

**Walker County Board of Education
FY2019 Budget**

Revenue:	
Local Revenue	23,090,000
State Sources (QBE & Categorical Grants)	62,639,224
Other Sources (State Grants & Other Agencies)	845,935
Total Revenue	86,575,159
Beginning Fund Balances:	
Unassigned	8,350,000
Restricted, QZAB Sinking Fund	-
Nonspendable, Inventories	153,281
Assigned, Workers Compensation	150,000
Assigned, Technology (E-rate)	15,991
Total Fund Balance, July 1, 2017	8,669,272
Total Revenue & Beginning Balance	95,244,431
Expenditures:	
Instruction	62,145,115
Pupil Services	3,969,913
Instructional Services	1,771,577
Media Services	1,637,856
General Administration	509,641
School Administration	6,706,343
Business Services	627,491
Maintenance & Operations	7,899,934
Transportation	6,032,405
Support Services	384,542
Other Support Service	287,969
Outgoing Transfers & Debt Services	414,061
Total Expenditures	92,386,847
Ending Fund Balance:	
Unassigned	2,554,303
Restricted, QZAB Sinking Fund	-
Nonspendable, Inventories	153,281
Assigned, Workers Compensation	150,000
Assigned, Technology (E-Rate)	-
Total Fund Balance, June 30, 2018	2,857,584
Total Expenditures And Ending Balance	95,244,431
Capital Projects	9,000,000
Debt Service	3,182,337
Title I (Phaedra)	2,853,376
Title IIA (Heather)	335,838
Title III (Phaedra)	0
Title IV (Phaedra)	193,644
IDEA (Special Education) (Angie)	1,806,868
Vocational Grants (Matt)	89,525
School Food and Nutrition	7,413,573
Preschool (Lottery Funded)	1,394,145
Principals' Accounts	2,165,850
Total All Other Funds	28,435,156

FY19 Revenue Summary

Local Revenue(1000)	FY18	FY19	Difference
Ad Valorem (1110)	18,800,000	18,800,000	-
Title Ad Valorem Tax (1191)	1,900,000	2,500,000	600,000
Intangible/Transfer/Railroad Tax (1121&1190)	760,000	825,000	65,000
Investment Income (1500)	115,000	120,000	5,000
Other Local Revenue (1995)	800,000	800,000	-
E-Rate Reimbursement	-	-	-
Federal Ind. Cost (1990)	45,000	45,000	-
Total Local Revenue	22,420,000	23,090,000	670,000
State Revenue (3000)			
QBE Formula (Salaries) (3120)	53,779,297	55,726,863	1,947,566
QBE Formula (Operating) (3122)	4,142,110	3,680,688	(461,422)
Total	57,921,407	59,407,551	1,486,144
Less Local 5-Mill Share (3140)	(5,850,510)	(6,205,213)	(354,703)
Net	52,070,897	53,202,338	1,131,441
Categorical Grants:			
Pupil Transportation (3125)	986,337	973,722	(12,615)
Nursing Services (3125)	174,380	176,195	1,815
Equalization (3200)	9,355,523	8,286,969	(1,068,554)
ARRA Stabilization Funds	-	-	-
Total	10,516,240	9,436,886	(1,079,354)
Total QBE & Categorical	62,587,137	62,639,224	52,087
Less Austerity Reduction (3124)	(1,034,965)	-	1,034,965
Total State (QBE & Categorical)	61,552,172	62,639,224	1,087,052
Other Grants -GDOE(3800)*	268,700	302,619	
Connections to Classrooms Grant (Round 2)	-	-	
Bond Buses 3800	154,440	77,216	
On-Behalf Payments	255,845	230,874	
State Pre-School Handicapped	235,226	235,226	
Total	914,211	845,935	(68,276)
Funds; Other State Agencies (3995)	-	-	
Total Other Sources	914,211	845,935	(68,276)
Grand Total Local & State Revenues	84,886,383	86,575,159	1,688,776

