

FY2019 THOMASTON UPSON BOARD OF EDUCATION TENTATIVE GENERAL FUND BUDGET

FY2018 M&O 15.11 mills 1 mill = \$549,497
FY2019 M&O 14.29 mills 1 mill = \$601,876 * Pending final tax digest

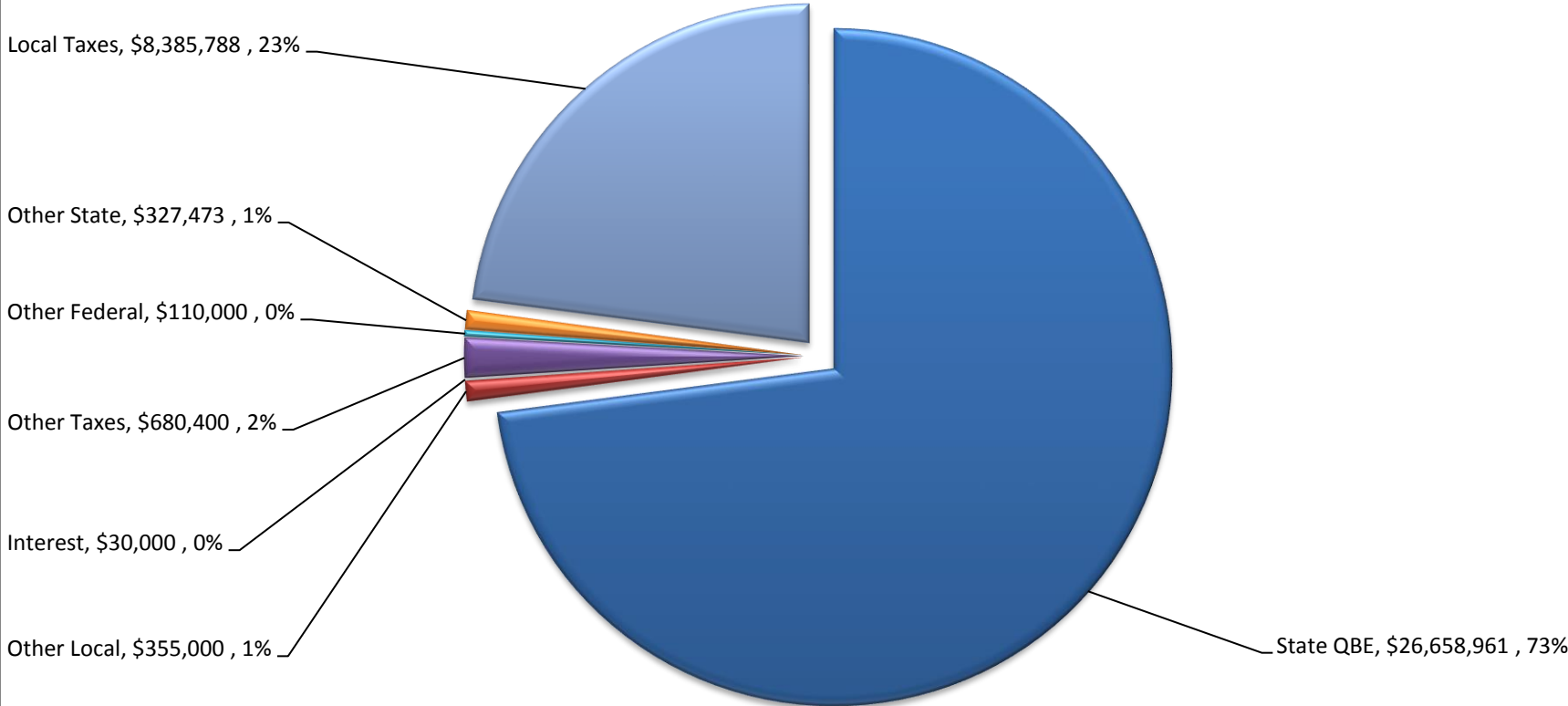
