

Clayton County Public Schools
Fiscal Year 2018 - 2019 Recommended Budget
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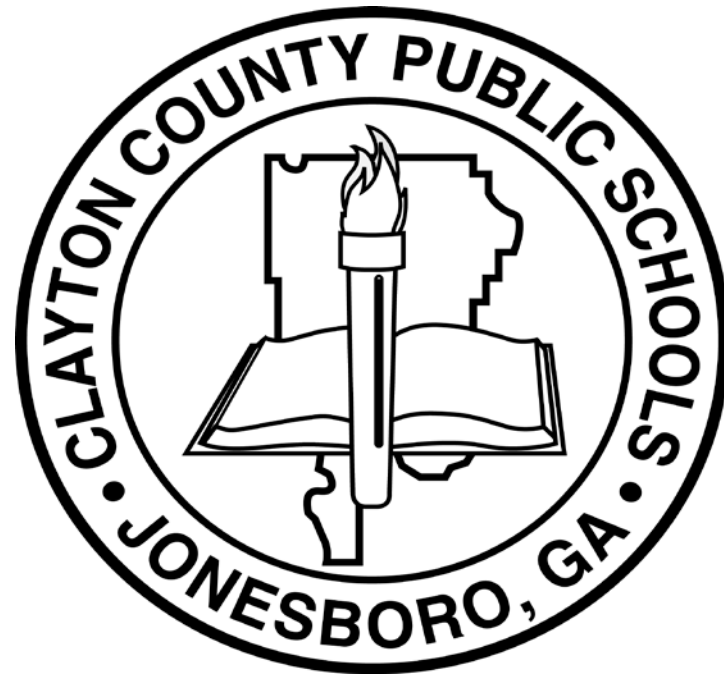
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Executive Summary

Submitted is the Fiscal Year 2019 adopted budget. The Clayton County Board of Education gave its approval on June 4, 2018. The Board tentatively adopted the FY 2019 budget on May 7, 2018. Public hearings were held on May 14, 2018 and May 21, 2018 to allow citizens the opportunity to address the Board regarding the budget.

The total budget recommended by Superintendent Morcease Beasley is comprised of four funds as displayed below:

Funds Comprising the

Total Budget	FY 2018	FY 2019	Inc/(Dec)	% Inc/(Dec)
· General Fund	\$ 456,524,926	\$ 455,181,347	\$ (1,343,579)	-0.3%
· Special Revenue Fund	40,364,481	65,089,811	24,725,330	61.3%
· Capital Projects Fund	56,066,444	125,601,812	69,535,368	124.0%
· Enterprise Fund	42,429,293	42,470,981	41,688	0.1%
Total Budget	\$ 595,385,144	\$ 688,343,951	\$ 92,958,807	15.6%

Preliminary information pertaining to the FY 2018-2019 budget was shared at the Board Retreat on March 3, 2018.

Revenue Assumptions

- Revenue projections will include increasing the millage rate to the cap of 20 mills, generating approximately \$5 million.
- Revenue increases primarily due to an increase in the tax digest should yield approximately \$2 million.
- The state’s QBE mid-year adjustment will not be included in the initial budget.
- It is estimated the district will receive an additional \$21.4 million in QBE funding for FY 2018-2019. This includes the elimination of the austerity reduction of \$5.2 million.

Expenditure Assumptions

- The cost of employee benefits will continue to increase. The TRS contribution rate will increase 4.09% from 16.81% to 20.9%. This is an additional expense of approximately \$11 million for personnel staffed above the QBE funding formula.
- The State Health Benefit Plan (SHBP) employer rate for FY 2019 is identical to FY 2018 having no new budget impact.
- Expenditure projections include a recommendation for all salaries to remain at the current salary amount. This budget does not include a salary increase for employees. Teachers will receive an earned step if eligible. However, their total salary will remain at the same level as FY 2018.
- The FY 2019 budget includes a strategic class size increase which would reduce the number of staff needed for FY 2019, with losses realized through attrition and retirements.
- Operational expenses were decreased by 50% or more where feasible. Consideration was given to investments in interventions and additional support to schools.
- Capital Projects – the increase is due to improvements starting on Jonesboro HS, Pointe South MS, Adamson MS, and Brown ES just to highlight a few.
- Special Revenue – increase due to carryover federal grants from FY 2018.

Executive Summary

Guided by the above assumptions, estimated revenues will exceed estimated expenditures by approximately \$6.3 million

It is anticipated that the fund balance will fall within the guidelines set by the State while ensuring that funds would be available for any unforeseen expenditures or emergencies.

The Superintendent's recommended budget continues to address the critical needs of our students for improving academic achievement.

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Mission Statement

The mission of Clayton County Public Schools is to be accountable to all stakeholders for providing a globally competitive education that empowers students to achieve academic and personal goals and to become college and career ready, productive, responsible citizens.

Vision Statement

The vision of Clayton County Public Schools is to be a district of excellence, preparing ALL students to live and compete successfully in a global society.

Core Belief Statements

- We believe children have first priority on all of our resources.
- We believe education is the shared responsibility of the student, the parent/guardian, the school, and the community.
- We believe communication and understanding among all stakeholders of our diverse community are essential to achieving the goals of education.
- We believe that learning is a continuous process and most productive when the needs of each child are met through instruction provided by competent and caring teachers.
- We believe a learning environment where everyone experiences security, care, dignity, and respect is essential.

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Strategic Goals

Goal 1

To increase academic achievement for all students in Clayton County Public Schools as evidenced by state, national, and international assessment results.

Goal 2

To provide and maintain a safe, orderly, and secure learning environment.

Goal 3

To create an environment that promotes active engagement, accountability, and collaboration of all stakeholders to maximize student achievement.

Goal 4

To effectively communicate the system's vision and purpose and allow stakeholder involvement in an effort to build understanding and support.

Goal 5

To provide high-quality support services delivered on time and within budget to promote student academic success in the Clayton County Public Schools.

Goal 6

To recruit and retain highly qualified and effective staff.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2018-2019

Date	Event	Additional Information
October, 2017	Budget Priorities Survey	To allow for involvement of all stakeholders into the FY2019 budget.
Ongoing	Budget Development Committee meet (Superintendent & budget staff)	Committee will have meetings throughout the budget development process.
October, 2017	FY17-18 Budget reviews with departments	To review needs and identify potential savings
October 3, 2017	FTE student count date for State QBE funding	Information on student enrollment that provides data for mid-term adjustments.
October, Board Work Session November Board Meeting	FY17 – 18 Amended Budget	To align projected revenues with projected expenditures
November, 2017	Budget Priorities	Discussion and approval of Board priorities for the FY2018-2019 budget contingent on revenue projections and any mandated expenditure increases.
November, 2017	Budget and mid-year adjustment instructions to department heads	Instructions & guidelines for submitting budget and mid-year adjustment requests.
Mid-December, 2017 Initial Draft of Student Enrollment	FY2019 Student	Data needed to develop personnel allotments for schools.
Mid-December , 2017	Department budget requests due to Business Services	Business Services will summarize all budget requests.
January, 2018	Presentation of departmental budget requests to the Superintendent	Opportunity to dialogue concerning requests/plans for FY2019 budget.
January, Board Work Session February, 2018 Board Meeting	Mid-year adjustment to FY2018 budget action taken by the Board	<ul style="list-style-type: none"> • Allows opportunity to amend the budget for any items deemed necessary by the Superintendent and Board. • Allows opportunity to update the budget with current information on grant awards not available at the time the budget was adopted. • Most organizations review their budgets mid-year for any necessary adjustments.
January – April 2018	Monitor the State legislative process	Keep abreast of legislative changes that impact school funding.
February, 2018	Preliminary Budget Presentation- Board Retreat	The Board will have the opportunity to ask questions regarding the budget options.
No later than early March, 2018	FY2019 Student Enrollment Projections Complete	Data needed to develop personnel allotments for schools.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2018-2019

Date	Event	Additional Information
No later than early March, 2018	Personnel allotments created using enrollment projections	Business Services will work with HR to develop personnel allotments for budget development.
Early – March, 2018	Schools notified of initial personnel allotments	Allows Principals to begin planning for staffing the next school
April, 2018 Board Work Session	Tentative Budget presented to the Board	The Board will have the opportunity to study the proposed budget prior to the tentative adoption.
May, 2018 Board Work Session	Board Adopts Tentative Budget	Tentative adoption is necessary to provide time to advertise the budget and receive public input.
May, 2018	Public Budget Hearings	Required by law.
June, 2018 Board Meeting	Board Adopts Final FY2018-2019 Budget	
June, 2018 Board Work Session	Tentative adoption of millage rate	Based on information received from the Tax Commissioner's office on digest.
Mid - July, 2018	Public hearings on millage rate	Needed if millage rate increases
Mid to late - July, 2018	Adoption of millage rate	Prior to County adopting total rate and submission of digest to State Department of Revenue.
Dates are tentative and subject to change based on actions during the Legislative Session.		

GENERAL TAX INFORMATION

The ad valorem tax, more commonly called the property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to value."

The **Clayton County Board of Tax Assessors**, which is appointed by the Clayton County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year.

The millage rate is the determining factor in the calculation of taxes (a mill is \$1 for each \$1,000 assessment).

The **State Revenue Department** sets the millage rate for State taxes. The **Board of Commissioners** sets the millage rate for County Taxes. The **Clayton County Board of Education** sets the millage rate for county school taxes and school bonds, if applicable.

The millage rate is established by the various authorities by dividing revenue needed by the 40% net assessment.

The **Clayton County Tax Commissioner** is responsible for the billing and collection of ad valorem taxes, including real property, personal property, motor vehicle tax, mobile home tax and timber tax as well as receiving homestead exemption applications.

Tax Exempt Property

All public property, non-profit hospitals, non-profit homes for the elderly, places of religious worship and burial, and all personal property used within the home (if not held for sale or other commercial use) are exempt. All tools and implements of trade of manual laborers, and all domestic animals not exceeding \$300 in actual value are exempt from the property tax. Tax exempt status must be applied for before tax liability on the property will be removed.

GENERAL TAX INFORMATION

Clayton County School Exemptions

To qualify for regular homestead, and to be able to apply for other exemptions, the homeowner must own and occupy the property on January 1st and claim Georgia as the legal residence. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories.

Regular Homestead - This exemption is for all property owners who occupy property as of January 1st. There is no age limit. This exemption is \$10,000 off the school tax.

Double Homestead - This exemption applies to homeowners who are 65 years of age on January 1st of the filing year, and whose taxable income does not exceed \$10,000. This exemption is \$14,000 off the school tax.

School Exemption - This exemption applies to homeowners who are 62 years of age on January 1st of the filing year, and the net income for the applicant and spouse for the preceding year must be less than \$10,000. This exemption is \$10,000 off the school tax.

School Exemption By Age - This exemption applies to homeowners who are 65 years of age on January 1st of the filing year. The exemption applies to the house and five (5) acres only. This exemption is \$10,000 off the school tax.

School Exemption By Disability - This exemption applies to homeowners who are 100% disabled. There is no age requirement. The homeowner must show proof of disability by providing letters from two Georgia doctors stating the disability. The total gross income from all sources in the home for the preceding year cannot exceed \$30,000. This exemption applies to the house and five (5) acres only. This exemption is \$10,000 off the school tax.

Clayton County Public Schools Millage Rate History

Year	M & O	Bond	Total
2003	18.916	0.00	18.916
2004	18.916	0.00	18.916
2005	18.916	0.00	18.916
2006	18.916	0.00	18.916
2007	20.000	0.00	20.000
2008	19.836	0.00	19.836
2009	19.836	0.00	19.836
2010	20.000	0.00	20.000
2011	20.000	0.00	20.000
2012	20.000	0.00	20.000
2013	20.000	0.00	20.000
2014	20.000	0.00	20.000
2015	19.804	0.00	19.804
2016	19.095	0.00	19.095
2017	19.095	0.00	19.095
2018	19.095	0.00	19.095
2019	20.000	0.00	20.000

Proposed

Ad valorem or property taxes are levied on real and personal property. Based on values assessed as of January 1st each year, taxes are levied using a "millage rate" which taxes citizens based on \$1 per \$1,000 of assessed property value.

QUALITY BASIC EDUCATION (QBE)

Revenue from the State of Georgia is earned primarily on a per student or full-time equivalency (FTE) basis based on services provided. There are 19 direct instructional programs defined by the State of Georgia for which local school districts earn FTE revenue. Each program is assigned a "weight," and the weight is an indication of the relative cost of each program compared to the base student cost which is assigned a weight of 1.00 in grades 9 - 12.

The 19 programs as defined by the State of Georgia and their estimated weights and FY 2019 FTE values are:

<u>Program</u>	<u>FY 2019 Weight</u>	<u>FY 2019 Value</u>
Kindergarten	1.6627	\$ 4,357
Kindergarten Early Intervention	2.0527	\$ 5,380
Grades 1 - 3	1.2903	\$ 3,381
Grades 1 - 3 Early Intervention	1.8065	\$ 4,734
Grades 4 - 5	1.0375	\$ 2,719
Grades 4 - 5 Early Intervention	1.8006	\$ 4,719
Middle Grades (6-8) Program	1.0298	\$ 2,699
Middle School (6-8) Program	1.1347	\$ 2,974
Grades 9 - 12	1.0000	\$ 2,621
CTAE 9-12	1.1868	\$ 3,110
Special Ed. - Category I	2.3968	\$ 6,281
Special Ed. - Category II	2.8161	\$ 7,380
Special Ed. - Category III	3.5865	\$ 9,399
Special Ed. - Category IV	5.8151	\$ 15,240
Special Ed. - Category V	2.4630	\$ 6,455
Gifted	1.6699	\$ 4,376
Remedial	1.3511	\$ 3,541
Alternative Education	1.4802	\$ 3,879
ESOL Program	2.5662	\$ 6,726

QUALITY BASIC EDUCATION (QBE)

In addition to QBE formula earnings that are driven by the FTE amounts, other revenue is earned for categorical grants as follows:

- ▶ **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The proposed budget for FY 2019 will be released by GaDOE in the near future. The budget for FY18 was \$2,307,827.
- ▶ **Local Five Mill** - Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Five Mill is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2019 local 5 Mill proposal for Clayton County is \$33,862,513.
- ▶ **Equalization Funding Grant** - Equalization grants are additional State funds earned by school districts whose property "wealth per student " (WPS) is below the 75th percentile of all districts in the State. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized, up to 3.25 equivalent mills. The proposed equalization budget for FY 2019 is \$48,358,504.

