

Gilmer County Schools



FY 2023 Tentative Budget

SUMMARY OF THE SUPERINTENDENT'S FY 2023 TENTATIVE RECOMMENDED BUDGET

INTRODUCTION - RECOMMENDED FY 2023 TENTATIVE BUDGET

As required by Georgia Statute and the State Board of Education, the Gilmer County School System (GCSS) Annual Budget for next fiscal year must be prepared by the Superintendent of Schools for presentation to the Board of Education for consideration and adoption prior to the end of the current fiscal year.

The Superintendent's Recommended Tentative Budget provides a detailed plan for next year's operation of the School District, which addresses: recommendations of School Board members; recommendations of administration, department heads, principals, teachers and staff; recommendations of SGT Committees; and the fiscal, programmatic and operational impact of legislation approved in the Georgia General Assembly and subsequently signed by the Governor.

The FY 2023 Budget continues to keep as its primary focus the continual improvement of student academic achievement. We work to establish standards for student performance and an accountability system with policy framework designed to ensure that all students are challenged individually and collectively to meet more rigorous standards. To achieve this focus our system must continue to attract, retain and train the best teachers, principals and support staff by ensuring competitive employee compensation and benefits.

OPERATING OVERVIEW

LEGAL ENTITY

The Gilmer County Board of Education (Board) was established under the Constitution and laws of the State of Georgia. The Board members are elected by the voters and the Superintendent is appointed by the Board. The Board is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity; accordingly, the Board is a primary government and consists of all the organizations that compose its legal entity.

BUDGET PROCESS

The Gilmer County Board of Education's budget is a detailed operating plan presented in a financial format as required by the State of Georgia, which identifies estimated expenditures in relation to estimated revenues. The budget reflects the Board's priorities and represents a process through which policy decisions are developed, implemented and controlled. The budget is prepared on the modified cash basis. Finance reviews the budgets, monitors them throughout the fiscal year and, if necessary, modifies them to assure the overall integrity of the School District's Annual Budget.

BASIS OF ACCOUNTING

The modified accrual basis of accounting is utilized for Governmental Funds, Expendable Trust Funds, and Agency Funds, meaning revenues are recognized in the accounting period in which they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues susceptible to accrual include ad valorem taxes, reimbursable-type grants and interest on investments. The School Board considers ad valorem taxes as available, if they are collected within sixty (60) days after year-end. Expenditures are recorded when the fund liability is incurred.

FINANCIAL ACCOUNTS

The accounts of the School District are organized based on funds and account groups. The individual funds account for the governmental resources allocated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations:

- **Governmental Funds:** These funds are used to account for the programs and activities of the governmental functions of the District.
 - **General Fund:** This fund serves as the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.
 - **Special Revenue Fund:** This fund includes federal grants and school nutrition.
 - **Debt Service Funds:** These funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.
 - **Capital Project Funds:** These funds are used to account for financial resources to be used for acquisition or construction of capital facilities and equipment.

BUDGET PROCESS

Gilmer County Board of Education BUDGET DEVELOPMENT CALENDAR

- Nov/Feb The Finance Director reviews previous year's budget preparation process and procedures, and makes any change recommendations to the Superintendent and Administration. Superintendent reviews previous FTE counts and distributes student enrollment projections and personnel allotments which form the basis of the budget. The school calendar for the ensuing fiscal year is established and approved by Board of Education.
- Dec/Feb The Superintendent and/or Finance Director discusses/meets with directors, department heads, principals, teachers, and school councils for the purpose of soliciting budgetary input for the ensuing fiscal year.
- Jan/April Continuation of activities from December. A Public Budget Meeting conducted by the Board of the Education, will be scheduled to provide an opportunity to receive public input on the proposed annual operating budget. This will be public budget meeting # 1 (held March 18, 2022 at board retreat). This will provide more input for budget parameters and system-wide goals to assist the Superintendent and Administration in the preparation of the ensuing budget. Individuals with budgetary responsibilities will prepare preliminary budgets for their department, school, etc. using the parameters established by the Board of Education. The Finance Director continues preparations for the continuation budget for the ensuing year. Superintendent conducts extensive workshops for budget administrators and other interested personnel on an ongoing basis.
- February Superintendent works with Departments to prepare line-item requests by QBE program, based on the needs of the individual departments, including justification for unusual requests, and forward to the appropriate Division heads for review. School improvement plans should be utilized to support curriculum requests.
- March / April Completed budget development packages, including necessary documentation, are submitted to the Superintendent and Finance Director from the Department heads. The Finance Director begins the process of compiling and consolidating the numerous budget requests in the budget database. Salary increases are established based on the recommendation of the Governor, and action by the General Assembly. Any local salary increases are also included in the proper section of the proposed budget. Utilize Salary detail from March Payroll and adjust for all changes. Local Salary Schedules and Supplement Schedules to be approved by Board of Education.
- April / June The Superintendent and Administration review the draft of the proposed budget, including the projected year end fund balances, and an overview of the proposed budget including detailed revenue and expenditure projections, including all requests from Department heads. After an extensive review by the Superintendent

and Administration, any proposed expenditures resulting in an unbalanced budget are eliminated should additional revenue sources not be secured and the fund balance is insufficient.

April / June Necessary work sessions are conducted with Principals, Directors, and the Board of Education. A second public meeting will be held. Superintendent and Finance Director will discuss proposed budget and allow for public input. The Tentative Budget will then be adopted by the board and advertised on the website. This will be at the called board meeting May 31, 2022.