FY2019 Expenditure Summary

Fund 100 General Operating Summary	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
Salaries & Benefits				
1000-Instruction	58,234,548	60,260,740	2,026,192	
2100-Pupil Services	3,460,859	3,569,075	108,216	
2210-Instructional Services	920,810	1,049,168	128,358	
2220-Media Services	1,183,453	1,459,114	275,661	
2300-General Administration	289,751	308,179	18,428	
2400-School Administration	6,356,756	6,608,725	251,969	
2500-Business Services	536,148	516,991	(19,157)	
2600-Maintenance & Operations	3,474,354	3,571,719	97,365	
2700-Transportation	4,302,073	4,385,361	83,288	
2800-Support Services	323,334	336,392	13,058	
2900-Other Support Service	188,398	230,052	41,654	
3100-School Nutrition On-Behalf Payments	64,044	61,888	(2,156)	
Total Salaries & Benefits	79,334,528	82,357,404	3,022,876	3.81%
Operating Expenses				
1000-Instruction	2,421,042	1,884,375	(536,667)	
2100-Pupil Services	380,409	400,838	20,429	
2210-Instructional Services	649,409	722,409	73,000	
2220-Media Services	171,067	178,742	7,675	
2300-General Administration	199,373	201,462	2,089	
2400-School Administration	97,213	97,618	405	
2500-Business Services	111,150	110,500	(650)	
2600-Maintenance & Operations	4,187,655	4,328,215	140,560	
2700-Transportation	1,748,484	1,647,044	(101,440)	
2800-Support Services	48,150	48,150	-	
2900-Other Support Service	57,917	57,917	-	
5000-Other Transfers	465,518	352,173	(113,345)	
5100-Debt Service	-	-	-	
Total Operating Expenses	10,537,387	10,029,443	(507,944)	-4.82%
Total Salaries/Benefits & Operating	89,871,915	92,386,847	2,514,932	2.80%

At a Glance:

TRS increased from 16.81% to 20.9%

State Health increased to \$11,340 in January of FY18. This would be the first full year at that rate.

Instructional Services 1000	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
110 Teachers/Subject Specialists	34,354,154	34,598,913	244,759	
110 Teachers--Additional Instr.	128,800	128,745	(55)	
110 Sp. Ed. Teachers (ESY)	67,500	67,500	-	
113 Substitutes - Teachers	331,382	331,382	-	
114 Substitutes - Paraprofessional	76,440	76,440	-	
115 Extended Day- Teachers	242,970	237,931	(5,039)	
117 Extended Year - Teachers	107,966	102,632	(5,334)	
118 PE/Art/Music Teachers	1,747,415	1,725,377	(22,038)	
140 Paraprofessionals	1,491,721	1,521,097	29,376	
145 Interpreter			-	
161 Technology Specialist	214,198	211,472	(2,726)	
166 Young Farmer - Teacher	67,070	67,070	-	
172 Elementary Counselor	582,505	593,373	10,868	
173 Secondary Counselor	807,117	789,244	(17,873)	
200 Employee Benefits	18,015,310	19,809,564	1,794,254	
Total Salaries & Benefits	58,234,548	60,260,740	2,026,192	3.48%
Operating				
Professional Services - SLP Contractors	255,000	255,000	-	
Instructional Allotments	816,656	499,639	(317,017)	
CTAE Local Match	18,000	18,000	-	
Energy Incentive Savings	86,740	86,740	-	
Planetarium/STEM	40,000	10,300	(29,700)	
Odysseyware	90,000	100,000	10,000	
Young Farmer	4,150	4,150	-	
E-Rate	15,991	15,991	-	
Ombudsman/Early College	628,090	628,090	-	
ESOL	26,415	26,465	50	
Learning Resources	440,000	240,000	(200,000)	
Total Operating Cost	2,421,042	1,884,375	(536,667)	-22.17%
Total Function 1000	60,655,590	62,145,115	1,489,525	2.46%

Notes:

118 - over budgeted FY18

172 and 173 - change in code between elem to secondary at SR

Instructional Allotments-no carry over included from FY18

Learning Resources-reduction in \$200,000

Difference in FY18 Operational Budget due to Adjustments made for Grants awarded after budget adoption

Pupil Services- Function 2100	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
142 Clerical Salaries*	128,167	113,926	(14,241)	
146 Extra-Curricular Supplements	495,710	495,710	-	
163 School Nurse Salaries	165,305	196,154	30,849	
164 Physical/Occupational Therapist	340,805	346,991	6,186	
171 Diagnosticians/Asst. Tech Spec Salaries	200,641	202,470	1,829	
175 School Psychometrists Salaries	484,439	470,296	(14,143)	
176 School Social Workers Salaries	207,682	197,184	(10,498)	
178 Mission Support Specialist	131,909	127,230	(4,679)	
190 Dir. Student Services	133,421	96,123	(37,298)	
191 Homebound/Trans Sp/Due Process	270,942	340,185	69,243	
200 Employee Benefits	\$ 930,963	\$ 982,806	51,843	
Total Salaries & Benefits	\$ 3,489,984	\$ 3,569,075	\$ 79,091	2.27%
300 Purchased Services	172,100	173,900	1,800	
430/432 Repair & Maintenance	76,496	85,306	8,810	
442 Rental of Equipment	3,750	3,750	-	
530/532 Communication	19,072	20,172	1,100	
580 Travel	24,440	27,000	2,560	
595 Other Purchased Services	3,000	3,000	-	
610 Supplies	54,551	61,000	6,449	
612 Computer Software	-	8,810	8,810	
615 Expendable Equipment	4,400	4,400	-	
616 Expendable Computer Equipment	7,600	13,500	5,900	
642 Books and Periodicals	-	-	-	
730 Non Computer Equipment	-	-	-	
734 Computers	-	-	-	
810 Dues and Fees	-	-	-	
Total Operating Cost	365,409	400,838	35,429	9.70%
Total Function 2100	3,855,393	3,969,913	114,520	2.97%