STATE QBE HISTORY OF REVENUE CUTS

(in millions)

Type of Reduction	FY 2003-2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Austerity	166.18	34.77	32.08	22.83	14.26	5.05	5.14	-	280.31
Other	12.51	-	-	-	-	-	-	-	12.51
Total	178.69	34.77	32.08	22.83	14.26	5.05	5.14	-	292.82

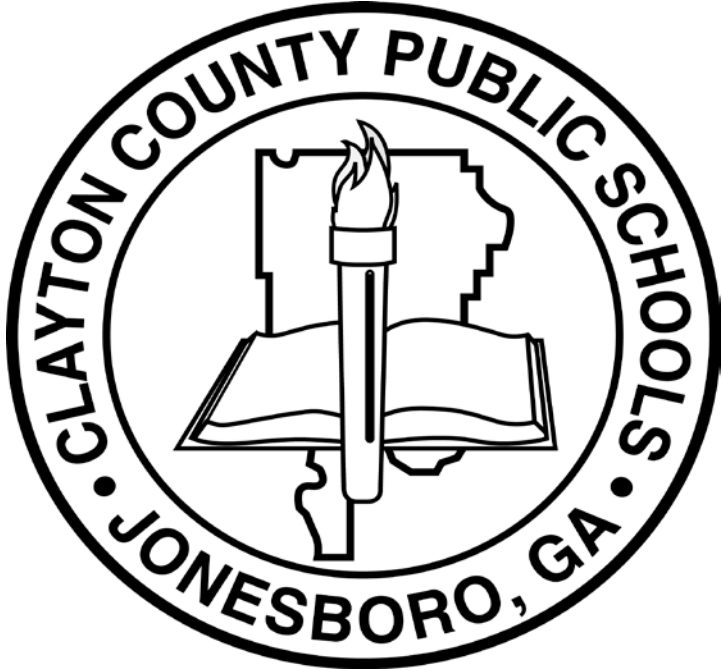
History of Austerity Reductions

In the spring of 2003, the Georgia Department of Revenue determined that the revenue collections were significantly lower than projections, and that "austere" or severe financial conditions existed in the economy. All state agencies were given mandates by the Governor to reduce the revenues and expenditures by 2.5%. In response to the revenue crisis, the Georgia Department of Education was forced to cut the QBE earnings to each school district.

In FY 2004, the State continued to mandate the austerity reductions and increased the percentage to 5%. The 5% reduction continued in FY 2005 and FY 2006. In FY 2007, as part of Governor Perdue's Education Budget Proposal, there was a recommendation for a partial restoration of the austerity reductions. Governor Deal has continued the efforts to restore funding to school districts in Georgia.

In March 2018, Governor Deal amended his budget recommendation initially presented in January to include an additional \$167 million for K-12 education. These funds will ensure the state is fully funding the Quality Basic Education formula and providing local school systems with 100 percent of the state's share in financing for local schools. **This marks the first time in over fifteen years that school districts in Georgia will be fully funded through the Quality Basic Education formula (QBE).**

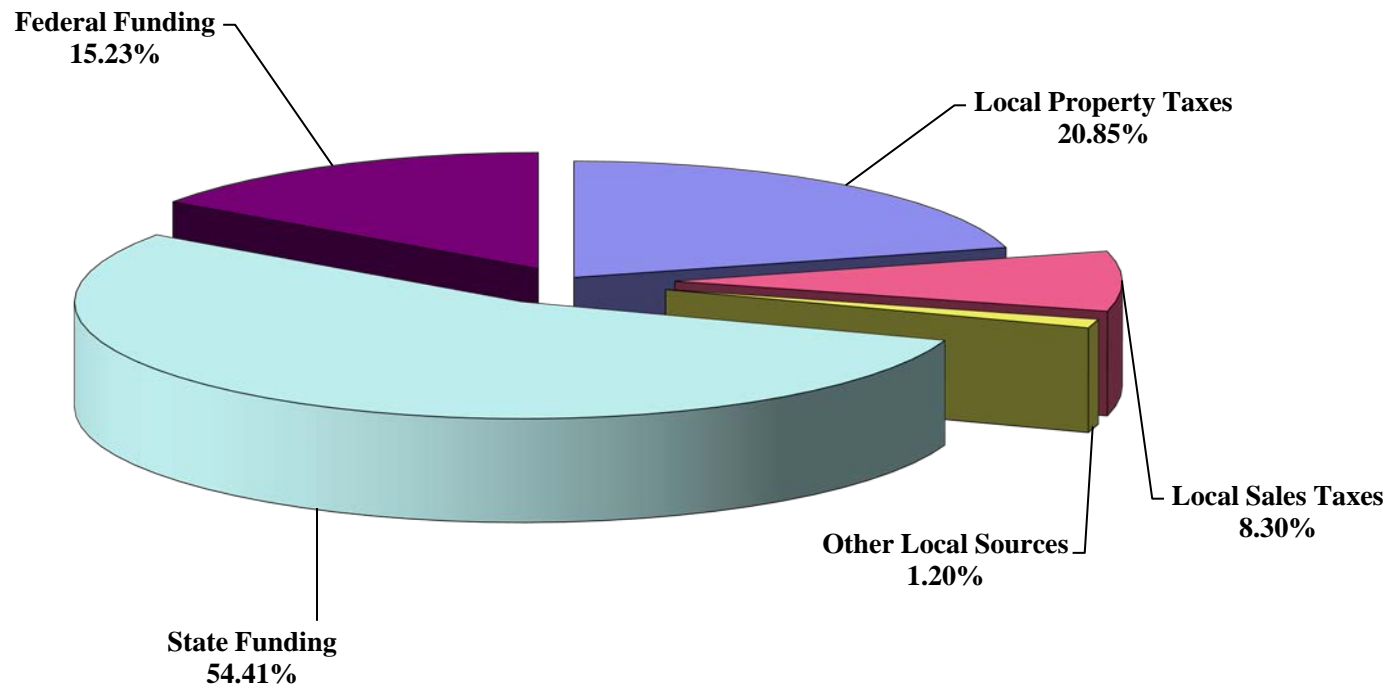
The "other" reductions include decreases in revenues in various categories such as transportation, professional learning and educational media services.



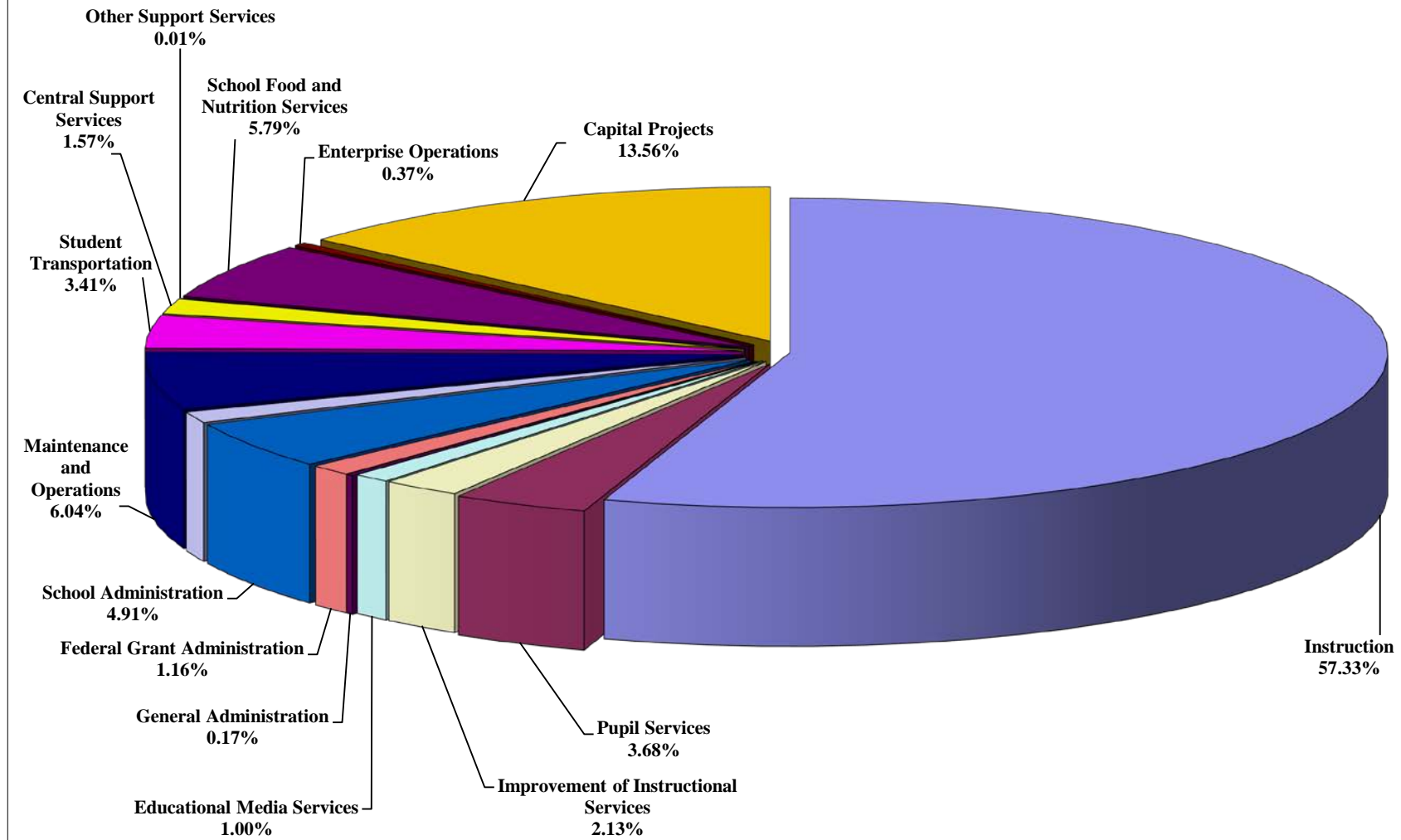
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2019 PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2018 - JUNE 30, 2019

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$ 131,227,588	\$ -	\$ -	\$ -	\$ 131,227,588
Local Sales Taxes	-		52,248,000		52,248,000
Other Local Sources	4,920,000		10,000	2,648,995	7,578,995
State Funding	324,785,916	7,183,664	9,573,263	940,987	342,483,830
Federal Funding	690,000	56,804,572	-	38,385,079	95,879,651
TOTAL REVENUE ANTICIPATED	461,623,504	63,988,236	61,831,263	41,975,061	629,418,064
Transfers From Other Funds	-	1,101,575	-	113,027	1,214,602
Beginning Unreserved Fund Balance 7-1-2017	18,610,001	-	67,897,648	9,912,302	96,419,951
TOTAL FUNDS AVAILABLE	\$ 480,233,505	\$ 65,089,811	\$ 129,728,911	\$ 52,000,390	\$ 727,052,617
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 306,205,059	\$ 39,980,701	\$ 27,800,000	\$ -	\$ 373,985,760
Pupil Services	15,665,194	9,345,417	-	-	25,010,611
Improvement of Instructional Services	10,385,508	3,970,030	-	125,708	14,481,246
Instructional Staff Training	440,413	7,031,440			
Educational Media Services	6,767,059	-	-	-	6,767,059
Federal Grant Administration	-	1,165,868	-	-	1,165,868
General Administration	5,978,905	1,920,091	-	-	7,898,996
School Administration	32,499,454	845,767	-	-	33,345,221
Business Services	5,088,538	-	2,800,000	-	7,888,538
Maintenance and Operation	40,399,820	-	-	670,916	41,070,736
Student Transportation	19,807,915	571,581	2,829,525	-	23,209,021
Central Support Services	10,679,006	-	-	-	10,679,006
Other Support Services	49,874	-	-	1,000	50,874
School Food and Nutrition Services	-	258,917	-	39,125,150	39,384,067
Enterprise Operations	-	-	-	2,548,207	2,548,207
Facilities Acquisition and Construction Services	-	-	92,172,287	-	92,172,287
TOTAL OPERATING EXPENDITURES	453,966,745	65,089,811	125,601,812	42,470,981	679,657,497
Transfers To Other Funds	1,214,602	-	-	-	1,214,602
TOTAL EXPENDITURES & TRANSFERS	455,181,347	65,089,811	125,601,812	42,470,981	680,872,099
Ending Unreserved Fund Balance 6-30-2018	25,052,158	-	4,127,099	9,529,409	46,180,518
TOTAL EXPENDITURES & END OF YEAR BALANCE	\$ 480,233,505	\$ 65,089,811	\$ 129,728,911	\$ 52,000,390	\$ 727,052,617