The Tentative Budget will be adopted by the Board of Education two weeks prior to final adoption of the budget. (The Budget will be adopted at a regularly scheduled board meeting or a called meeting – scheduled for June 23, 2022.) If a budget is not adopted prior to June 30 a spending resolution for July must be approved prior to July 1st.

The July spending resolution will be up for approval at the June Board meeting to ensure approval in the event the budget is not approved by June 30.

Final allotments are distributed by the Finance Director to the Division heads. If budget is not approved prior to July 31st a spending resolution for August must be approved prior to August 1st.

July / Aug Tax Assessor provides information regarding tax digest and appeals to Superintendent for sign off. (Projected to be last week of July). Tax Commissioner provides final digest for millage calculations. Information concerning projected tax digest growth is properly advertised for a first hearing, and the first required public hearing to satisfy the requirements of O.C.G.A 48-5-32.1 is conducted.

July / Aug Information concerning projected tax digest growth for the second and third hearings is advertised separately. The second and third public hearings addressing projected tax digest growth are conducted. Newspaper advertisement of the meeting for final adoption is published. Advertise the “Current Tax Digest and 5 Year History of Levy”, as required by O.C.G.A. 48-5-32. Conduct a public hearing on the current millage rate levied by the Board of Education if necessary.

July / August The Board of Education formally adopts a resolution setting the millage rate to fund the current year budget, based on certification of the digest by the GA DOR. If budget has not been approved prior to August 31st a spending resolution for September must be approved prior to September 1st.

September The initial budget as adopted by the local Board of Education is submitted electronically to the GA DOE and signed off by Superintendent by September 30.

Budget to be amended as needed throughout the year.

Yellow shading indicates Board participation

EXPENDITURES

Expenditures are generally recognized when the related liability is incurred and the transaction or event is expected to draw upon current spendable resources. To incur an expense, the item purchased must be received and consumed or the service purchased must be performed. Expenditures are categorized as needed for reporting data to the Georgia Department of Education. Expenditures are budgeted by Function and detailed by Object.

• **Function:** Identifies group-related activities that aim to accomplish a major service or regulatory responsibility. The major categories are: Instruction, Pupil Services, Improvement of Instructional Services, Instructional Staff Training, Educational Media Services, General Administration, School Administration, Support Services-Business, Operation and Maintenance of Plant Services, Student Transportation Services, Support Services- Central, Other Support Services, Facilities Acquisition & Construction Services, and Other Uses.

• **Object:** Identifies the type of service or commodity as a result of a specific expenditure. Some of the major object categories: Salaries, Employee Benefits, Purchased Services, Water, Sewer & Grounds, Materials and Supplies, Capital Outlay, Utilities.

Budget Forecast

The Superintendent's Recommended FY 2022-2023 Tentative Budget provided funding for the implementation of the following priorities:

General Fund

- Provide annual longevity-step increases for all eligible employees
- Increase the Teacher Salary Scale for the Governor's \$2,000 per year teacher salary increase
- Increase all classified salary schedules to a minimum starting hourly pay of \$12.00 and provide a minimum 2% cost of living adjustment to all classified staff
- Increase all classified staff hours to an eight hour workday
- Increase paraprofessionals work calendar by three days to provide for additional training and networking
- Increase for selected Academic, Activity, and Athletic Supplements
- Transition positions funded with ESSER funds back to General for Custodians, Transportation, Nurses, Student Information Specialist, Translators, Central Enrollment and Technology

