1.49	75,859	153,000	228,859
7340	Accounting - Administration	21.00	1,592,374	214,804	1,807,178

**GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENTS
FY19 RECOMMENDED BUDGET
(Page 3 of 3)**

Department	Program	FY19 FTE	FY19 Salaries and Benefits	FY19 Operational Costs	FY19 Total Budget
7341	Computer Room Operations	1.00	90,717	62,950	153,667
7345	Procurement	10.00	712,793	55,439	768,232
7790	Wipro	-	-	667,609	667,609
8110	M&O Administration	5.00	409,512	15,300	424,812
8125	M&O Building	35.00	2,015,380	1,398,994	3,414,374
8130	M&O Grounds	12.00	523,380	199,611	722,991
8140	M&O Custodial Services	159.50	6,001,729	424,197	6,425,926
8160	M&O Energy Management & Utilities	-	-	4,671,099	4,671,099
8247	Chief of Staff	2.00	272,357	25,000	297,357
8320	Pupil Transportation	216.00	6,585,640	2,232,773	8,818,413
9110	Elementary Admin (K-5)	102.00	8,080,653	89,141	8,169,794
9120	Middle School Admin (6-8)	42.00	3,350,931	65,522	3,416,453
9130	High School Admin (9-12)	52.00	4,856,192	189,434	5,045,626
9400	Kindergarten-QBE	195.50	14,029,510	432,319	14,461,829
9412	High School Program-QBE	254.16	20,078,766	1,527,228	21,605,994
9413	Grades 1-3 Program-QBE	281.05	21,779,439	1,312,230	23,091,669
9415	Grades 4-5 Program-QBE	183.19	13,719,376	408,399	14,127,775
9418	Middle School Program-QBE	248.65	17,353,577	800,760	18,154,337
9433	Preschool Handicapped State Grant	6.00	336,118	-	336,118
9435	Alternative Education (6-12)	57.00	3,006,335	69,243	3,075,578
9440	Extended Instruction-Summer School	-	715,110	55,628	770,738
9441	Early Intervention Program (EIP)	42.08	3,655,981	12,040	3,668,021
9550	Contingency - Teachers and Ops		148,259	70,361	218,620
	Charter Schools	-	-	12,150,000	12,150,000
1320	Transfers between Funds	-	-	550,000	550,000
	Grand Totals	2,617.36	178,435,605	39,582,549	218,018,154

**FY2019
GENERAL FUND
EXPENDITURE
PROJECTIONS BY
FACILITY**

**GENERAL FUND
FY2019 RECOMMENDED EXPENDITURES BY FACILITY**

Page 1 of 3

Facility Code	Facility Name	Projected Enrollment FY2019	Recommended Salaries FY2019	Recommended Operations FY2019	Recommended Budget FY2019	Average Cost Per Student	FY2019 % of Total Expenditures
1050	Alexander II	472	\$ 3,260,881	\$ 208,333	\$ 3,469,214	\$ 7,350.03	1.59%
1054	Bernd	409	2,598,576	171,042	2,769,618	6,771.68	1.27%
1005	Brookdale	284	2,665,789	165,703	2,831,492	9,970.04	1.30%
0109	Bruce	472	2,640,102	223,701	2,863,803	6,067.38	1.31%
0104	Burdell-Hunt	497	3,491,508	186,484	3,677,992	7,400.39	1.69%
1205	Carter	404	3,066,559	270,255	3,336,814	8,259.44	1.53%
2060	Hartley	473	3,052,092	172,901	3,224,993	6,818.17	1.48%
3060	Heard	530	3,657,136	233,884	3,891,020	7,341.55	1.78%
0605	Heritage	683	4,478,727	206,011	4,684,738	6,859.06	2.15%
3067	Ingram-Pye	383	3,190,537	185,607	3,376,144	8,815.00	1.55%
1305	Lane	419	2,999,981	177,168	3,177,149	7,582.69	1.46%
1306	MLK	618	4,196,346	280,907	4,477,253	7,244.75	2.05%
1067	Porter	378	2,771,502	180,458	2,951,960	7,809.42	1.35%
0805	Riley	312	2,528,663	222,242	2,750,905	8,817.00	1.26%
0103	Skyview	439	3,381,009	184,969	3,565,978	8,122.96	1.64%
1307	Southfield	748	4,893,495	300,079	5,193,574	6,943.28	2.38%
1105	Springdale	559	4,083,119	191,311	4,274,430	7,646.56	1.96%
0405	Taylor	455	4,054,487	200,424	4,254,911	9,351.45	1.95%
0705	Union	448	3,087,793	254,891	3,342,684	7,461.35	1.53%
1309	Veterans	757	4,751,079	369,498	5,120,577	6,764.30	2.35%
0203	Vineville Academy	453	3,266,591	205,139	3,471,730	7,663.86	1.59%
0383	Williams	293	2,575,018	162,816	2,737,834	9,344.14	1.26%
Total Elementary Schools		10,486	\$ 74,690,987	\$ 4,753,823	\$ 79,444,810	\$ 7,576.27	36.44%

