

Clayton County Public Schools
Fiscal Year 2015 - 2016 Recommended Budget
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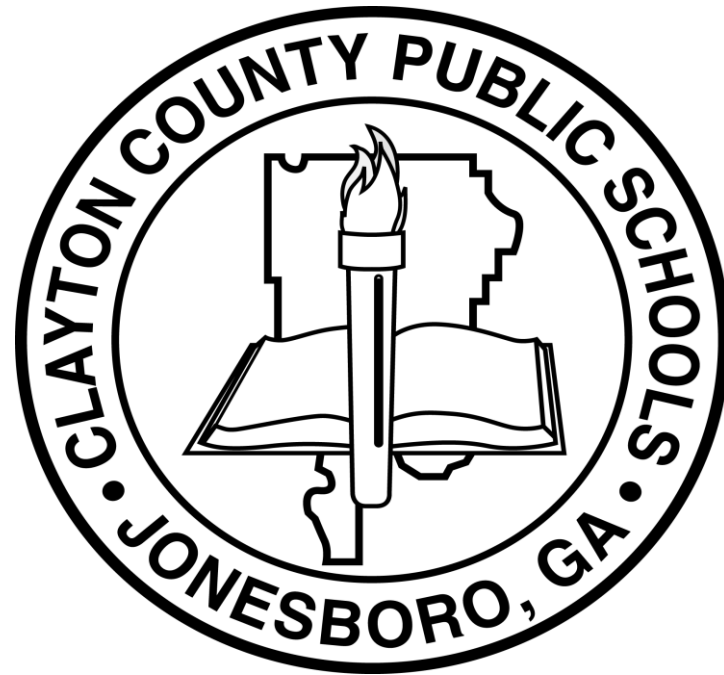
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Executive Summary

Submitted is the Fiscal Year 2016 adopted budget. The Clayton County Board of Education gave its approval on June 1, 2015. The citizens of Clayton County were provided opportunities to address the Board of Education at public hearings on May 14 & May 18, 2015.

The total budget recommended by Superintendent Luvenia Jackson is comprised of four funds as displayed below:

Funds Comprising the Total Budget	FY 2015	FY 2016
• General Fund	\$ 399,424,499	\$ 410,782,189
• Special Revenue Fund	45,562,466	41,826,242
• Capital Projects Fund	49,439,400	70,665,884
• Enterprise Fund	36,525,869	42,610,153
Total Budget	<u>\$ 530,952,234</u>	<u>\$ 565,884,468</u>

The budget process began in the fall of 2014 when the Board adopted the budget calendar for FY2015 - 2016. The process included obtaining feedback from stakeholders through meetings with a Citizens' Budget Advisory Committee, principals, department heads, and public officials, and suggestions received through the budget web link. Information regarding the FY16 budget was presented to the Board during retreats, work sessions, and Board meetings. The main focus on the process was to ensure that the budget was aligned with the District's Strategic Goals as outlined in the following pages.

Revenue Assumptions

- Revenue projections will be prepared using a conservative approach.
- The state's QBE mid-year adjustment will not be included in the initial budget.
- Revenues are expected to rise as property values have begun to increase and state revenue collections have improved.

Expenditure Assumptions

- Textbooks will be purchased consistent with the multi-year plan.
- The cost of employee benefits will continue to increase.

Executive Summary

The district is scheduled to receive additional state funding for FY 2015-16 resulting from student growth and another substantial reduction in the austerity cuts to QBE earnings. Also, the tax digest is estimated to generate a slight increase of \$2 to \$3 million dollars in collections. Additionally, continued prudent financial management has sustained a significant fund balance which must be reduced in order to fall within guidelines set by the state. All of these factors allows us to continue taking steps to restoring some of the many cuts that have negatively impacted the district's ability to provide a globally competitive education to students.

The Superintendent's recommended budget continues to address the critical needs of our students for improving academic achievement as we begin to prepare for implementation of our selected flexibility model. It also accommodates mandatory increases in contributions by the district to the Teacher Retirement System and payments to the State Health Benefit Plan for classified employees.

This budget includes a step increase for teachers on an adjusted teacher salary scale; a step increase for employees paid on grade with fewer than six consecutive years' experience in the district; and a two step increase for employees paid on grade with six or more consecutive years' experience in the district. It also includes a one-time 1% bonus for those employed on a full-time basis as of July 1, 2015.

