

TENTATIVE BUDGET
Thomas County Board of Education
Fiscal Year 2024
July 1, 2023 through June 30, 2024

5/9/2023

	Totals	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Fiduciary Funds
Estimated Revenues:						
Local Taxes	\$ 23,100,000	\$ 15,600,000		\$ 4,500,000	\$ 3,000,000	
Other Local Sources	21,679,510	2,018,000	\$ 360,510	19,100,000	200,000	\$ 1,000
State Sources	55,861,397	53,279,434	2,581,963			
Federal Sources	11,509,784		11,509,784			
Transfers from other funds	5,089,267		2,089,267	3,000,000		
Total Estimated Revenues	\$ 117,239,958	\$ 70,897,434	\$ 16,541,524	\$ 26,600,000	\$ 3,200,000	\$ 1,000
Estimated Expenditures:						
Instruction	\$ 53,396,073	\$ 45,209,945	7,782,428	\$ 403,700		
Pupil Services	3,943,459	2,941,453	984,006	17,000		\$ 1,000
Instructional Support Services	4,529,630	2,986,757	1,542,873			
Educational Media	845,155	817,944	27,211			
Federal Program Administration	112,297		112,297			
General Administration	786,269	641,119	145,150			
School Administration	4,350,049	3,933,923	346,126	70,000		
Business Services	1,106,972	706,972	-	400,000		
Maintenance Services	7,038,961	6,262,765	172,196	604,000		
Pupil Transportation	5,120,601	4,101,007	719,594	300,000		
Central Support Services	1,234,937	1,145,386	89,551			
School Nutrition	5,277,534		5,277,534			
Other Support Services	31,000		-	31,000		
Construction	32,391,011		475,511	31,915,500		
Debt Service	4,319,650		-		4,319,650	
Transfer to Other Funds	5,150,163	2,150,163	-		3,000,000	
Total Expenditures	\$ 129,633,761	\$ 70,897,434	\$ 17,674,477	\$ 33,741,200	\$ 7,319,650	\$ 1,000
Excess of Rev. over (under) Expend.	\$ (12,393,803)	\$ -	\$ (1,132,953)	\$ (7,141,200)	\$ (4,119,650)	\$ -
Estimated Fund Balance at July 1, 2023	37,502,172	15,152,909	3,313,505	11,712,705	7,299,680	23,373
Estimated Fund Balance at June 30, 2023	\$ 25,108,369	\$ 15,152,909	\$ 2,180,552	\$ 4,571,505	\$ 3,180,030	\$ 23,373

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Revenues**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Local:					
Ad Valorem Taxes	14,955,807	14,673,591	15,322,000	15,400,000	78,000
Other Taxes - Real Estate Transfer Tax and Railroad Eq. Tax	376,539	372,833	170,000	200,000	30,000
Tuition (Child Development & Driver's Education)	77,434	64,883	63,000	63,000	0
Interest	146,502	197,662	589,000	625,000	36,000
Indirect Costs for Federal Programs	102,298	115,456	150,000	155,000	5,000
Medicaid and ACE Billings	644,387	1,199,767	885,000	925,000	40,000
Other Local Revenue	219,261	228,807	241,765	250,000	8,235
State:					
QBE and Categorical Grants	41,549,942	42,837,910	44,202,440	47,227,533	3,025,093
Local Fair Share	(4,105,017)	(4,235,464)	(4,070,330)	(4,381,767)	(311,437)
Austerity Reduction	(1,179,552)	0	0	0	0
Equalization	6,631,470	8,423,347	8,978,790	9,694,087	715,297
Pre-School Handicapped State Grant	114,841	144,146	151,292	158,000	6,708
CTAE Grants from State	179,291	175,878	191,765	191,765	0
Math/Science Incentive Grant	44,230	50,289	32,247	32,247	0
Bus Purchase Grant - State	77,220	0	648,660	352,440	(296,220)
Public Health Emergency Preparedness Grant	0	90,934	0	0	0
Other Grants	1,891	7,583	5,129	5,129	0
Totals	59,836,544	64,347,622	67,560,758	70,897,434	3,336,676

