

**DOUGLAS COUNTY SCHOOL SYSTEM  
TENTATIVE BUDGET  
July 1, 2012 - June 30, 2013**

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
<b><u>ESTIMATED REVENUES</u></b>				
LOCAL TAXES	\$ 62,156,555	\$ -	\$ 14,414,137	\$ 76,570,692
OTHER LOCAL SOURCES	1,190,820	3,173,439	-	4,364,259
STATE SOURCES	115,777,487	323,414	-	116,100,901
FEDERAL SOURCES	9,695,724	10,049,119	-	19,744,843
TOTAL ESTIMATED REVENUES	<u>\$ 188,820,586</u>	<u>\$ 13,545,972</u>	<u>\$ 14,414,137</u>	<u>\$ 216,780,695</u>
<b><u>ESTIMATED EXPENDITURES</u></b>				
INSTRUCTION	\$ 130,961,875	\$ -	\$ -	\$ 130,961,875
PUPIL SERVICES	6,544,965	-	-	6,544,965
IMPROVEMENT OF INSTRUCTIONAL SERVICES	4,641,145	-	-	4,641,145
STAFF & PROFESSIONAL DEVELOPMENT	425,000	-	-	425,000
MEDIA CENTER PROGRAM	4,219,043	-	-	4,219,043
CENTRAL ADMINISTRATION	1,405,997	-	-	1,405,997
SCHOOL ADMINISTRATION	15,668,032	-	-	15,668,032
BUSINESS SERVICES	2,083,176	-	-	2,083,176
MAINTENANCE & OPERATIONS	14,637,499	-	-	14,637,499
TRANSPORTATION	9,899,186	-	-	9,899,186
SUPPORT SERVICES - GENERAL	3,998,064	-	-	3,998,064
SUPPORT SERVICES - OTHER	1,004,387	-	-	1,004,387
DEBT SERVICE	-	-	17,825,024	17,825,024
FOOD SERVICE	-	14,454,143	-	14,454,143
TOTAL ESTIMATED EXPENDITURES	<u>\$ 195,488,369</u>	<u>\$ 14,454,143</u>	<u>\$ 17,825,024</u>	<u>\$ 227,767,536</u>
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	\$ (6,667,783)	\$ (908,171)	\$ (3,410,887)	\$ (10,986,841)
PROJECTED FUND BALANCE - JULY 1, 2012	<u>19,000,000</u>	<u>3,571,617</u>	<u>7,700,000</u>	<u>30,271,617</u>
PROJECTED FUND BALANCE - JUNE 30, 2013	<u>\$ 12,332,217</u>	<u>\$ 2,663,446</u>	<u>\$ 4,289,113</u>	<u>\$ 19,284,776</u>

NOTE: Tax digest has not yet been received.

**DOUGLAS COUNTY SCHOOL SYSTEM  
DEBT SERVICE BUDGET  
FY2013**

	<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Series 2005 Bonds	10/1/2012	\$ -	\$ 260,062.78	\$ 260,062.78
Series 2007 Bonds	10/1/2012	\$ -	3,613,700.00	3,613,700.00
Series 2012 Bonds	10/1/2012	-	588,911.94	588,911.94
		<u>-</u>	<u>4,462,674.72</u>	<u>4,462,674.72</u>
 Series 2010 Bonds	 1/1/2013	 <u>1,950,000.00</u>	 <u>87,025.00</u>	 <u>2,037,025.00</u>
Series 2005 Bonds	4/1/2013	3,590,000.00	308,137.22	3,898,137.22
Series 2007 Bonds	4/1/2013	3,210,000.00	3,613,700.00	6,823,700.00
Series 2012 Bonds	4/1/2013	-	540,837.50	540,837.50
		<u>6,800,000.00</u>	<u>4,462,674.72</u>	<u>11,262,674.72</u>
 Series 2010 Bonds	 7/1/2013	 <u>-</u>	 <u>62,650.00</u>	 <u>62,650.00</u>
 Totals - FY2013 Budget		 <u>\$ 8,750,000.00</u>	 <u>\$ 9,075,024.44</u>	 <u>\$ 17,825,024.44</u>
 Series 2005 Bonds	10/1/2013	-	198,775.00	198,775.00
Series 2007 Bonds	10/1/2013	-	3,549,500.00	3,549,500.00
Series 2012 Bonds	10/1/2013	-	540,837.50	540,837.50
		<u>-</u>	<u>4,289,112.50</u>	<u>4,289,112.50</u>
 Totals - 2013 Millage/Other		 <u>\$ 8,750,000.00</u>	 <u>\$ 13,364,136.94</u>	 <u>\$ 22,114,136.94</u>
 <b><u>Anticipated Sources of Payments:</u></b>				
<b>Anticipated Revenues:</b>				
Bond Millage				\$ 4,377,111.94
SPLOST Revenues for Debt Service				10,037,025.00
				<u>\$ 14,414,136.94</u>
Anticipated Fund Balance Expended for Debt Service				7,700,000.00
Total FY2013 Debt Service				<u>\$ 22,114,136.94</u>
 Series 2005 Bonds		 \$ 3,590,000.00	 \$ 766,975.00	 \$ 4,356,975.00
Series 2007 Bonds		3,210,000.00	10,776,900.00	13,986,900.00
Series 2010 Bonds		1,950,000.00	149,675.00	2,099,675.00
Series 2012 Bonds		-	1,670,586.94	1,670,586.94
		<u>\$ 8,750,000.00</u>	<u>\$ 13,364,136.94</u>	<u>\$ 22,114,136.94</u>