**GENERAL FUND
FY2019 RECOMMENDED EXPENDITURES BY FACILITY**

Page 2 of 3

Facility Code	Facility Name	Projected Enrollment FY2019	Recommended Salaries FY2019	Recommended Operations FY2019	Recommended Budget FY2019	Average Cost Per Student	FY2019 % of Total Expenditures
5050	Appling	579	\$ 3,400,697	\$ 306,707	\$ 3,707,404	\$ 6,403.12	1.70%
0108	Ballard Hudson	701	4,101,960	305,727	4,407,687	6,287.71	2.02%
0205	Howard Middle	946	5,520,707	400,864	5,921,571	6,259.59	2.72%
0298	Miller	606	4,155,654	296,232	4,451,886	7,346.35	2.04%
0305	Rutland Middle	867	5,503,505	290,517	5,794,022	6,682.84	2.66%
0505	Weaver	902	5,444,406	283,294	5,727,700	6,350.00	2.63%
	Total Middle Schools	4,601	\$ 28,126,929	\$ 1,883,341	\$ 30,010,270	\$ 6,522.55	13.77%
0186	Central	1,086	\$ 6,415,405	\$ 600,689	\$ 7,016,094	\$ 6,460.49	3.22%
0105	Howard High	1,262	7,011,410	412,573	7,423,983	5,882.71	3.41%
0286	Northeast	754	4,630,427	570,793	5,201,220	6,898.17	2.39%
0204	Rutland High	1,054	5,810,677	486,911	6,297,588	5,974.94	2.89%
0386	Southwest	865	5,468,581	605,067	6,073,648	7,021.56	2.79%
0198	Westside	1,183	6,159,414	661,841	6,821,255	5,766.07	3.13%
	Total High Schools	6,204	\$ 35,495,914	\$ 3,337,874	\$ 38,833,788	\$ 6,259.48	17.81%
	Total Schools (ES, MS & HS)	21,291	\$ 138,313,831	\$ 9,975,038	\$ 148,288,869	\$ 6,964.86	68.02%

GENERAL FUND
FY2019 RECOMMENDED EXPENDITURES BY FACILITY
Page 3 of 3

Facility Code	Facility Name	Projected Enrollment FY2019	Recommended Salaries FY2019	Recommended Operations FY2019	Recommended Budget FY2019	Average Cost Per Student	FY2019 % of Total Expenditures
0303	Former Hutchings facility			\$ 330,243	\$ 330,243		0.15%
6100	Alternative Ed		2,285,337	121,274	2,406,611		1.10%
6044	Northwoods		1,498,092	71,550	1,569,642		0.72%
7962	Carver Headstart			4,834	4,834		0.00%
7965	Bellevue Headstart			3,000	3,000		0.00%
7966	Summer School		715,110	55,628	770,738		0.35%
7968	Hutchings @ Wms Cmplx		1,740,093	248,068	1,988,161		0.91%
7995	Homeless			9,252	9,252		0.00%
6041	Elam Alexander		83,223	94,037	177,260		0.08%
0307	Price Educational Center	21	3,919	251,297	255,216		0.12%
0117	ACE	1,721		12,178,400	12,178,400		5.59%
8014	Other Central Office Operations		3,170,560	788,654	3,959,214		1.82%
	Total Specialty Programs	1,742	\$ 9,496,333	\$ 14,156,237	\$ 23,652,570	\$ 1,026.90	10.85%
7967	Hutchings Annex		\$ 307,564	\$ 384,463	\$ 692,027		0.32%
7969	Campus Police		2,327,580	146,547	2,474,127		1.13%
8010	Central Office		15,244,068	7,008,962	22,253,030		10.21%
8013	Maintenance/Warehouse/Cavalier		4,033,239	2,037,131	6,070,370		2.78%
8012	Transportation		6,585,640	2,256,571	8,842,211		4.06%
6501	Technology		2,127,350	3,617,600	5,744,950		2.64%
	Total System Level		\$ 30,625,441	\$ 15,451,274	\$ 46,076,715	\$ 2,000.47	21.13%
	Grand Total All	23,033	\$ 178,435,605	\$ 39,582,549	\$ 218,018,154	\$ 9,465.47	100.00%

FY2019 SALARIES & BENEFITS PROJECTIONS



FY2019 GENERAL FUND
COMPARISON OF FY2019 COSTS OF SALARIES & BENEFITS WITH FY2018

Description	FY 2018	FY 2019	Variance (Dollars)	Variance (%)
General Fund Salaries	121,845,485	123,416,761	1,571,276	1.29%
Sub-total Salaries	121,845,485	123,416,761	1,571,276	1.29%
Certified Health Insurance	15,269,122	14,939,552	(329,570)	-2.16%
Classified Health Insurance	6,543,909	6,400,197	(143,712)	-2.20%
FICA	7,541,064	7,651,839	110,775	1.47%
Medicare	1,766,733	1,789,543	22,810	1.29%
Retirement (TRS, ERS)	17,892,685	22,368,468	4,475,783	25.01%
Workers Comp	1,583,991	1,604,418	20,427	1.29%
Unemployment	207,137	209,808	2,671	1.29%
Life	54,808	55,019	211	0.38%
Sub-total Benefits	50,859,451	55,018,844	4,159,395	8.18%
Total Salaries & Benefits	172,704,935	178,435,605	5,730,671	3.32%

Employer Personnel Benefit Costs

	FY18	FY19	Variance	% Increase
Social Security (Salary Max for January - December)	\$127,000.00	\$128,400.00	\$1,400.00	1.10%
	6.20%	6.20%	-	-
Medicare	1.45%	1.45%	-	-
Teacher Retirement (Employee Rate 6.0%)	16.81%	20.90%	4.09%	24.33%
State Health Insurance/Certified (\$945.00 per month per covered employee X 12 months)	\$11,340.00	\$11,340.00	-	
State Health Insurance/Classified (\$846.20 per covered employee x 6 months + \$945 x 6 months)	\$10,747.20	\$11,340.00	\$592.80	5.52%
Unemployment Compensation (.0017 x gross salary)	0.170%	0.17%	-	-
Worker's Compensation (.013 x gross salary)	1.30%	1.30%	-	-
Life Insurance (Annual salary, up to \$50,000, in multiples of \$1,000, multiplied by \$.048 per thousand, multiplied by 12 months, equals the annual rate) Ex: John Doe makes \$24,500. His life insurance would be 25 x \$.048 x 12 mo. = \$14.40 annually	Max of \$28.80	\$28.80	-	-

