

FY2011 Budget



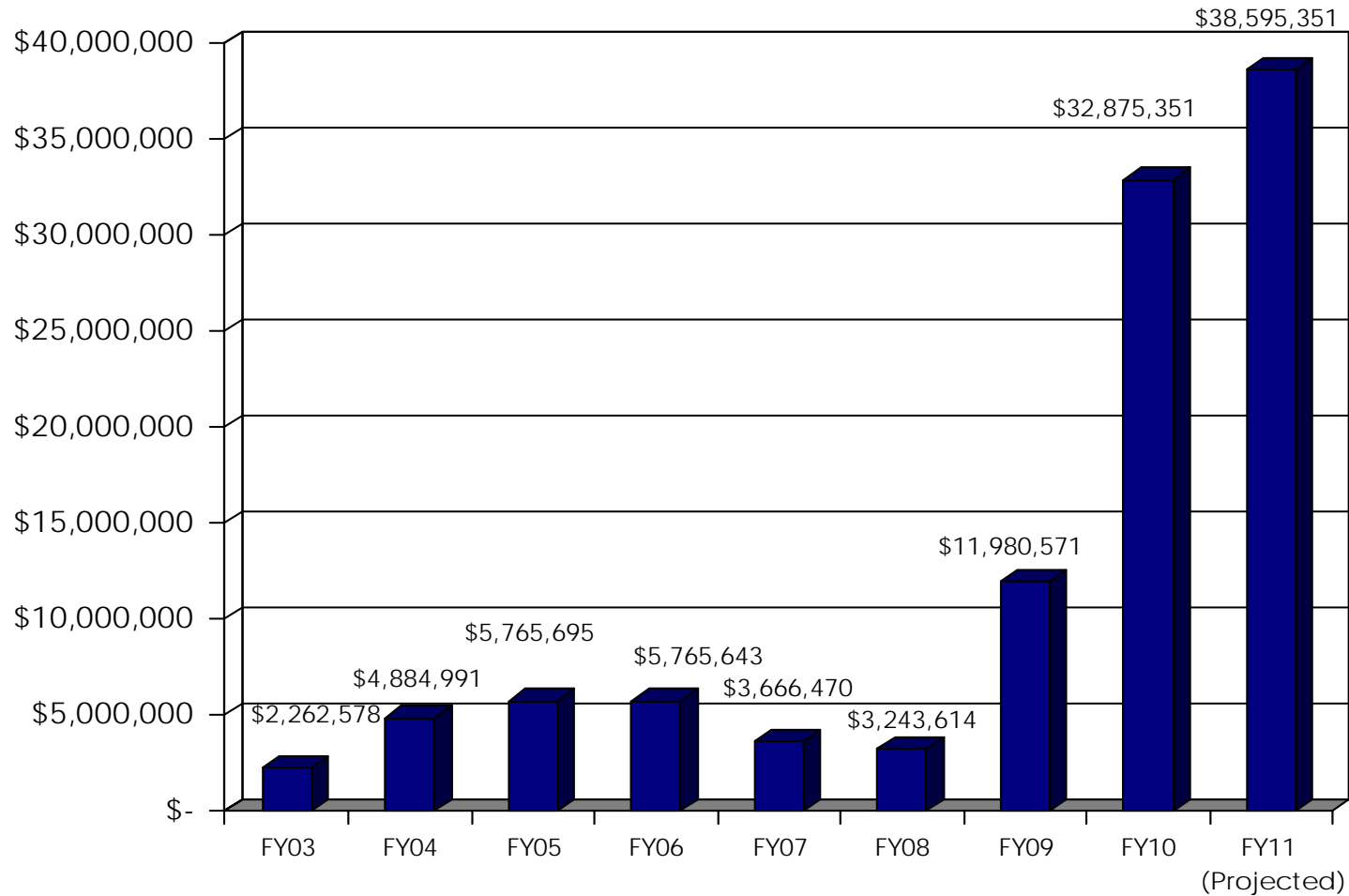
Significant Challenges



- State Funding - Austerity Reductions (9 Years)
- Decreased Local Tax Digest
- Millage Rate (20 mill cap)
- Increased Employer Contributions for Benefits
- Decreased Transportation Funding
- State Funding Formula Does Not Fund
(K-12) Technology & Social Security