Notes:

142 - clerical staff changes, salary differences

163 - higher salaried nurses

175 - Vacancy for new School Psychologist in FY18 not included in FY19

178 - Difference in salary K. Mariaks vs S. Harden

190 - Glen Brown vs. Chris Chambers plus no additional training expense

191 - addition of a due process facilitator (191),

432 - Added USHA Product Suite for FTE \$8810

Improvement of Instruction- 2210	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
113 Substitutes	-	-	-	
140 Planetarium Parapro	21,404	21,677	273	
142 Clerical Salaries*			-	
161 Technology Specialist*	127,319	128,703	1,384	
190 Dir. Curriculum/Instruction/Special Ed	211,013	213,475	2,462	
191 Curriculum Coordinators	294,532	364,531	69,999	
200 Employee Benefits	266,542	320,782	54,240	
Total Salaries and Benefits	920,810	1,049,168	128,358	13.94%
300 Purchased Services	238,207	242,207	4,000	
430/432 Repair & Maintenance	22,200	22,200	-	
442 Rental of Equipment	6,500	6,500	-	
530/532 Communication	14,100	14,100	-	
580 Travel	21,500	23,500	2,000	
595 Other Purchased Services			-	
610/611 Supplies	30,000	30,500	500	
612 Computer Software	20,500	65,500	45,000	
615 Expendable Equipment	17,000	22,000	5,000	
616 Expendable Computer Equipment	44,100	52,600	8,500	
642 Books and Periodicals			-	
730 Non Computer Equipment			-	
734 Computer Equipment			-	
810 Dues and Fees	13,302	21,302	8,000	
E-Rate			-	
Planetarium Expenses			-	
Professional Learning (Function 1213)	222,000	222,000	-	
Total Operating Cost	649,409	722,409	73,000	11.24%
Total Function 2210	1,570,219	1,771,577	201,358	12.82%

Notes:

191 - Addition of SPED Coordinator

300 - Load Balancing equipment is a mandatory piece of our PowerSchool SIS product and is on a 3yr rc

580 - Planetarium Travel not previously budgeted (National Planetarium Conference)

610 - Anticipated increase in supplies for Planetarium

612 - Software License VLSC

615 - Network rack equipment

616 - Laptop purchase and replacements for Academic Coaches

810 - Conference Registration and increased training expense for Tech Specialists

2213 - This function code was created in FY18 in order to separate professional learning from other exp
I mistakenly thought that it was seperated from function 2210 on the FY18 budget since it was list
I included the \$222,000 professional learning in object codes 580 and 810 and then again

Education Media - 2220	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
113 Substitute Salaries - Certified	6,370	6,370	0	
114 Substitute Papapro Salaries	3,185	3,185	0	
140 Aides Salaries	67,049	45,488	-21,561	
165 Librarian/Media Specialist Salaries	747,663	920,714	173,051	
190 Other Salaries			0	
200 Employee Benefits	359,186	483,357	124,171	
Total Salaries and Benefits	1,183,453	1,459,114	275,661	23.29%
OPERATING EXPENSES				
811 Purchased Services-Cherokee Regi	45,000	45,000	0	
Media Center Operation Expenses*	102,027	133,742	31,715	
Total Operating Cost	147,027	178,742	31,715	21.57%
Total Function 2220	1,330,480	1,637,856	307,376	23.10%

Notes:

140 - Reduction: 2 media para vacancies (LHS and CRE) were budgeted FY18 and not filled
165 - Increase: 3 Additional Media Specialists positions @ CRE, RSE, CVE

