

Revised 06/17/08

ADOPTED

GENERAL FUND

2008-2009 BUDGET

Newton County School System

GENERAL FUND

Projected for 2008-2009

Resources ***\$161,977,380***

Expenditures ***\$151,330,482***

Fund Balance ***\$10,646,898***

Ten-Year Millage Comparisons

	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	Proposed FY 09
M&O	17.40	17.21	17.21	17.21	17.21	17.21	18.21	18.21	18.21	18.21
Debt Service	2.23	1.23	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	19.63	18.44	18.21	18.21	18.21	18.21	19.21	19.21	19.21	19.21

History of State Reductions Noted on the QBE Allotment FY 2006 - FY 2009

	Description		State Revenue Reductions
FY 2006	Austerity Reduction Noted on Allotment	\$	2,848,138
FY 2007	Amended Formula Adjustment Noted on Allotment	\$	1,729,297
FY 2008	Formula Adjustment Noted on Allotment	\$	1,496,188
FY 2009	Formula Adjustment Noted on Allotment	\$	<u>1,027,123</u>
Total Revenue Lost Due to State Cuts		\$	7,100,746

Student Enrollment

PK-5 Elementary School Enrollment

	<u>Actual</u> Jan. 2008*	<u>Minimum</u> <u>Projection</u> Nov. 2008	<u>Maximum</u> <u>Projection</u> Nov. 2008
East Newton	632	630	718
Fairview	912	889	1016
Ficquett	909	911	1027
Heard Mixon	518	509	585
Livingston	950	663	800
Mansfield	501	503	596
Middle Ridge	641	612	740
Oak Hill	858	778	953
Palmer Stone	705	711	815
Porterdale	751	683	765
Rocky Plains	875	885	994
South Salem	0	792	922
West Newton	1093	844	980
Mainstay	13	13	13
TOTAL	9,358	9,423	10,924

*January 4, 2008

Minimum Projected Increase **65**
Maximum Projected Increase **1,566**

Middle School Enrollment

	<u>Actual</u> Jan. 2008*	<u>Minimum</u> <u>Projection</u> Nov. 2008	<u>Maximum</u> <u>Projection</u> Nov. 2008
Clements	865	790	891
Cousins	892	976	1095
Indian Creek	1312	1343	1466
Veterans	1201	1240	1410
Sharp/Mainstay/ Project Adventure	85	85	85
TOTAL	4,355	4,434	4,947

*January 4, 2008

Minimum Projected Increase **79**
 Maximum Projected Increase **592**

High School Enrollment

	<u>Actual</u> Jan. 2008*	<u>Minimum</u> <u>Projection</u> Nov. 2008	<u>Maximum</u> <u>Projection</u> Nov. 2008
Alcovy	1581	1787	1800
Eastside	1350	1422	1450
Newton	2133	2246	2275
Sharp/Mainstay/ Project Adventure	160	160	160
TOTAL	5,224	5,615	5,685

*January 4, 2008

Minimum Projected Increase 391
Maximum Projected Increase 461

System Enrollment

	<u>Actual</u> Jan. 2008*	<u>Minimum Projection</u> Nov. 2008	<u>Maximum Projection</u> Nov. 2008
All Elementary Schools (PK-5)	9,358	9,423	10,924
All Middle Schools (6-8)	4,355	4,434	4,947
All High Schools (9-12)	5,224	5,615	5,685
TOTAL	18,937	19,472	21,556

*January 4, 2008

Minimum Projected Increase = 535
Maximum Projected Increase = 2619

Required Maximum Class Size Comparison FY 2008 and FY 2009

<u>Program Area</u>	FY 2008		FY 2009	
	<u>System Average Class Sizes FY 2008</u>	<u>Maximum Individual Class Sizes FY 2008</u>	<u>System Average Class Sizes FY 2009</u>	<u>Maximum Individual Class Sizes FY 2009</u>
Regular Kindergarten	N/A	18	N/A	18
With full-time paraprofessional	N/A	20	N/A	20
Regular 1-3	N/A	21	N/A	21
Grades 4-5 (English, Math, Science, Social Studies)	N/A	28	N/A	28
Grades 6-8 (English, Math, Science, Social Studies)	N/A	28	N/A	28
Grades 9-12 (English, Math, Social Studies, Foreign Language)	30	32	30	32
Grades 9-12 (Science)	28	30	28	30