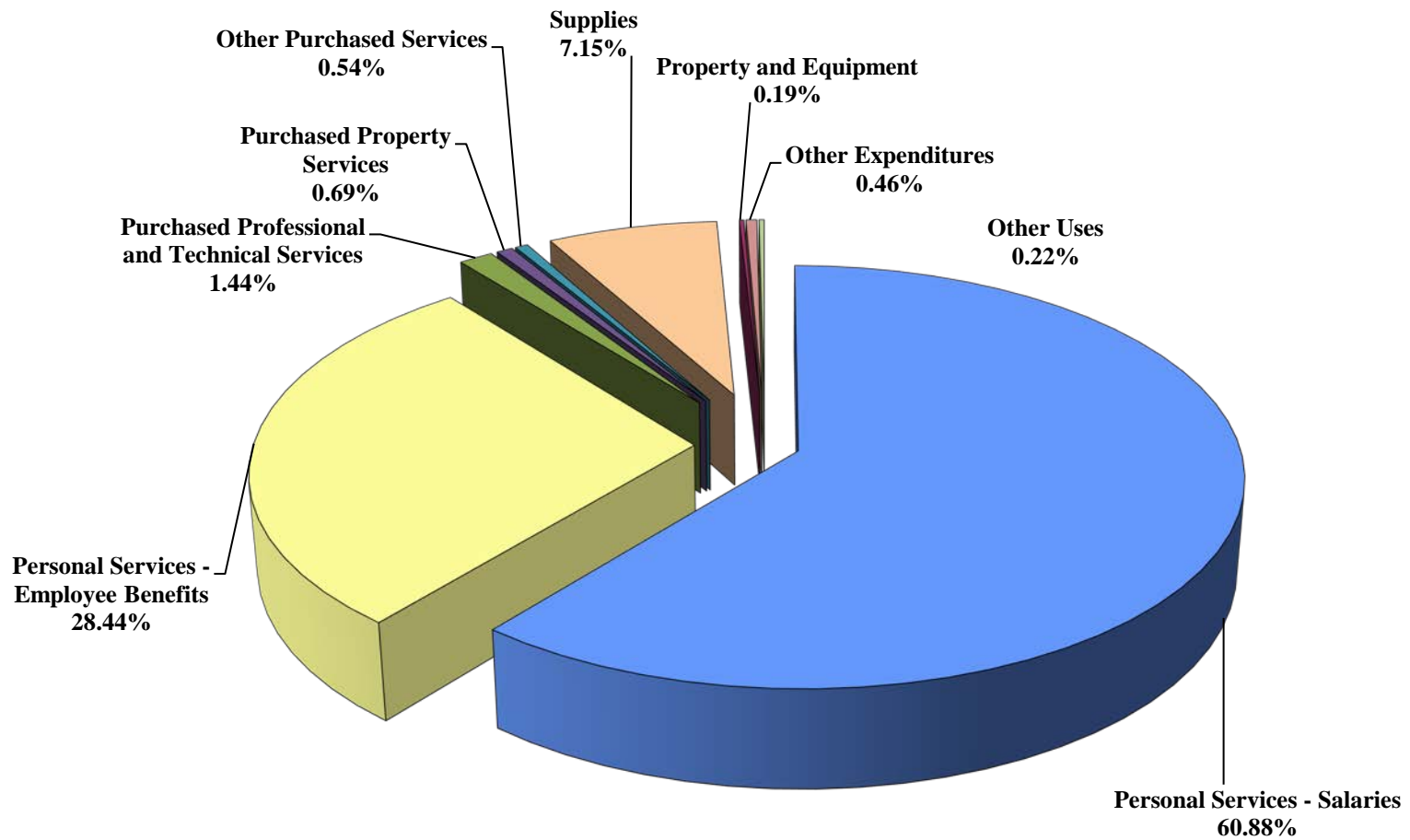
FY 2019 TOTAL REVENUE ALL FUNDS



FY 2019 TOTAL EXPENDITURES BY FUNCTION ALL FUNDS



**FY 2019 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**



FY 2019 TOTAL EXPENDITURES BY OBJECT ALL FUNDS

Object	Description	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase/ Decrease from Previous FY
110	Salaries-Classroom Teachers	\$ 155,619,030	\$ 168,317,769	\$ 12,698,739
111	Salaries-School Board Members	110,400	110,400	-
112	Salaries-Pre-K Teachers	1,301,500	2,066,800	765,300
113	Salaries-Cert. Substitutes	1,165,240	5,000,000	3,834,760
114	Salaries-Non Cert. Substitutes	202,106	10,000	(192,106)
115	Salaries-Extended Staff	514,557	6	(514,551)
116	Salaries-Prof. Development Stipends	3,847,484	573,930	(3,273,554)
117	Salaries-Extended Year	408,437	1	(408,436)
118	Salaries-Art, Music, P.E. Teachers	15,731,158	17,262,387	1,531,229
120	Salary Supt/Resa/Avts Director	300,000	281,250	(18,750)
121	Salaries-Dep,Assc,Asst,Area Supt	588,121	933,332	345,211
130	Salaries-Principal	6,876,719	7,045,732	169,013
131	Salaries-Assistant Principal	9,148,014	9,907,831	759,817
140	Salaries-Aides & Paraprofessionals	14,223,178	13,967,818	(255,360)
142	Salaries-Clerical	8,321,834	8,289,611	(32,223)
145	Salaries-Interpreter	584,366	510,713	(73,653)
146	Salaries-Athletics Personnel	229,533	243,452	13,919
148	Salaries-Accountant	94,868	96,266	1,398
151	Salaries-Legal Personnel	84,999	84,999	-
161	Salaries-Technology Specialist	116,827	116,827	-
163	Salaries-Nurse	1,323,645	1,299,407	(24,238)
164	Salaries-Phys/Occ/Mobility Therapist	264,022	313,811	49,789
165	Salaries-Librarian Media Specialist	3,996,738	4,089,922	93,184
171	Salaries-Tch Sup Spec/Dia/Autio	4,000	-	(4,000)
172	Salaries-Elementary Counselor	2,679,223	2,823,295	144,072
173	Salaries-Secondary Counselor	5,175,462	5,453,916	278,454
174	Salaries-School Psychologist	1,977,096	1,952,063	(25,033)
176	Salaries-School Social Worker	2,458,475	2,427,763	(30,712)
177	Salaries-Family Ser Coordinator	1,980,219	2,059,282	79,063
180	Salaries-Pupil Transp. Drivers	8,055,399	6,629,803	(1,425,596)
181	Salaries-Maint/Tran Mch/Sec/Warehouse	12,367,812	12,396,059	28,247

**FY 2019 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**

184	Salaries-Lunchroom Workers	13,314,115	24,715,639	11,401,524
186	Salaries-Custodial Personnel	7,454,705	7,274,904	(179,801)
190	Salaries-Other Management Personnel	4,640,326	3,846,395	(793,931)
191	Salaries-Other Admin Personnel	23,083,361	18,073,391	(5,009,970)
195	Salaries-Terminal Leave Payments	23,267	17,474	(5,793)
199	Salaries-Other	11,067,580	552,194	(10,515,386)
100 - Personal Services - Salaries		\$ 319,333,817	\$ 328,744,442	\$ 9,410,625
200	Employee Benefits	\$ 5,753,124	\$ 27,174	\$ (5,725,950)
210	State Health Insurance	66,942,573	80,270,190	13,327,617
220	FICA/Medicare	4,951,456	4,593,655	(357,801)
221	Medicare	(53,875)	656,575	710,450
222	Social Security	10,002	10,450	448
230	Teachers Retirement System	44,226,162	60,122,319	15,896,157
250	Unemployment Compensation	171,628	184,169	12,541
260	Workers Compensation	2,680,051	2,876,461	196,410
290	Other Employee Benefits	4,324,035	4,591,090	267,055
291	Life Insurance	(4,069)	20,810	24,879
292	Disability Insurance	(21,225)	79,372	100,597
293	Dental Insurance	(27,647)	141,125	168,772
200 - Personal Services - Employee Benefits		\$ 128,952,216	\$ 153,573,390	\$ 24,621,174
300	Pur Professional Tech Services	\$ 45,613,235.1	\$ 6,968,734	\$ (38,644,501)
321	Contracted Services-Teachers	4,820,248	638,500	(4,181,748)
322	Contracted Services-TFA	172,000	172,000	-
330	Contracted Nursing Services	1,750,091	-	(1,750,091)

**FY 2019 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**

300 - Purchased Professional and Technical Services		52,355,574	7,779,234	(44,576,340)
410	Water-Sewer-Sanitation	\$ 4,765,118	\$ 2,425,629	\$ (2,339,489)
430	Repair & Maint-Bldg & Equip	2,114,046	801,041	(1,313,005)
432	Repair & Maint-Technology	225,250	143,500	(81,750)
441	Rental Of Land Or Buildings	60,486	25,000	(35,486)
442	Rental Equipment & Vehicles	414,262	305,600	(108,662)
443	Rental Computer Equipment	20,346	7,500	(12,846)
400 - Purchased Property Services		\$ 7,599,508	\$ 3,708,270	\$ (3,891,238)
519	Student Trans-Other Purch Services	\$ 178,731.82	\$ -	\$ (178,731.82)
520	Insurance (Other Than Emp. Benefits)	1,775,301	1,520,521	(254,780)
530	Communication	2,480,335	1,024,690	(1,455,645)
532	Web Based Licenses and Fees	832,159	-	(832,159)
580	Travel Employees	1,574,624	198,103	(1,376,521)
585	Travel Of Board Members	33,750	16,875	(16,875)
592	Services Purchased From M-Resa	12,555	62,770	50,215
595	Other Purchased Services	240,960	89,710	(151,250)
500 - Other Purchased Services		\$ 7,128,416	\$ 2,912,669	\$ (4,215,747)
610	Supplies	\$ 18,672,222	\$ 7,098,944	\$ (11,573,278)
611	Supplies-Technology Related	291,935	107,888	(184,047)
612	Purchase Of Software	8,458,096	2,607,234	(5,850,862)
615	Expendable Equipment	4,559,316	179,750	(4,379,566)
616	Expendable Computer Equipment	15,318,357	377,200	(14,941,157)
620	Energy-Electricity	3,569,209	11,272,610	7,703,402
630	Food Purchased	16,135,904	13,587,559	(2,548,345)
635	USDA Commodities Used	1,956,000	2,677,896	721,896
641	Textbooks	12,100,424	5,000	(12,095,424)
642	Books And Periodicals	2,929,802	691,342	(2,238,460)
600 - Supplies		\$ 83,991,264	\$ 38,605,423	\$ (45,385,841)

**FY 2019 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**

720	Building Acquisition Construction	62,376,868	-	(62,376,868)
730	Purchase Of Equipment	3,128,054	1,016,672	(2,111,382)
732	Purchase of Buses	3,105,259	-	(3,105,259)
734	Purchase Of Computers	1,026,604	-	(1,026,604)
700 - Property		\$ 69,636,785	\$ 1,016,672	\$ (68,620,113)
810	Dues And Fees	1,705,851	377,140	(1,328,711)
880	Federal Indirect Cost Charges	3,471,711	2,000,000	(1,471,711)
890	Other Expenses	424,898	84,130	(340,768)
800 - Other Objects		\$ 5,602,460	\$ 2,461,270	\$ (3,141,190)
930	Transfer To Other Funds	230,266	1,214,602	984,336
900 - Other Uses		\$ 230,266	\$ 1,214,602	\$ 984,336
Grand Total Expenditures		\$ 674,830,305	\$ 540,015,972	\$ (134,814,333)

GENERAL FUND NARRATIVE

The General Fund is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is Clayton County Public Schools' primary operating fund and is used to finance the ordinary operations of the district. Major revenue sources include funding from the State of Georgia under the Quality Basic Education Act (QBE), and ad valorem or local property taxes. Expenditures are allocated to several different functions to pay for salaries and benefits, contract services, supplies/instructional materials, utilities, computers and equipment with a major emphasis directed toward direct instructional expenditures. The FY2019 adopted budget has 67.27% of the budget earmarked for the costs associated with direct classroom instruction.

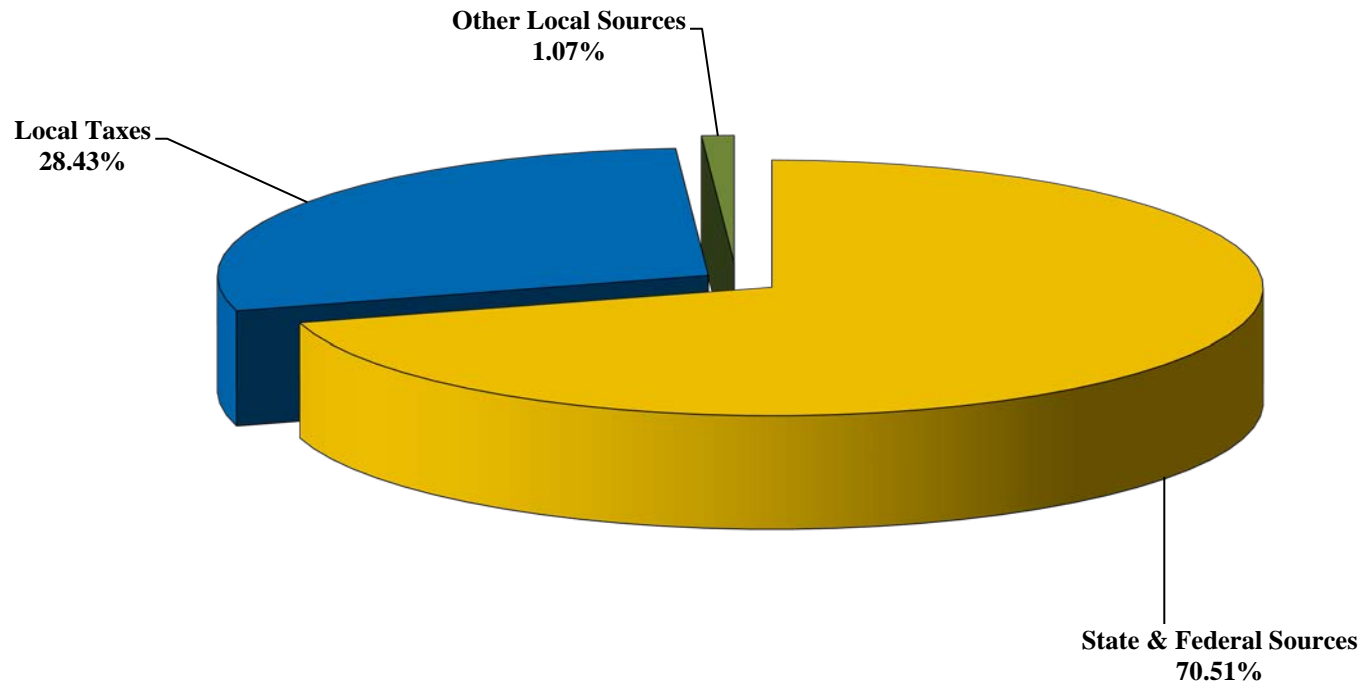
CLAYTON COUNTY PUBLIC SCHOOLS
General Fund History of Revenues, Expenditures and Fund Balances

REVENUES:	FY 2016 Actuals		FY 2017 Actuals		FY 2018 Projected		FY 2019 Budget	
Ad Valorem Taxes	\$ 111,422,297	28.13%	\$ 112,583,329	28.12%	\$ 123,291,188	28.50%	\$ 131,227,588	28.43%
Other Local Sources	5,743,045	1.45%	4,895,926	1.22%	4,773,211	1.10%	4,920,000	1.07%
QBE	290,125,562	73.25%	284,465,068	71.04%	308,485,270	71.32%	324,785,916	70.36%
QBE Austerity Reduction	(12,958,542)	-3.27%	(3,405,898)	-0.85%	(5,144,809)	-1.19%	-	0.00%
Other State Sources	1,113,321	0.28%	1,116,413	0.28%	194,950	0.05%	-	0.00%
Federal Sources	635,105	0.16%	698,660	0.17%	946,696	0.22%	690,000	0.15%
Transfers in From Other Funds	-		50,000					
TOTAL REVENUES	\$ 396,080,788		\$ 400,403,499		\$ 432,546,506		\$ 461,623,504	
EXPENDITURES:								
Instruction	257,487,425	65.87%	290,833,990	65.83%	302,505,922	66.57%	306,205,059	67.27%
Pupil Services	13,793,873	3.53%	14,670,617	3.32%	15,682,630	3.45%	15,665,194	3.44%
Improvement of Instructional Services	16,387,663	4.19%	16,762,856	3.79%	18,612,909	4.10%	10,385,508	2.28%
Instructional Staff Training	0				537,626		440,413	
Educational Media Services	5,396,294	1.38%	6,159,344	1.39%	6,547,415	1.44%	6,767,059	1.49%
Federal Grant Administration	-	0.00%	-	0.00%	-	0.00%	-	0.00%
General Administration	3,570,603	0.91%	11,965,345	2.71%	4,847,922	1.07%	5,978,905	1.31%
School Administration	24,639,644	6.30%	26,709,247	6.05%	29,498,954	6.49%	32,499,454	7.14%
Business Services	2,612,696	0.67%	3,629,185	0.82%	3,541,798	0.78%	5,088,538	1.12%
Maintenance and Operation	33,978,548	8.69%	36,353,585	8.23%	38,062,508	8.38%	40,399,820	8.88%
Student Transportation	18,279,665	4.68%	20,563,236	4.65%	20,605,754	4.53%	19,807,915	4.35%
Central Support Services	9,249,906	2.37%	10,362,863	2.35%	9,783,799	2.15%	10,679,006	2.35%
Other Support Services	4,898,516	1.25%	2,940,615	0.67%	3,002,808	0.66%	49,874	0.01%
School Nutrition Program	216,473		237,861		-		-	
Other Outlays	384,268	0.10%	635,021	0.14%	1,214,602	0.27%	1,214,602	0.27%
TOTAL EXPENDITURES	\$ 390,895,574		\$ 441,823,767		\$ 454,444,645		\$ 455,181,347	
Excess of Revenue Over/(Under) Expenditures	5,185,213		(41,420,268)		(21,898,140)		6,442,157	
Beginning Fund Balance	77,269,771		81,928,409		40,508,141		18,610,001	
Ending Fund Balance	81,928,409		40,508,141		18,610,001		25,052,158	
Tax Millage Rate	19.095		19.095		19.095		20.000	

GENERAL FUND BUDGET
Summary of Revenues and Expenditures
Comparison of FY 2018 to FY 2019