**DOUGLAS COUNTY SCHOOL SYSTEM  
CAPITAL PROJECTS BUDGET  
FY2013**

<b><u>NEW CAPITAL PROJECTS:</u></b>	<b><u>Total Estimated Cost</u></b>
<b><u>Renovations:</u></b>	
Arbor Station Elementary School	\$ 5,000,000
Dorsett Shoals Elementary School	4,500,000
Alexander High School (Paving, Ceiling, Lighting, Fire Alarm)	4,650,000
Chestnut Log Middle School (Painting, HVAC, Security Cameras)	1,118,000
<b><u>Fire Alarms Upgrades:</u></b>	
Bright Star Elementary School	75,000
South Douglas Elementary School	75,000
<b><u>Miscellaneous Projects:</u></b>	
Roofing - Chapel Hill High School	2,400,000
Resurface & Restripe Tennis Courts - Chapel Hill High School	15,000
Painting Classrooms & Hallways - Stewart Middle School	80,000
Security Cameras - Mason Creek Middle, Mt. Carmel Elementary	46,000
Floor Covering - Various Schools	2,500,000
Energy Management System-wide	<u>250,000</u>
<b>Total Estimated Cost to Completion - New Capital Projects</b>	<b>\$ <u>20,709,000</u></b>
<b><u>CONTINUING CAPITAL PROJECTS:</u></b>	<b><u>Estimated Cost to Completion</u></b>
Lithia Springs High School Renovations - Phase II	\$ 7,000,000
Renovations at Fairplay Middle School	6,500,000
Renovations at Turner Middle School	8,000,000
Douglas County High School Cosmetology Lab Renovation	130,000
Textbooks and Instructional Resources	1,000,000
Software	2,000,000
Technology Upgrades	<u>3,000,000</u>
<b>Total Estimated Cost to Completion - Continuing Capital Projects</b>	<b>\$ <u>27,630,000</u></b>

**DOUGLAS COUNTY BOARD OF EDUCATION  
COMPARISON OF FY2011-2012 BUDGET WITH PROPOSED FY2012-2013 BUDGET  
FOOD SERVICES - MAY 25, 2012**

**REVENUES - OPTION 3**

OBJECT	SY2012 BUDGET	SY2013 PROPOSED	CHANGE	% DIFF
<b>REVENUES FROM LOCAL SOURCES - 1000</b>				
STUDENT MEAL INCOME	2,564,712	2,513,171	(51,541)	-2.01%
ADULT MEAL INCOME	315,617	260,643	(54,974)	-17.42%
SUPPLEMENTAL SALES	335,115	378,000	42,885	12.80%
EARNINGS FROM INVESTMENTS	10,800	8,625	(2,175)	-20.14%
OTHER	5,200	8,000	2,800	53.85%
<b>TOTAL LOCAL REVENUES</b>	<b>\$3,231,444</b>	<b>\$3,168,439</b>	<b>(\$63,005)</b>	<b>-1.95%</b>
<b>REVENUES FROM STATE SOURCES - 3000</b>				
STATE HB 782 FUNDS	\$349,500	\$323,414	(\$26,086)	-7.46%
<b>REVENUES FROM FEDERAL SOURCES - 4850</b>				
STUDENT LUNCH REIMBURSEMENT	6,319,888	6,507,396	187,508	2.97%
STUDENT BKFST REIMBURSEMENT	2,515,828	2,680,921	165,093	6.56%
STUDENT SNACK REIMBURSEMENT	132,203	128,492	(3,711)	-2.81%
VALUE OF USDA COMMODITIOES REC'D	671,980	731,310	59,330	8.83%
OTHER FEDERAL REVENUES	125	1,000	875	700.00%
<b>TOTAL FEDERAL FUNDS</b>	<b>\$9,640,024</b>	<b>\$10,049,119</b>	<b>\$409,095</b>	<b>4.24%</b>
<b>TOTAL REVENUES</b>	<b>\$13,220,968</b>	<b>\$13,540,972</b>	<b>\$320,004</b>	<b>2.42%</b>