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Instruction**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Instruction:					
Salaries (Teachers, Substitutes, Paraprofessionals)	23,033,578	25,541,299	26,681,395	28,156,720	(1,475,325)
Employee Benefits	10,192,003	11,059,262	13,667,381	15,544,746	(1,877,365)
Professional Services	207,600	225,707	240,964	259,964	(19,000)
Copier Rentals	44,057	54,212	90,666	90,666	0
Travel	1,527	8,484	15,675	15,675	0
Instructional Supplies & Instructional Kits	285,408	330,602	498,229	520,035	(21,806)
Equipment, Computers & Software	368,378	372,380	482,192	360,825	121,367
Dues & Fees	45,516	75,470	89,190	87,774	1,416
Internet Access Fees (Instructional Share)	14,195	10,689	10,540	35,540	(25,000)
Georgia Virtual School/K-12 Fees	87,195	182,890	138,000	138,000	0
Totals	34,279,457	37,860,995	41,914,232	45,209,945	(3,295,713)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Pupil Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Pupil Services:					
Salaries	1,729,952	1,865,606	2,012,467	2,002,920	9,547
Employee Benefits	633,103	667,869	734,628	795,677	(61,049)
Insurance	3,515	3,500	3,515	3,515	0
Supplies	56,014	70,044	97,090	91,461	5,629
Professional Services	22,848	3,173	37,400	37,400	0
Equipment	13,029	2,314	4,480	4,480	0
Scholarship	1,000	1,000	1,000	1,000	0
Project REACH	5,000	5,000	5,000	5,000	0
Totals	2,464,461	2,618,506	2,895,580	2,941,453	(45,873)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Instructional Support Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Instructional Support Services:					
Stipends for Professional Development	6,090	30,462	35,000	25,000	10,000
Supervisory Salaries & Technology Support Personnel	1,718,351	1,691,376	1,712,348	1,843,583	(131,235)
Clerical Salary	54,753	59,140	61,000	62,891	(1,891)
Substitutes for Professional Development	3,085	5,092	13,700	15,000	(1,300)
Employee Benefits	615,841	613,242	698,590	839,512	(140,922)
Travel & Registrations	10,440	49,286	133,505	104,369	29,136
Professional Services	4,471	2,246	10,970	10,970	0
Supplies & Software	71,610	79,877	89,663	85,432	4,231
Totals	2,484,641	2,530,721	2,754,776	2,986,757	(231,981)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Media Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Media Services:					
Media Specialists' & Aides' Salaries	440,744	458,030	466,941	498,111	(31,170)
Employee Benefits	191,954	197,161	225,274	249,833	(24,559)
Supplies & Books	62,624	56,893	64,260	50,000	14,260
Computers, Software & Equipment	12,784	16,359	20,600	20,000	600
Totals	708,106	728,443	777,075	817,944	(40,869)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
General Administration**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
General Administration:					
Board Members' Per Diem	11,900	18,600	18,000	18,000	0
Salaries	225,225	253,245	266,443	277,603	(11,160)
Employee Benefits	73,724	103,322	111,050	120,498	(9,448)
Professional Services	28,242	38,641	50,500	52,500	(2,000)
Rental of Equipment (Copy & Mailing Machine)	1,516	1,220	3,000	3,000	0
Travel	2,463	6,512	6,000	6,000	0
Supplies & Postage	20,940	32,318	35,218	35,218	0
Dues & Fees (GSBA, Meetings)	38,095	37,886	50,000	40,300	9,700
Fidelity & E&O Insurance	65,238	70,340	80,000	88,000	(8,000)
Totals	467,343	562,084	620,211	641,119	(20,908)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
School Administration**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
School Administration:					
Salaries	2,128,742	2,308,477	2,414,664	2,617,340	(202,676)
Employee Benefits	863,263	917,088	1,066,139	1,218,369	(152,230)
Travel	2,563	2,690	5,000	5,415	(415)
Supplies	19,029	26,562	36,240	35,240	1,000
Equipment, Computers, Software	4,700	4,783	2,380	2,500	(120)
Purchased Professional Services	27,605	25,960	35,910	35,910	0
Postage	7,165	6,508	11,159	11,549	(390)
Dues & Fees	7,250	7,300	7,600	7,600	0
Totals	3,060,317	3,299,368	3,579,092	3,933,923	(354,831)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Business Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Business Services:					
Salaries	348,484	346,687	373,531	392,248	(18,717)
Employee Benefits	150,540	143,116	162,300	173,504	(11,204)
Supplies	4,126	14,153	13,710	16,420	(2,710)
Warehouse Supply Adjustment	0	0	2,000	2,000	0
Travel	774	949	1,000	1,000	0
Secure Data Storage	1,339	1,416	1,800	1,800	0
Software Maintenance Fee (Annual)	37,587	39,466	45,850	49,000	(3,150)
Medicaid Billing Services	55,703	70,150	71,000	71,000	0
Totals	598,553	615,937	671,191	706,972	(35,781)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Maintenance Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Maintenance Services:					
Salaries	779,387	898,807	1,088,505	1,193,446	(104,941)
Employee Benefits	292,836	321,958	371,010	420,563	(49,553)
Deputy Fees for Extracurricular Events	33,000	47,850	66,000	70,000	(4,000)
Water, Sewer, Garbage	226,979	261,477	285,000	295,000	(10,000)
Repairs of Buildings and Equipment and Supplies	621,852	742,350	800,200	727,433	72,767
Equipment & Uniform Rental	13,707	16,738	23,000	23,000	0
Travel	-	742	1,205	1,405	(200)
Property Insurance	106,710	119,888	180,000	198,000	(18,000)
Electricity, Natural Gas	1,099,705	1,156,064	1,230,000	1,250,000	(20,000)
Equipment, Computers and Software	20,511	20,843	21,000	21,000	0
Communication	64,551	65,072	70,108	70,108	0
Custodial Services	1,103,464	1,464,943	1,539,570	1,615,629	(76,059)
Resource Officers	321,120	321,120	321,120	377,181	(56,061)
COVID-19 Supplies	211,697	874	-	-	0
Totals	4,895,519	5,438,726	5,996,718	6,262,765	(266,047)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Pupil Transportation**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Pupil Transportation:					
Salaries	1,441,445	1,761,733	2,162,000	2,196,000	(34,000)
Employee Benefits	715,951	730,563	633,592	751,860	(118,268)
Parts, Outside Repairs & Tires	210,628	231,924	280,000	280,000	0
Travel	2,637	7,718	7,500	7,500	0
Fleet Insurance	161,417	173,072	100,000	110,000	(10,000)
Communication (Internet & Network)	2,172	2,108	2,108	2,108	0
Equipment	10,676	6,325	3,700	3,700	0
Bus Purchase	77,220	196,130	863,818	352,440	511,378
Drivers' Physicals & Drug Testing	9,090	7,475	12,295	12,295	0
Fuel	265,127	340,199	400,000	350,000	50,000
Software	17,834	17,314	18,914	18,914	0
Supplies, Dues & Fees	3,434	20,882	17,880	16,190	1,690
Totals	2,917,631	3,495,443	4,501,807	4,101,007	400,800