<u>ANTICIPATED FUNDS AVAILABLE</u>	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase (Decrease) from Previous FY	%
Local Property Taxes	\$ 114,140,365	\$ 131,227,588	\$ 17,087,223	15.0%
Other Local Sources	4,990,000	4,920,000	(70,000)	-1.4%
State Funding	301,974,995	324,785,916	22,810,921	7.6%
Federal Funding	687,700	690,000	2,300	0.3%
Total Revenue Anticipated	421,793,060	461,623,504	39,830,444	9.4%
Beginning Fund Balance	50,531,221	18,610,001	(31,921,220)	-63.2%
Total Funds Available	\$ 472,324,281	\$ 480,233,505	\$ 7,909,224	1.7%
 <u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 289,662,380	\$ 306,205,059	\$ 16,542,679	6%
Pupil Services	15,614,780	15,665,194	50,414	0%
Improvement of Instructional Services	20,656,221	10,385,508	(10,270,713)	-50%
Instructional Staff Training	717,587	440,413	(277,174)	
Educational Media Services	6,717,739	6,767,059	49,320	1%
Federal Grant Administration	-	-	-	0%
General Administration	5,518,009	5,978,905	460,896	8%
School Administration	29,571,073	32,499,454	2,928,381	10%
Business Services	15,553,018	5,088,538	(10,464,480)	-67%
Maintenance and Operations	36,318,473	40,399,820	4,081,347	11%
Student Transportation	20,442,782	19,807,915	(634,867)	-3%
Central Support Services	12,691,968	10,679,006	(2,012,962)	-16%
Other Support Services	2,830,630	49,874	(2,780,756)	-98%
School Nutrition Program	-	-	-	
Total Operating Expenditures	456,294,660	453,966,745	(2,327,915)	-1%
Transfers to Other Funds	230,266	1,214,602	984,336	427%
Total Operating Expenditures and Transfers	456,524,926	455,181,347	(1,343,579)	0%
Ending Unreserved Fund Balance	15,799,355	25,052,158	9,252,803	59%
Total Expenditures and End of Year Balance	\$ 472,324,281	\$ 480,233,505	\$ 7,909,224	2%

**FY 2019 SOURCES OF REVENUE
GENERAL FUND**

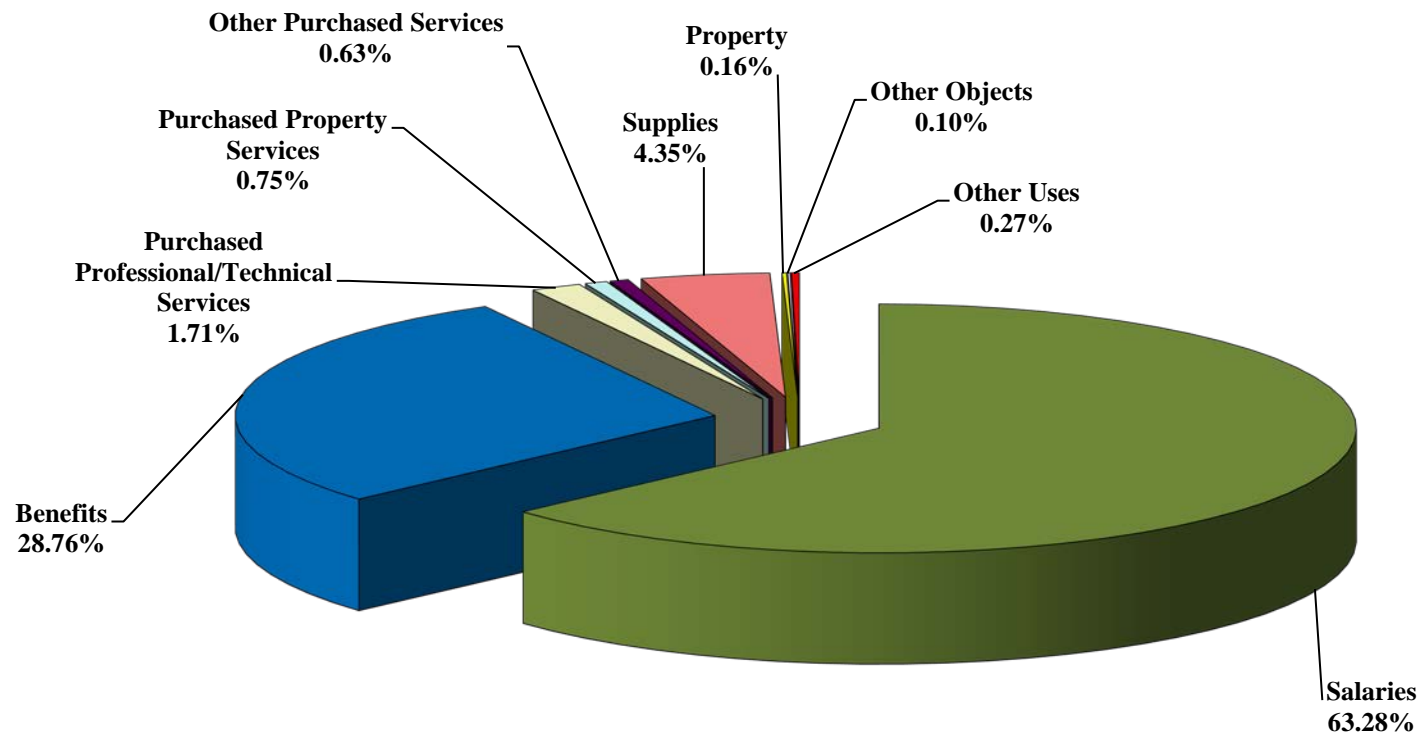


GENERAL FUND BUDGET

Sources of Revenues

	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase (Decrease) from Previous FY	% Increase (Decrease) from Previous FY
<u>Local Revenues</u>				
Local Property Taxes	\$ 114,140,365	\$ 131,227,588	\$ 17,087,223	15.0%
Interest Earned	30,000	30,000	-	0.0%
Community Service Activities	-	-	-	0.0%
Indirect Cost Reimbursement	2,400,000	2,400,000	-	0.0%
Local Other	2,560,000	2,490,000	(70,000)	-2.7%
Subtotal - Local	<u>119,130,365</u>	<u>136,147,588</u>	<u>17,017,223</u>	<u>14.3%</u>
<u>State Revenues</u>				
QBE	301,774,995	324,785,916	23,010,921	7.6%
Georgia Department of Education	200,000	-	(200,000)	-100.0%
Subtotal - State	<u>301,974,995</u>	<u>324,785,916</u>	<u>22,810,921</u>	<u>7.6%</u>
<u>Federal Revenues</u>				
Categorical Grants	687,700	690,000	2,300	0.3%
Subtotal - Federal	<u>687,700</u>	<u>690,000</u>	<u>2,300</u>	<u>0%</u>
Total General Fund Revenues	<u><u>\$ 421,793,060</u></u>	<u><u>\$ 461,623,504</u></u>	<u><u>\$ 39,830,444</u></u>	<u><u>9.4%</u></u>

FY 2019 EXPENDITURES BY OBJECT GENERAL FUND



FY 2019 EXPENDITURES BY OBJECT GENERAL FUND

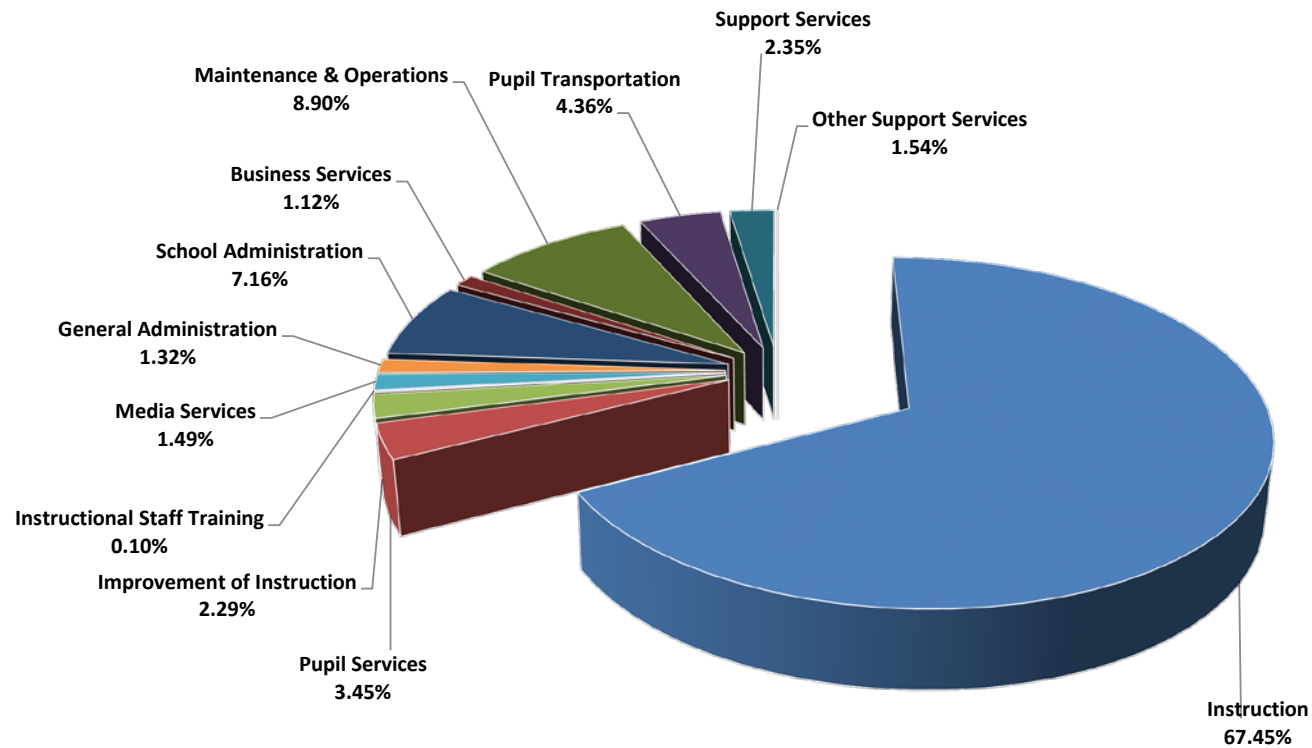
Object	Description	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase/Decrease From Previous FY
110	Salaries-Classroom Teachers	153,612,496	166,374,248	12,761,752
111	Salaries-School Board Members	110,400	110,400	-
113	Salaries-Certified Substitutes	490,871	5,000,000	4,509,129
114	Salaries-Non Certified Substitutes	20,953	10,000	(10,953)
115	Salaries-Extended Staff	123,713	6	(123,707)
116	Salaries-Professional Development Stipends	607,935	573,930	(34,005)
117	Salaries-Extended Year	1,537	1	(1,536)
118	Salaries-Art, Music, P.E. Teachers	15,731,158	17,262,387	1,531,229
120	Salary Supt/RESA/Avts Director	300,000	281,250	(18,750)
121	Salaries-Dep, Assoc, Asst, Area Supt	588,121	933,332	345,211
130	Salaries-Principal	6,876,719	7,045,732	169,013
131	Salaries-Assistant Principal	9,148,014	9,907,831	759,817
140	Salaries-Aides & Paraprofessionals	11,116,876	10,159,038	(957,838)
142	Salaries-Clerical	7,562,963	7,709,272	146,309
145	Salaries-Interpreter	554,366	510,713	(43,653)
146	Salaries-Athletics Personnel	229,533	243,452	13,919
148	Salaries-Accountant	94,868	96,266	1,398
151	Salaries-Legal Personnel	84,999	84,999	-
161	Salaries-Technology Specialist	116,827	116,827	-
163	Salaries-Nurse	1,323,645	1,299,407	(24,238)
164	Salaries-Phys/Occ/Mobility Therapist	264,022	247,428	(16,594)
165	Salaries-Librarian Media Specialist	3,996,738	4,089,922	93,184
171	Salaries-Tch Support Spe/Dia/Aud	4,000	-	
172	Salaries-Elementary Counselor	2,679,223	2,823,295	144,072
173	Salaries-Secondary Counselor	5,175,462	5,453,916	278,454
174	Salaries-School Psychologist	1,884,706	1,830,308	(54,398)
176	Salaries-School Social Worker	2,075,360	2,079,560	4,200

Object	Description	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase/Decrease From Previous FY
180	Salaries-Pupil Transportation Drivers	7,796,371	6,629,803	(1,166,568)
181	Salaries-Maint/Trans Mech/Sec/Warehouse	11,794,913	11,834,839	39,926
186	Salaries-Custodial Personnel	7,421,405	7,274,904	(146,501)
190	Salaries-Other Management Personnel	3,023,415	3,222,528	199,113
191	Salaries-Other Admin Personnel	19,272,004	14,461,444	(4,810,560)
195	Other Compensation	37,500	-	(37,500)
199	Salaries-Other	6,791,915	363,949	(6,427,966)
100 - Personal Services - Salaries		280,913,029	288,030,987	7,121,958
200	Employee Benefits	39,944	27,174	(12,770)
210	State Health Insurance	54,544,016	65,402,543	10,858,527
220	FICA	4,422,305	4,195,446	(226,859)
230	Teachers Retirement System	42,343,270	54,356,047	12,012,777
250	Unemployment Compensation	160,989	166,463	5,474
260	Workers Compensation	2,591,837	2,600,196	8,359
290	Other Employee Benefits	4,017,453	4,150,006	132,553
200 - Personal Services - Employee Benefits		108,119,814	130,897,875	22,778,061
300	Purchased Professional Technical Services	19,600,914	6,958,734	(12,642,180)
321	Contracted Services - Teachers	4,820,248	638,500	(4,181,748)
322	Contracted Services - TFA	172,000	172,000	-
300 - Purchased Professional and Technical Services		24,593,162	7,769,234	(16,823,928)

Object	Description	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase/Decrease From Previous FY
410	Water-Sewer-Sanitation	4,680,118	2,340,629	(2,339,489)
430	Repair & Maint-Bldg & Equip	1,631,595	601,041	(1,030,554)
432	Repair & Maint-Technology	223,750	142,000	(81,750)
441	Rental of Land or Buildings	49,986	25,000	(24,986)
442	Rental Equipment & Vehicles	325,552	305,600	(19,952)
443	Rental Computer Equipment	17,000	7,500	(9,500)
400 - Purchased Property Services		6,928,001	3,421,770	(3,506,231)
520	Insurance (Other Than Emp. Benefits)	1,775,301	1,520,521	(254,780)
530	Communication	2,454,159	1,024,490	(1,429,669)
580	Travel Employees	507,123	173,103	(334,020)
585	Travel of Board Members	33,750	16,875	(16,875)
592	Services Purchased from M-RESA	12,555	62,770	50,215
595	Other Purchased Services	151,448	89,210	(62,238)
500 - Other Purchased Services		4,934,336	2,886,969	(2,047,367)
610	Supplies	8,172,452	5,098,944	(3,073,508)
611	Supplies-Technology Related	205,782	107,388	(98,394)
612	Purchase Of Software	6,568,761	2,507,234	(4,061,527)
615	Expendable Equipment	1,781,945	159,750	(1,622,195)
616	Expendable Computer Equipment	613,475	357,200	(256,275)
620	Energy-Electricity	3,099,139	10,862,610	7,763,471
630	Food Purchased	10,000	5,000	(5,000)
641	Textbooks	5,708,244	5,000	(5,703,244)
642	Books And Periodicals	1,150,068	687,342	(462,726)
600 - Supplies		27,309,866	19,790,468	(7,519,398)