**EXPENDITURES**

OBJECT	SY2012 BUDGET	SY2013 PROPOSED	CHANGE	% DIFF
<b>SALARIES</b>				
ADMINISTRATIVE	116,009	113,891	(2,118)	-1.83%
CLERICAL	262,133	261,902	(231)	-0.09%
OPERATIONS	127,892	128,933	1,041	0.81%
OTHER	95,453	98,235	2,782	2.91%
CAFETERIA	3,804,897	3,530,792	(274,105)	-7.20%
SUBSTITUTES	283,886	378,324	94,438	33.27%
TID/SERV-SAFE TRAINING STIPEND	16,875	18,275	1,400	8.30%
<b>TOTAL SALARIES</b>	<b>\$4,707,145</b>	<b>\$4,530,352</b>	<b>(\$176,793)</b>	<b>-3.76%</b>
<b>EMPLOYEE BENEFITS</b>				
MATCHING FICA	290,796	280,882	(9,914)	-3.41%
MEDICARE	68,012	65,690	(2,322)	-3.41%
WORKERS' COMPENSATION	314,985	350,000	35,015	11.12%
HEALTH/LIFE INSURANCE/OTHER BENEFITS	614,204	1,094,437	480,233	78.19%
RETIREMENT	124,014	137,089	13,075	10.54%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$1,412,011</b>	<b>\$1,928,098</b>	<b>\$516,087</b>	<b>36.55%</b>

**DOUGLAS COUNTY BOARD OF EDUCATION  
COMPARISON OF FY2011-2012 BUDGET WITH PROPOSED FY2012-2013 BUDGET  
FOOD SERVICES - MAY 25, 2012**

**REVENUES - OPTION 3**

OBJECT	SY2012 BUDGET	SY2013 PROPOSED	CHANGE	% DIFF
TECH & PROFESSIONAL SERVICES	12,000	12,500	500	4.17%
AUDIT EXPENSE	5,000	4,000	(1,000)	-20.00%
TECH SERVICES - COMPUTER	27,850	0	(27,850)	-100.00%
TECHNOLOGY RELATED SUPPLIES	13,220	19,000	5,780	43.72%
UTILITIES, EXTERMINATION, WASTE	807,574	625,000	(182,574)	-22.61%
REPAIR & MAINT - SUPPLIES & SERVICES	82,500	66,000	(16,500)	-20.00%
TRAVEL-EMPLOYEES	21,000	16,000	(5,000)	-23.81%
SUPPLIES	28,566	27,500	(1,066)	-3.73%
COMPUTER SOFTWARE PURCHASES	5,000	1,000	(4,000)	-80.00%
EXPENDABLE EQUIPMENT	54,080	55,000	920	1.70%
FOOD PURCHASES	5,006,632	5,483,154	476,522	9.52%
USDA COMMODITIES CONSUMED	598,506	604,782	6,276	1.05%
PROGRAM PROMOTION	1,485	500	(985)	-66.33%
PAPER PRODUCTS	304,862	290,000	(14,862)	-4.87%
CHEMICALS	37,500	37,500	0	0.00%
TRUCK OPERATING EXPENSES-FUEL	5,700	6,000	300	5.26%
CONFERENCE REGISTRATIONS	6,500	3,000	(3,500)	-53.85%
UNIFORMS	53,000	47,000	(6,000)	-11.32%
PRINTING	4,000	4,000	0	0.00%
FED INDIRECT COST CHARGES	0	478,769		0.00%
OTHER	30,498	22,750	(7,748)	-25.40%
EQUIP PURCHASES < \$5,000	75,000	190,000	115,000	153.33%
<b>TOTAL OPERATING COSTS</b>	<b>\$7,180,473</b>	<b>\$7,993,455</b>	<b>\$334,213</b>	<b>4.65%</b>
<b>CAPITAL EXPENDITURES</b>				
EQUIPMENT PURCHASES > \$5,000	65,000	0	(65,000)	0.00%
COMPUTER PURCHASES	0	0	0	0.00%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$65,000</b>	<b>\$0</b>	<b>(\$65,000)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,364,629</b>	<b>\$14,451,905</b>	<b>\$608,507</b>	<b>4.55%</b>
<b>PROJECTED PROFIT (LOSS)</b>	<b><u>(\$143,661)</u></b>	<b><u>(\$910,933)</u></b>		