2008-2009 School Level Position Allotments

All Funds

	FY 08	FY 09	Difference
Teachers (PK-12)	1325.0	1378.0	53.0
Counselors	49.5	51.5	2.0
Psychologists	7.0	7.0	0.0
Media Specialists	22.5	23.5	1.0
Paraprofessionals	440.0	451.0	11.0
Secretaries/Clerks/Receptionists	68.0	72.0	4.0
Registrars/Apprenticeship Coord.	4.0	4.0	0.0
Nurses	17.0	19.0	2.0
Principals	21.0	21.0	0.0
Assistant Principals	43.5	46.5	3.0
Custodians/Facility Coordinators	135.5	140.5	5.0
School Food Service	176.5	176.5	0.0
Security Guards	13.5	0.0	-13.5
TOTAL	2323.0	2390.5	67.50

2008-2009 System Level Position Allotments and Summary

All Funds

	FY 08	FY 09	Change
Social Workers	3.0	3.0	0.0
Maintenance/Energy Manager	19.5	19.5	0.0
School Bus Mechanics	7.0	8.0	1.0
Transportation Support	7.0	8.0	1.0
Purchasing Services	3.5	4.0	0.5
School Food Service Support	5.5	6.5	1.0
InTech Teacher	1.0	1.0	0.0
Technology Specialists	14.0	15.0	1.0
Bus Drivers	217.0	235.0	18.0
Bus Monitors	45.0	53.0	8.0
Central Office Administration	17.0	18.0	1.0
Special Ed Parent Mentor	0.0	1.0	1.0
Central Office Support	25.5	27.5	2.0
TOTAL	365.0	399.5	34.50
School Level	2323.0	2390.5	67.5
System Level	365.0	399.5	34.5
TOTAL	2688.0	2790.0	102.0

ESTIMATED SOURCES OF GENERAL FUND REVENUES

Beginning Fund Balance	\$ 10,650,917	
Ad Valorem (18.21mills)	52,006,300	
Real Estate and Intangible Taxes	1,830,000	
Other Local	829,350	
Total Local Sources*	65,316,567	40.32%
Total State Sources	96,660,813	59.68%
Total Local and State Sources	\$ 161,977,380	100%

*Includes Beginning Fund Balance

Comparison of Budgeted Expenditures

<u>FY 2008</u>	<u>FY 2009</u>	<u>Difference</u>	<u>% Difference</u>
\$ 144,562,874	\$ 151,330,482	\$ 6,767,608	4.68%

Major Expenditures by Categories

Salaries and Benefits	\$	131,783,442	87.1%
Utilities and Fuel		5,053,947	3.3%
Repairs and Maintenance		5,724,733	3.8%
Equipment and Furniture		2,163,087	1.4%
Instructional Textbooks & Supplies		2,664,910	1.8%
Transfer to Capital Projects		750,000	0.5%
All Other (Staff development, insurance, professional services, fees, etc.)		<u>3,190,363</u>	<u>2.1%</u>
TOTAL	\$	151,330,482	100%

Projected Costs of Education From Local Property Taxes In Newton County

Hourly Cost Per Student from
Local Property Taxes = **\$1.91**

(\$52,006,300/18,952 students/180 days/8 hours per day)

Projected Value of 1 Mill

$$1 \text{ Mill} = \$2,943,867,870 \times .97 \times .001$$

$$1 \text{ Mill} = \$2,855,552$$

General Fund Expenditures Per Student (FTE) 2006-2007

State Average	\$8,428
Newton County	<u>\$7,855</u>
Difference	\$573

Data from the State Department of Education

Salary/Benefits Increase Costs

for Current General Fund Personnel

Cost of a 2.5% Increase in State Minimum Schedule and a 2.5% on Local Supplement Schedule	\$ 1,884,671
Cost of a 2.5% Salary Increase to the Local Classified Schedule	\$ 518,359
Total Salary and Benefits Increase Costs	\$ 2,403,030 =====

Impact of Salary and Benefits Increases And Additional Personnel Salary and Benefits Costs

Cost of Increases	\$ 2,403,030
Cost of Additional Personnel	\$ 4,802,736
Total Additional Costs	<u>\$ 7,205,766</u>
Less Total Additional QBE State Revenue	<u>\$ 5,991,280</u>
Difference	<u><u>\$ 1,214,486</u></u>