| Account Codes | Fund | Facility | Function | Program | Ca.Con | Resp | Level | Object | Actual FY2015 | Actual FY2016 | Actual FY2017 | Actual FY2018 | Original Budget | Revised Budget | Tentative Budget |
|---------------|------|----------|----------|---------|--------|------|-------|--------|------------|------------|------------|------------|------------|---------------|---------------|----------------|
|               |      |          |          |         |        |      |       |        | General Fund | General Fund | General Fund | General Fund | General Fund | General Fund | General Fund |
|               |      |          |          |         |        |      |       |        | Column 1     | Column 2     | Column 3     | Column 4     | Column 5     | Column 6     | Column 7     |

### REVENUE

#### Local Revenue

- Property Tax - Digest (Assumes 5.5% Increase)
- Intangible Property Tax
- Intangible Tax
- Real Estate Transfer Tax
- License Revenue - Cell Tower
- Lester by the Drink Tax
- Tuition
- Interest on Delinquent Taxes
- Interest Income
- Local Revenue - Other
- Reimbursement for Damages
- Sale of Assets
- Leased Property
- Transfer from Other Funds
- Local Revenue - Federal

#### State Revenue

- Miscellaneous State Grants
- State of Georgia Grants
- Reimbursement of ROTC
- Reimbursement for Damages
- Sale of Assets
- Lease Property
- Transfer from Other Funds
- Federal Revenue

#### Federal Revenue

- Indirect Cost
- FSCC
- Medicaid
- HUD
- I Rate

#### Total Local Revenue

#### Total State Revenue

#### Total Federal Revenue

---

**Budget Summary**

- **Actual FY2015**: $451,326,690
- **Actual FY2016**: $439,924,723
- **Actual FY2017**: $434,900,523
- **Actual FY2018**: $430,505,453

**Revised Budget**

- **General Fund**: $426,276,643
- **General Fund**: $417,007,155
- **General Fund**: $40,327,568
- **General Fund**: $394,699

**Tentative Budget**

- **General Fund**: $384,221,223
- **General Fund**: $377,407,840
- **General Fund**: $364,274
- **General Fund**: $364,274

---

**FY2019**

- **Budgeted Revenue**: $1,069,319,011
- **Budgeted Expenditures**: $1,059,795

---

**FY2020**

- **Budgeted Revenue**: $1,078,823,890
- **Budgeted Expenditures**: $1,059,795

---

**Revenue Breakdown**

- Local: 48.21%
- State: 48.47%
- Federal: 3.32%

---

**Total General Fund Revenue**

- **General Fund**: $451,326,690
- **General Fund**: $439,924,723
- **General Fund**: $434,900,523
- **General Fund**: $430,505,453

---

**April 24, 2019**

**FY2020 GENERAL FUND BUDGET**
## FY2019 General Fund Expenditure Budget Adjustments

### Salary Increase for All Non-temp. Employees from 1.1% to 2.6%
- Original: $175,329
- Revised: $18,356,944

### Additional School allotments to accommodate student growth (approved 12/13/18)
- Original: $2,000,000
- Revised: $2,000,000

### Architect Fees for Sprayberry High School (approved 11/13/18)
- Original: $2,500,000
- Revised: $2,500,000

### Encumbrances
- Original: $2,500,000
- Revised: $2,500,000

### Miscellaneous State Grants - (General Fund)
- Original: $2,000,000
- Revised: $2,000,000

### Additional Positions to Reduce Class Size (90 positions x approx. $93,000)
- Original: $5,900,000
- Revised: $5,900,000

### FY2020 Salary Step for Eligible Employees
- Original: $12,500,000
- Revised: $12,500,000

### Salary/Position Adjustments

### Salary/Benefit Changes

### Miscellaneous Expenditure Changes

### Expenditure Totals

<table>
<thead>
<tr>
<th></th>
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<td>$895,112,273</td>
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<td>$239,776,590</td>
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## FY2019 Board Approved General Fund Budget

- Original Budget: $1,069,823,890
- Revised Budget: $1,077,623,890
- Tentative Budget: $1,102,321,823

## Remaining Budget Surplus/(Deficit)

<table>
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<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Difference</td>
<td></td>
<td></td>
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<td>$18,356,944</td>
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<tr>
<td>Utilize Fund Balance Reserve</td>
<td>$7,800,000</td>
<td>$23,497,933</td>
<td>$18,356,944</td>
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## FY2019 Budget Summary

<table>
<thead>
<tr>
<th>FY2019 Original Budget</th>
<th>FY2019 Revised Budget</th>
<th>FY2020 Tentative Budget</th>
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</thead>
<tbody>
<tr>
<td>Budgeted Revenue</td>
<td>$1,069,823,890</td>
<td>$1,102,321,823</td>
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<tr>
<td>Budgeted Expenditures</td>
<td>$1,078,823,890</td>
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<tr>
<td>Difference</td>
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<td>($1,759,944)</td>
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<tr>
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<tr>
<td>Difference</td>
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</table>

## Comparison of Budgeted Revenue and Budgeted Expenditures

<table>
<thead>
<tr>
<th>FY2019</th>
<th>FY2020</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,069,823,890</td>
<td>$1,102,321,823</td>
<td>$32,497,933</td>
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<tr>
<td>$1,078,823,890</td>
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<tr>
<td>$18,356,944</td>
<td>$18,356,944</td>
<td>$0</td>
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</tbody>
</table>

## Additional Notes

- All positions have been adjusted to accommodate student growth.
- Additional positions have been added to reduce class size.
- Salary steps have been increased.
- Benefits have been adjusted.
- Miscellaneous expenditures have been added to accommodate student growth.

## Summary

The FY2019 General Fund Budget has been adjusted to account for various factors including increased student enrollment, salary increases, and benefit adjustments. The revised budget reflects an overall increase in expenditure compared to the original budget, with adjustments made to ensure the long-term viability of the district's financial health.