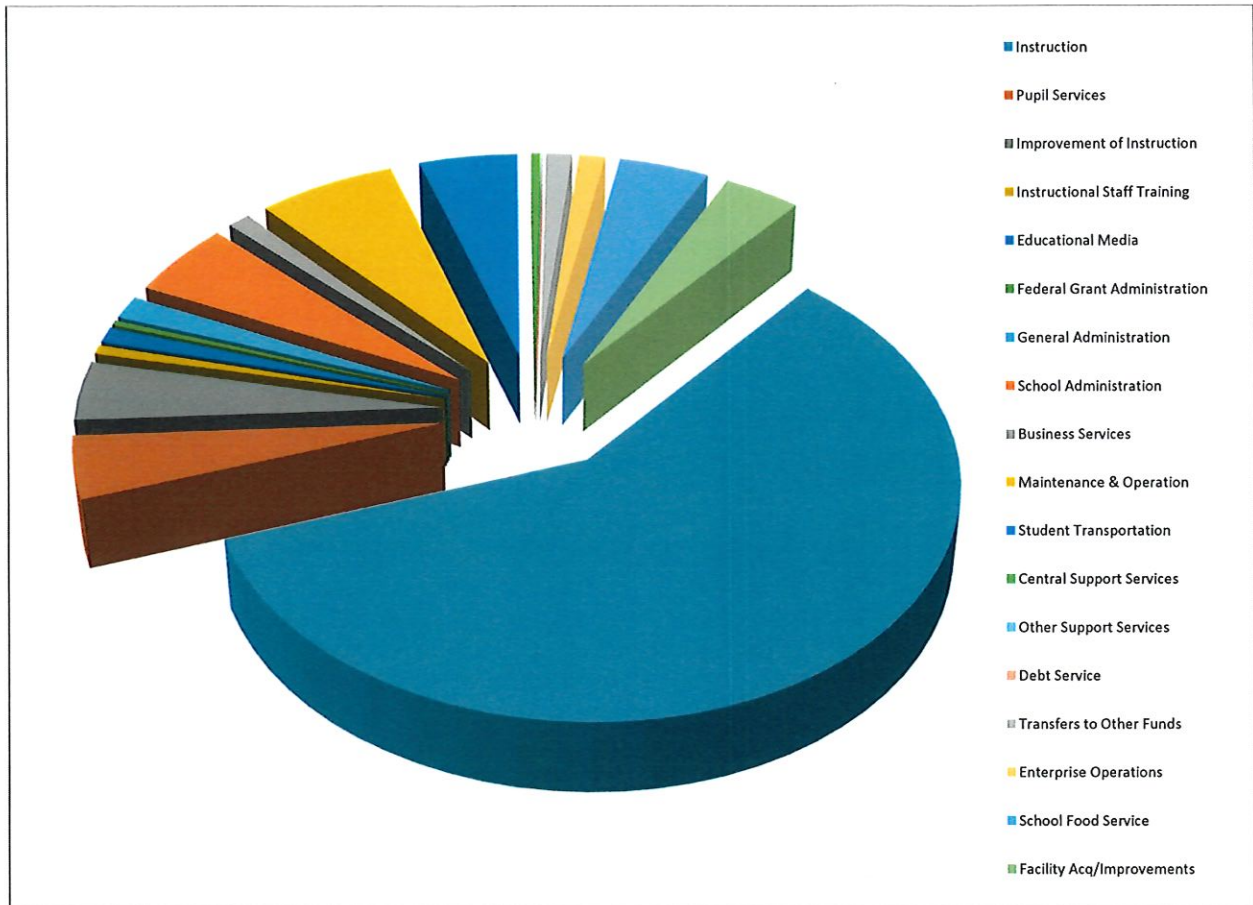
- Allocate 5 new elementary teacher allotments to address classroom size
- Allocate a new high school position in Career, Technical and Agriculture Education (CTAE) to create a new Information Systems Pathway
- Allocate a new position to provide a teacher for the Newcomers Academy
- Allocate a new position to provide a teacher for a Special Education and English for Speakers of Other Languages (ESOL) programs due to enrollment growth in these areas
- Increase part time Testing Coordinator to full time for additional State compliance responsibilities
- Increase required employer contributions in the Teacher Retirement System (TRS) – from 19.81% to 19.98% of gross compensation for all TRS eligible employees
- Provide funding for Transportation GPS & Software and Time & Attendance Software
- Complete Hometown Strong Agriculture Project – along with partner Pilgrims whose donation was received in FY 22

Federal Programs

- Use of ESSER funds to provide funding for the following 2-year positions to address learning loss and provide support to schools:
 - (6) New Elementary Instructional Paraprofessionals
 - (3) New Elementary Clerical Paraprofessionals
 - (3) New Elementary STEM Teachers
 - (1) New Elementary Interventionist
 - (1) New Mountain Innovative Program Instructional Paraprofessional
 - (1) New High School Graduation Coach
 - (1) New High School Teacher
 - (1) New Behavior Wrap-Around Services Specialist
 - (1) New Administrative Assistant for Learning Loss
 - (1) New Administrative Assistant for Federal Programs

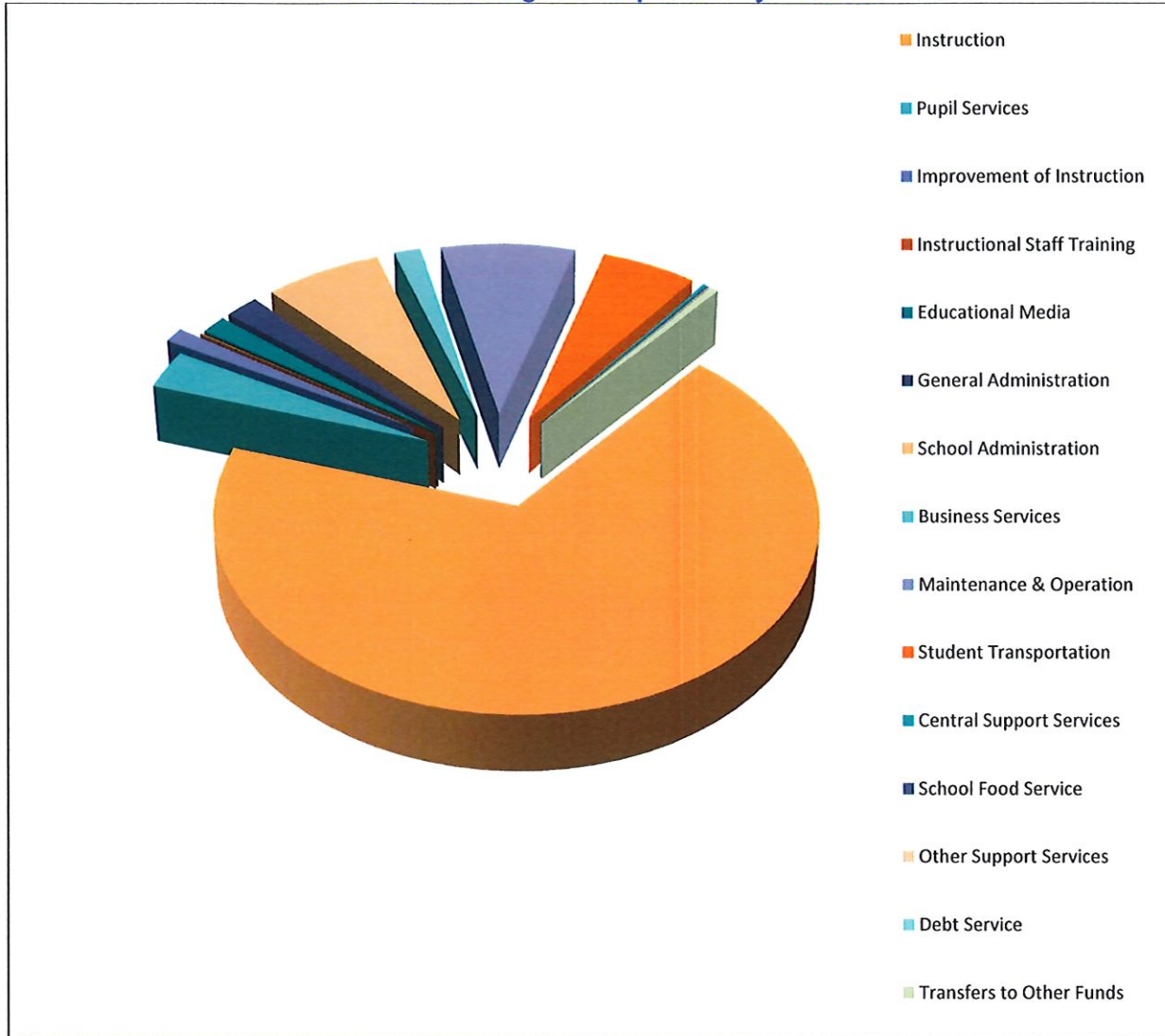
..