FY2019 Estimated Revenue

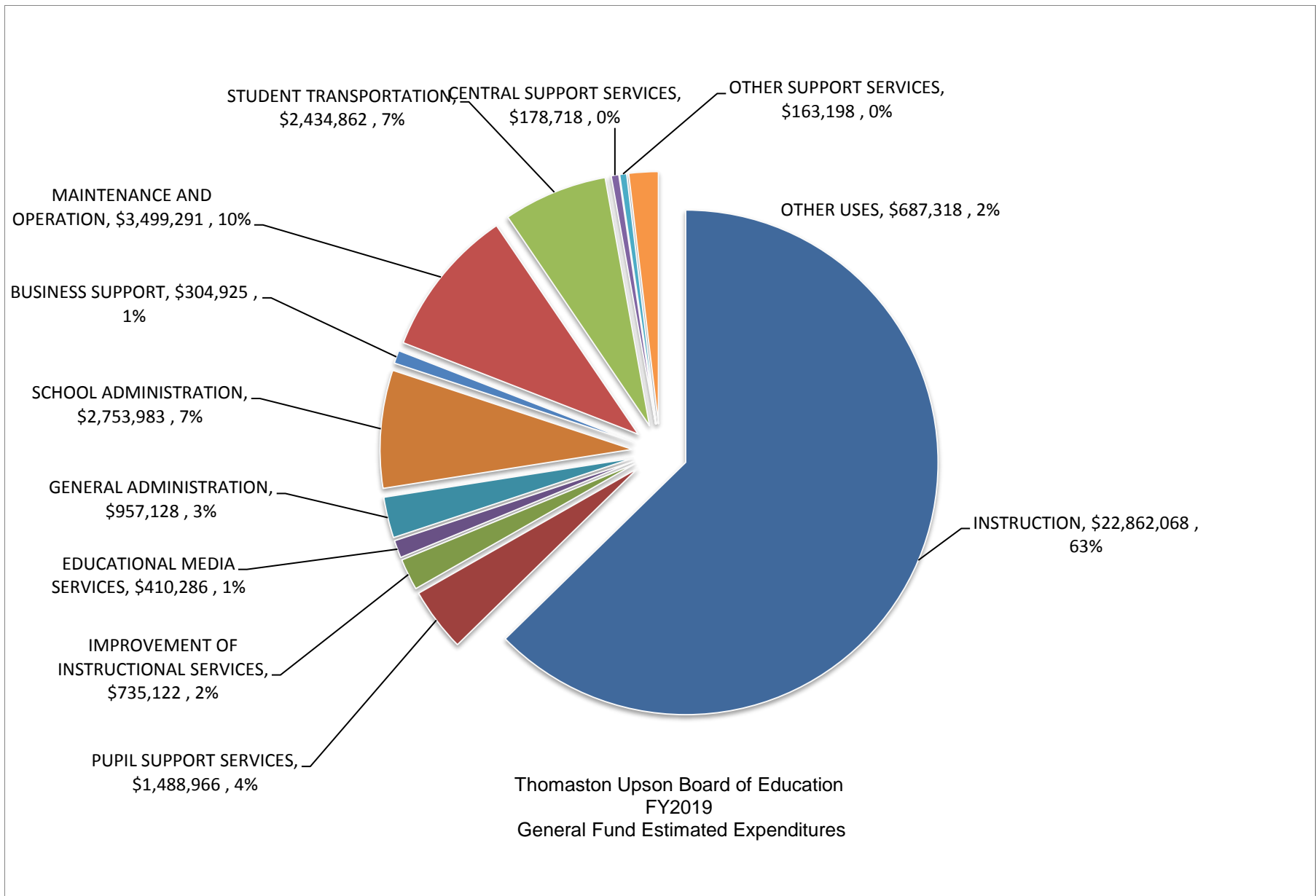
State QBE	\$26,658,961
Local	\$355,000
Interest	\$30,000
Other Taxes	\$680,400
Other Federal	\$110,000
Other State	<u>\$327,473</u>