State Austerity Reductions



Total: \$ 109,040,264

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Tax Digest History



2010	- 15.3% Projected
2009	- 2.5%
2008	8.24%
2007	10.02%
2006	10.19%
2005	10.11%
2004	9.33%
2003	13.01%
2002	10.20%
2001	16.90%



Tax Millage Analysis



<u>YEAR</u>	<u>MAINTENANCE AND OPERATION</u>	<u>BOND</u>	<u>TOTAL</u>
2010-11	20.00	3.06	23.06 (projected)
2009-10	20.00	3.06	23.06
2008-09	20.00	3.06	23.06
2007-08	20.00	3.06	23.06
2006-07	20.00	3.06	23.06
2005-06	19.40	3.06	22.46
2004-05	18.90	3.06	21.96
2003-04	18.90	3.06	21.96
2002-03	17.65	3.06	20.71
2001-02	17.15	3.06	20.21
2000-01	17.15	3.06	20.21
1999-00	17.50	4.00	21.50
1998-99	17.50	4.00	21.50
1997-98	17.50	4.00	21.50
1996-97	17.50	4.00	21.50

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FY2010 Millage Rates Georgia's Largest School Systems



<u>System</u>	<u>General Fund</u>	<u>FTE</u>
Gwinnett	19.25	161,593
Cobb	18.90	108,447
Dekalb	22.90	97,690
Fulton	17.15	89,559
Clayton	20.00	49,879
Atlanta	21.64	47,947
Henry	20.00	41,169
Cherokee	18.45	38,105

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Millage Rate Information



<u>ITEM</u>	<u>Current M & O Millage</u>
House assessed at Fair Market Value 40% Assessment Rate	\$ 150,000 X 40%
Assessed Value for Tax Purposes Homestead Exemption	\$ 60,000 - 4,000
Tax Base for Property Tax Millage Rate	\$ 56,000 20 Mills
M & O School Tax	\$ 1,120

Property Taxes are levied on real and personal property. Based on values as of January 1 each year, taxes are levied using a "millage rate" which taxes citizens based on \$1 per \$1,000 of assessed property value.