Total Budgeted Expenses by Function



Instruction	58.63%
Pupil Services	4.38%
Improvement of Instruction	4.13%
Instructional Staff Training	0.65%
Educational Media	1.13%
Federal Grant Administration	0.36%
General Administration	1.60%
School Administration	5.21%
Business Services	1.14%
Maintenance & Operation	6.74%
Student Transportation	4.81%
Central Support Services	0.44%
Other Support Services	0.04%
Debt Service	0.00%
Transfers to Other Funds	1.28%
Enterprise Operations	1.29%
School Food Service	4.40%
Facility Acquisition & Improvements	3.77%

General Fund Budgeted Expenses by Function



Instruction	65.14%
Pupil Services	4.08%
Improvement of Instruction	2.15%
Instructional Staff Training	0.05%
Educational Media	1.46%
General Administration	1.82%
School Administration	6.76%
Business Services	1.47%
Maintenance & Operation	8.47%
Student Transportation	6.21%
Central Support Services	0.58%
School Food Service	0.09%
Other Support Services	0.05%
Debt Service	0.00%
Transfers to Other Funds	1.67%

REVENUE SOURCES

Gilmer County School District receives revenues for the purpose of educating students from three primary sources: State, local and federal sources.

State Support – The focus of the State educational funding program bases financial support for Education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The Georgia Quality Basic Education (QBE) funding formula is based on full-time equivalent (FTE) student counts in different instructional programs. Each of the programs is weighted to reflect the State’s estimated costs associated with the program. School systems with higher concentrations of students requiring special education or remedial education receive additional funding needed to provide appropriate instructional. In addition, State funds are appropriated to meet other needs by means of categorical programs and special allocations. These include Indirect Costs, Media Center Program, 20 Days Additional Instruction, Staff and Professional Development, Pupil Transportation Program, State Principal Supplements and Nursing. Fortunately, due to continued strong economic growth in the State, this budget does NOT include an austerity reduction. This year’s QBE formula includes funding for a \$2,000 per teacher per year salary increase to complete the \$5,000 Governor’s promised increase.

Projected State QBE funding totals \$21.4 Million or 34.4% of revenues for 2022-23. Other State funding totals \$1.0 Million or 1.6% of revenues.

Local Support – Local revenue for school support is derived largely from ad valorem property taxes. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a “local fair share” equal to approximately a five mill levy on statewide equalized, adjusted tax digest. **Local 5 mil Share for 2022-23 totaled \$6.93 Million.**

In addition, school boards are allowed to levy property taxes to provide or support programs not funded by the State, up to a maximum of 20 mills for Maintenance and Operations (M&O). School Boards may also elect to levy additional mills for the purpose of re-paying bond indebtedness. Local property tax is budgeted to remain flat for the FY 23 tentative budget. The 2021 millage rate was 12.624 mills. **Projected Local funding totals \$19.6 Million or 31.45% of revenues for 2022-23.**

Federal Support – Federal revenue for schools comes in two primary forms: flow-through grants from the Georgia Department of Education that are based on formulas intended to support students with high needs; and support of the United States Department of Agriculture School Nutrition Program. Federal funding is expected to increase for the current year due to the ESSER/CARES Grants. While this is a relatively small percentage of the budget, critically needed federal funds are targeted directly at serving the needs of our most at-risk students. This includes those students from low-income households and those with disabilities, who typically require a much lower personnel/pupil ratio and significantly more resources to address their educational needs. The addition of the ESSER/CARES Grants allows the school district to fund pandemic supplies, learning loss, targeted positions, qualified capital projects, and our local technology expenses.