Object	Description	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase/Decrease From Previous FY
720	Building Acquisition Construction	37,368	-	(37,368)
730	Purchase Of Equipment	1,688,756	716,672	(972,084)
732	Purchase of Buses	83,000	-	
734	Purchase Of Computers	105,904	-	(105,904)
700 - Property		1,915,028	716,672	(1,115,356)
810	Dues And Fees	1,122,059	372,140	(749,919)
890	Other Expenses	342,909	80,630	(262,279)
800 - Other Objects		1,464,968	452,770	(1,012,198)
930	Transfer To Other Funds	230,266	1,214,602	984,336
900 - Other Uses		230,266	1,214,602	984,336
Grand Total Expenditures		456,408,470	455,181,347	(1,140,123)

FY 2019 EXPENDITURES BY FUNCTION GENERAL FUND



INSTRUCTION

Positions by Function

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, distance learning, and correspondence. Included here as well are the activities of aides or classroom assistants of any type which may assist in the instructional process.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Classroom Teachers ¹	3,226.75	2,930.00	(296.75)
Art, Music, P.E Teachers	315.00	309.00	(6.00)
Aides and Paraprofessionals	525.00	500.00	(25.00)
Sign Language Interpreters	10.00	10.00	-
Technology Specialists	2.00	2.00	-
Counselors	113.00	117.50	4.50
Other Administrative Personnel	1.00	2.00	1.00
Other Salaries	-	2.00	2.00
ROTC Instructors	27.00	27.00	-
Total Instruction	4,219.75	3,899.50	(320.25)

Expenditures by Function

INSTRUCTION	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Classroom Teachers ²	\$ 153,453,950	\$ 166,362,935	\$ 12,908,985	8.41%
Salaries-Certified Substitutes ³	40,016	4,588,375	4,548,359	11366.35%
Salaries-Extended Staff	123,713	6	(123,707)	-100.00%
Stipends	20,000	30,000	10,000	0.00%
Salaries-Extended Year	1,537	1	(1,536)	-99.93%
Salaries-Art, Music, P.E. ²	15,731,158	17,262,387	1,531,229	9.73%
Salaries-Aides & Paraprofessionals ⁴	11,069,449	10,111,611	(957,838)	-8.65%
Salaries-Interpreter	554,366	510,713	(43,653)	-7.87%
Salaries-Technology Specialist	116,827	116,827	-	0.00%
Salaries-Elementary Counselors	2,675,223	2,822,095	146,872	5.49%
Salaries-Secondary Counselors	5,160,119	5,429,216	269,097	5.21%
Salaries-Other Administrative Personnel	39,437	87,237	47,800	121.21%
Other Salaries ⁵	6,501,250	151,728	(6,349,522)	-97.67%
Employee Benefits	75,816,520	94,231,649	18,415,129	24.29%
Subtotal-Salaries and Benefits	271,303,566	301,704,780	30,401,214	11.21%
Purchased Professional Tech Services	2,246,837	1,096,983	(1,149,854)	-51.18%
Contracted Services - Teachers	4,820,248	638,500	(4,181,748)	-86.75%
Contracted Services - TFA	172,000	172,000	-	0.00%
Repair & Maintenance - Bldgs. & Equipment	314,430	28,200	(286,230)	-91.03%
Repair & Maintenance - Technology	750	-	(750)	-100.00%
Rental Equipment & Vehicles	269,017	263,017	(6,000)	-2.23%
Communication	17,200	2,600	(14,600)	-84.88%
Travel Employees	85,077	5,000	(80,077)	-94.12%
Other Purchased Services	23,994	-	(23,994)	-100.00%
Supplies	1,672,232	751,589	(920,643)	-55.05%
Supplies - Technology Related	36,417	16,300	(20,117)	-55.24%
Purchase of Software	386,918	208,000	(178,918)	-46.24%
Expendable Equipment	168,563	111,350	(57,213)	-33.94%
Expendable Computer Equipment	389,317	255,000	(134,317)	-34.50%
Textbooks ⁶	5,708,244	5,000	(5,703,244)	-99.91%
Books and Periodicals	326,840	128,500	(198,340)	-60.68%
Purchase of Equipment	1,231,901	644,440	(587,461)	-47.69%
Dues and Fees	464,002	168,500	(295,502)	-63.69%
Other Expenses	5,300	5,300	-	0.00%
Subtotal-Other Costs	18,339,287	4,500,279	(13,839,008)	-75.46%
Total Expenditures-Instruction	\$ 289,642,853	\$ 306,205,059	\$ 16,562,206	5.72%

1 - Increase to FY19 class sizes resulted in reduction of positions needed.

2 - Budgeting methodology adjusted for FY19 to utilize actual instead of average salaries resulted in increase.

3 - Relocation of funds for certified substitutes in budget resulted in increase.

4 - Reduction of 31 paraprofessional positions resulted in decrease.

5 - Relocation of funds for certified substitutes in budget resulted in decrease.

6 - Relocation of expenditure to SPLOST funding resulted in decrease.

STUDENT SUPPORT SERVICES

Positions by Function

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, rehabilitation counseling, testing, attendance, social work, health services, etc. Also included are supplemental payments for additional duties such as coaching or supervising extracurricular activities.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Aides & Paraprofessionals	2.00	2.00	-
Clerical	17.00	18.00	1.00
Athletic Personnel	3.00	3.00	-
Health Care Technician	72.00	72.00	-
School Psychologist	4.00	4.00	-
Social Worker	25.00	25.00	-
Occupational & Physical Therapists	31.00	31.00	-
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	24.00	34.22	10.22
Total Student Support Services	181.00	192.22	11.22

Expenditures by Function

STUDENT SUPPORT SERVICES	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Classroom Teachers	\$ 11,313	\$ 11,313	\$ -	0.00%
Salaries-Non Certified Substitutes	12,000	10,000	(2,000)	-16.67%
Salaries-Aides & Paraprofessionals	47,427	47,427	-	0.00%
Salaries-Clerical	552,245	583,186	30,941	5.60%
Salaries-Athletic Personnel	229,533	243,452	13,919	6.06%
Salaries-Nurses	1,323,645	1,299,407	(24,238)	-1.83%
Salaries-Phys/Occ/Mobility Therapist	264,022	247,428	(16,594)	-6.29%
Salaries-Teacher Support Spe/Dia/Audio	4,000	-	(4,000)	-100.00%
Salaries-Elementary Counselor	4,000	1,200	(2,800)	-70.00%
Salaries-Secondary Counselor	15,343	24,700	9,357	60.99%
Salaries-School Psychologists ¹	1,884,706	1,830,308	(54,398)	-2.89%
Salaries-School Social Workers	2,075,360	2,079,560	4,200	0.20%
Salaries-Other Management Personnel	327,751	372,382	44,631	13.62%
Salaries-Other Administrative Personnel	1,624,652	2,411,219	786,567	48.41%
Salaries-Other	94,641	101,820	7,179	7.59%
Employee Benefits	3,199,702	4,437,868	1,238,166	38.70%
Subtotal-Salaries and Benefits	11,670,340	13,701,270	2,030,930	17.40%
Purchased Professional Tech Services	1,154,317	682,897	(471,420)	-40.84%
Repair & Maintenance	37,738	9,000	(28,738)	-76.15%
Rental Equipment & Vehicles	12,100	12,700	600	4.96%
Communication	165,768	115,868	(49,900)	-30.10%
Travel Employees	87,632	41,000	(46,632)	-53.21%
Supplies	2,243,710	1,061,077	(1,182,633)	-52.71%
Supplies-Technology Related	18,100	-	(18,100)	-100.00%
Purchase of Software	17,302	8,500	(8,802)	-50.87%
Expendable Equipment	130,070	4,000	(126,070)	-96.92%
Books and Periodicals	2,996	300	(2,696)	-89.99%
Purchase of Equipment	27,464	13,732	(13,732)	-50.00%
Dues and Fees	47,243	14,850	(32,393)	-68.57%
Subtotal-Other Costs	3,944,440	1,963,924	(1,980,516)	-50.21%
Total Expenditures-Student Support Services	\$ 15,614,780	\$ 15,665,194	\$ 50,414	0.32%

1 - Reallocation of salary from General Fund to Grant Fund resulted in decrease.

IMPROVEMENT OF INSTRUCTIONAL SERVICES

Positions by Function

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development, and creating staff training and professional development.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Clerical	13.00	12.00	(1.00)
Other Management Personnel	6.39	5.93	(0.46)
Other Administrative Personnel ¹	129.38	38.37	(91.01)
Lunchroom Monitors	86.00	87.00	1.00
Total Impr of Instruction	234.77	143.30	(91.47)

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Certified Substitutes	\$ 238,975	\$ 315,529	\$ 76,554	32.03%
Salaries-Non-Certified Substitutes	8,496	-	(8,496)	-100.00%
Stipends	518,969	358,930	(160,039)	-30.84%
Salaries-Clerical	465,930	403,732	(62,198)	-13.35%
Salaries-Other Management Personnel	757,765	622,402	(135,363)	-17.86%
Salaries-Other Administrative Personnel ¹	10,378,057	4,663,303	(5,714,754)	-55.07%
Salaries-Other	77,724	42,561	(35,163)	-45.24%
Employee Benefits	3,632,699	1,772,315	(1,860,384)	-51.21%
Subtotal-Salaries and Benefits	16,078,615	8,178,772	(7,899,843)	-49.13%
Purchased Professional Tech Services	1,642,255	288,482	(1,353,773)	-82.43%
Repair & Maintenance Building & Equipment	67,485	43,652	(23,833)	-35.32%
Communication	202,165	202,165	-	0.00%
Travel Employees	106,287	56,975	(49,312)	-46.40%
Supplies	925,043	691,915	(233,128)	-25.20%
Purchase of Software	1,266,420	623,615	(642,805)	-50.76%
Expendable Equipment	25,972	2,500	(23,472)	-90.37%
Expendable Computer Equipment	1,400	-	(1,400)	-100.00%
Books and Periodicals	105,720	230,002	124,282	117.56%
Purchase of Equipment	-	-	-	0.00%
Purchase of Computer Equipment	59,613	-	(59,613)	-100.00%
Dues and Fees	123,636	47,430	(76,206)	-61.64%
Other Expenditures	11,000	20,000	9,000	81.82%
Subtotal-Other Costs	4,536,995	2,206,736	(2,330,259)	-51.36%
Total Expenditures-Impr Instructional Services	\$ 20,615,610	\$ 10,385,508	\$ (10,230,102)	-49.62%

1 - Elimination of Site Instructional Facilitator positions resulted in decrease.

Instructional Staff Training

Positions by Function

Activities which are designed primarily for professional learning activities for instructional staff.

No full-time positions are budgeted for this function.

Expenditures by Function

INSTRUCTIONAL STAFF TRAINING	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Certified Substitutes	\$ 207,855	\$ 90,050	\$ (117,805)	-56.68%
Salaries-Non-Certified Substitutes	457	-	(457)	-100.00%
Stipends	79,865	185,000	105,135	131.64%
Employee Benefits	-	-	-	0.00%
Subtotal-Salaries and Benefits	288,177	275,050	(13,127)	-4.56%
Purchased Professional Tech Services	154,360	55,300	(99,060)	-64.17%
Travel Employees	30,000	-	(30,000)	-100.00%
Other Purchased Services	1,805	-	(1,805)	-100.00%
Supplies	29,695	46,000	16,305	54.91%
Purchase of Software	64,525	64,063	(462)	-0.72%
Expendable Equipment	-	-	-	0.00%
Expendable Computer Equipment	-	-	-	0.00%
Books and Periodicals	-	-	-	0.00%
Dues and Fees	149,025	-	(149,025)	-100.00%
Subtotal-Other Costs	429,410	165,363	(264,047)	-61.49%
Total Expenditures-Instructional Staff Training	\$ 717,587	\$ 440,413	\$ (277,174)	-38.63%

EDUCATIONAL MEDIA SERVICES

Positions by Function

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Media Paraprofessional	12.00	12.00	-
Media Specialist	63.00	63.00	-
Total Media Services	75.00	75.00	-

Expenditures by Function

EDUCATIONAL MEDIA SERVICES	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Clerical	\$ 254,014	\$ 256,530	\$ 2,516	0.99%
Salaries-Librarian Media Specialist	3,996,738	4,089,922	93,184	2.33%
Employee Benefits	1,577,052	1,930,607	353,555	22.42%
Subtotal-Salaries and Benefits	5,827,804	6,277,059	449,255	7.71%
Supplies	47,631	20,000	(27,631)	-58.01%
Purchase of Software	103,099	160,000	56,901	55.19%
Expendable Equipment	51,912	-	(51,912)	-100.00%
Books and Periodicals	687,293	310,000	(377,293)	-54.90%
Subtotal-Other Costs	889,935	490,000	(399,935)	-44.94%
Total Expenditures-Educational Media Services	\$ 6,717,739	\$ 6,767,059	\$ 49,320	0.73%

GENERAL ADMINISTRATION

Positions by Function

Activities concerned with establishing and administering policy for operating the school district. These include the activities of members of the Board of Education, and costs of supporting activities of the Superintendent, administrative support personnel, and assistant superintendents having overall administrative responsibility. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	4.00	6.00	2.00
Legal Personnel	1.00	1.00	-
Clerical	6.15	12.00	5.85
Other Management Personnel	0.25	1.25	1.00
Other Administrative Personnel	1.00	6.00	5.00
Total General Admin	22.40	36.25	13.85

Expenditures by Function

GENERAL ADMINISTRATION	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-School Board Members	\$ 110,400	\$ 110,400	\$ -	0.00%
Salary-Superintendent	300,000	281,250	(18,750)	-6.25%
Salaries-Dep., Asst., Area, Superintendent ¹	588,121	933,332	345,211	58.70%
Salaries-Clerical ¹	386,144	560,961	174,817	45.27%
Salaries-Legal Personnel	84,999	84,999	-	0.00%
Salaries-Custodial Personnel	123	-	(123)	-100.00%
Salaries-Other Management Personnel	91,040	138,132	47,092	51.73%
Salaries-Other Administrative Personnel ¹	302,439	622,191	319,752	105.72%
Salaries-Other Compensation	37,500	-	(37,500)	-100.00%
Salaries-Other	66,600	15,900	(50,700)	0.00%
Employee Benefits	512,193	897,396	385,203	75.21%
Subtotal-Salaries and Benefits	2,479,558	3,644,561	1,165,003	46.98%
Purchased Professional Tech Services	2,551,766	1,978,517	(573,249)	-22.46%
Repair & Maintenance Building & Equipment	13,009	3,114	(9,895)	-76.06%
Insurance Policy	-	-	-	0.00%
Communication	116,000	113,250	(2,750)	-2.37%
Travel Employees	49,546	34,350	(15,196)	-30.67%
Travel of Board Members	33,750	16,875	(16,875)	-50.00%
Other Purchased Services	8,935	31,670	22,735	254.45%
Supplies	81,212	67,224	(13,988)	-17.22%
Supplies-Technology Related	10,638	10,638	-	0.00%
Expendable Computer Equipment	31,880	15,500	(16,380)	-51.38%
Books and Periodicals	20,805	13,153	(7,652)	-36.78%
Purchase of Equipment	24,000	9,000	(15,000)	-62.50%
Dues and Fees	95,910	40,553	(55,357)	-57.72%
Other Expenditures	1,000	500	(500)	-50.00%
Subtotal-Other Costs	3,038,451	2,334,344	(704,107)	-23.17%
Total Expenditures-General Administration	\$ 5,518,009	\$ 5,978,905	\$ 460,896	8.35%

1 - Modifications to administrative organizational chart resulted in increase.

