

**TENTATIVE
GENERAL FUND
2010-2011 BUDGET**

Newton County School System

GENERAL FUND

Projected for 2010-2011

Resources *\$139,319,844*

Expenditures *\$134,546,711*

Fund Balance *\$4,773,133*

Ten-Year Millage Comparisons

	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	Proposed FY 11
M&O	17.21	17.21	17.21	17.21	18.21	18.21	18.21	18.21	18.21	18.21
Debt Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	18.21	18.21	18.21	18.21	19.21	19.21	19.21	19.21	19.21	19.21

History of State Reductions Noted on the QBE Allotment FY 2006 - FY 2010

	Description	State Revenue Reductions
FY 2006	Austerity Reduction Noted on Allotment	\$ 2,848,138
FY 2007	Amended Formula Adjustment Noted on Allc	\$ 1,729,297
FY 2008	Formula Adjustment Noted on Allotment	\$ 1,526,941
FY 2009	Formula Adjustment Noted on Allotment	\$ 4,299,494
FY 2010	Formula Adjustment Noted on Allotment	\$ 7,832,721
FY2011	Formula Adjustment Noted on Allotment	\$ 11,406,298
	Total Revenue Lost Due to State Cuts	\$ 29,642,889

Student Enrollment

PK-5 Elementary School Enrollment

	<u>Actual</u> March 2010	<u>Minimum</u> <u>Projection</u>	<u>Maximum</u> <u>Projection</u>
Clements Theme (4-5)	132	160	196
East Newton	649	629	689
Fairview Theme (K-3)	433	483	547
Ficquett	824	800	862
Heard Mixon	493	498	561
Live Oak	1026	978	1077
Livingston	578	554	614
Mansfield	524	509	561
Middle Ridge	578	580	606
Oak Hill	696	694	764
Palmer Stone	699	688	767
Porterdale	469	463	538
Rocky Plains	968	982	1059
South Salem	857	862	908
West Newton	784	746	787
TOTAL	9,578	9,626	10,536

Minimum Projected Increase	48
Maximum Projected Increase	958

Middle School Enrollment

	<u>Actual</u> Mar-10	<u>Minimum</u> <u>Projection</u>	<u>Maximum</u> <u>Projection</u>
Liberty	1200	1092	1152
Clements Theme	216	287	330
Cousins	724	920	960
Indian Creek	1121	1094	1152
Veterans	1062	1295	1376
Sharp/Challenge/ Project Adventure	95	95	95
TOTAL	4,418	4,783	5,065

Minimum Projected Increase	365
Maximum Projected Increase	647

High School Enrollment

	<u>Actual</u> Mar-10	<u>Minimum</u> <u>Projection</u>	<u>Maximum</u> <u>Projection</u>
Alcovy	1585	2060	2200
Eastside	1364	1425	1465
Newton	2162	2140	2200
Sharp/Charter/ Project Adventure	210	210	210
TOTAL	5,321	5,835	6,075

Minimum Projected Increase 514
Maximum Projected Increase 754

System Enrollment

	<u>Actual</u> Mar-10	<u>Minimum Projection</u> Nov. 2010	<u>Maximum Projection</u> Nov. 2010
All Elementary Schools (PK-5)	9,578	9,626	10,536
All Middle Schools (6-8)	4,418	4,783	5,065
All High Schools (9-12)	5,321	5,835	6,075
TOTAL	19,317	20,244	21,676

Minimum Projected Increase =927
Maximum Projected Increase = 2,359

Required Maximum Class Size Comparison FY 2009 and FY 2010

<u>Program Area</u>	FY 2010		FY 2011	
	<u>System Average Class Sizes FY 2010</u>	<u>Maximum Individual Class Sizes FY 2010</u>	<u>System Average Class Sizes FY 2011</u>	<u>Maximum Individual Class Sizes FY 2011</u>
Regular Kindergarten	N/A	18	N/A	21
With full-time paraprofessional	N/A	22	N/A	23
Regular 1-3	N/A	23	N/A	25
Grades 4-5 (English, Math, Science, Social Studies)	N/A	30	N/A	30
Grades 6-8 (English, Math, Science, Social Studies)	N/A	30	N/A	32
Grades 9-12 (English, Math, Social Studies, Foreign Language)	30	32	30	32
Grades 9-12 (Science)	28	30	28	30