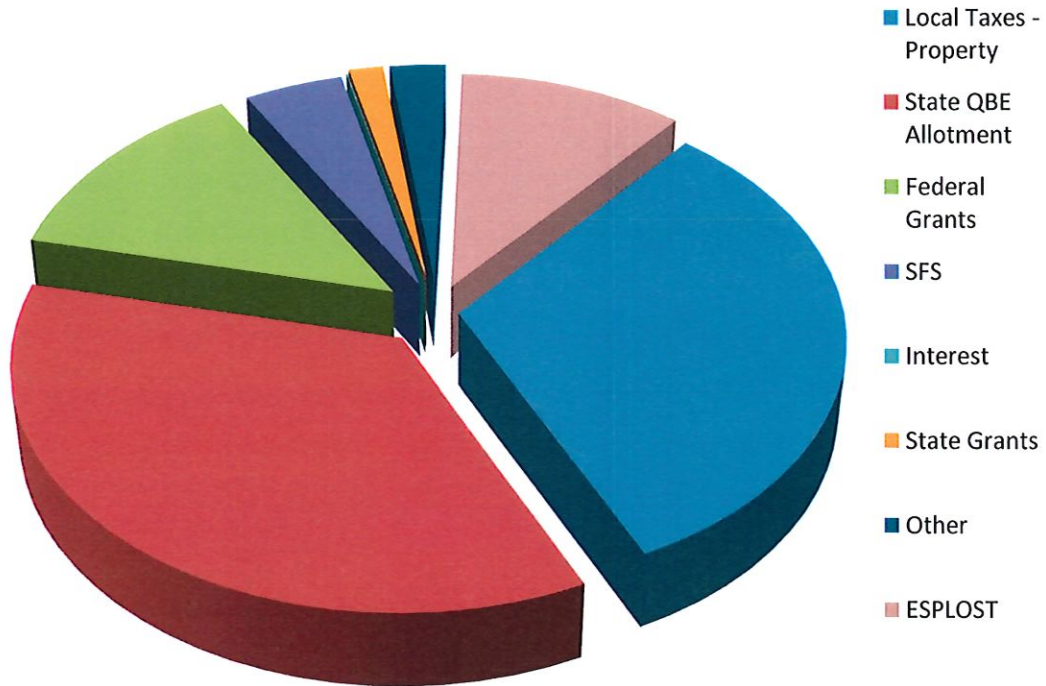
Projected Federal funding from grants total \$9.36 Million or 14.98% of revenues and federal funding for School Nutrition total \$2.53 Million or 4.05% for 2022-23.

Revenue Forecast

The following revenue enhancements are included in the recommended Tentative Budget:

- Increase in QBE Allotment revenue – This income increase is a reduction of changes to the Amended Formula Adjustment (Austerity) and increase of \$2,000 for teacher salaries.
- Increase in Local Revenue – primarily from transfer tax, railroad tax, TAVT and other miscellaneous revenue

Total Budgeted Revenues



Local Taxes - Property	31.44%
State QBE Allotment	34.40%
Federal Grants	14.97%
SFS	4.05%
Interest	0.00%
State Grants	1.61%
Other	2.32%
ESPLOST	11.21%

**FY 2023 Tentative Budget
GILMER COUNTY SCHOOL SYSTEM
July 1, 2022 - June 30, 2023**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Fund</u>
<u>Estimated Revenues:</u>				
Local Taxes (Property)	19,645,000			
Local Taxes (ESPLOST)			7,000,000	
State Sources	424,744	580,000		
State QBE	28,417,966			
State Austerity Reduction	-			
Local 5 Mills	(6,929,102)	-		
Federal Sources	-	11,885,869		
Other Sources	665,500	781,000		6,000
Transfers from Other Funds	-	150,000	17,850,000	3,424,950
Total Estimated Revenues	42,224,108	13,396,869	24,850,000	3,430,950
<u>Estimated Expenditures:</u>				
Instruction	29,322,381	4,924,912		
Pupil Services	1,836,306	719,463		
Improvement of Instruction	968,130	1,441,996		
Instructional Staff Training	23,325	358,479		
Educational Media	658,600			
Federal Grant Administration	-	211,792		
General Administration	818,403	118,244		
School Administration	3,044,502			
Business Services	663,704			
Maintenance & Operation	3,811,713	125,000		
Student Transportation	2,794,115	15,840		
Central Support Services	259,147			
Other Support Services	21,000			
School Food Service	40,000	2,530,143		
Facility Acq/Improvements	-	2,200,000	17,850,000	
Debt Service	1,000			3,430,950
Enterprise Operations	-	751,000		
Other Uses	-			
Transfers to Other Funds	750,000	-	20,674,950	
Total Expenditures	45,012,326	13,396,869	38,524,950	3,430,950
Excess of Revenues Over (Under) Expenditures	(2,788,218)	-	(13,674,950)	-
Estimated Fund Balance 7/1/2022	22,066,332	700,000	15,000,000	-
Estimated Fund Balance 6/30/2023	19,278,114	700,000	1,325,050	-

This tentative budget will be considered for adoption by the Board at 6:00 pm on June 23, 2022 at the Gilmer County Schools Administrative & Technology Office, 134 Industrial Blvd, Ellijay, GA.