SCHOOL ADMINISTRATION

Positions by Function

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, grade chairpersons, and clerical staff.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Principals	62.00	64.00	2.00
Assistant Principals	108.00	114.00	6.00
Clerical	201.00	203.00	2.00
Other Management Personnel	2.00	3.00	1.00
Other Administrative Personnel	2.48	1.45	(1.03)
Total School Admin	375.48	385.45	9.97

Expenditures by Function

SCHOOL ADMINISTRATION	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Certified Substitutes	\$ 4,350	\$ 1	(4,349)	-99.98%
Salaries-Principals	6,876,719	7,045,732	169,013	2.46%
Salaries-Assistant Principals ¹	9,148,014	9,907,831	759,817.00	8.31%
Salaries-Clerical	4,807,962	4,889,086	81,124.00	1.69%
Salaries-Other Management Personnel	226,512	310,943	84,431.00	37.27%
Salaries-Other Administrative Personnel	170,898	111,834	(59,064.00)	-34.56%
Salaries-Other	20,500	21,340	840.00	0.00%
Employee Benefits	7,390,336	9,791,435	2,401,099.00	32.49%
Subtotal-Salaries and Benefits	28,645,291	32,078,202	3,432,911	11.98%
Purchased Professional Tech Services	19,000	-	(19,000)	0.00%
Repair & Maintenance Building & Equipment	3,255	500	(2,755)	-84.64%
Communications	272,632	101,807	(170,825)	-62.66%
Travel	4,500	-	(4,500)	-100.00%
Supplies	428,582	241,100	(187,482)	-43.74%
Supplies - Technology Related	7,385	700	(6,685)	-90.52%
Purchase of Software	5,974	6,000	26	0.44%
Expendable Equipment	3,667	-	(3,667)	0.00%
Expendable Computer Equipment	7,222	-	(7,222)	-100.00%
Books and Periodicals	2,147	1,000	(1,147)	-53.42%
Purchase of Equipment	22,500	20,000	(2,500)	-11.11%
Dues and Fees	67,600	50,145	(17,455)	-25.82%
Other Expenses	25,000	-	(25,000)	-100.00%
Subtotal-Other Costs	869,464	421,252	(448,212)	-51.55%
Total Expenditures-School Administration	\$ 29,514,755	\$ 32,499,454	\$ 2,984,699	10.11%

1 - Addition of six assistant principal positions resulted in increase.

BUSINESS SUPPORT SERVICES

Positions by Function

Activities concerned with the fiscal operation of the school district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and management of funds. Also included are purchasing, warehouse and distribution operations, printing, publishing and duplicating operations.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Clerical	3.00	3.00	-
Accountant	2.00	2.00	-
Procurement Specialist	2.00	1.00	(1.00)
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	26.00	29.00	3.00
Total Business Support Services	36.00	38.00	2.00

Expenditures by Function

BUSINESS SUPPORT SERVICES	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Clerical	\$ 129,424	\$ 123,129	\$ (6,295)	-4.86%
Salaries-Accountant	94,868	96,266	1,398	1.47%
Salaries-Maintenance, Security, Warehouse	130,422	64,250	(66,172)	-50.74%
Salaries-Other Management Personnel	376,741	380,030	3,289	0.87%
Salaries-Other Administrative Personnel	1,441,639	1,533,583	91,944	6.38%
Salaries-Other	8,400	8,400	-	0.00%
Employee Benefits	777,188	963,143	185,955	23.93%
Subtotal-Salaries and Benefits	2,958,682	3,168,801	210,119	7.10%
Purchased Professional Tech Services ¹	9,148,626	1,270,367	(7,878,259)	-86.11%
Repair & Maintenance Building & Equipment	4,562	3,800	(762)	-16.70%
Rental Equipment & Vehicles	5,228	5,228	-	0.00%
Insurance	337,295	254,780	(82,515)	-24.46%
Travel Employees	13,356	10,500	(2,856)	-21.38%
Other Purchased Services	2,600	300	(2,300)	-88.46%
Supplies	270,827	293,700	22,873	8.45%
Supplies-Technology Related	1,076	-	(1,076)	-100.00%
Purchase of Software ²	2,714,832	-	(2,714,832)	-100.00%
Expendable Equipment	333	-	(333)	-100.00%
Expendable Computer Equipment	72,252	63,200	(9,052)	-12.53%
Books and Periodicals	1,050	200	(850)	-80.95%
Purchase of Equipment	4,550	-	(4,550)	0.00%
Dues and Fees	15,749	17,662	1,913	12.15%
Other Expenses	2,000	-	(2,000)	-100.00%
Subtotal-Other Costs	12,594,336	1,919,737	(10,674,599)	-84.76%
Total Expenditures-Business Support Services	\$ 15,553,018	\$ 5,088,538	\$ (10,464,480)	-67.28%

1 - Redistribution to departmental budget line items of funds allocated for 750+ employees who did not elect to participate in State Health Benefit Plan in FY18 resulted in decrease.

2 - Reallocation to SPLOST of contractual obligations related to ERP System resulted in decrease.

MAINTENANCE AND OPERATIONS

Positions by Function

Activities concerned with keeping the physical plant open and functioning in a safe capacity, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds and in the vicinity of the schools. Property insurance expenditures are recorded in this function.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Clerical	10.00	10.00	-
Maintenance Personnel	192.80	184.70	(8.10)
Campus Security	38.00	38.00	-
Custodians	260.00	264.00	4.00
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	1.00	9.00	8.00
Total Maintenance & Operations	503.80	507.70	3.90

Expenditures by Function

MAINTENANCE AND OPERATIONS	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Clerical	385,663	366,486	\$ (19,177)	-4.97%
Salaries-Maintenance, Security, Warehouse ¹	8,795,874	9,011,504	215,630	2.45%
Salaries-Custodial Personnel	7,413,868	7,274,904	(138,964)	-1.87%
Salaries-Other Management Personnel	219,544	260,508	40,964	18.66%
Salaries-Other Administrative Personnel	733,621	566,318	(167,303)	-22.81%
Employee Benefits	5,897,956	7,934,662	2,036,706	34.53%
Subtotal-Salaries and Benefits	23,446,526	25,414,382	1,967,856	8.39%
Purchased Professional Tech Services	2,358,708	1,211,009	(1,147,699)	-48.66%
Water-Sewer-Sanitation ²	4,680,118	2,340,629	(2,339,489)	-49.99%
Repair & Maintenance-Building & Equipment	234,095	28,300	(205,795)	-87.91%
Rental of Land or Buildings	49,986	25,000	(24,986)	0.00%
Rental Equipment & Vehicles	10,422	8,609	(1,813)	-17.40%
Rental Computer Equipment	15,000	6,500	(8,500)	-56.67%
Insurance Policy	878,751	706,486	(172,265)	-19.60%
Communication	341,386	101,000	(240,386)	-70.41%
Travel Employees	31,724	4,675	(27,049)	-85.26%
Other Purchased Services	16,435	500	(15,935)	-96.96%
Supplies	2,156,240	1,798,104	(358,136)	-16.61%
Purchase of Software	71,330	18,800	(52,530)	-73.64%
Expendable Equipment	398,026	28,000	(370,026)	-92.97%
Expendable Computer Equipment	5,359	-	(5,359)	-100.00%
Energy-Electricity ³	1,196,305	8,685,776	7,489,471	626.05%
Books and Periodicals	4,842	4,000	(842)	-17.39%
Bldg Acquisition Construction Improvements	37,368	-	(37,368)	-100.00%
Purchase of Equipment	329,259	4,000	(325,259)	-98.79%
Dues and Fees	12,746	3,000	(9,746)	-76.46%
Other Expenses	43,847	11,050	(32,797)	-74.80%
Subtotal-Other Costs	12,871,947	14,985,438	2,113,491	16.42%
Total Expenditures-Maintenance & Operations	\$ 36,318,473	\$ 40,399,820	\$ 4,081,347	11.24%

1 - Reorganization in Safety & Security Department resulted in increase.

2 - Reduction to be more in line with historical expenditures for last 3 years.

3 - Increase to be more in line with historical expenditures for last 3 years.

STUDENT TRANSPORTATION

Positions by Function

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, service and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Clerical	3.00	3.00	-
Bus Drivers	362.00	362.00	-
Bus Monitors	87.00	87.00	-
Transportation Personnel	35.00	36.00	1.00
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	1.00	2.00	1.00
Total Student Transportation	489.00	491.00	2.00

Expenditures by Function

STUDENT TRANSPORTATION	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Clerical	\$ 95,225	\$ 96,116	\$ 891	0.94%
Salaries-Bus Drivers ¹	7,796,371	6,629,803	(1,166,568)	-14.96%
Salaries-Transportation Mech, Other Transp. Personnel	2,868,617	2,759,085	(109,532)	-3.82%
Salaries-Other Management Personnel ³	119,919	119,919	-	0.00%
Salaries-Other Administrative Personnel	126,382	194,555	68,173	53.94%
Other Salaries	-	2,400	2,400	100.00%
Employee Benefits	4,539,753	6,483,188	1,943,435	42.81%
Subtotal-Salaries and Benefits	15,546,267	16,285,066	738,799	4.75%
Purchased Professional Tech Services	225,664	249,430	23,766	10.53%
Repair & Maintenance-Building & Equipment	901,000	451,000	(450,000)	-49.94%
Insurance	559,255	559,255	-	0.00%
Communication	15,082	2,000	(13,082)	-86.74%
Travel Employees	17,461	-	(17,461)	-100.00%
Other Purchased Services	74,679	33,740	(40,939)	-54.82%
Supplies	25,000	12,500	(12,500)	-50.00%
Expendable Equipment	993,880	10,000	(983,880)	-98.99%
Energy-Electricity and Fuel	1,902,834	2,176,834	274,000	14.40%
Books and Periodicals	-	-	-	0.00%
Purchase of Equipment	-	2,500	2,500	100.00%
Purchase of Buses	83,000	-	(83,000)	-100.00%
Dues and Fees	43,481	-	(43,481)	-100.00%
Other Expenditures	55,179	25,590	(29,589)	-53.62%
Subtotal-Other Costs	4,896,515	3,522,849	(1,373,666)	-28.05%
Total Expenditures-Student Transportation	\$ 20,442,782	\$ 19,807,915	\$ (634,867)	-3.11%

1 - Salaries budgeted using actuals instead of averages resulted in decrease.

CENTRAL SUPPORT SERVICES

Positions by Function

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning (including research, development and evaluation on a system-wide basis) and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

Budgeted Positions	FY 2018	FY 2019	Increase (Decrease)
Clerical	12.00	12.00	-
Other Management Personnel	8.00	8.00	-
Other Administrative Personnel	81.00	75.00	(6.00)
Total Central Support	101.00	95.00	(6.00)

Expenditures by Function

CENTRAL SUPPORT SERVICES	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Certified Substitutes	\$ 5,000	\$ 6,045	\$ 1,045	20.90%
Salaries-Non Certified Substitutes	-	-	-	0.00%
Stipends	-	-	-	0.00%
Salaries-Clerical	393,035	430,046	37,011	9.42%
Salaries-Other Management Personnel	904,143	1,018,212	114,069	12.62%
Salaries-Other Admin Personnel	4,390,750	4,236,836	(153,914)	-3.51%
Salaries-Other	22,800	19,800	(3,000)	0.00%
Employee Benefits	2,023,589	2,455,612	432,023	21.35%
Subtotal-Salaries and Benefits	7,739,318	8,166,551	427,233	5.52%
Purchased Professional Tech Services	384,565	120,749	(263,816)	-68.60%
Repair & Maintenance-Building & Equipment	44,929	33,475	(11,454)	-25.49%
Repair & Maintenance-Technology	223,000	142,000	(81,000)	-36.32%
Rental Equipment & Vehicles	5,540	5,540	-	0.00%
Rental Computer Equipment	2,000	1,000	(1,000)	-50.00%
Communication	1,323,926	385,800	(938,126)	-70.86%
Travel Employees	76,540	20,603	(55,937)	-73.08%
Services Purchased From MRESA	12,555	62,770	50,215	399.96%
Other Purchased Services	23,000	23,000	-	0.00%
Supplies	240,044	115,735	(124,309)	-51.79%
Supplies-Technology Related	134,000	79,750	(54,250)	-40.49%
Purchase of Software ⁴	1,938,361	1,418,256	(520,105)	-26.83%
Expendable Equipment	9,522	3,900	(5,622)	-59.04%
Expendable Computers Equipment	107,500	23,500	(84,000)	-78.14%
Food Purchased	10,000	5,000	(5,000)	-50.00%
Books and Periodicals	375	187	(188)	-50.13%
Purchase of Equipment	49,082	23,000	(26,082)	-53.14%
Purchase of Computers	46,291	-	(46,291)	-100.00%
Dues and Fees	121,837	30,000	(91,837)	-75.38%
Other Expenditures	199,583	18,190	(181,393)	-90.89%
Subtotal-Other Costs	4,952,650	2,512,455	(2,440,195)	-49.27%
Total Expenditures-Central Support Services	\$ 12,691,968	\$ 10,679,006	\$ (2,012,962)	-15.86%

OTHER SUPPORT SERVICES

Positions by Function

Payments made to Charter Schools, and activities for all other support services not properly classified elsewhere in the 2000 function series.
No full-time positions are budgeted for this function.

Expenditures by Function

OTHER SUPPORT SERVICES	FY 2017-2018	FY 2018-2019	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Other Administrative Personnel	\$ 57,804	\$ 34,368	\$ (23,436)	-40.54%
Employee Benefits ¹	2,752,826	-	(2,752,826)	-100.00%
Subtotal-Salaries and Benefits	2,810,630	34,368	(2,776,262)	-98.78%
Purchased Professional Technical Services	5,000	5,000	-	0.00%
Rental Equipment & Vehicles	15,000	10,506	(4,494)	-29.96%
Subtotal-Other Costs	20,000	15,506	(4,494)	-22.47%
Total Expenditures-Other Support Services	\$ 2,830,630	\$ 49,874	\$ (2,780,756)	-98.24%

1 - Reallocation of funds to budget line items throughout district resulted in decrease.

OTHER OUTLAYS

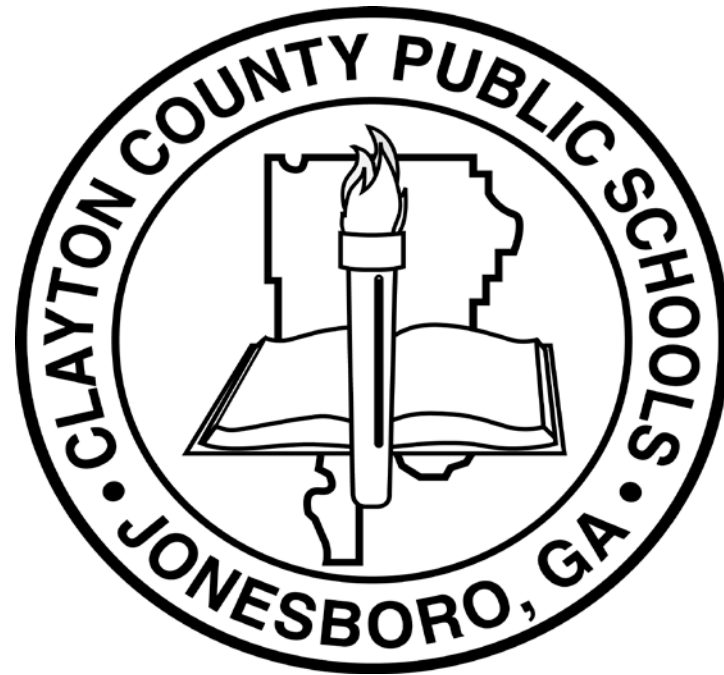
Positions by Function

Out-going transfers to other funds and other outlays which cannot be properly classified as expenditures are recorded in this function. The transfers are necessary due to local required efforts and local matching contributions required by some grants. Transfers may also be made to support educational programs initiated by Clayton County Public Schools.