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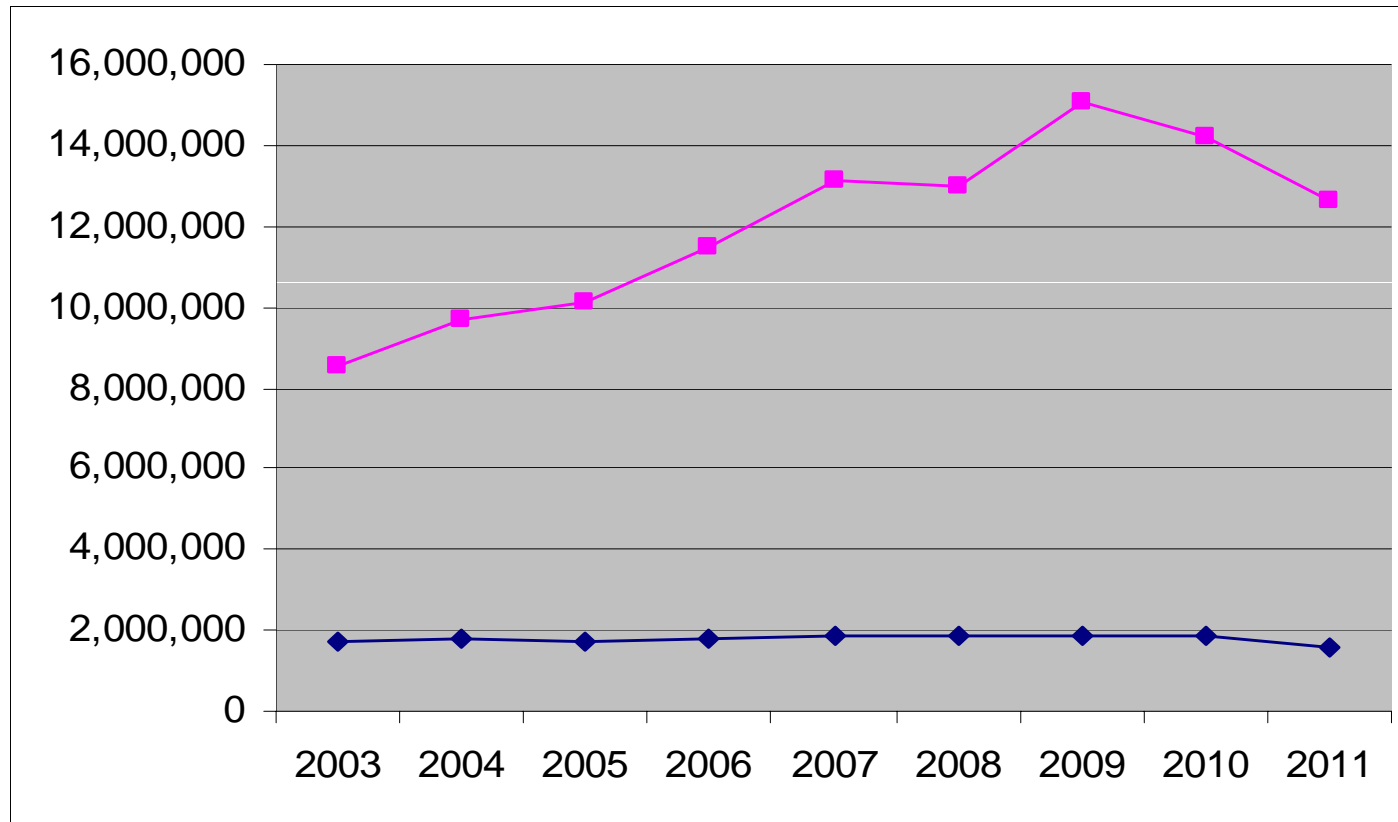
Teachers Retirement System (TRS)



	Employee Rate	Employer Rate
FY2011	5.53%	10.28%
FY2010	5.25%	9.74%
FY2009	5.00%	9.28%



Pupil Transportation Revenue/Expenditures



Expenditures
State Funding

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Operating Revenue / Expense



REVENUE \$284,322,095
10.32% Decrease

EXPENSE \$284,322,095
10.32% Decrease



Revenue Assumptions



- 15.3% decrease in local tax digest.
- 92% tax collection rate.
- Austerity reductions will grow to \$38.5 million.
- Change to EIP delivery model – Grades 3, 4, and 5.
- Interest rates remain at their current low levels.
- Federal reimbursement for Medicaid & E-Rate.
- ARRA (State Stabilization) funding not available.
- State budget does not include national board certification.