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Central Support Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Central Support Services:					
Salaries	437,366	495,312	492,908	491,179	1,729
Employee Benefits	185,955	208,328	215,700	225,016	(9,316)
Professional Services	16,180	9,709	35,000	35,000	0
Travel	0	1,735	7,300	7,300	0
Supplies & Postage	9,416	10,320	17,720	15,950	1,770
Software	181,771	270,634	270,000	236,000	34,000
Dues & Fees (Including Public Relations)	19,072	22,175	22,600	24,520	(1,920)
RESA Membership	18,750	18,750	33,621	33,621	0
Criminal Background Checks, Drug Testing Fees	842	13,786	14,000	14,000	0
Technology Equipment & Supplies	65,745	53,347	62,800	62,800	0
Totals	935,097	1,104,096	1,171,649	1,145,386	26,263

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Nutrition Services**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Nutrition Services					
Benefits	6,519	0	0	0	0
Totals	6,519	0	0	0	0

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Transfers to Other Funds**

5/8/2023

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ITEM	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended Budget	FY 2024 Tentative Budget	DIFFERENCE
Fund Transfers:					
Transfer to Pre K Fund	187,545	216,672	300,000	363,163	(63,163)
Transfer to Bishop Hall Fund (QBE/Local Tax per FTE)	1,484,116	1,605,543	1,627,196	1,587,000	40,196
Transfer to Capital Projects	0	5,000,000	0	0	0
Transfer to Pathways (MOU)	0	45,231	102,578	200,000	(97,422)
Totals	1,671,661	6,867,446	2,029,774	2,150,163	(120,389)

**Thomas County Schools
General Fund
FY 2024 Tentative Budget
Summary and Fund Balance**

5/8/2023

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ITEM	FY 2021	FY 2022	FY 2023 Amended Budget	FY 2024 Tentative Budget
Budget Totals:				
Beginning Fund Equity	\$ 9,931,160	\$ 15,278,399	14,504,256	15,152,909
Revenue	\$ 59,836,544	\$ 64,347,622	67,560,758	70,897,434
Total Available	\$ 69,767,704	\$ 79,626,021	82,065,014	86,050,343
Expenditures	\$ 54,489,305	\$ 65,121,765	66,912,105	70,897,434
Ending Fund Equity	\$ 15,278,399	\$ 14,504,256	\$ 15,152,909	15,152,909

	5,347,239	(774,143)	648,653	0
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