FY2019 Teacher Salary Schedule

STATE SCHEDULE
190 DAY BASIS

STEP	E	E	E	1	2	3	4	5	6	7	7	L1	L1	L2	L2	L3	L3	L4	L4	L5	L5	L6
YRS	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 +
T1	\$32,533	\$32,533	\$32,533	\$32,510	\$34,515	\$35,550	\$36,616	\$37,715	\$38,847	\$40,012	\$40,012	\$41,212	\$41,212	\$42,448	\$42,448	\$43,721	\$43,721	\$45,032	\$45,032	\$46,383	\$46,383	\$47,775
T2	\$33,480	\$33,480	\$33,480	\$34,484	\$35,518	\$36,584	\$37,682	\$38,813	\$39,977	\$41,176	\$41,176	\$42,411	\$42,411	\$43,683	\$43,683	\$44,993	\$44,993	\$46,342	\$46,342	\$47,733	\$47,733	\$49,164
B4	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533	\$32,533
T4	\$34,426	\$34,426	\$34,426	\$35,459	\$36,523	\$37,619	\$39,124	\$40,298	\$42,112	\$43,376	\$43,376	\$44,677	\$44,677	\$46,017	\$46,017	\$47,397	\$47,397	\$48,819	\$48,819	\$50,284	\$50,284	\$51,793
B5	\$36,664	\$36,664	\$36,664	\$37,765	\$38,897	\$40,064	\$41,667	\$42,918	\$44,849	\$46,194	\$46,194	\$47,579	\$47,579	\$49,007	\$49,007	\$50,477	\$50,477	\$51,991	\$51,991	\$53,550	\$53,550	\$55,157
T5	\$39,591	\$39,591	\$39,591	\$40,778	\$42,002	\$43,262	\$44,992	\$46,341	\$48,427	\$49,880	\$49,880	\$51,377	\$51,377	\$52,918	\$52,918	\$54,505	\$54,505	\$56,141	\$56,141	\$57,825	\$57,825	\$59,559
B6	\$42,164	\$42,164	\$42,164	\$43,428	\$44,731	\$46,073	\$47,916	\$49,354	\$51,575	\$53,122	\$53,122	\$54,715	\$54,715	\$56,357	\$56,357	\$58,047	\$58,047	\$59,789	\$59,789	\$61,582	\$61,582	\$63,430
T6	\$44,738	\$44,738	\$44,738	\$46,080	\$47,462	\$48,886	\$50,841	\$52,366	\$54,723	\$56,365	\$56,365	\$58,056	\$58,056	\$59,798	\$59,798	\$61,592	\$61,592	\$63,440	\$63,440	\$65,343	\$65,343	\$67,303
B7	\$47,645	\$47,645	\$47,645	\$49,075	\$50,547	\$52,063	\$54,146	\$55,770	\$58,280	\$60,028	\$60,028	\$61,828	\$61,828	\$63,683	\$63,683	\$65,594	\$65,594	\$67,562	\$67,562	\$69,589	\$69,589	\$71,677
T7	\$49,659	\$49,659	\$49,659	\$51,148	\$52,683	\$54,263	\$56,433	\$58,127	\$60,743	\$62,565	\$62,565	\$62,441	\$62,441	\$66,375	\$66,375	\$68,366	\$68,366	\$70,416	\$70,416	\$72,529	\$72,529	\$74,705
LOCAL SUPPLEMENT SCHEDULE																						
YRS	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 +
T4	\$2,227	\$2,227	\$2,254	\$2,327	\$2,420	\$2,515	\$2,619	\$2,719	\$2,794	\$2,897	\$3,020	\$3,086	\$3,195	\$3,276	\$3,367	\$3,479	\$3,538	\$3,626	\$3,626	\$3,717	\$3,839	\$3,839
T5	\$2,489	\$2,489	\$2,548	\$2,676	\$2,785	\$2,893	\$3,012	\$3,127	\$3,242	\$3,360	\$3,504	\$3,581	\$3,706	\$3,800	\$3,905	\$4,036	\$4,104	\$4,243	\$4,243	\$4,348	\$4,491	\$4,491
T6	\$2,788	\$2,788	\$2,878	\$3,025	\$3,146	\$3,269	\$3,404	\$3,533	\$3,663	\$3,830	\$3,995	\$4,081	\$4,225	\$4,333	\$4,452	\$4,601	\$4,678	\$4,837	\$4,837	\$4,957	\$5,121	\$5,121
T7	\$3,095	\$3,095	\$3,196	\$3,356	\$3,492	\$3,662	\$3,813	\$3,957	\$4,102	\$4,290	\$4,475	\$4,572	\$4,732	\$4,853	\$4,987	\$5,154	\$5,240	\$5,417	\$5,417	\$5,552	\$5,736	\$5,736

GENERAL FUND MULTI-YEAR FUND BALANCE TRENDS AND PROJECTIONS

General Fund Budget Trends - Actuals and Projections

	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Projected FY18	Recommended FY19
Total Revenues	\$ 173,541,941	\$ 180,819,517	\$ 188,080,436	\$ 199,648,932	\$ 208,670,316	\$ 214,295,122
Total Expenditures	174,240,163	184,988,311	184,123,856	192,485,919	210,750,000	218,018,154
Excess of Revenues Over (Under) Exp.	(\$698,222)	(\$4,168,794)	\$3,956,580	\$7,163,013	(\$2,079,684)	(\$3,723,032)
Estimated Beginning Total Fund Bal	25,654,497	24,956,275	20,787,481	24,744,061	31,907,074	29,827,390
Estimated Ending Total Fund Bal.	\$24,956,275	\$20,787,481	\$24,744,061	\$31,907,074	\$29,827,390	\$26,104,358
% of Annual Expenditures	14.32%	11.24%	13.44%	16.58%	14.15%	11.97%
Minimum Fund Balance at 8% of Annual Expenditures	\$13,939,213	\$14,799,065	\$14,729,908	\$15,398,874	\$16,860,000	\$17,441,452
Amount over (under) Policy for Minimum Fund Balance	\$11,017,062	\$5,988,416	\$10,014,153	\$16,508,201	\$12,967,390	\$8,662,906
Maximum Fund Balance at 15% of Annual Expenditures	\$26,136,024	\$27,748,247	\$27,618,578	\$28,872,888	\$31,612,500	\$32,702,723