Where The Money Comes From



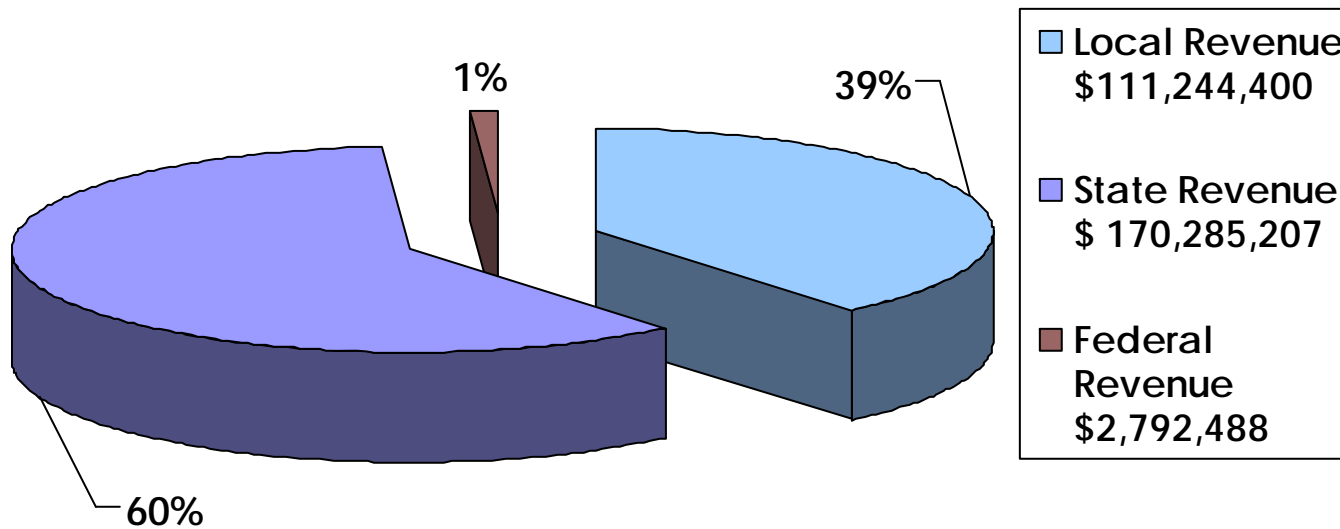
FY2011 Tentative Budget

➤ Local Sources	\$ 111,244,400
Includes Property Taxes, Real Estate Transfers, Alcohol Beverage Taxes, Interest Earnings, Miscellaneous Fees	
➤ State Sources	\$ 170,285,207
Quality Basic Education Funding (QBE) & Miscellaneous Grants	
➤ Federal Sources	\$ 2,792,488
ROTC Instruction Salary Reimbursements, Medicaid Reimbursement, E-Rate Reimbursement	
	<hr/>
	\$ 284,322,095
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Revenue



Total Revenue Per Student



<u>System</u>	<u>FTE 2009</u>	<u>Revenue per Student</u>
Atlanta	47,820	\$14,913
Dekalb	98,142	\$ 10,117
Fulton	87,429	\$ 9,359
Clayton	49,339	\$ 8,783
Cobb	107,872	\$ 8,600
Cherokee	37,184	\$ 8,310
Gwinnett	160,036	\$ 8,297
Henry	40,163	\$ 8,003

Source: GDOE – Financial Data Collection System 2009.

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Expenditure Assumptions



- 8 furlough days for most categories of employees
- 10 furlough days for administrators
- Freeze salaries for all employees
- Increase class size by 2 students
- Decreased staffing – Certified and Classified
- Decreased school funding (\$50 per student)
- Discontinue Evening Academy



Expenditure Assumptions



- Increase to Teachers' Retirement percentage paid by Board: \$1 million (9.74% to 10.28%)
- Continue funding nurses and clinic aides with reduced state funding
- Central Office budgets reduced 20% (\$3.1 million)
- Field trips (\$3 per mile – academic and athletic)
- Seasonal supplements paid in December and May
- Continued energy conservation measures



Decreased Staffing - Certified



- Class Size Plus Two (72 Positions)
- Instructional Lead Teachers (10 Positions)
- Special Education Support (1 Position)
- Student Support Specialists (5.5 Positions)
- Social Workers (9 Positions)
- Assistant Principals (3 Positions)
- Instructional Technology Specialists (10 Positions)
- Career Technical Instruction – Special Education (10 Positions)
- Replace In-School Suspension with Paraprofessional(s) (19 Positions)
- Elementary Art & Music (22 Positions)
- Psychologists (2 Positions)
- Athletic Coordinator (1 Position)