No full-time positions are budgeted for this function.

Expenditures by Function

OTHER OUTLAYS	FY 2017-2018 Budget	FY 2018-2019 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Transfer to Other Funds	\$ 230,266	\$ 1,214,602	\$ 984,336	427.48%
Total Expenditures-Other Outlays	230,266	1,214,602	984,336	427.48%
 Grand Total Expenditures (General Fund)	 \$ 456,408,470	 \$ 455,181,347	 \$ (1,227,123)	 -0.27%
		\$ 410,782,189		
		-44,399,158		
 Total Positions	 6,238.20	 5,863.42	 (374.78)	



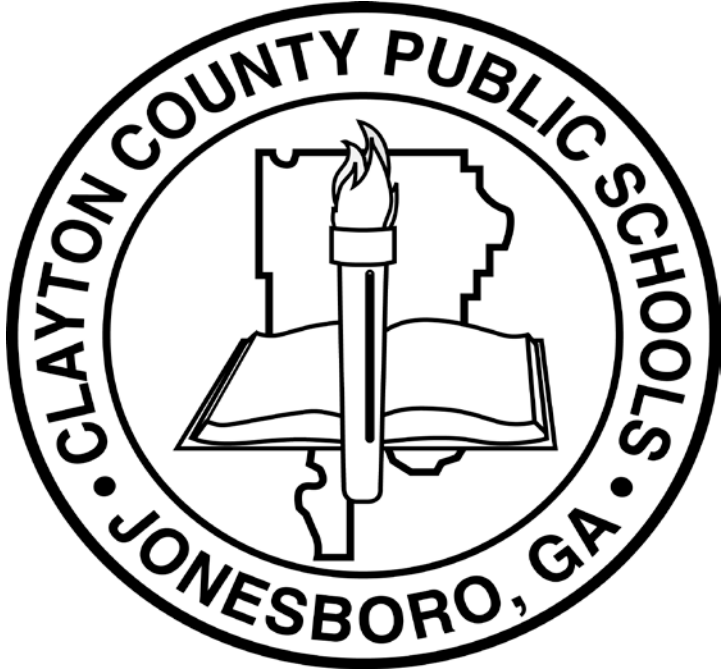
**CLAYTON COUNTY PUBLIC SCHOOLS
PROJECTED SPECIAL REVENUE FUNDS
FY 2019**

	FY2018	FY2019
Beginning Balance:	-	-
Revenue:		
Local	\$ 52,880	\$ -
State	6,609,498	7,183,664
Federal	33,702,103	56,804,572
Total Revenue	40,364,481	63,988,236
Transfers In	-	-
Total Projected Sources Available	\$ 40,364,481	\$ 63,988,236
Expenditures:		
Instruction	\$ 25,504,558	\$ 39,980,701
Student Support Services	2,094,212	9,345,417
Improvement of Instruction	7,398,961	3,970,030
Instructional Staff Training	-	7,031,440
Media Services	-	-
Federal Grant Administration	499,174	1,165,868
General Administration	863,380	1,920,091
School Administration Services	546,091	845,767
Business Support Services	-	-
Maintenance & Operations	12,125	-
Transportation	351,810	571,581
Central Support Services	54,610	-
Other Support Services	2,758,930	-
Non-Instructional Services	-	-
School Nutrition	280,630	258,917
Other Outlays	-	-
Facility Planning/Construction	-	-
Subtotal	<u>40,364,481</u>	<u>65,089,812</u>
Transfers Out	-	-
Total Expenditures	<u>40,364,481</u>	<u>65,089,812</u>
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	\$ 40,364,481	\$ 65,089,812

<u>Description</u>	<u>Funding Source</u>	<u>Current 2018 Budget</u>	<u>Projected 2019 Budget</u>
<u>Adult Education</u>			
This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal	\$ 283,800	\$ 23,800
	State	280,000	280,000
	Local	52,880	52,880
	Total	<u>\$ 616,680</u>	<u>\$ 356,680</u>
<u>ChildTec</u>			
This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State	\$ 130,000	\$ 298,422
	Local	-	-
	Total	<u>\$ 130,000</u>	<u>\$ 298,422</u>
<u>CTE - Perking IV Reserve - Education Career Partnerships</u>			
	Federal	\$ -	\$ -
<u>CTAE - Perkins IV Grant - Professional Development</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide targeted professional learning opportunities for Career and Technical Education personnel.	Federal	\$ 500,000	\$ 577,991
<u>Education for Homeless Children and Youth</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide instructional tutors and counselors to work with homeless children and youth same academic standards required of all students in Clayton County to ensure they meet the same academic standards required of all students.	Federal	\$ 50,000	\$ 83,142
<u>Fresh Fruit and Vegetable Program</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide all children in participating elementary schools with a variety of fresh fruits and vegetables throughout the school day.	Federal	\$ 280,000	\$ 258,917
<u>Georgia Pre-Kindergarten Program</u>			
This grant represents funds from Bright From the Start - Georgia Department of Early Care and Learning. The Pre-K program is a lottery funded educational program to prepare four-year-old children with the learning experience needed to prepare for kindergarten.	State	\$ 2,190,058	\$ 2,227,018
<u>Georgia State University - CrestEd</u>			
This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal	\$ 50,000	\$ 103,500
<u>GNETS State Grant</u>			

<u>Description</u>	<u>Funding Source</u>	<u>Current 2018 Budget</u>	<u>Projected 2019 Budget</u>
This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	\$ 3,765,065	\$ 3,779,700
<u>GNETS Federal VI B Special Project</u>			
This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.	Federal	\$ 365,000	\$ 724,701
<u>SADD</u>			
This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions	Federal	\$ 50,000	\$ 66,000
<u>Special Education Title VI-B Flow through</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.	Federal	\$ 9,099,003	\$ 9,099,003
<u>Special Education Preschool - Regular Project</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.	Federal	\$ 244,575	\$ 244,575

<u>Description</u>	<u>Funding Source</u>	<u>Current 2018 Budget</u>	<u>Projected 2019 Budget</u>
<u>Title IV-B Special Education Flow Through</u> This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs students.	Federal	\$ 244,375	\$ 15,262,849
<u>Title IV-B IDEA Preschool</u> This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs per kindergarten students.	Federal	\$ -	\$ 519,158
<u>Title I-A - Improving the Academic Achievement of the Disadvantaged</u> This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.	Federal	\$ 20,288,000	\$ 27,649,178
<u>Title I-A - School Improvement</u> This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental resources to Title I schools that are identified as Priority, Focus and Alert status. The funds are used to provide additional support to schools in closing the achievement gap.	Federal	\$ 400,000	\$ 458,000
<u>Title II-A - Improving Teacher Quality</u> This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	\$ 1,291,357	\$ 2,422,468
<u>Title III-A Limited English Proficiency (LEP)</u> This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	\$ 600,368	\$ 958,510
Total Special Revenue Funds		<u>\$ 40,364,481</u>	<u>\$ 65,089,812</u>



Enterprise Fund - School Nutrition

The Nutrition Service Program in Clayton County Public Schools (CCPS) serves nutritious breakfast, lunch and snack meals to students, faculty, staff, and the community. We not only serve healthy meals, but teach healthy, lifelong eating habits. Menus reflect the most current United States Department of Agriculture (USDA) dietary guidelines, offering a variety of fruits and vegetables, whole grains, lean meat and low fat milk.

Pursuant to the USDA and the Georgia Department of Education (GaDOE) regulations and standards, students are offered four food components for breakfast: low-fat milk, fruit, meat/meat alternate and whole grain bread or cereal; and students are offered five food components for lunch: meat/meat alternate, whole grain bread, vegetable, fruit and low-fat milk. Occasionally a low-fat dessert is offered as part of the lunch meal. Students are required to choose at least three (3) of the four (4) food components offered at breakfast, and at least three (3) of the five (5) food components offered at lunch. A fruit or vegetable food item must be one of the selected components. We encourage students to select all of the food components to provide a well-balanced diet and promote healthy eating habits. In accordance with the CCPS Wellness Policy, at the elementary, middle and high schools, the Nutrition Program does not offer ala carte food sales to compete with the daily school meals. Extra supplemental sales are kept to a minimum and must meet the nutritional guidelines set by the local Wellness Policy and the new Smart Snacks in Schools Standards.

Students, parents and stakeholders play a major role in selecting the food items served on the district-wide menu. They participate in food shows, taste tests and menu planning advisory councils to ensure the acceptability of the menu. The menu is centrally planned and analyzed for nutritional content. The menu and nutrient analysis are posted on the CCPS Nutrition website and the "new" Nutrition App. The App can be downloaded to any smart phone or device via the school district or nutrition website. Both are designed to support daily meal planning for all students, including students with special dietary needs. A student with special dietary needs must have a physician's statement on file documenting his/her dietary plan and received meals at no additional cost. Also, a student with food allergies must have a physician's statement on file in order to receive program approved substitute meals at no

In SY 2018-2019, CCPS will continue to participate in USDA's Community Eligibility Provision Program, also known as CEP. Information about CEP can be found in Section 104 (a) of the Healthy, Hunger-Free Kids Act Law of 2010. CEP amends the National School Lunch Act to provide an alternative way to qualify Directly Certified households eligible for free and reduced price meals. Participation in CEP allows all CCPS students to receive breakfast and lunch meals at no cost for up to four consecutive years. It also eliminates the need to process free and reduced priced meal applications. CCPS was approved to participate in CEP beginning July 1, 2013. CEP was recertified July 2015 through June 30, 2019.

Research shows that students who are well-nourished perform better both academically and athletically, have fewer behavior problems, and have better attendance. School nutrition personnel collaborate with principals and teachers to make the cafeteria an extension of the classroom. Cafeterias also function as learning laboratories, offering classroom instruction with the primary focus on nutrition education and physical activity. Several years ago, the School Nutrition Department partnered with the Alliance for a Healthier Generation (AHG) to further enhance its efforts to bring an award winning Wellness Program to the school district. Schools have the opportunity to win bronze, silver, and gold star recognition when the AHG wellness criterion is fully implemented.

Grant Assistance:

Over the past few years, the School Nutrition Program has applied and received foodservice equipment grant funding to help offset the cost of purchasing school foodservice equipment. Schools receiving these funds are Jonesboro High School and West Clayton Elementary. As foodservice equipment grant funding becomes available, applications will be submitted for other schools to help enhance the meal service experiences of our students.

For the past eight years, School Nutrition has been the recipient of the Fresh Fruit and Vegetable Grant (FFVG). The grant provides another opportunity for students to be exposed to fruits and vegetables that they would not normally have an opportunity to eat in a regular school setting. Fruits such as guava, jicama, kumquats, blood oranges, carambola and ugly fruits have been offered to students. Vegetables samples include radish, tri-colored peppers, sweet potatoes, bok choy and sugar snap peas. At present, seven elementary schools: Haynie, Huie, Kemp Primary, King, Riverdale, Smith and Unidos DLS participate in the program.

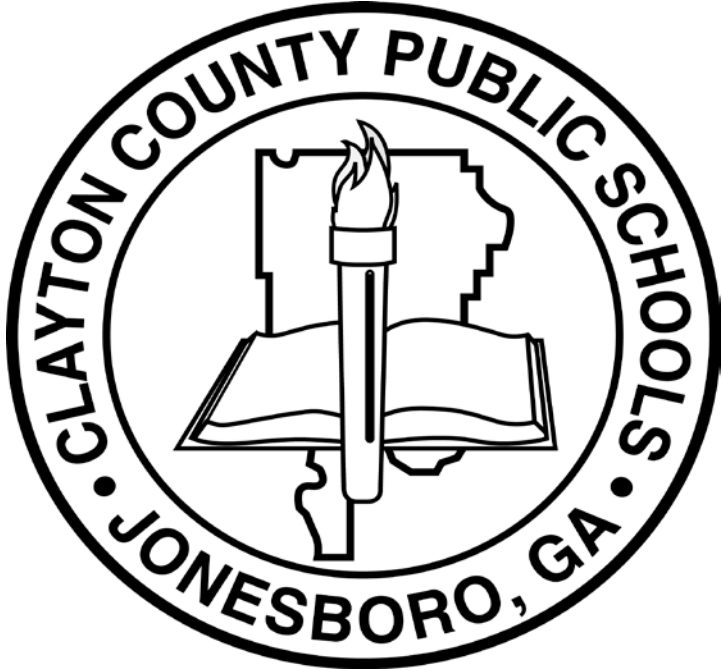
ENTERPRISE FUND - SCHOOL NUTRITION
FY 2019

School Nutrition

	Budget FY2018	Budget FY2019
Beginning Balance	\$ 9,053,191	\$ 9,053,191
Revenue:		
Local	706,862	470,000
State	913,580	940,987
Federal	38,411,845	38,385,079
Total Revenue Anticipated	40,032,287	39,796,066
Transfer from Other Funds	-	-
Total Revenues and Transfers In	40,032,287	39,796,066
Total Funds Available	\$ 49,085,478	\$ 48,849,257
Expenditures:		
Salaries	\$ 12,864,629	\$ 12,750,070
Benefits	5,576,793	5,600,341
Total Salaries and Fringes	18,441,422	18,350,411
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	85,000	85,000
Repair and Maint. Bldg and Equip.	200,000	200,000
Repair and Maint. Technology	1,500	1,500
Communication	200	200
Travel Employees	20,000	25,000
Other Purchased Services	500	500
Supplies	2,000,500	2,000,000
Supplies - Technology Related	-	500
Purchase of Software	57,000	100,000
Expendable Equipment	20,000	20,000
Expendable Computer Equipment	130,300	20,000
Energy-Electricity	410,000	410,000
Food (Including USDA Commodities)	16,343,365	16,260,455
Books and Periodicals	4,000	4,000
Purchase of Equipment	300,000	300,000
Dues and Fees	5,000	5,000
Indirect Cost	2,000,000	2,000,000
Other Expenses	3,500	3,500
Total Operating Expenditures	21,590,865	21,445,655
Transfers to Other Funds	-	-
Total Expenditures & Transfers	40,032,287	39,796,066
Ending Fund Balance	9,053,191	9,053,191
Total Expenditures & Fund Balance	\$ 49,085,478	\$ 48,849,257