MULTI-YEAR GENERAL FUND BUDGET PROJECTIONS

MULTI-YEAR GENERAL FUND PROJECTIONS	FY2013 (actual)	FY2014 (actual)	FY2015 (actual)	FY2016 (actual)	FY2017 (actual)	FY2018 (proj)	FY2019 (est)	FY2020 (est)	FY2021 (est)	FY2022 (est)	FY2023 (est)
BEGINNING FUND BALANCE	\$ 24,174,212	\$ 25,654,497	\$ 24,956,275	\$ 20,787,481	\$ 24,744,061	\$ 31,907,074	\$ 29,827,390	\$ 26,104,358	\$ 23,315,326	\$ 21,642,294	\$ 21,349,262
REVENUES & TRANSFERS IN	186,514,895	173,541,941	180,819,517	188,080,436	199,648,932	207,918,649	214,185,122	214,195,122	214,429,122	210,845,122	210,975,122
Enrollment incr/decr @ \$4,000 FY19 (-204); FY20 (-196); FY21 (-30); FY22 (-210) and FY23 (-338)								(816,000)	(784,000)	(120,000)	(840,000)
Projected TRS Rate (FY18 - 16.81%, FY19 - 20.9%, FY20 - 21.9%, FY21 - 18%)								800,000	(2,800,000)		
Additional Property Tax Revenue from Growth on Digest								250,000		250,000	
Progressive Consulting/United States Liability Insurance Co. Settlement						651,667	10,000				
CompTech Settlement						100,000	100,000				
REVISED REVENUES & TRANSFERS	\$ 186,514,895	\$ 173,541,941	\$ 180,819,517	\$ 188,080,436	\$ 199,648,932	\$ 208,670,316	\$ 214,295,122	\$ 214,429,122	\$ 210,845,122	\$ 210,975,122	\$ 210,135,122
EXPENDITURES & TRANSFERS OUT	185,034,610	174,240,163	184,988,311	184,123,856	192,485,919	210,750,000	218,018,154	218,018,154	217,218,154	212,518,154	211,268,154
Projected TRS Rate (FY18 - 16.81%, FY19 - 20.9%, FY20 - 21.9%, FY21 - 18%)								1,050,000	(3,700,000)		
Reduction in Teachers/Staff due to Reduction in Student Enrollment								(1,200,000)	(1,250,000)	(1,550,000)	(1,975,000)
Other Operating Cost								200,000	250,000	300,000	300,000
Potential Closing of Brookdale Elementary School								(850,000)			
REVISED EXPENDITURES & TRANSFERS	\$ 185,034,610	\$ 174,240,163	\$ 184,988,311	\$ 184,123,856	\$ 192,485,919	\$ 210,750,000	\$ 218,018,154	\$ 217,218,154	\$ 212,518,154	\$ 211,268,154	\$ 209,593,154
EXCESS/(DEFICIT)	1,480,285	(698,222)	(4,168,794)	3,956,580	7,163,013	(2,079,684)	(3,723,032)	(2,789,032)	(1,673,032)	(293,032)	541,968
Proj Variance in Revenue & Exp											
ENDING FUND BALANCE	\$ 25,654,497	\$ 24,956,275	\$ 20,787,481	\$ 24,744,061	\$ 31,907,074	\$ 29,827,390	\$ 26,104,358	\$ 23,315,326	\$ 21,642,294	\$ 21,349,262	\$ 21,891,230
% of Annual Expenditures	13.86%	14.32%	11.24%	13.44%	16.58%	14.15%	11.97%	10.73%	10.18%	10.11%	10.44%
Minimum Fund Balance at 8% of Annual Expenditures	\$ 14,802,769	\$ 13,939,213	\$ 14,799,065	\$ 14,729,908	\$ 15,398,874	\$ 16,860,000	\$ 17,441,452	\$ 17,377,452	\$ 17,001,452	\$ 16,901,452	\$ 16,767,452
Amount over (under) Policy for Minimum Fund Balance	\$ 10,851,728	\$ 11,017,062	\$ 5,988,416	\$ 10,014,153	\$ 16,508,200	\$ 12,967,390	\$ 8,662,906	\$ 5,937,874	\$ 4,640,842	\$ 4,447,810	\$ 5,123,778
Maximum Fund Balance at 15% of Annual Expenditures	\$ 27,755,192	\$ 26,136,024	\$ 27,748,247	\$ 27,618,578	\$ 28,872,888	\$ 31,612,500	\$ 32,702,723	\$ 32,582,723	\$ 31,877,723	\$ 31,690,223	\$ 31,438,973

ACADEMY FOR CLASSICAL EDUCATION (ACE)

FY2019 FUNDING



ACADEMY FOR CLASSICAL EDUCATION (ACE)

Annual Distribution of Funds

Fiscal Year	Amount Funded	FTE	Total Funding Per FTE
FY2015	\$4,892,117	757	\$6,463
FY2016	\$7,209,480	1131	\$6,374
FY2017	\$9,405,916	1390	\$6,767
FY2018	<u>\$11,109,100</u>	1537	\$7,228
TOTAL	\$32,616,613		
 FY2019 Budgeted	 \$12,150,000	 1721	 \$7,060

FY2019 REVISED PROJECTION

FY2019 Projected	\$11,839,882	1721	\$6,880
1/2 Health Insurance Adjustment	<u>\$391,230</u>		
FY2019 Revised Projection	<u>\$12,231,112</u>	<u>1721</u>	<u>\$7,107</u>