Gilmer County Board of Education
 Capital Projects
 FY 23

ESPLOST Capital Projects					
Task	Budget	Location / Notes	2015 ESPLOST	2020 ESPLOST Category	Proposed 2025 ESPLOST
			Category		Category
Technology	\$ 600,000.00	System wide	Technology		
Purchase of School Buses	\$ 400,000.00	Transportation	School Buses		
Safety -Security equipment, renovations, additions & improvements	\$ 1,200,000.00	System wide	System Safety & Infrastructure Improvements		
Elementary School	\$ 50,000.00	CCES		New Elementary School	
New Performing / Fine Arts	\$ 15,000,000.00	GHS		New Performing / Fine Arts	
Total ESPLOST Capital Projects	\$ 17,250,000.00				

Local Capital Projects		
Task	Budget	Location / Notes
Hometown Strong Project	400,000	GHS / Ag Campus
Legion Road Improvements	200,000	System wide
Total Local Capital Projects	\$ 600,000.00	
Total Capital Projects	\$ 17,850,000.00	

Gilmer County Board of Education		5 Year Projected Budget						
5 Year Budget Projections		5 Year Projected Budget						
General Fund		Projected Budget						
	Original FY22	Est Amended FY22	FY23	FY 24	FY 25	FY 26	FY 27	
Total Estimated Revenues	39,972,380	44,068,894	42,224,108	41,924,108	41,924,108	41,924,108	41,924,108	
Total Estimated Expenditures	40,018,889	43,101,121	45,012,326	45,072,326	45,132,326	45,132,326	45,132,326	
Excess of Revenues Over (Under) Expenditures	(46,509)	967,773	(2,788,218)	(3,148,218)	(3,208,218)	(3,208,218)	(3,208,218)	
Beg of Period Fund Balance	21,098,559	21,098,559	22,066,332	19,278,114	16,129,896	12,921,678	9,713,460	
End of Period Fund Balance	21,052,050	22,066,332	19,278,114	16,129,896	12,921,678	9,713,460	6,505,242	
Projected Revenue Changes (from previous budget)								
QBE Local 5 Mill Increase				(300,000)				
Current Projected Increases (Decreases)								
Total Revenue Change		4,096,514	2,251,728	(300,000)	-	-	-	
Projected Expense Changes (from previous budget)								
Classified Step Increases				60,000	60,000			
Current Projected Increases (Decreases)								
Total Expenditure Changes		3,082,232	4,993,437	60,000	60,000	-	-	
These are projections subject to adjustment based on new information that may be received and/or discussed by the Board.								

FIVE-YEAR BUDGET FORECAST

OFFICIAL

Georgia State Department Of Education
Earnings Sheet for FY 2023

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,897.28

Earnings (\$)							Earned Positions				Grades K-12										
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acctt.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
Kindergarten Pgm	272	1,711,633	21,257	1,732,890	438,748	1,294,142	18.13		0.60	0.25											
Kindergarten Early Intr Pgm	33	269,774	2,579	272,353	68,957	203,396	3.00		0.07	0.03											
Primary Grade(1-3) Pgm	759	3,821,194	65,197	3,886,391	983,990	2,902,401	44.65	2.20	1.69	0.69											
Primary Grd Early Intrv(1-3) Pgm	115	865,452	9,878	875,330	221,624	653,706	10.45	0.33	0.26	0.10											
Upper Elementary Grd(4-5) Pgm	447	1,717,862	31,478	1,749,340	442,913	1,306,427	19.43	1.30	0.99	0.41											
UppElem Grd Early Intrv(4-5)	50	376,284	3,521	379,805	96,162	283,643	4.55	0.14	0.11	0.05											
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School(6-8) Pgm	773	3,362,120	54,434	3,416,554	865,033	2,551,521	38.65	2.24	1.72	0.70											
High School Gen Educ(9-12)	794	2,872,733	90,198	2,962,931	750,180	2,212,751	34.52		1.76	0.72											
CTAE(9-12) PGM	201	829,005	65,968	894,973	226,597	668,376	10.05		0.45	0.18											
Students with Disab Cat I	48	469,224	11,950	481,174	121,828	359,346	6.00			0.04											
Students with Disab Cat II	17	204,257	2,233	206,490	52,281	154,209	2.62			0.02											
Students with Disab Cat III	119	1,856,230	24,300	1,880,530	476,129	1,404,401	23.80			0.11											
Students with Disab Cat IV	18	467,113	7,604	474,717	120,193	354,524	6.00			0.02											
Students with Disab Cat V	35	342,142	14,785	356,927	90,370	266,557	4.37			0.03											
Gifted Student Category VI	195	1,275,390	19,676	1,295,066	327,896	967,170	16.25			0.18											
Remedial Education Pgm	65	352,197	3,734	355,931	90,118	265,813	4.33		0.14	0.06											
Alternate Education Pgm	44	238,410	3,098	241,508	61,147	180,361	2.93		0.10	0.04											
Eng.Spkr.of Other Lang.(ESOL)	160	1,813,429	9,190	1,822,619	461,466	1,361,153	22.86		0.36	0.15											
Spec Ed. Itinerant				0	0	0															
Spec Ed. Supplemental Speech				51,987	13,163	38,824															
TOTAL DIRECT INSTRUC.	4,145	22,844,449	441,080	23,337,516	5,908,795	17,428,721	272.59	6.21	8.25	3.78											
INDIRECT COST																					
Cent. Admin		748,287	0	748,287	189,458	558,829					1.00	2.00			1.00	1.00	1.68	1.68	2.16		
School Admin		1,116,768	28,856	1,145,624	290,059	855,565							5.00	6.65	8.14						
Facility M & O			1,235,209	1,235,209	312,741	922,468															
Sub Total (INDIRECT COST)		1,865,055	1,264,065	3,129,120	792,258	2,336,862					1.00	2.00	5.00	6.65	9.14	1.00	1.68	1.68	2.16		
MEDIA CENTER PGM.		550,454	57,826	608,280	154,010	454,270															7.11
20 DAYS ADDITIONAL INSTRUCTION		182,687		182,687	46,254	136,433															
STAFF & PROFESSIONAL DEV				107,995	27,343	80,652															
PRINCIPAL STAFF & PROF. DEV				1,744	442	1,302															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						0															
Charter System Adjustment				454,550		454,550															
QBE FORMULA EARNINGS		25,442,645	1,762,971	27,205,616	6,929,102	20,276,514	272.59	6.21	8.25	3.78	1.00	2.00	5.00	6.65	9.14	1.00	1.68	1.68	2.16	7.11	
CATEGORICAL GRANTS																					
Pupil Transportation Pgm (Includes 34 Drivers and bus replacement funds)				508,609		508,609															
Sparsity - Regular				0		0															
Nursing Services				87,465		87,465															
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				28,417,966		21,488,864															
Education Equalization Funding Grant				0		0															
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				28,417,966		21,488,864															
Charter Commission Admin - State						0															
Military Counselors						0															
Local Charter Supplement						0															
State Commission Charter Supplement				0		0															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				28,417,966		21,488,864															