Total Excluding
 Property Tax \$28,161,834

Total Proposed Revenue	\$28,161,834	
Total Proposed Expenditures	<u>\$36,475,865</u>	
To Fund Budget	(\$8,314,031)	
Property Tax	\$8,600,808	14.29 mills*
Collection Fee - 2.5%	(\$215,020)	
0% Uncollected	\$8,385,788	
Anticipated Tax	\$8,385,788	14.29 mills*
Total Revenue	\$36,547,622	
Total Expenditures	<u>\$36,475,865</u>	
Total Revenue over Expenses	\$71,757	

Thomaston Upson Board of Education
FY2019 General Fund Estimated Revenue





Instruction

This function includes the activities dealing directly with the interaction between teachers and students. Included here are the activities of any personnel which assist in the instructional process.

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
1000-110-118	Salaries - Teachers	\$14,072,982	\$13,552,304	\$13,902,187	Teachers	247 Certified Teachers, 3 49%, 1 2hrs day, +4 open (SPED, ISS, Primary, Elementary)
1000-113-114	Salaries - Subs	\$200,000	\$159,736	\$200,000	\$60.00 - \$100.00 day	
1000-115	Salaries - Ext.	\$31,363	\$39,467	\$40,418	Voc / HS	
1000-140	Salaries - Parapros	\$392,981	\$368,936	\$354,684	Para Professionals	27 Para positions, -1
1000-161	Salaries - Tech	\$85,231	\$92,381	\$89,634	Data Clerks	4 Data positions
1000-172-173	Salaries - Counselors	\$613,786	\$569,577	\$587,997	School Counselors	9 School Counselor positions
1000-195	Salaries - Terminal Leave	\$0	\$2,670	\$0	Terminal Vacation Pay	
1000-199	Salaries - Other Salaries at	\$29,450	\$39,950	\$38,450	Academic / Literary team Supplements/Teacher of the Year/Health Insurance Incentives	
1000-200	Benefits	\$6,503,469	\$6,406,485	\$7,067,098	Health, FICA (7.65%), TRS (20.90%), Life	
1000-260	Workers Compensation	\$215,000	\$216,584	\$220,000	Workers Compensation	
1000-300	Purchased Services	\$4,000	\$7,556	\$11,000	Gifted testing, Mentoring, Wilson Learning	
1000-430	Instructional Repair	\$0	\$0	\$0	Equipment Repair	
1000-432	Repairs & Maint. - Techno	\$0	\$0	\$0	Tech. maint. agreements	
1000-442	Rental	\$60,000	\$62,480	\$65,000	Copiers	
1000-520	Insurance	\$600	\$0	\$600	Insurance - Surety Bonds	
1000-530	Communication	\$55,000	\$48,146	\$55,000	Charter bandwidth	
1000-563	Tuition	\$0	\$0	\$0		
1000-580	Travel	\$10,000	\$561	\$10,000	Travel	
1000-592	Purchased Services	\$51,000	\$50,147	\$56,000	Purchased Services, YAP	

1000-610-730	Instruction Supplies, etc.	\$90,000	\$86,534	\$90,000	All categories 610-730, Matching Vocational grants
1000-612	Computer Software	\$0	\$0	\$0	Odyssey, Web Apps Survey
1000-615	Expendable Equipment	\$0	\$0	\$0	
1000-616	Technology	\$0	\$0	\$0	
1000-641	Textbooks	\$0	\$0	\$0	
1000-642	Books/Periodicals	\$2,000	\$25,580	\$72,000	Wilson Learning, Bookworms
1000-810	Dues/Fees	\$2,000	\$4,180	\$2,000	Virtual Class
1000-890	Other	\$0	\$0	\$0	
Totals		\$22,418,862	\$21,733,273	\$22,862,068	