ACADEMY FOR CLASSICAL EDUCATION

FY2019

Student Enrollment Projections

FY 18-19	Students
Kindergarten	140
1st	141
2nd	140
3rd	146
4th	145
5th	142
6th	143
7th	147
8th	142
9th	140
10th	127
11th	97
12th	71
Total	1721

Academy for Classical Education				
1. State Revenue				
		QBE Formula Earnings per OCGA	Bibb County School District	ACE
		20-2-2062 (12)	FY2019 INITIAL ALLOCATION	FY19
		FY19	FY19	Total
Step 1.1	State Revenue*	7,699,574.00	135,720,040	7,699,574.00
2. Calculation of Local Revenue				
		QBE Formula Earnings per OCGA	(Less)	State Funds
		20-2-2062 (12)	Total Local Fair Share	(QBE-LFS-AMJ)
Step 2.1	Adjusted Charter School QBE Formula Earnings*	7,699,574.00	1,166,023.00	6,533,551.00
Step 2.2	Total System QBE Formula Earnings*	135,720,040.00	20,390,809.00	115,329,231.00
		Amended Formula adjustment*		-
		Adjusted System QBE Formula Earnings*		115,329,231.00
Step 2.3	Calculated rate for distributing Local funds, Equalization and Austerity*	0.05673129775		0.05673129775
Step 2.4	Local Revenue			
		Advalorem Taxes		81,000,000.00
		Other Taxes		1,200,000.00
		Investment Income		650,000.00
		Unrestricted Donations		-
		Sale of Surplus Property		50,000.00
		Other Local Revenues		-
		(Local Fair Share)*		20,390,809.00
		Total Local Revenue		62,509,191.00
		Amount of Local Funds due to Charter School ¹		3,546,227.53
				3,546,227.53
3. Calculation of Austerity & Categorical Grant Allocation				
Step 3.1	Multiply the Amended Formula Adjustment in Step 2.2 by the quotient from step 2.3	Amended Formula Adjustment*		-
		Categorical Grants (If Applicable)		
		Transportation*		1,561,751.00
		Nursing Services*		506,426.00
		Migrant Education		-
		Sparsity*		-
		Additional Source		-
Step 3.2	Multiply the total System Categorical Grant amount by the quotient from step 2.3		\$	2,068,177.00
				117,330.37
4. Calculation of Equalization				
Step 4.1	Equalization on System Allotment Sheet*		8,403,645.00	
Step 4.2	Multiply quotient from Step 2.3 by Equalization amount in Step 4.1		476,749.69	476,749.69
5. Federal Funding (If Applicable)				
Step 5.1	Federal Funding Services			
		Title I		-
		Title II		-
		Title III		-
		IDEA		-
		Charter School Program Grant		-
		School Improvement		-
		Total	\$	-
		Total Funding		11,839,881.58
6. Local Administrative Services Fee				
Step 6.1	Administrative Reimbursement Fee Percentage (Maximum 3%)		0%	
		Multiply State and Local Funding by the Applicable Percentage	\$	-
				-
		Amount to be Distributed to Local Charter School		11,839,881.58
		FY19 Payments to date		-
		Variance		(11,839,881.58)
		Monthly Distribution		986,656.80
FY2019 INITIAL ALLOTMENT SHEET EXTENDED FROM 1537 TO 1721 FTE				

*Numbers are drawn from the Charter School or System Allotment Sheet
Charter School Allotment Calculation extended to include the projected additional 184 students (1721-1537)

		Academy for Classical Education FY2019 Initial Allotment Sheet					ACE - Initial FY2019 based upon Calculated QBE Allocation Sheet	
QBE Program	Program #	FTE	Gross QBE Earnings	Less Local 5 Mill Share	Net State QBE Funding	Gross QBE Per Pupil Expenditure	FTE	Calculated State QBE Funding
Kindergarten	1011	139	669,348	101,368	567,980	4,815	140	674,163
Kindergarten EIP	1061	2	12,383	1,875	10,508	6,192	2	12,383
Grades 1-3	1021	381	1,435,327	217,371	1,217,956	3,767	384	1,446,629
Grades 1-3 EIP	1071	4	22,356	3,386	18,970	5,589	3	16,767
Grades 4-5	1051	204	587,637	88,994	498,643	2,881	215	619,323
Grades 4-5 EIP	1091	0	0	0	0	0		-
Middle Schools	1081	295	958,998	145,234	813,764	3,251	305	991,506
High Schools	1041	173	477,340	72,290	405,050	2,759	325	896,737
Vocational (CTAE)	3011	10	33,441	5,064	28,377	3,344	15	50,162
Spec Ed I	2021	0	0	0	0		0	
Spec Ed II	2031	0	0	0	0		0	
Spec Ed III	2041	12	139,325	21,100	118,225	11,610	12	139,325
Spec Ed IV	2051	3	58,196	8,813	49,383	19,399	3	58,196
Spec Ed V	2061	2	15,141	2,293	12,848	7,571	2	15,141
Gifted	2111	309	1,509,007	228,529	1,280,478	4,884	312	1,523,658
REP	2211	0	0	0	0			
Alternative	5071				0			
ESOL	1351	3	25,035	3,791	21,244	8,345	3	25,035
Itinerant			799	121	678			678
Speech			0	0	0			-
Total Direct Instr		1,537	5,944,333	900,229	5,044,104		1,721	6,469,703
Central Adm		1,537	127,749	19,347	108,402	83	1,721	143,042
School Admin		1,537	253,283	38,358	214,925	165	1,721	283,604
Facility M&O		1,537	458,027	69,365	388,662	298	1,721	512,859
Sub total (Indirect Cost)			839,059	127,070	711,989	546	1,721	939,506
Media Center		1,537	180,707	27,367	153,340	118	1,721	202,340
20 days additional instruction		1,537	45,988	6,965	39,023	30	1,721	51,493
Staff & prof dev		1,537	32,319	4,894	27,425	21	1,721	36,188
Principal Staff & Prof Dev		1,537	307	46	261	0	1,721	344
Sub-total		1,537	259,321	39,272	220,049	169	1,721	290,365
Total State QBE Funding		1,537	7,042,713	1,066,571	5,976,142		1,721	7,699,574
FY2019 ACE Calculated QBE Earnings		1,721	7,699,574	1,166,023	6,533,551			
State QBE FTE Earnings Difference		184	656,861	99,452	557,409			