*Includes Alexandria Media

General Administration - 2300	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
120 Superintendent Salary	149,975	149,975	-	
111 Per Diem For Board Members	12,000	12,000	-	
141 Administrative Assistant**	54,990	54,990	-	
200 Employee Benefits	72,786	91,214	18,428	
Total Salaries and Benefits	289,751	308,179	18,428	6.36%
300 Purchased Services	113,350	113,350	-	
520 Insurance (Other than Employee)	39,760	39,760	-	
530 Communications	800	800	-	
580 Travel - Superintendent & Board	11,150	15,000	3,850	
595 Other Purchased Services			-	
610/611 Supplies	3,000	3,000	-	
615/616 Expendable Equipment	3,286	-	(3,286)	
642 Books and Periodicals	1,052	1,052	-	
730/734 Computers & Other Equipment			-	
810 Dues & Fees	26,475	28,000	1,525	
890 Other Expenses	500	500	-	
Total Operating Cost	199,373	201,462	2,089	1.05%
Total Function 2300	489,124	509,641	20,517	4.19%

Notes:

141 Adm. Asst. - includes \$10,000 overtime

School Administration - 2400	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
130 Principals (State Base)	1,148,140	1,184,138	35,998	
131 Assistant Principals (State Base)*	1,679,968	1,663,871	(16,097)	
141 Secretaries	412,607	410,794	(1,813)	
142 Clerical Salaries	767,149	787,425	20,276	
190 Principals - Supplements	203,940	208,258	4,318	
191 Asst. Principals - Supplements	144,240	140,563	(3,677)	
200 Employee Benefits	2,000,712	2,213,676	212,964	
Total Salaries and Benefits	6,356,756	6,608,725	251,969	3.96%
580 Travel	-	-	-	
610 Supplies	56,883	57,288	405	
615/616 Expendable Equipment	40,330	40,330	-	
Total Operating Cost	97,213	97,618	405	0.42%
Total Function 2400	6,453,969	6,706,343	252,374	3.91%

Notes:

Employee Benefits increase:

131 - overbudgeted in FY18

142 - Addition of Attendance Clerk

Business Services - 2500	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
142 Clerical Salaries	219,840	222,848	3,008	
148 Director of Business & Finance	142,935	100,240	(42,695)	
200 Employee Benefits	173,373	193,903	20,530	
Total Salaries and Benefits	536,148	516,991	(19,157)	-4%
			-	
300 Purchased Services	6,200	6,200	-	
430-442 Maintenance/Repair/Rental	72,150	67,500	(4,650)	
530 Communication	11,800	11,800	-	
580 Travel	600	1,500	900	
595 Other Purchased Services	900	900	-	
610/611 Supplies	9,100	8,000	(1,100)	
612 Computer Software	500	500	-	
615/616 Expendable Equipment	9,000	13,200	4,200	
642 Books and Periodicals	150	150	-	
730 Furniture & Equipment			-	
734 Computer Equipment			-	
810 Dues & Fees	750	750	-	
830 Interest Expense (TAN)**			-	
Total Operating Cost	111,150	110,500	(650)	-1%
			-	
Total Function 2500	647,298	627,491	(19,807)	-3%

Notes:

148 - difference in salary between watts and copeland and decrease in salary allotted for side by side time in F\

430 - over budgeted in FY18

615/616 - desks, file cabinets (for new location), computers (rotating 2 new per year)

Maintenance & Operations - 2600	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
142 Clerical Salaries	69,143	70,044	901	
181 Maintenance Personnel Salaries	565,814	566,841	1,027	
186 Custodial Salaries	1,551,522	1,574,761	23,239	
190 Director of M & O	53,368	53,369	1	
191 Salary Risk Manager			-	
200 Employee Benefits	1,234,507	1,306,704	72,197	
Total Salaries and Benefits	3,474,354	3,571,719	97,365	2.80%
300 Purchased Services	108,500	251,060	142,560	
410 Water, Sewer & Cleaning Services	350,000	350,000	-	
430 Repair & Maintenance	660,678	660,678	-	
441/442 Rental of Equipment	28,400	28,400	-	
520 Insurance (Other than Employee)	202,045	202,045	-	
530 Communication	265,975	265,975	-	
580 Travel	3,000	3,000	-	
595 Other Purchased Service	55,000	55,000	-	
610 Supplies	468,688	468,688	-	
612 Computer Software			-	
615 Expendable Equipment	51,869	51,869	-	
620 Energy	1,920,000	1,920,000	-	
642 Books and Periodicals	500	500	-	
720 Bldg Construction & Improvements	15,000	15,000	-	
730 Non Computer Equipment	50,000	50,000	-	
616 Computers	7,000	5,000	(2,000)	
810 Dues & Fees	1,000	1,000	-	
890 Other Expenses	-		-	
Total Operating Cost	4,187,655	4,328,215	140,560	3.36%
			-	
Total Function 2600	7,662,009	7,899,934	237,925	3.11%

Notes:

300 - addition of 3 SRO Officers at \$33/hr (180 days @ 8 hrs) \$47,520 per SRO for total of \$142,560