Pupil Services

This function includes activities designed to assess and improve the well being of students and to supplement the teaching process. Activites 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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2100-113	Substitutes	\$2,500	\$0	\$0	Substitutes	
2100-142	Salaries - Pupil clerical	\$0	\$2,257	\$0	Counselor Secretaries	
2100-146	Supplements	\$236,465	\$237,144	\$232,171	Athletic / Extra Curricular Supplements	
2100-163	Salaries - Nurse	\$132,231	\$135,892	\$145,647	School Nurses	5 Nurses
2100-171	Salaries -	\$0	\$59,836	\$59,836	Behavior Intervention Specialist	1 Behavior Intervention Specialist
2100-174	Salaries	\$213,741	\$206,926	\$298,183	School Psychologist, SPED Director	1.5 System Psychologists (.50 paid other funds), 1 SPED Director, +1 open System Psychologist
2100-176	Salaries	\$62,721	\$62,721	\$62,721	Social Worker	1 Social Worker
2100-177	Salaries	\$95,280	\$100,052	\$102,914	Pre-K/Student Services	1 Pre-K/Student Services Director
2100-191	Salaries - Other	\$0	\$0	\$5,000	Videographer	
2100-199	Salaries - Other Salaries at	\$0	\$0	\$0		
2100-200	Benefits	\$277,475	\$309,605	\$379,494	Health, FICA (7.65%), TRS (20.90%), Life	
2100-260	Workers Compensation	\$0	\$0	\$0	Workers Compensation	
2100-300	Purchased Services	\$200,000	\$194,275	\$200,000	Rehab Services, Medicaid, Speech Pathlogist, OT, Nursing Services	
2100-530	Communication	\$0	\$0	\$0		
2100-580	Travel	\$1,000	\$744	\$1,000	Social Worker/ HHB	
2100-610	Supplies	\$1,500	\$640	\$1,500	Pupil Support supplies	
2100-615	Exp. Equipment	\$0	\$0	\$0		
2100-642	Books/Periodicals	\$1,000	\$0	\$0		
2100-810	Dues and Fees	\$500	\$194	\$500	CPR Certification	

Totals	\$1,224,413	\$1,310,287	\$1,488,966
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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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2210-110	Teachers	\$0	0	\$0		
2210-113	Staff Dev. Substitutes	\$40,000	\$1,000	\$0	Substitutes Professional Learning Teachers	
2210-116	Stipends	\$2,000	\$0	\$0	Professional Development	
2210-161	Salaries - Tech	\$200,477	\$202,395	\$223,954	SIS Coord. & tech support	1 Director of Technology, 1 49% SIS Coordinator position, 3 Tech support positions
2210-190	Salaries-Other Mgmt Per	\$110,664	\$119,073	\$97,780	Asst. Supt. For Curriculum and Instruction	1 Assistant Superintendent
2210-191	Salaries-Other Admin Per	\$64,707	\$64,706	\$129,412	Instructional Coach	1 Instructional Coach, +1 Elementary IC
2210-199	Salaries - Other Salaries au	\$0	\$0	\$0		
2210-200	Benefits	\$135,196	\$144,991	\$190,476	Health, FICA (7.65%), TRS (20.90%), Life	
2210-300	Purchased Services	\$10,000	\$8,753	\$10,000	Consultant Teacher training	
2210-580	Travel	\$50,000	\$31,725	\$40,000	Staff training / Decreased funding Title II	
2210-585	Board Member travel	\$13,000	\$13,655	\$15,000	Travel Board Members	
2210-595	Other Pur. Services	\$0	\$0	\$0		
2210-610	Supplies	\$5,000	\$0	\$2,500	Staff Development	
2210-642	Books, Periodicals	\$1,000	\$147	\$1,000		
2210-810	Dues & Fees	\$30,000	\$12,267	\$25,000	Registration fees	
2210-890	Other Exp.	\$0	\$0	\$0	Tuition Reimbursement	
Totals		\$662,044	\$598,714	\$735,122		