School System: 611 - Bibb County							FY19 Initial Site				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77									
School: 0117 - Academy For Classical Education-0117							Earnings (\$)				-----> Earned Positions ----->				-----> Grades K-12 ----->					
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	139	658,485	10,863	669,348	101,368	567,980														
Kindergarten Early Intr Pgm	2	12,227	156	12,383	1,875	10,508														
Primary Grade(1-3) Pgm	381	1,402,599	32,728	1,435,327	217,371	1,217,956														
Primary Grd Early Intrv(1-3) Pgm	4	22,012	344	22,356	3,386	18,970														
Upper Elementary Grd(4-5) Pgm	204	573,271	14,366	587,637	88,994	498,643														
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0														
Middle Grade(6-8) Pgm	0	0	0	0	0	0														
Middle School(6-8) Pgm	295	938,224	20,774	958,998	145,234	813,764														
High School Gen Educ(9-12)	173	457,687	19,653	477,340	72,290	405,050														
CTAE(9-12) PGM	10	30,159	3,282	33,441	5,064	28,377														
Students with Disab Cat I	0	0	0	0	0	0														
Students with Disab Cat II	0	0	0	0	0	0														
Students with Disab Cat III	12	136,875	2,450	139,325	21,100	118,225														
Students with Disab Cat IV	3	56,929	1,267	58,196	8,813	49,383														
Students with Disab Cat V	2	14,296	845	15,141	2,293	12,848														
Gifted Student Category VI	309	1,477,828	31,179	1,509,007	228,529	1,280,478														
Remedial Education Pgm	0	0	0	0	0	0														
Alternate Education Pgm																				
Eng.Spkr.s of Other Lang.(ESOL)	3	24,863	172	25,035	3,791	21,244														
Spec Ed. Itinerant				799	121	678														
Spec Ed. Supplemental Speech				0	0	0														
TOTAL DIRECT INSTRUC.	1,537	5,805,455	138,079	5,944,333	900,229	5,044,104														
											Earned Positions									
											Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
INDIRECT COST																				
Central Admin																				
School Admin																				
Facility M & O																				
Sub Total (INDIRECT COST)																				
MEDIA CENTER PGM.																				
20 DAYS ADDITIONAL INSTRUCTION																				
STAFF & PROFESSIONAL DEV																				
PRINCIPAL STAFF & PROF. DEV																				
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment																				
Charter System Adjustment																				
QBE FORMULA EARNINGS																				
											NOTES									

School System: 611 - Bibb County		FY19 INITIAL						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77																						
Earnings (\$)							Earned Positions Grades K-12																							
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec																				
Kindergarten Pgm	1,594	8,884,755	124,572	9,009,327	1,353,577	7,655,750	106.27		3.54	1.45																				
Kindergarten Early Intr Pgm	310	2,244,659	24,227	2,268,886	340,881	1,928,005	28.18		0.69	0.28																				
Primary Grade(1-3) Pgm	4,528	20,188,820	388,954	20,577,774	3,091,640	17,486,134	266.35	13.12	10.06	4.12																				
Primary Grd Early Intrv(1-3) Pgm	922	6,145,073	79,198	6,224,271	935,145	5,289,126	83.82	2.67	2.05	0.84																				
Upper Elementary Grd(4-5) Pgm	2,584	8,794,653	181,965	8,976,618	1,348,662	7,627,956	112.35	7.49	5.74	2.35																				
UppElem Grd Early Intrv(4-5)	827	5,511,904	58,239	5,570,143	836,868	4,733,275	75.18	2.40	1.84	0.75																				
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00																				
Middle School(6-8) Pgm	4,284	16,501,755	301,686	16,803,441	2,524,578	14,278,863	214.20	12.42	9.52	3.89																				
High School Gen Educ(9-12)	4,235	13,569,746	481,096	14,050,842	2,111,022	11,939,820	184.13		9.41	3.85																				
CTAE(9-12) PGM	1,210	4,419,691	397,123	4,816,814	723,686	4,093,128	60.50		2.69	1.10																				
Students with Disab Cat I	149	1,289,972	37,095	1,327,067	199,381	1,127,686	18.63			0.14																				
Students with Disab Cat II	129	1,372,694	16,944	1,389,638	208,782	1,180,856	19.85			0.12																				
Students with Disab Cat III	761	10,512,955	155,397	10,668,352	1,602,831	9,065,521	152.20			0.69																				
Students with Disab Cat IV	114	2,620,051	48,156	2,668,207	400,876	2,267,331	38.00			0.10																				
Students with Disab Cat V	194	1,679,561	81,949	1,761,510	264,652	1,496,858	24.25			0.18																				
Gifted Student Category VI	932	5,398,552	94,041	5,492,593	825,217	4,667,376	77.67			0.85																				
Remedial Education Pgm	269	1,290,841	15,451	1,306,292	196,260	1,110,032	17.93		0.60	0.24																				
Alternate Education Pgm	243	1,166,075	17,112	1,183,187	177,764	1,005,423	16.20		0.54	0.22																				
Eng.Spkr.s of Other Lang.(ESOL)	87	873,276	4,998	878,274	131,953	746,321	12.43		0.19	0.08																				
Spec Ed. Itinerant				6,789	1,020	5,769																								
Spec Ed. Supplemental Speech				24,300	3,651	20,649																								
TOTAL DIRECT INSTRUC.	23,372	112,465,033	2,508,203	115,004,325	17,278,446	97,725,879	1,508.14	38.10	46.87	21.25																				
INDIRECT COST																														
Central Admin		2,692,735	0	2,692,735	404,561	2,288,174					Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center										
School Admin		6,257,461	164,940	6,422,401	964,912	5,457,489					1.00	6.00			1.00	1.00	9.44	9.44	11.40											
Facility M & O			6,964,853	6,964,853	1,046,411	5,918,442							36.00	36.71	46.63															
Sub Total (INDIRECT COST)		8,950,196	7,129,793	16,079,989	2,415,884	13,664,105					1.00	6.00	36.00	36.71	47.63	1.00	9.44	9.44	11.40											
MEDIA CENTER PGM.		2,810,036	329,084	3,139,120	471,627	2,667,493														41.01										
20 DAYS ADDITIONAL INSTRUCTION		957,337		957,337	143,832	813,505																								
STAFF & PROFESSIONAL DEV				528,217	79,360	448,857																								
PRINCIPAL STAFF & PROF. DEV				11,052	1,660	9,392																								
MIDTERM HOLD HARMLESS																														
Amended Formula Adjustment						0																								
Charter System Adjustment				0		0																								
QBE FORMULA EARNINGS		125,182,602	9,967,080	135,720,040	20,390,809	115,329,231	1,508.14	38.10	46.87	21.25	1.00	6.00	36.00	36.71	47.63	1.00	9.44	9.44	11.40	41.01										
CATEGORICAL GRANTS							NOTES																							
Pupil Transportation Pgm (Includes 100 Drivers and bus replacement funds of 0)				1,561,751		1,561,751	1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.																							
Sparsity - Regular				0		0	2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2019 (HB 684).																							
Nursing Services				506,426		506,426	3. Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).																							
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				137,788,217		117,397,408																								
Education Equalization Funding Grant				8,403,645		8,403,645																								
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				146,191,862		125,801,053																								
Charter Commission Admin - State						0	Total T&E				48,072,374				includes T&E				33,421,094				and HI				14,651,280			
Military Counselors						0																								
DCH Direct Payment						0																								
State Commission Charter Supplement				0		0																								
TOTAL FUNDING ON THIS ALLOTMENT SHEET				146,191,862		125,801,053																								