Decreased Staffing - Classified



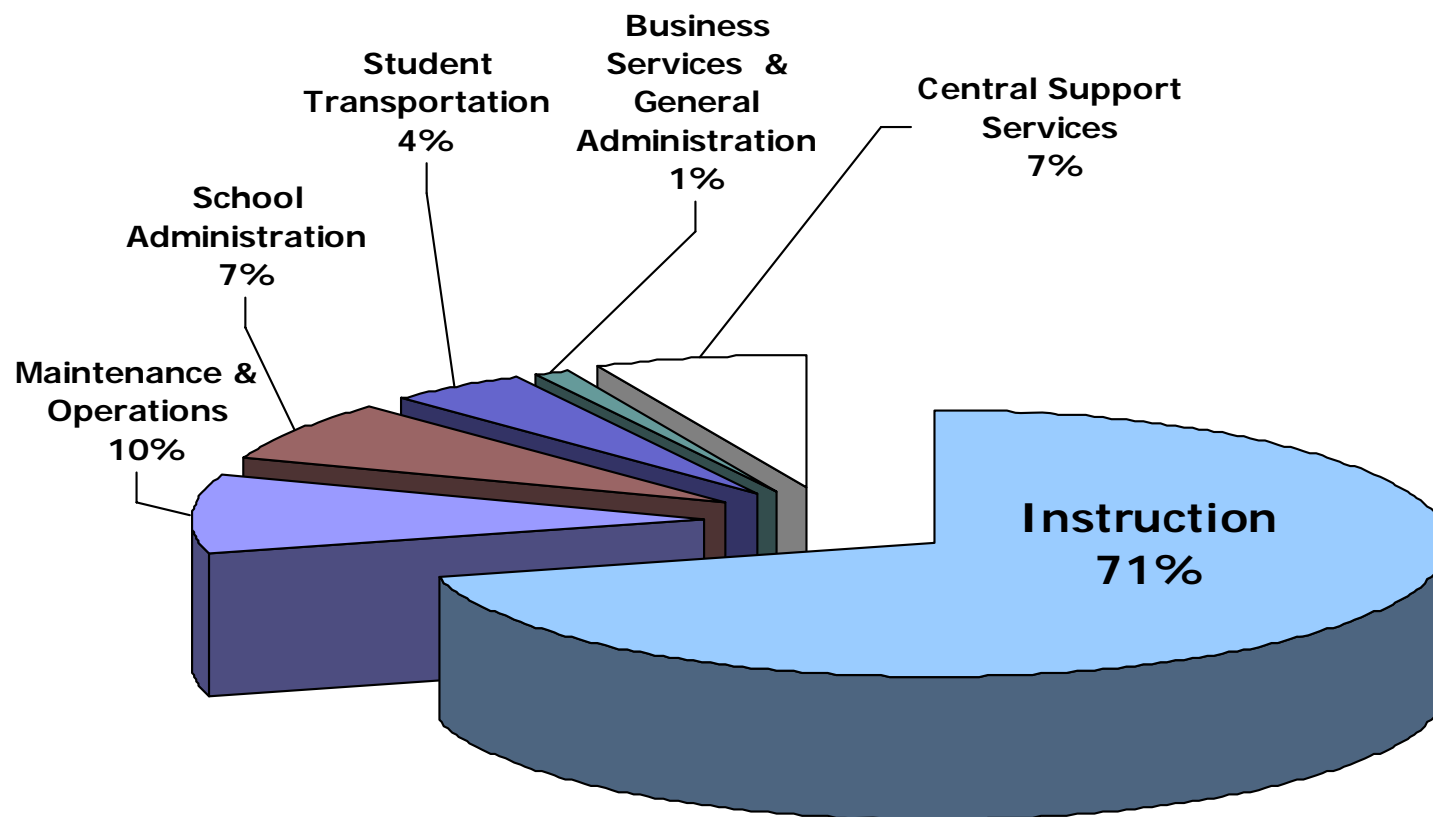
- High School Graduation Paraprofessionals (10 Positions)
- Computer Lab Paraprofessionals (15 Positions)
- Restructure Media Services (18 Media Paraprofessional Positions)
- Substitute Teacher Costs – Reduce
(this includes \$5 reduction to daily rate)
- Permanent Substitutes (50)
- Restructure Bus Monitors
- Reduce Grounds Maintenance expenditures
- Maintenance (4 Positions) – School Nutrition Fund 185 days
- Part Time Custodial Supervisor
- Eliminate Courier Service
- Part Time After School Coordinator
- Central Office Receptionist - Restructured (1 Position)
- Central Office Staffing (4 Positions)