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2220-140	Salaries - Aides	\$42,663	\$42,344	\$42,589	Media Para Professionals	3 Media Para positions
2220-165	Salaries - Media Spec.	\$248,817	\$219,752	\$219,752	Media Specialists	4 Media Specialists
2220-199	Salaries - Other Salaries ai	\$0	\$0	\$0		
2220-200	Benefits	\$125,728	\$109,021	\$118,945	Health, FICA (7.65%), TRS (20.90%), Life	
2220-260	Workers Compensation	\$8,000	\$8,541	\$9,000	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	\$18,302	\$20,000	Media Supplies	
2220-810	Dues/Fees	\$0	\$0	\$0		
Totals		\$445,208	\$397,960	\$410,286		

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2300-111	Board Member Pay	\$10,500	\$13,550	\$15,000	\$50.00 meeting	
2300-120-190	Salaries - Supt/Dep.	\$482,000	\$516,527	\$471,342	Superintendent, Deputy Superintendent, Facilities Director and Title Director	1 Superintendent, 1 Deputy Superintendent, 1 Facilities Director, 1 Federal Programs Director
2300-142	Salaries - Secretaries	\$119,915	\$119,915	\$119,915	Administrative Secretaries	3 Administrative positions
2300-195	Salaries - Terminal Leave	\$0	\$11,500	\$0	Terminal Vacation Pay	
2300-199	Salaries - Other Salaries at	\$0	\$0	\$0		
2300-200	Benefits	\$215,211	\$238,975	\$212,371	Health, FICA (7.65%), TRS (20.90%), Life	
2300-260	Workers Compensation	\$8,000	\$6,732	\$8,000	Workers Compensation	
2300-300	Purchased Services	\$5,000	\$14,761	\$8,500	Legal Fees, Motivational Speaker (BTS)	
2300-430	Repairs/Maint	\$0	\$0	\$0		
2300-432	Repairs/Maint. Technolog	\$2,500	\$2,250	\$2,500	Eboard	
2300-444	Other Rentals	\$0	\$0	\$0		
2300-520	Insurance	\$1,500	\$1,364	\$1,500	Surety Bond and Liabile Insurance	
2300-530	Communication	\$100,000	\$84,052	\$100,000	Postage, Phone Service, E-rate funding decreasing-10% e-rate funds	
2300-580	Travel	\$500	\$0	\$0	System level travel	
2300-585	Travel - Board Members	\$0	\$0	\$0		
2300-595	Other Purchased Ser.	\$0	\$0	\$0	Subscriptions to Newspapers	
2300-610	Supplies	\$8,000	\$7,314	\$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	\$200	\$0	\$0		

2300-810	Dues & Fees	\$3,000	\$10,164	\$10,000	GSBA, GHSA Dues, E-Board, E-Policy, E-Law
2300-890	Other Expense	\$0	\$0	\$0	
Totals		\$956,326	\$1,027,104	\$957,128	

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2400-130	Salaries - Principals	\$598,104	\$580,105	\$566,533	Principals	4 Principal positions (ULAS 200 days), 1 Learning Academy Director
2400-131	Salaries - Asst. Prin.	\$877,048	\$852,413	\$848,277	Asst. Principals	11 Asst. Principal positions
2400-142	Salaries - Clerical	\$382,175	\$396,066	\$410,318	School Secretaries	24 School Clerical positions
2400-195	Salaries - Terminal Pay	\$0	\$6,000	\$0	Terminal Vacation Pay	
2400-199	Salaries - Other Salaries ai	\$0	\$6,000	\$6,000	Health Insurance Incentive	
2400-200	Benefits	\$777,582	\$793,027	\$879,355	Health, FICA (7.65%), TRS (20.90%), Life	
2400-260	Workers Compensation	\$4,500	\$3,605	\$4,500	Workers Compensation	
2400-300	Purchased Services	\$4,000	\$5,271	\$5,000	Fingerprinting, Background Checks	
2400-432	R & M - Technology	\$1,000	\$0	\$1,000		
2400-442	Rental	\$10,000	\$11,672	\$11,000	Risograph lease/maintenance fee	
2400-580	Travel	\$1,000	\$699	\$1,000	Staff Training	
2400-595	Other Purchased Ser.	\$0	\$0	\$0		
2400-610-642	Supplies, Equip., etc.	\$15,000	\$12,863	\$15,000	Office supplies, postage	
2400-810	Dues and Fees	\$5,000	\$5,278	\$6,000	SACS, Pre-K, GA Accrediting	
Totals		\$2,675,409	\$2,672,999	\$2,753,983		