Available District-Wide Services:

- ☐ **Special Education**
- ☐ **Professional Learning**
- ☐ **Student Testing**
- ☐ **Student Information System – Infinite Campus**
- ☐ **Formative Assessment Process – School City**
- ☐ **Tribunals/Discipline Hearings**
- ☐ **School Nutrition Services**
- ☐ **Worker's Compensation**
- ☐ **Unemployment**
- ☐ **Legal Services**
- ☐ **Curriculum**
- ☐ **Financial Services**

**FY2019
RECOMMENDED
BUDGETS FOR SPECIAL
REVENUE AND ALL
OTHER FUNDS**

FY2019 RECOMMENDED BUDGET FOR ALL FUNDS

	General Fund	Capital Projects	SPLOST Projects	Title I Reg Proj	Title I SIG	Title IIA Teacher Quality
Anticipated Funds Available						
Local Taxes	82,200,000		31,094,601			
Other Local Sources	1,361,000	30,000	200,000			
State Funding	127,484,122					
Federal Funding	2,600,000			11,276,947	1,214,299	1,177,974
Total Revenues Anticipated	213,645,122	30,000	31,294,601	11,276,947	1,214,299	1,177,974
Transfers from Other Funds	650,000					
Beginning Balance, July 1, 2018	29,827,390	1,400,000	36,453,645			
Total Funds Available	244,122,512	1,430,000	67,748,246	11,276,947	1,214,299	1,177,974
Total Expenditures	217,468,154	150,000	48,060,472	11,276,947	1,214,299	1,177,974
Transfers to Other Funds	550,000					
Ending Fund Balance, June 30, 2019	26,104,358	1,280,000	19,687,774	-	-	-
					-	
Revenue and Transfers In	214,295,122	30,000	31,294,601	11,276,947	1,214,299	1,177,974
Expenditures and Transfers Out	218,018,154	150,000	48,060,472	11,276,947	1,214,299	1,177,974
Net Surplus (Deficit)	(3,723,032)	(120,000)	(16,765,871)	-	-	-

FY2019 RECOMMENDED BUDGET FOR ALL FUNDS

	IDEA	GEARUP	Carl D. Perkins Grants	Home- less	Title IIIA LEP	Title IV 21st Century ASP
Anticipated Funds Available						
Local Taxes						
Other Local Sources						
State Funding						
Federal Funding	5,052,511	825,000	359,215	60,000	55,752	680,288
Total Revenues Anticipated	5,052,511	825,000	359,215	60,000	55,752	680,288
Transfers from Other Funds						
Beginning Balance, July 1, 2018						
Total Funds Available	5,052,511	825,000	359,215	60,000	55,752	680,288
Total Expenditures	5,052,511	825,000	359,215	60,000	55,752	680,288
Transfers to Other Funds						
Ending Fund Balance, June 30, 2019	-	-	-	-	-	-
 Revenue and Transfers In	 5,052,511	 825,000	 359,215	 60,000	 55,752	 680,288
Expenditures and Transfers Out	5,052,511	825,000	359,215	60,000	55,752	680,288
Net Surplus (Deficit)	-	-	-	-	-	-