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2018	Budget FY2019	Budget FY2018	Budget FY2019	Budget FY2018	Budget FY2019	Budget FY2018	Budget FY2019	Budget FY2018	Budget FY2019
Beginning Balance	\$ 569,989	\$ 576,771	\$ 265,378	\$ 212,078	\$ 877,405	\$ 877,405	\$ -	\$ 17,239	\$ 1,742,647	\$ 1,552,021
Revenue - Local										
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Local Other	987,223	1,366,995	127,000	127,000	685,000	685,000	400,000	300,000	2,742,500	2,478,995
Total Revenue Anticipated	987,223	1,366,995	127,000	127,000	685,000	685,000	410,000	300,000	2,209,223	2,478,995
Transfer from General Fund	-	-	-	-	-	-	230,266	113,027	230,266	113,027
Total Revenues and Transfers In	987,223	1,366,995	127,000	127,000	685,000	685,000	640,266	413,027	2,439,489	2,592,022
Total Funds Available	\$ 1,557,212	\$ 1,943,766	\$ 392,378	\$ 339,078	\$ 1,562,405	\$ 1,562,405	\$ 640,266	\$ 430,266	\$ 4,152,261	\$ 4,275,515
Expenditures:										
Salaries	\$ 920,833	\$ 1,140,487	\$ 119,500	\$ 119,500	\$ -	\$ -	\$ -	\$ 25,366	\$ 1,573,730	\$ 1,488,700
Benefits	63,371	90,938	12,509	12,509	-	-	-	-	76,306	77,599
Purchased Services	550	31,300	10,018	10,018	-	-	69,234	91,575	127,718	130,219
Repair and Maint Bldg and Equip	-	1,500	9,820	9,820	36,224	36,224	-	-	46,044	47,026
Rental Equipment and Vehicles	-	-	-	-	82,651	82,651	-	6,488	82,651	82,651
Communication	-	-	2,031	2,031	-	-	-	-	35	38
Travel - Employee	-	-	2,675	2,675	-	-	3,000	-	6,336	6,670
Other Purchased Services	-	1,000	-	-	-	-	80,000	36,463	80,000	80,000
Supplies	16,000	51,500	20,033	20,033	322,115	332,115	81,172	11,067	438,586	438,586
Supplies-Technology Related	-	-	901	901	-	-	-	-	1,752	1,842
Purchase of Software	-	32,000	-	-	3,307	3,307	-	-	3,307	3,307
Expendable Equipment	1,800	5,400	2,000	2,000	-	-	224,871	195,197	236,700	236,700
Expendable Computer Equip.	6,435	6,435	-	-	3,943	3,585	-	-	5,371	5,729
Books & Periodicals	-	-	94	94	100	39	-	-	132	133
Purchase of Equipment	-	-	-	-	229,915	252,907	4,100	-	309,680	309,680
Dues and Fees	6,435	6,435	719	719	-	-	19,000	23,069	26,154	26,226
Other Expenses	-	-	-	-	-	-	41,650	27,567	41,650	41,650
Total Expenditures	1,015,424	1,366,995	180,300	180,300	678,255	710,828	523,027	416,792	2,397,006	2,674,915
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 1,015,424	\$ 1,366,995	\$ 180,300	\$ 180,300	\$ 678,255	\$ 710,828	\$ 523,027	\$ 416,792	\$ 2,397,006	\$ 2,674,915
Ending Fund Balance	541,788	576,771	212,078	158,778	884,150	851,577	1,169	13,474	1,639,185	1,600,600
Total Expenditures & Fund Bal.	1,557,212	1,943,766	392,378	339,078	1,562,405	1,562,405	524,196	430,266	4,036,191	4,275,515



**CLAYTON COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS BUDGET
FY 2019**

	SPLOST V FUND FY2019
Sources of Funds:	
Beginning of Year Cash	\$ 67,897,648
State Capital Outlay Revenue	9,573,263
Sales Tax Receipts	52,248,000
Interest Income	10,000
Total Sources of Funds	\$ 129,728,911
 Expenditures:	
Construction	\$ 91,597,537
Salaries	574,750
Technology	24,800,000
Transportation	2,829,525
Textbooks	5,800,000
End-of-Year Balance	4,127,099
Total Expenditures and End-of-Year-Balance	\$ 129,728,911

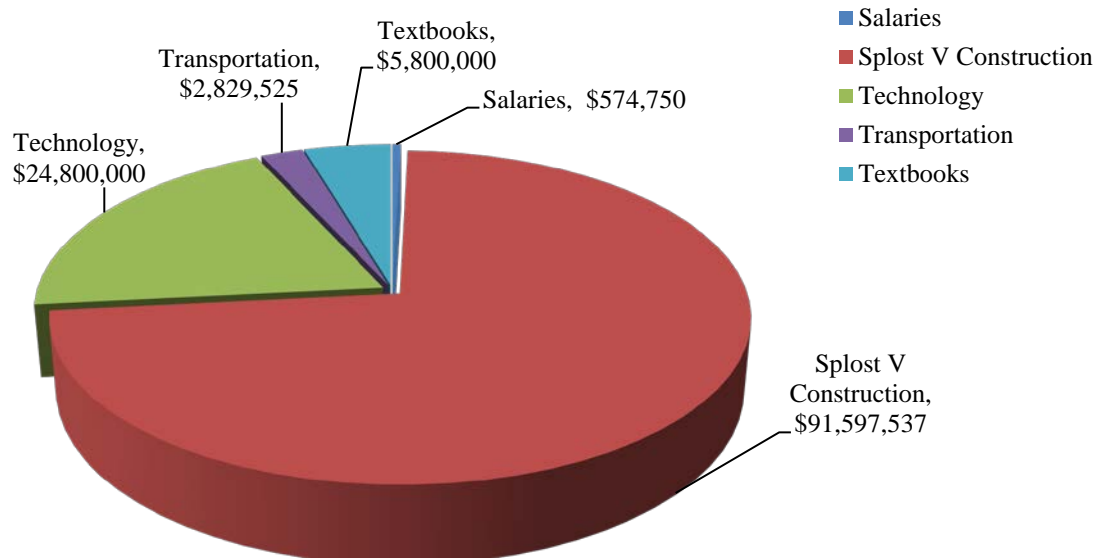
**CLAYTON COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS BUDGET
FY 2019**

**SPLOST V FUND
FY 2019**

Expenditures:

Construction	\$ 91,597,537.00
Salaries	574,750
Technology	24,800,000
Transportation	2,829,525
Textbooks	<u>5,800,000</u>
Total Expenditures	<u><u>\$ 125,601,812.00</u></u>

Expenditures:



SPLOST IV PROJECTS FOR FISCAL YEAR 2019

Expenditures By Project

East Clayton ES- Furniture	1,000,000
Arnold ES-	230,492
Kilpatrick & Suder ES- Renov.	10,534,000
Kilpatrick Asbestos Removal	52,288
HVAC Group 1	7,598,000
HVAC Group 2	5,978,500
North Clayton MS-	12,586,000
Lovejoy HS Design-	1,312,500
New School Land	3,173,000
New School Design	2,100,000
Morrow HS Design-	3,075,000
Mt. Zion Aux- Gym	225,600
Steele Road Improvements	1,732,157
Riverdale HS	9,000,000
Roberts MS	3,000,000
Jonesboro HS	12,000,000
Pointe South MS	8,000,000
Adamson MS	4,000,000
Brown ES	4,000,000
Mt. Zion ES	2,000,000
Total Construction	\$ 91,597,537
Salaries	574,750
Technology	24,800,000
ERP System	2,500,000
ERP Consultant	300,000
Transportation	2,829,525
Textbooks	5,800,000
Total Expenditures	\$ 125,601,812

SPLOST IV CAPITAL OUTLAY - REMAINING STATE FUNDS TO BE RECEIVED

Lee Street Elementary	79,170
Arnold Elementary	520,113
Suder Elementary	749,318
Brown Elementary	46,379
Kilpatrick Elementary	58,292
Morrow Elementary	4,613
Mount Zion Elementary	622,455
Tara Elementary	390,706
Lake Ridge Elementary	266,182
Rivers Edge Elementary	113,638
Smith Elementary	44,983
New Elem. #14 (East Clayton Elementary)	6,537,653
Riverdale High	139,761
Total Remaining funds to be received	<u><u>9,573,263</u></u>

**EXPENDITURES BY OBJECT
CAPITAL PROJECTS FUND
FY 2019**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>FY 2019 BUDGET AMOUNT</u>
142	Salaries-Clerical	\$ 36,030.00
181	Salaries-Maint/Tran Mch/Sec/Warehouse	-
186	Salaries-Custodial Personnel	-
190	Salaries-Other Mgt Personnel	100,483
191	Salaries-Other Admin Personnel	260,213
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
100 - PERSONAL SERVICES - SALARIES		396,726
210	State Health Insurance	79,380
220	Medicare	5,753
230	Teachers Retirement System	82,956
290	Other (Life Insurance, Disability, ERS, etc.)	9,935
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		178,024
300	Purchased Professional Tech Services	8,745,257
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		8,745,257
610	Supplies	-
611	Supplies-Technology Related	-
612	Purchase of Software	2,500,000
615	Expendable Equipment	-
616	Expendable Computer Equipment	22,000,000
641	Textbooks	5,800,000
600 - SUPPLIES		30,300,000
710	Land Acquisition / Development	
715	Land Improvements	3,173,000
720	Bldg Acquisition Const Improvement	79,979,280
730	Purchase of Equipment	-
732	Purchase of Buses	2,829,525
734	Purchase of Computers	-
750	Purchase of Infrastructure	-
700 - PROPERTY		85,981,805
Grand Total Capital Projects Expenditures		\$ 125,601,812.00

**EXPENDITURES BY FUNCTION
CAPITAL PROJECTS FUND
FY 2019**

Function	DESCRIPTION	FY 2019 BUDGET AMOUNT
	Professional Services	\$ 2,800,000.00
	Expendable Equipment	-
	Technology Equipment	22,000,000
	Textbooks	5,800,000
1000 - INSTRUCTION		30,600,000
	Buses & Equipment	2,829,525
2700 - STUDENT TRANSPORTATION SERVICE		2,829,525
	Salaries & Benefits	574,750
	Professional Services	-
	Facilities Acquisition & Construction Services	91,597,537
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		92,172,287
Grand Total Capital Projects Expenditures		<u><u>\$ 125,601,812.00</u></u>

GLOSSARY

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understandings concerning financial accounting procedures of Clayton County Public Schools. Several terms which are not primarily financial accounting terms have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross referencing where necessary.

Accounting System

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Administration

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also TAX DIGEST and ASSESSED VALUATION.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. NOTE: An appropriation is usually limited in amount and as to the time in which it may be expended.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent (40%) of full assessed value is used as the basis in Georgia.

Balance Sheet

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves and fund balance.

GLOSSARY

Board of Education, District

The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget Amendments

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

Budget Calendar

The schedule of key dates used in the preparation and adoption of the Annual Budget.

Budget Message

The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations of the Superintendent.

Capital Budget

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays

Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

GLOSSARY

Cash Basis

A basis of accounting in which transactions are recorded when cash is either received or expended.

Certified Tax Digest

That annual property tax digest certified by the tax receiver or tax commissioner of a county to the State Department of Revenue and approved by the State Revenue Commissioner.

Cost Per Pupil

Financial data (either budget or expenditures) for a given period of time divided by pupil unit of measure (enrollment, FTE).

Encumbrance Accounting

A system or procedure which involves giving recognition in the accounting budgetary expenditures control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Encumbrances

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

Fiscal Period

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fixed Assets

Land, buildings, machinery, furniture and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue possession and does not indicate immobility of an asset.

Fringe Benefits

Total employer's share of FICA, taxes, hospitalization, dental, disability, workers' compensation, unemployment, and retirement contributions made on behalf of employees.

GLOSSARY

FTE (Full-Time Equivalency-State Funding)

Local school systems in Georgia must report enrollment three times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Enrichment courses as defined by QBE or the State Board (generally one which does not devote a major portion of time to the competencies adopted by the State Board)
4. Courses which require competitive participation in an extracurricular activity
5. Serving as a student assistant unless this activity is an approved career or vocational education work program
6. Individual study courses which have no outline of course objectives available
7. Other courses designated by the State Board
8. The student is not enrolled in a program or not attending regularly
9. A resident student paying tuition or fees in excess of the local cost per student
10. A non-resident student paying tuition or fees in excess of the local cost per student
11. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at three different times during the year are used in the funding formula. (See QBE definitions)

Function (Classifications)

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub-functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions."

Fund

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures or expenses necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives and to facilitate management control.

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GLOSSARY

Fund, Capital Projects

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue or referendum. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay (i.e., land, buildings and equipment).

Fund, Enterprise

Used to finance and account for the acquisition, operations and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

Fund, General

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

Fund, Special Revenue

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Trust and Agency - Fiduciary

Used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

Grant

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

The difference between budgeted revenue and expenses, and actual revenue and expenses.

Levy

(Verb) To impose taxes or special assessments.

(Noun) The total of taxes or special assessments imposed by a governmental unit.

GLOSSARY

Local Five Mill (Local Fair Share)

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Five Mill is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Five Mill equates to five effective mills on the equalized, adjusted tax digest as certified by the Georgia Department of Audits and Accounts and adjusted for exemptions. The Local Five Mill is subtracted from the total QBE revenue entitlements.

Medicare Tax

Under the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), **all** employees of a state employer or a political subdivision employer, who were initially employed or reemployed after March 31, 1986, are subject to the Medicare Tax requirements. The percent of covered salary for the employee's and employer's contribution is 1.45% each of total salary. In addition, effective July 1, 1991, Medicare Tax is appropriate for those employees subject to Social Security. See also: Social Security.

Mill

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

Millage Rate

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

Per Pupil (Expenditure)

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

Program Weights

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different weight program. The weights reflect the cost of teachers and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. See also QBE.

Public Law 81-874 (Impact Aid)

Public Law 874, originally passed in 1950 and later amended, provides financial aid to local school districts for maintenance and operation of schools affected by federal activities. These funds are made available on the basis of the number of children whose parents live or work on federal installations. Funds received from this source are in lieu of taxes. The funds received under Public Law 81-874 are the only federal funds that are not restricted to a particular program or expense item.

GLOSSARY

QBE (Quality Basic Education) - Allotments

Funds are allotted by the state on the basis of "Weighted FTE" (Full Time Equivalent students) to the local school system. The following are 19 Programs of allotment under QBE:

- | | | | |
|-----|--|-----|--------------------------------|
| 1. | Kindergarten | 11. | Special Education Category I |
| 2. | Kindergarten Early Intervention | 12. | Special Education Category II |
| 3. | Primary Grades (1-3) | 13. | Special Education Category III |
| 4. | Primary Grades (1-3) Early Intervention | 14. | Special Education Category IV |
| 5. | Elementary Grades (4-5) | 15. | Special Education Category V |
| 6. | Elementary Grades (4-5) Early Intervention | 16. | Gifted |
| 7. | Middle Grades (6-8) | 17. | Remedial Education |
| 8. | Middle School Programs | 18. | Alternative Education |
| 9. | High School General Education (9-12) | 19. | ESOL Programs |
| 10. | Vocational Labs (9-12) | | |

QBE Mid-Year Adjustment

Because the QBE formula is based on FTE counts, which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

Reserve

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Revised Budget

An increase or decrease to the initial budget (original amount as adopted by the governing body).

Social Security

Effective July 1, 1991, Clayton County Public Schools employees who are not covered by The Employees Retirement System (ERS) or The Teachers Retirement System (TRS) must pay contributions to Social Security. Those affected are substitute employees and part time employees (those who work less than 30 hours per week). The employee and the School System pay 7.65% each for Social Security: 6.2% for FICA and 1.45% for Medicare on total earnings.

Source of Funds

This dimension identifies the expenditure with the source of revenue (i.e., local, state, federal and others).

Tax Digest

The established formula for the county to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis, which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, freeport and agricultural exemptions. The Tax Digest is certified in July of each year, and the Local Board of Education sets the official millage rate.