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>	
2500-142	Salaries	\$195,914	\$195,914	\$197,679	Central Office Finance
2500-199	Salaries - Other Salaries at	\$0	\$3,000	\$3,000	Health Insurance Incentive
2500-200	Benefits	\$78,228	\$79,414	\$88,546	Health, FICA (7.65%), TRS (20.90%), Life
2500-260	Workers Compensation	\$0	\$0	\$0	
2500-300	Purchased Services	\$0	\$0	\$9,000	CSI Upgrade
2500-432	Repairs/Main. Tech	\$35,000	\$1,120	\$1,500	CSI and Doc E Fill
2500-442	Rental	\$0	\$0	\$0	
2500-580	Travel	\$0	\$0	\$0	
2500-610	Supplies	\$5,000	\$4,971	\$5,000	Supplies
2500-612	Software	\$0	\$0	\$0	
2500-616	Exp. Comp. Equip.	\$0	\$0	\$0	Computers, Printers
2500-810	Dues & Fees	\$200	\$0	\$200	Workshop registration
Totals		\$314,342	\$284,419	\$304,925	

1 Finance Director, 1 Payroll, 1
Purchasing, 1 AP/Ins and
Benefits

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2600-181	Maint/Grounds	\$311,662	\$282,759	\$288,010	Maintenance and Grounds	10 Maintenance and Grounds positions, 1 P/T Resource ULLA
2600-186	Custodial	\$595,033	\$554,241	\$610,575	Custodians	35.5 (.50 paid with other funds) Custodians
2600-195	Salaries - Terminal Leave	\$0	\$2,790	\$0	Terminal Vacation Pay	
2600-199	Salaries - Other Salaries at	\$0	\$0	\$0		
2600-200	Benefits	\$506,303	\$464,092	\$529,706	Health, FICA (7.65%), TRS (20.90%), Life	
2600-260	Workers Compensation	\$11,350	\$10,681	\$13,000	Workers Compensation	
2600-300	Purchased Services	\$78,000	\$87,700	\$450,000	Security	
2600-410	Water/Sewage	\$200,000	\$189,580	\$225,000	Water, Sewage, Garbage, Pest	
2600-430	Repair/maint	\$160,000	\$150,756	\$160,000	Facilities and Grounds	
2600-442	Rental	\$0	\$224	\$0	Equip. rent	
2600-520	Insurance	\$128,000	\$117,885	\$128,000	Property insurance - Facilities	
2600-530	Communication	\$50,000	\$23,312	\$30,000	Southern Linc - E-rate funding decreasing 10% e-rate funds	
2600-610	Supplies	\$200,000	\$192,311	\$200,000	Custodial & maint. supplies	
2600-61011	Landscaping	\$31,000	\$35,920	\$35,000		
2600-612	Comp. Software	\$0	\$0	\$0		
2600-615	Expendable Equip.	\$5,000	\$898	\$5,000	Vaccum cleaners, weed eaters, push mowers	
2600-620	Energy	\$800,000	\$791,394	\$825,000	Utilities --City of Thomaston, Upson EMC, GAS South, Thompson Gas	
2600-810	Dues and Fees	\$0	\$0	\$0		
Totals		\$3,076,348	\$2,904,542	\$3,499,291		