Student Transportation - 2700	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
114 Substitute Drivers/Attendants	145,000	140,000	(5,000)	
142 Clerical Salaries	25,572	25,572	-	
180 Bus Drivers Salaries	1,987,716	1,939,738	(47,978)	
181 Mechanics/Bus Attend. Salaries	490,657	507,029	16,372	
190 Other Salaries 1/2 of Dir. Adm. Serv.	53,368	53,369	1	
191 Other Salaries Mech&Transp Supervisc	172,054	180,434	8,380	
200 Employee Benefits	1,427,706	1,539,220	111,514	
Total Salaries and Benefits	4,302,073	4,385,361	83,288	1.94%
300 Purchased Services	56,500	56,500	-	
430 Repair & Maintenance	155,800	155,800	-	
442 Rental of Equipment	8,000	8,000	-	
520 Insurance (Auto)	138,518	138,518	-	
530 Communication	4,400	4,400	-	
580 Travel	14,500	14,500	-	
595 Other Purchased Service	29,500	29,500	-	
610 Supplies	444,500	444,500	-	
612 Computer Software	-	-	-	
615 Expendable Equipment	16,000	56,000	40,000	
620 Energy	641,326	641,326	-	
642 Books and Periodicals	2,000	2,000	-	
730 Non Computer Equipment		25,500	25,500	
732 Purchase of Buses	154,440	-	(154,440)	
734 Computers			-	
810 Dues & Fees	19,000	19,000	-	
890 Other Expenses	12,500		(12,500)	
CBE/CBVI Transportation Costs	51,500	51,500	-	
Total Operating Cost	1,748,484	1,647,044	(101,440)	-5.80%
Total Function 2700	6,050,557	6,032,405	(18,152)	-0.30%

Notes:

114 - Over budgeted FY18

180 - Over budgeted FY18

730 - new equipment needed when move to new facility

890 - no expenditures in this expense code.

620 - CBE/CBVI was included in object 620 and I mistakenly listed again.

They are now listed seperately and the error corrected.

Support Services-Central - 2800	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
142 Clerical Salaries	106,938	108,272	1,334	
190 Other Salaries Director of Personnel	106,737	106,737	-	
191 Coordinator of Publications		-	-	
200 Employee Benefits	109,659	121,383	11,724	
Total Salaries and Benefits	323,334	336,392	13,058	4.04%
300 Professional Services		-	-	
430 Maintenance/Repairs		-	-	
530 Communication/Postage	750	750	-	
580 Travel	4,650	4,650	-	
595 Other Purchased Services		-	-	
610/611 Supplies	10,700	10,700	-	
612 Computer Software	22,000	22,000	-	
642 Books & Periodicals		-	-	
615/616 Expendable Equip	9,000	9,000	-	
734 Computer Equipment		-	-	
730 Equipment		-	-	
890 Other Expenses	1,050	1,050	-	
Total Operating Cost	48,150	48,150	-	0.00%
			-	
Total Function 2800	371,484	384,542	13,058	3.52%

Notes:

Other Support Services-2900	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
190/191 Other Salaries-	132,127	158,684	26,557	
200 Employee Benefits	56,271	71,368	15,097	
Total Salaries and Benefits	188,398	230,052	41,654	22.11%
580 Travel	4,380	4,380	-	
610 Supplies	1,200	1,200	-	
616 Equipment	2,500	2,500	-	
812 RESA Contract	49,187	49,187	-	
810/890 Other Expenses	650	650	-	
Total Operating Cost	57,917	57,917	-	0.00%
Total Function 2900	246,315	287,969	41,654	16.91%

Salaries/Benefits: CEA (4H), Credit Union

812 RESA based on student enrollment x \$5.50

Other - Transfers - 5000	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
Transfers to Other Funds	465,518	352,173	(113,345)	-24.35%
Total Function 5000	465,518	352,173	(113,345)	-24.35%

JROTC salaries funded at 50% MiP; zero funding for benefits; local cost \$255,518
 Pre-K funding was short \$210,000 est. FY17; \$210,000 contingency for FY18
 Changes in PreK funding for FY18 may lower this local cost

Debt Service 5100	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference
831 Principal Payment	-	-	-
831 Interest Payment			
Total Function 5000	-	-	-

School Nutrition	Approved FY18 Budget	Proposed FY19 Budget	Dollar Difference	Percent Difference
270 On-Behalf Payments	64,044	61,888	(2,156)	100.00%
Total Function 5100	64,044	61,888	(2,156)	100.00%

Both expense & revenue is recorded -- expenditure/revenue neutral