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Expenditures

How the money is spent



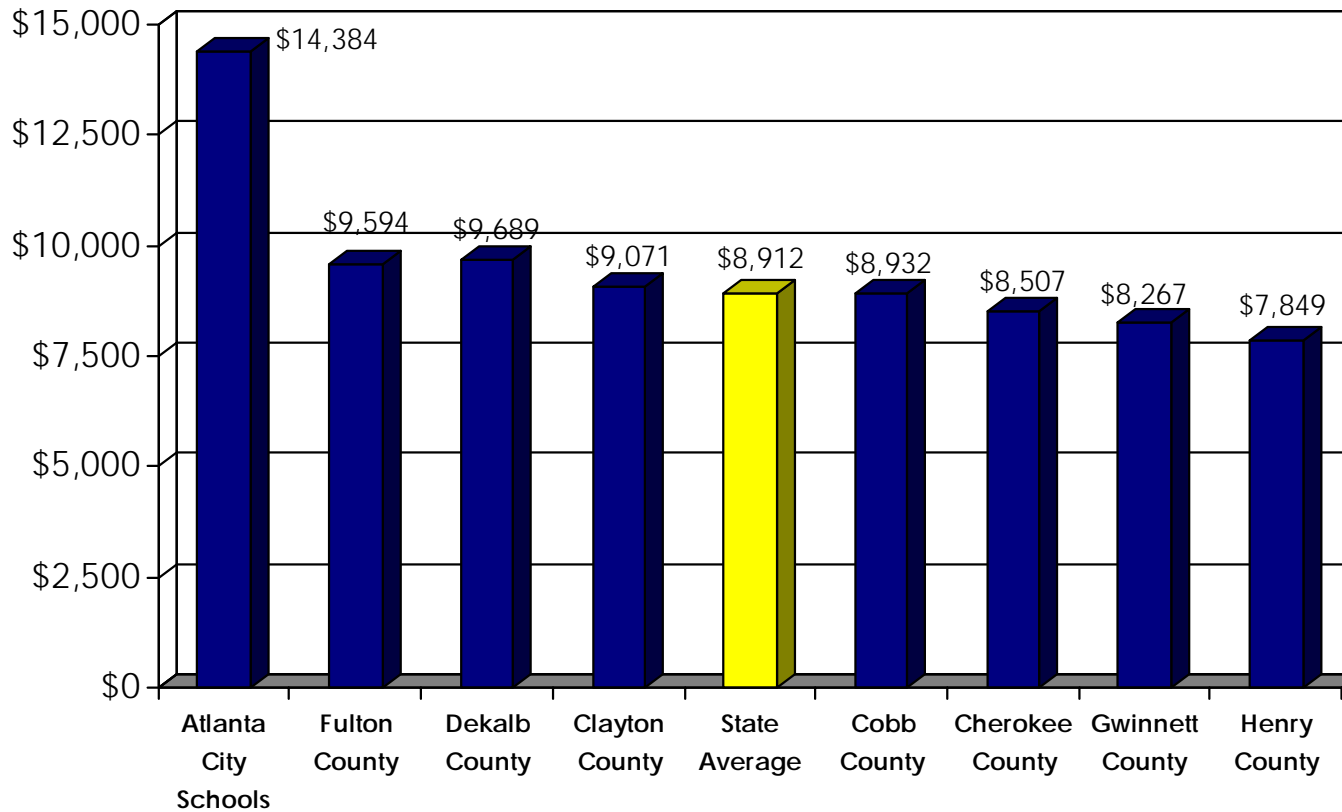
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Cost per Student Comparison



FY09 Cost Per Student Comparison



Source: GDOE – Financial Data Collection System.