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>		
2700-113	Subs	\$25,000	\$22,737	\$25,000	Drivers	
2700-180	Salaries - Bus Drivers Salaries - Drivers to Atlanta	\$770,800	\$770,496	\$795,379	Bus drivers, Bus monitors, Field Trips	66 Driver and Montior positions, 2 P/T Crossing Guards
2700-181	Salaries - Other	\$113,837	\$121,645	\$125,788	Director, mechanics	1 Transportation Director, 2 Mechanics and 2 P/T Admin. Assistants
2700-199	Salaries - Other Salaries at	\$0	\$1,500	\$0		
2700-200	Benefits	\$571,985	\$613,238	\$627,479	Health, FICA (7.65%), TRS (20.90%), Life	
2700-260	Workers Compensation	\$8,000	\$6,733	\$8,000	Workers Compensation	
2700-300	Purchased Services	\$10,000	\$6,928	\$10,000	Physicals, drug testing	
2700-430	Repair/Maint.	\$80,000	\$81,973	\$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	\$16,437	\$18,000	Student transport to Macon School	
2700-520	Insurance	\$90,000	\$86,118	\$90,000	Bus insurance	
2700-530	Communication	\$3,000	\$2,489	\$3,000	Radios/tower rental	
2700-610	Supplies	\$140,000	\$139,980	\$140,000	Parts, tires	
2700-612	Software	\$0	\$0	\$0		
2700-615	Expendable Equip.	\$0	\$0	\$0	Additional radios, cameras	
2700-620	Gas & Oil	\$400,000	\$387,940	\$425,000	Transportation Fuel	
2700-732	Purchase of Buses	\$77,216	\$154,536	\$77,216	New Buses Allotment - State Bond funds	
2700-810	Dues/Fees	\$10,000	\$8,187	\$10,000	Tags/Titles, Highway Impact Fees(HB 170)	
Totals		\$2,317,838	\$2,420,936	\$2,434,862		

Central Support Services

This function is for system activities other than general administration and business services.
Included here are public and community relations and testing services.

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>	
2800-190	Salaries	\$86,242	\$83,242	\$90,492	Records Clerk/ PR salaries 1 Records Clerk and 1 Public Relations Director
2800-199	Salaries - Other Salaries a	\$0	\$0	\$0	
2800-200	Benefits	\$17,253	\$17,017	\$37,226	Health, FICA (7.65%), TRS (20.90%), Life
2800-300	Purchased Services	\$7,200	\$4,800	\$6,000	TeleHealth
2800-430	Repairs & Maint.	\$0	\$0	\$0	
2800-432	Repairs & Maint. - Techno	\$2,500	\$0	\$0	Image Director
2800-592	Services	\$35,000	\$32,621	\$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	\$6,000	\$18,424	\$10,000	Testing Materials
2800-612	Software	\$0	\$0	\$0	
2800-615	Expendable Equip.	\$0	\$0	\$0	
Totals		\$154,195	\$156,104	\$178,718	

Other Support Services

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

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>	
2900-190	Salaries	\$21,750	\$20,762	\$25,000	Extra Curricular Supplements/Other school salaries reimbursed
2900-200	Benefits	\$2,300	\$2,114	\$2,698	FICA (7.65%), and TRS (20.90%)
2900-300	Purchased Services	\$0	\$0	\$0	
2900-580	Travel	\$2,000	\$4,298	\$5,000	NJROTC travel
2900-592	Purchased Services	\$0	\$0	\$0	
2900-595	Other Purchased Ser.	\$15,000	\$7,407	\$15,000	NJROTC

2900-610	Supplies	\$0	\$0	\$0	
2900-812	Dues & Fees	\$102,500	\$102,446	\$115,500	RESA Membership
Totals		\$143,550	\$137,027	\$163,198	

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>2018 Budget</u>	<u>2018 Estimated Expense</u>	<u>2019 Budget</u>	
5000-930	Transfer to other funds	\$350,000	\$432,500	\$687,318	Grant transfers -- Special Education \$577,063 and Pre-K \$110,255
5000-990	Other Uses	\$0	\$0	\$0	
Totals		\$350,000	\$432,500	\$687,318	
GRAND TOTALS		\$34,738,537	\$34,075,863	\$36,475,865	