2010-2011 School Level Position Allotments

All Funds (Excludes Stimulus)

	FY 10	FY 11	Difference
Teachers (PK-12)	1353.30	1312.81	-40.5
Counselors	41.5	38.5	-3.0
Graduation Coaches	3.0	0.0	-3.0
Psychologists	7.0	7.0	0.0
Media Specialists	22.5	22.5	0.0
Paraprofessionals **	413.5	302.0	-111.5
Secretaries/Clerks/Receptionists	76.0	73.0	-3.0
Registrars/Apprenticeship Coord.	5.0	5.0	0.0
Nurses	18.0	18.0	0.0
Principals	23.0	23.0	0.0
Assistant Principals	45.5	44.0	-1.5
Custodians/Facility Coordinators	144.8	148.25	2.75
School Food Service	185.0	187.4	2.3
TOTAL	2338.05	2181.40	-157.40

** SOME REDUCTION IN PARAPROFESSIONALS (24.5) OCCURRED AFTER 2009-2010 SCHOOL YEAR STARTED.

ESTIMATED SOURCES OF GENERAL FUND REVENUES

Beginning Fund Balance	\$ 5,869,074	
Ad Valorem (18.21mills)	41,951,287	
Real Estate and Intangible Taxes	400,000	
Other Local	<u>287,350</u>	
Total Local Sources*	48,507,711	34.82%
Total State Sources	<u>90,812,133</u>	<u>65.18%</u>
Total Local and State Sources	\$ 139,319,844	100%

*Includes Beginning Fund Balance

2010-2011 System Level Position Allotments and Summary

All Funds (Excludes Stimulus)

	FY 10	FY 11	Difference
Social Workers	4.0	4.0	0.0
Maintenance/Energy Manager	19.0	18.5	-0.5
School Bus Mechanics	8.0	6.0	-2.0
Transportation Support	7.0	6.0	-1.0
Purchasing Services	4.0	4.0	0.0
School Food Service Support	6.5	8.0	1.5
Technology Specialists	16.0	16.0	0.0
Bus Drivers	245.0	245.0	0.0
Bus Monitors	53.0	51.0	-2.0
Central Office Administration	17.0	15.0	-2.0
Special Ed Parent Mentor	0.5	0.0	-0.5
Central Office Support	27.0	23.0	-4.0
Coordinator School/Parent/Com.	1.0	1.0	0.0
TOTAL	408.0	397.5	-10.5
School Level	2338.05	2181.40	-156.65
System Level	408.0	397.5	-10.5
TOTAL	2746.05	2578.90	-167.15

Comparison of Budgeted Expenditures

<u>FY 2010</u>	<u>FY 2011</u>	<u>Difference</u>	<u>% Difference</u>
\$ 143,195,939	\$ 134,546,711	\$ (8,649,228)	-6.04%

Major Expenditures by Categories

Salaries and Benefits	\$	117,622,251	87.4%
Utilities and Fuel		4,379,000	3.3%
Repairs and Maintenance		5,760,251	4.3%
Equipment and Furniture		869,387	0.6%
Instructional Textbooks & Supplies		1,936,472	1.4%
Transfer to Capital Projects		-	0.0%
All Other (Staff development, insurance, professional services, fees, etc.)		<u>3,979,350</u>	<u>3.0%</u>
TOTAL	\$	134,546,711	100%

Projected Costs of Education From Local Property Taxes In Newton County

Hourly Cost Per Student from
Local Property Taxes = \$1.49

(\$41,951,287/19,581/178 days/8 hours per day)

Projected Value of 1 Mill

$$1 \text{ Mill} = \$2,375,000,000 \times .97 \times .001$$

$$1 \text{ Mill} = \$2,303,750$$

For Comparison FY 10

$$1 \text{ Mill} = \$ 2,694,451.00$$

Difference of
\$390,701.00

General Fund Expenditures Per Student (FTE) 2008-2009

State Average	\$8,908
Newton County	<u>\$8,502</u>
Difference	\$406

Data from the State Department of Education