FY2019 RECOMMENDED BUDGET FOR ALL FUNDS

	SED	Pre-Kg Lottery	PEP Grant	School Nutrition	Bibb Sports Complex	Workers Compen- sation	Henderson Stadium
Anticipated Funds Available							
Local Taxes							
Other Local Sources				889,601		2,100,000	
State Funding	7,219,376	3,297,405		43,801			
Federal Funding	515,000		454,198	18,990,421			
Total Revenues Anticipated	7,734,376	3,297,405	454,198	19,923,823	-	2,100,000	-
Transfers from Other Funds		300,000			150,000		100,000
Beginning Balance, July 1, 2018						-	-
Total Funds Available	7,734,376	3,597,405	454,198	19,923,823	150,000	2,100,000	100,000
Total Expenditures	7,734,376	3,597,405	454,198	21,546,417	165,000	2,100,000	95,000
Transfers to Other Funds				-			
Ending Fund Balance, June 30, 2019	-	-	-	(1,622,594)	(15,000)	-	5,000
Revenue and Transfers In	7,734,376	3,597,405	454,198	19,923,823	150,000	2,100,000	100,000
Expenditures and Transfers Out	7,734,376	3,597,405	454,198	21,546,417	165,000	2,100,000	95,000
Net Surplus (Deficit)	-	-		(1,622,594)	(15,000)	-	5,000

FY2019 RECOMMENDED BUDGET FOR ALL FUNDS

	Unemploy- ment Compen- sation	HCCA	Warehouse (Cavalier Drive)	Print Shop	484 Mulberry Street	Wellness Center	Total All Funds
Anticipated Funds Available							
Local Taxes							113,294,601
Other Local Sources	262,000	40,000	300,000	75,000	1,223,500	35,000	6,516,101
State Funding							138,044,704
Federal Funding							43,261,605
Total Revenues Anticipated	262,000	40,000	300,000	75,000	1,223,500	35,000	301,117,011
Transfers from Other Funds							1,200,000
Beginning Balance, July 1, 2018	-	-	-	-		98,479	67,779,514
Total Funds Available	262,000	40,000	300,000	75,000	1,223,500	133,479	370,096,525
Total Expenditures	262,000	36,000	260,000	150,000	573,500	60,000	323,414,508
Transfers to Other Funds					650,000	-	1,200,000
Ending Fund Balance, June 30, 2019	-	4,000	40,000	(75,000)	-	73,479	45,482,017
							-
Revenue and Transfers In	262,000	40,000	300,000	75,000	1,223,500	35,000	302,317,011
Expenditures and Transfers Out	262,000	36,000	260,000	150,000	1,223,500	60,000	324,614,508
Net Surplus (Deficit)	-	4,000	40,000	(75,000)	-	(25,000)	(22,297,497)

FY2019 RECOMMENDED BUDGET – ALL FUNDS

**TO BE PUBLISHED IN
THE MACON TELEGRAPH
May 29, 2018 and June 5, 2018**



Recommended Budget - All Funds July 1, 2018 - June 30, 2019

Description	Total All Funds	General Fund	Capital Projects	Title I	Title II	Title VI B	GEAR UP	Other Grants	School Nutrition	All Other Funds
ANTICIPATED REVENUES										
Local Taxes	\$ 113,294,601	\$ 82,200,000	\$ 31,094,601							
Other Local Sources	6,516,101	1,361,000	230,000						889,601	4,035,500
State	138,044,704	127,484,122				7,219,376		3,297,405	43,801	
Federal	43,261,605	2,600,000		12,491,246	1,177,974	5,567,511	825,000	1,609,453	18,990,421	
Total Anticipated Revenues	\$ 301,117,011	\$ 213,645,122	\$ 31,324,601	\$ 12,491,246	\$ 1,177,974	\$ 12,786,887	\$ 825,000	\$ 4,906,858	\$ 19,923,823	\$ 4,035,500
Transfers From Other Funds	1,200,000	650,000						300,000		250,000
Fund Balance 7/1/2018	67,779,514	29,827,390	37,853,645							98,479
Total Funds Available	\$ 370,096,525	\$ 244,122,512	\$ 69,178,246	\$ 12,491,246	\$ 1,177,974	\$ 12,786,887	\$ 825,000	\$ 5,206,858	\$ 19,923,823	\$ 4,383,979
ANTICIPATED EXPENDITURES										
Instruction	\$ 158,592,432	\$ 139,581,467		\$ 5,995,798		\$ 8,183,608	\$ 41,250	\$ 4,790,309		
Student Services	10,368,189	7,226,394		249,825		2,557,377	74,250	260,343		
Improvement of Instruction	11,194,769	5,064,538		3,467,374	937,956	1,252,689	414,750	57,462		
Instructional Staff Training	497,912	36,912		280,000	134,000	26,000	6,000	15,000		
Educational Media Services	4,080,563	4,080,363						200		
Grant Administration	1,271,306	50,740		999,300			198,000	23,266		
General Administration	3,573,469	2,696,745		374,737	47,119	381,689	57,750	15,429		
School Administration	16,056,311	16,052,393				1,918		2,000		
Business Services	2,991,646	2,991,646								
Facility Maintenance & Operations	20,221,874	20,092,675				127,869		1,330		
Student Transportation	9,902,786	9,349,830		249,825		255,738	24,750	22,644		
Central Support Services	9,002,854	8,943,956			58,899					
Other Support Services	1,503,600	602,088		874,387			8,250	18,875		
Enterprise Operations	3,731,800	30,300								3,701,500
School Nutrition Services	21,546,417								21,546,417	
Capital Projects	48,210,472		48,210,472							
Debt Service	668,109	668,109								
Total Expenditures	\$ 323,414,508	\$ 217,468,154	\$ 48,210,472	\$ 12,491,246	\$ 1,177,974	\$ 12,786,887	\$ 825,000	\$ 5,206,858	\$ 21,546,417	\$ 3,701,500
Transfers to Other Funds	1,200,000	550,000								650,000
Fund Balance 6/30/2019	\$ 45,482,017	\$ 26,104,358	\$ 20,967,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,622,594)	\$ 32,479

The Bibb County Board of Education will hold two public hearings on the Proposed FY2019 Budget on June 5, 2018 at 6:00 p.m. and June 12, 2018 at 6:00 p.m. in the 4th floor Board Room at the Bibb County Board of Education offices located at 484 Mulberry Street. The Board will vote on the final approval of the FY2019 Budget during the Board Meeting to be held on June 21, 2018 at 4:00 p.m. in the same board room.