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Per Student Expenditure FY2011



40,805 Students

\$6,968

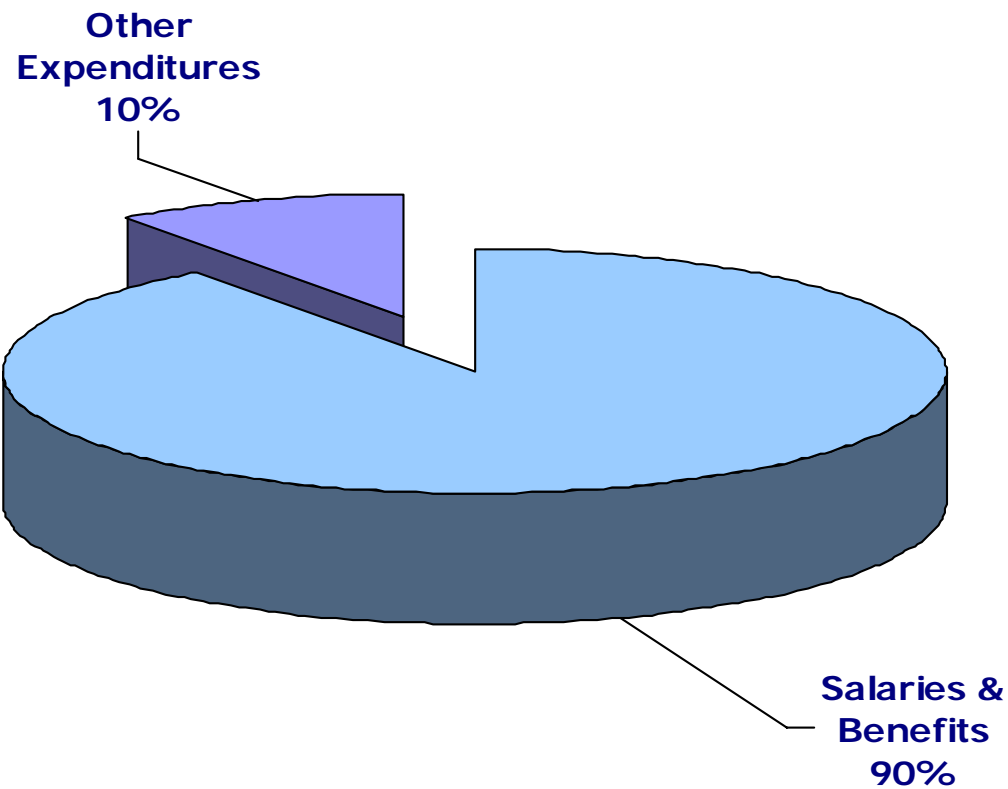
(FY10 \$7,997)

Note: Amount represents annual operating expenses only.