NOTES

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2022 (HB 911).
3. Teacher Retirement is funded at 19.98% in QBE in FY 2022 (HB 911).

Total T&E 9,795,039 includes T&E 6,869,319 and HI 2,925,720

ALLOTMENT SHEETS

Gilmer County Board of Education
 General Fund Tentative Budget by Object - FY 2023

<u>Function</u>	<u>Object Code</u>	<u>Object Description</u>	<u>FY 2023 Budget</u>
Grand Total			45,012,326
1000	Instruction		29,322,381
	10000	SALARY	19,330,436
	20000	BENEFITS	8,575,853
	26000	WORKMANS COMP	93,797
	30010	PURCHASED SERVICE - OTHER FEES	10,000
	36110	PER DIEM - OTHER	366,000
	43000	REPAIR AND MAINTENANCE SERVICES	1,300
	44200	RENTAL OF EQUIPMENT AND VEHICLES	6,000
	53040	TELEPHONE	500
	53050	CABLE	6,000
	53060	INTERNET	19,000
	53200	WEB BASED COMMUNICATION	239,389
	58000	TRAVEL - EMPLOYEES	3,000
	59500	OTHER PURCHASED SERVICES	26,000
	61000	SUPPLIES	316,730
	61100	SUPPLIES - TECHNOLOGY RELATED	25,776
	61200	COMPUTER SOFTWARE	3,501
	61500	EXPENDABLE EQUIPMENT	231,292
	61600	EXPENDABLE COMPUTER EQUIPMENT	8,342
	64100	TEXTBOOKS	9,470
	64200	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	24,995
	73000	PURCHASE OF EQUIPMENT	25,000
2100	Pupil Services		1,836,306
	10000	SALARY	1,087,429
	20000	BENEFITS	445,291
	26000	WORKMANS COMP	4,386
	30010	PURCHASED SERVICE - OTHER FEES	201,000
	36110	PER DIEM - OTHER	50,000
	53030	POSTAGE	500
	53040	TELEPHONE	5,700
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	5,000
	58000	TRAVEL - EMPLOYEES	4,000
	61000	SUPPLIES	17,000
	81000	DUES AND FEES	16,000
2210	Improvement of Instructional Services		968,130
	10000	SALARY	659,702
	20000	BENEFITS	240,749
	26000	WORKMANS COMP	1,530
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	21,000
	58000	TRAVEL - EMPLOYEES	13,000
	61000	SUPPLIES	4,742
	61600	EXPENDABLE COMPUTER EQUIPMENT	402
	81000	DUES AND FEES	27,004
2213	Instructional Staff Training		23,325

	10000	SALARY	12,000
	20000	BENEFITS	917
	26000	WORKMANS COMP	408
	58000	TRAVEL - EMPLOYEES	5,000
	81000	DUES AND FEES	5,000
2220	Educational Media Services		658,600
	10000	SALARY	429,468
	20000	BENEFITS	189,026
	26000	WORKMANS COMP	3,060
	43000	REPAIR AND MAINTENANCE SERVICES	100
	53040	TELEPHONE	600
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	1,400
	58000	TRAVEL - EMPLOYEES	250
	59500	OTHER PURCHASED SERVICES	6,000
	61000	SUPPLIES	2,200
	61100	SUPPLIES - TECHNOLOGY RELATED	400
	61500	EXPENDABLE EQUIPMENT	200
	64200	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	15,296
	81100	REGIONAL & LIBRARY DUES	10,600
2300	General Administration		818,403
	10000	SALARY	508,091
	20000	BENEFITS	198,070
	26000	WORKMANS COMP	2,142
	27000	ON BEHALF PAYMENTS	400
	30002	PURCHASED SERVICE - ATTORNEY	20,000
	30010	PURCHASED SERVICE - OTHER FEES	6,000
	36110	PER DIEM - OTHER	1,800
	52000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	700
	53000	COMMUNICATION - SEE SUB-OBJECT	1,000
	53030	POSTAGE	100
	53040	TELEPHONE	600
	53050	CABLE	500
	53060	INTERNET	2,500
	53200	WEB BASED COMMUNICATION	13,000
	58000	TRAVEL - EMPLOYEES	10,000
	59500	OTHER PURCHASED SERVICES	500
	61000	SUPPLIES	6,000
	61500	EXPENDABLE EQUIPMENT	10,000
	81000	DUES AND FEES	35,000
	89000	OTHER EXPENDITURES	2,000
2400	School Administration		3,044,502
	10000	SALARY	2,016,002
	20000	BENEFITS	928,166
	26000	WORKMANS COMP	10,364
	52000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	2,000
	53030	POSTAGE	500
	53040	TELEPHONE	60,000
	53060	INTERNET	2,500
	53200	WEB BASED COMMUNICATION	7,270