Beginning Fund Balance SY2011-2012	3,136,441
Projected change SY2011-2012	433,298
<b>Projected Fund Balance at 6/30/12</b>	<b>3,569,739</b>
Projected change SY 2012-2013	(910,933)
<b>Projected Fund Balance at 6/30/13</b>	<b>2,658,806</b>

Balance December 31, 2011:  
Equipment Reserve -271,174

**OPTION 3**  
Lunch price increased to 1.91 weighted average  
(State requirement = 1.79)  
1.80 Elementary (.15 increase)  
2.00 Middle (.25 increase)  
2.00 High School (.20 increase)  
  
Assumes 5% drop in paid participation

**DOUGLAS COUNTY BOARD OF EDUCATION  
COMPARISON OF FY2011-2012 BUDGET WITH PROPOSED FY2012-2013 BUDGET  
FOOD SERVICE CATERING OPERATIONS**

<b>REVENUES</b>				
OBJECT	SY2012 BUDGET	SY2013 PROPOSED	CHANGE	% DIFF
<b>REVENUES FROM LOCAL SOURCES - 1000</b>				
CATERING SALES	2,250	5,000	2,750	122.22%
TOTAL LOCAL REVENUES	\$2,250	\$5,000	\$2,750	122.22%
<b>TOTAL REVENUES</b>	<b>\$2,250</b>	<b>\$5,000</b>	<b>\$2,750</b>	<b>122.22%</b>
<b>EXPENDITURES</b>				
OBJECT	SY2012 BUDGET	SY2013 PROPOSED	CHANGE	% DIFF
<b>SALARIES</b>				
CATERING	375	500	125	33.33%
SUBSTITUTES	0	0	0	0.00%
<b>TOTAL SALARIES</b>	<b>\$375</b>	<b>\$500</b>	<b>\$125</b>	<b>33.33%</b>
<b>EMPLOYEE BENEFITS</b>				
MATCHING FICA	23	31	8	33.33%
MEDICARE	5	7	2	33.27%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$29</b>	<b>\$38</b>	<b>\$10</b>	<b>33.32%</b>
TECH & PROFESSIONAL SERVICES	0	0	0	0.00%
TECH SERVICES - COMPUTER	0	0	0	0.00%
TECHNOLOGY RELATED SUPPLIES	0	0	0	0.00%
UTILITIES, EXTERMINATION, WASTE	0	0	0	0.00%
REPAIR & MAINT - SUPPLIES & SERVICES	0	0	0	0.00%
SUPPLIES	0	0	0	0.00%
COMPUTER SOFTWARE PURCHASES	0	0	0	0.00%
EXPENDABLE EQUIPMENT	0	0	0	0.00%
FOOD PURCHASES	1,350	1,500	150	11.11%
PROGRAM PROMOTION	0	0	0	0.00%
PAPER PRODUCTS	150	200	50	33.33%
CHEMICALS	0	0	0	0.00%
TRUCK OPERATING EXPENSES-FUEL	0	0	0	0.00%
CONFERENCE REGISTRATIONS	0	0	0	0.00%
UNIFORMS	0	0	0	0.00%
PRINTING	0	0	0	0.00%
FED INDIRECT COST CHARGES	0	0	0	0.00%
OTHER	0	0	0	0.00%
EQUIP PURCHASES < \$5,000	0	0	0	0.00%
TOTAL OPERATING COSTS	\$1,500	\$1,700	\$200	13.33%
<b>TOTAL EXPENDITURES</b>	<b>\$1,904</b>	<b>\$2,238</b>	<b>\$335</b>	<b>17.57%</b>
<b>PROJECTED PROFIT (LOSS)</b>	<b>\$346</b>	<b>\$2,762</b>		

Beginning Fund Balance SY2011-2012	\$1,531
Projected change SY2011-2012	\$346
<b>Projected Fund Balance at 6/30/12</b>	<b>\$1,878</b>
Projected change SY 2012-2013	\$2,762
<b>Projected Fund Balance at 6/30/13</b>	<b>\$4,639</b>