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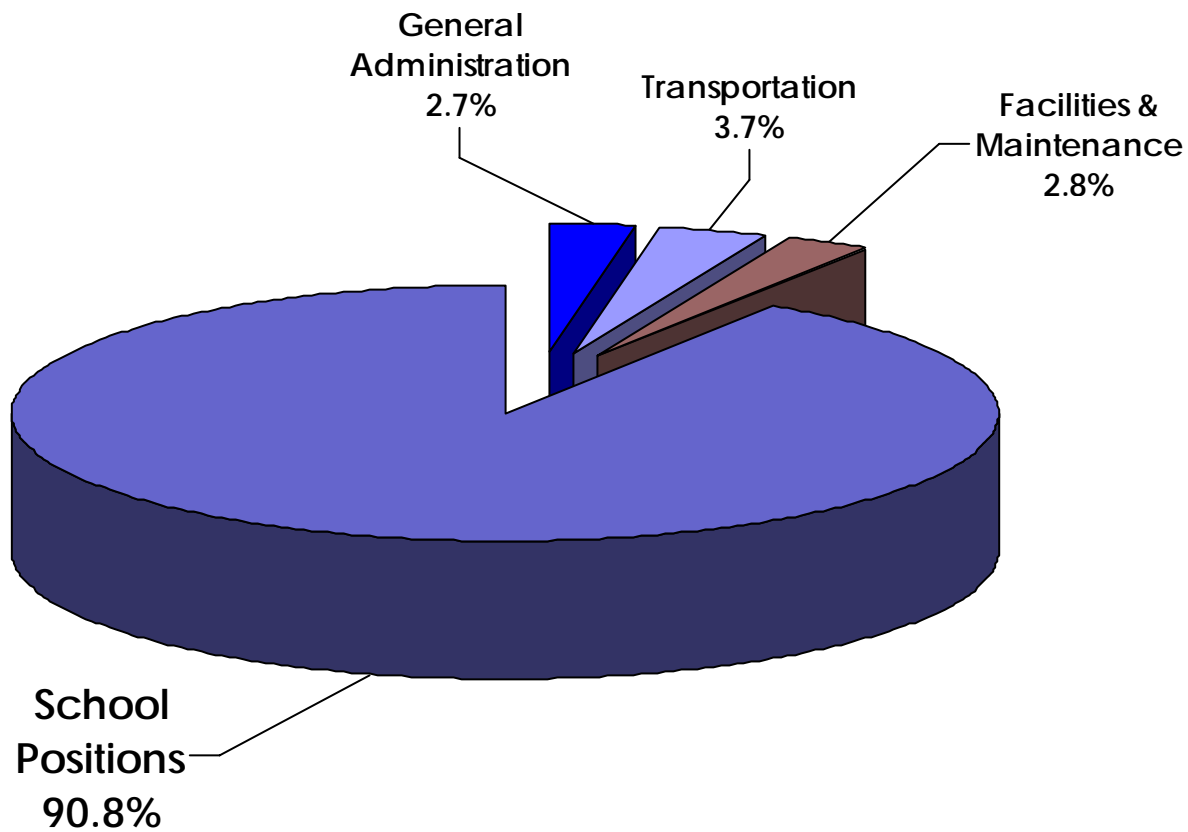
Expenditures for Salaries and Benefits



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Salaries and Benefits



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Salary Schedule Recommendations



- All employees will move up on the appropriate salary schedule for an earned experience step.
- Salary schedules will shift so that step reflects no increase – salaries will be frozen.
- Net result: employees will receive the same pay as they are receiving in current year if they are employed in the same position as current year.



General Administration Expenditures



School System	FTE 2009 (Students)	Gen. Admin. Exp. Per Student	Rank
Henry	40,163	\$ 171	6
Cherokee	37,184	\$ 221	12
Forsyth	32,629	\$ 273	34
Cobb	107,872	\$ 319	60
Chatham	32,568	\$ 406	95
Clayton	49,339	\$ 471	123
DeKalb	98,142	\$ 500	132
Gwinnett	160,036	\$ 517	134
Fulton	87,429	\$ 611	149
Atlanta Public	47,820	\$ 2,022	178
State Average		\$ 432	

Source: Financial Data collection system <http://app.doe.k12.ga.us>
 Note: Rank is based on #1 spending least amount per student (179 districts reporting)

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Summary



- Mission Statement – Budget Direct Instruction
- State Austerity Reductions
- Tax Digest Decrease
- Balanced Budget
- Millage Rate
- Decreased staffing
- 90% Budget Employee Salaries/Benefits
- Salary Freeze
- Transportation & Technology Funding
- FY12 Financial Outlook