	58000	TRAVEL - EMPLOYEES	500
	61000	SUPPLIES	10,000
	81000	DUES AND FEES	7,200
2500	Fiscal Services		663,704
	10000	SALARY	352,936
	20000	BENEFITS	129,242
	26000	WORKMANS COMP	1,326
	27000	ON BEHALF PAYMENTS	200
	30003	PURCHASED SERVICE - CONSULTANT	5,000
	30010	PURCHASED SERVICE - OTHER FEES	25,000
	44200	REPAIR AND MAINTENANCE SERVICES	2,000
	52000	INSURANCE	25,000
	53000	COMMUNICATION	3,000
	53030	POSTAGE	3,000
	53040	TELEPHONE	29,000
	53050	CABLE	1,000
	53200	WEB BASED COMMUNICATION	31,000
	58000	TRAVEL - EMPLOYEES	5,000
	61000	SUPPLIES	15,000
	61100	SUPPLIES - TECHNOLOGY RELATED	1,000
	61200	COMPUTER SOFTWARE	
	61500	EXPENDABLE EQUIPMENT	5,000
	61600	EXPENDABLE COMPUTER EQUIPMENT	5,000
	73000	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND C	20,000
	81000	DUES AND FEES	5,000
2600	Maintenance & Operations		3,811,713
	10000	SALARY	1,232,316
	20000	BENEFITS	436,377
	26000	WORKMANS COMP	26,520
	27000	ON BEHALF PAYMENTS	20,000
	30010	PURCHASED SERVICE - OTHER FEES	275,000
	41000	WATER, SEWER, GROUNDS AND CLEANING SERVICES	179,500
	43000	REPAIR AND MAINTENANCE SERVICES	5,000
	44100	RENTAL OF LAND OR BUILDINGS	2,400
	44200	RENTAL OF EQUIPMENT AND VEHICLES	3,000
	52000	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	220,000
	53030	POSTAGE	100
	53040	TELEPHONE	22,000
	53050	CABLE	3,000
	53070	SECURITY	11,000
	58000	TRAVEL - EMPLOYEES	1,500
	59500	OTHER PURCHASED SERVICES	18,000
	61000	SUPPLIES	195,000
	61500	EXPENDABLE EQUIPMENT	185,000
	62010	ELECTRICITY	810,000
	62030	NATURAL GAS	63,000
	62050	PROPANE	67,000
	73000	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND C	35,000
	81000	DUES AND FEES	1,000

2700	Student Transportation		2,794,115
	10000	SALARY	1,351,450
	20000	BENEFITS	649,805
	26000	WORKMANS COMP	64,260
	27000	ON BEHALF PAYMENTS	54,000
	30010	PURCHASED SERVICE - OTHER FEES	15,000
	33200	DRUG TESTS, FINGERPRINTS	2,000
	33400	BUS DRIVER PHYSICALS	9,000
	43000	REPAIR AND MAINTENANCE SERVICES	20,000
	44200	RENTAL OF EQUIPMENT AND VEHICLES	2,500
	53030	POSTAGE	100
	53040	TELEPHONE	8,500
	53200	WEB BASED COMMUNICATION	61,000
	58000	TRAVEL - EMPLOYEES	5,000
	59500	OTHER PURCHASED SERVICES	8,500
	61000	SUPPLIES	40,000
	61500	EXPENDABLE EQUIPMENT	55,000
	62020	DIESEL	300,000
	62040	GASOLINE	35,000
	73200	PURCHASE OR LEASE-PURCHASE OF BUSES	105,000
	81000	DUES AND FEES	8,000
2800	Support Services - Central		259,147
	10000	SALARY	100,839
	20000	BENEFITS	51,209
	26000	WORKMANS COMP	1,000
	27000	ON BEHALF PAYMENTS	100
	53200	COMMUNICATION - WEB BASED SUBSCRIPTIONS	95,000
	61000	SUPPLIES	3,000
	61500	EXPENDABLE EQUIPMENT	2,000
	61600	EXPENDABLE COMPUTER EQUIPMENT	3,000
	81000	DUES AND FEES	1,000
	89000	OTHER EXPENDITURES	2,000
2900	Other Support Services		21,000
	61000	SUPPLIES	1,000
	81200	RESA FEES	20,000
3100	Food Services		40,000
	27000	ON BEHALF PAYMENTS	40,000
5000	Other Outlays		750,000
	93000	OPERATING TRANSFERS TO OTHER FUNDS	750,000
5100	Debt Services		1,000
	81000	DUES AND FEES	1,000

CONCLUSION

GCSS is grateful to Gilmer County voters for their continued support in narrowing the extraordinary funding gap between the School District's capital outlay needs and revenue through the 2015 and 2020 ESPLOST's, thereby enabling it to continue to support our instructional program by addressing its most pressing construction, safety and technology needs.

We will conduct our 2nd Public Budget Meeting in accordance with O.C.G.A. §20-2-167.1 on May 31, 2022 after the presentation of the FY 2023 Tentative Budget This public meeting will provide another opportunity for public input on the proposed annual operating budget. The meeting has been advertised accordingly.

As part of the School Board's Board Meeting on May 31, 2022 and after public hearings as required by Georgia Law, the Superintendent of Schools will be requesting the School Board review the FY 2023 Tentative Budget and approve for advertisement on the Districts web site.

At its June 23, 2022 Board Meeting, the school board will review final comments on the Tentative Budget, make revisions, as necessary, and adopt a final FY2023 Budget.