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 2015 - 2016

Process/Action	Timeline/Date	Additional Information
1. Board approves budget calendar	October 6, 2014 Board Meeting	Calendar for FY 2015 - 2016
2. FTE student count date for State QBE funding	October 7, 2014	Information on student enrollment that provides data for mid-term adjustment
3. Budget committee organizational meeting (CCPS staff)	No later than October 31, 2014	Committee will consist of the Superintendent's cabinet, other central-level administrators, and local school principals representing each level
4. Citizens' Budget Committee identified	No later than November 29, 2014	Names submitted by Board members for Citizens Committee
5. FY2016 Student Enrollment Projections	Initial Draft of Student Mid - December, 2014	Data needed to develop personnel allotments for schools.
6. Mid-year adjustment to FY2015 budget action taken by the Board	January, 2015 Board Work Session, February, 2015 Board Meeting	<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.
7. Budget instructions to department heads	January 1, 2015	Instructions & guidelines for submitting budget requests.
8. Budget Committee meets (CCPS staff)	Ongoing	Committee will have meetings throughout the budget development process.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2015 - 2016

Process/Action	Timeline/Date	Additional Information
9. Citizens' Budget Committee meets	January – May 2015	The Citizens' Budget Committee will meet throughout the process. A proposed calendar of meeting dates will be presented at the organizational meeting.
10. Monitor the state legislative process	January – May 2015	Keep abreast of legislative changes that impact school funding.
11. FY2016 Student Enrollment Projections complete	Finalized Adjustment no later than Mid-February, 2015	Data needed to develop personnel allotments for schools.
12. Personnel allotments created using enrollment projections	No later than Mid-February, 2015	Budget Office will work with HR to develop personnel allotments for budget development.
13. Schools notified of initial personnel allotments	Late February, 2015	Allows Principals to begin planning for staffing the next school year.
14. Department budget requests due to Business Services	Early - February, 2015	Business Services will summarize all budget requests.
15. Board Study Session - Board Retreat	March, 2015	The Board will have opportunity to ask budgetary questions.
16. Tentative Budget Presented to the Board	April, 2015 Board Meeting	The Board will have the opportunity to study the proposed budget prior to the tentative adoption.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2015 - 2016

Process/Action	Timeline/Date	Additional Information
17. Board adopts Tentative Budget	May, 2015 Board Work Session	Tentative adoption is necessary to provide time for advertising the budget and receive public input.
18. Public Budget Hearings	May, 2015	Required by law.
19. Public Hearing - Teacher Salaries	May, 2015 10:30 am & 5:00 pm	As required by law.
20. Tentative adoption of millage rate	May, 2015 Board Work Session	Budget is adopted with a tentative millage rate until final information is received from the Tax Commissioner's office on digest.
21. Board adopts Final 2015 - 2016 Budget	May, 2015 Board Work Session	
22. Public hearings on millage rate	Late- June, Mid - July, 2015	Needed if millage rate increases.
23. Adoption of millage rate	Mid - July, 2015	Prior to County adopting total rate and submission of digest to GA 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 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 year filing, 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 year filing, 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 year filing. 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
2002	17.916	0.00	17.916
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	19.804	0.00	19.804

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 2016 FTE values are:

<u>Program</u>	<u>FY 2016 Weight</u>	<u>FY 2016 Value</u>
Kindergarten	1.6532	\$ 4,072
Kindergarten Early Intervention	2.0382	\$ 5,021
Grades 1 - 3	1.2859	\$ 3,168
Grades 1 - 3 Early Intervention	1.7955	\$ 4,423
Grades 4 - 5	1.0358	\$ 2,552
Grades 4 - 5 Early Intervention	1.7892	\$ 4,408
Middle Grades (6-8) Program	1.0281	\$ 2,533
Middle School (6-8) Program	1.1317	\$ 2,788
Grades 9 - 12	1.0000	\$ 2,463
CTAE 9-12	1.1907	\$ 2,933
Special Ed. - Category I	2.3828	\$ 5,870
Special Ed. - Category II	2.7933	\$ 6,881
Special Ed. - Category III	3.5559	\$ 5,760
Special Ed. - Category IV	5.7624	\$ 14,195
Special Ed. - Category V	2.4532	\$ 6,043
Gifted	1.6609	\$ 4,091
Remedial	1.3099	\$ 3,227
Alternative Education	1.4727	\$ 3,628
ESOL Program	2.5096	\$ 6,182

QUALITY BASIC EDUCATION (QBE)

In addition to QBE formula earnings that are driven by the above 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 2016 is \$2,228,861.
- ▶ **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 2016 local 5 Mill proposal for Clayton County is \$31,533,361.
- ▶ **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. This is a change from previous years when the cut-off for earning equalization dollars was at the 90th percentile. The proposed budget for FY 2016 is \$40,911,935.

STATE QBE HISTORY OF REVENUE CUTS (in millions)

Type of Reduction	FY 2002 - FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 (prelim)	Total
Austerity	\$ 58.4	\$ 40.5	\$ 32.9	\$ 34.4	\$ 34.8	\$ 32.1	\$ 22.8	\$ 14.2	\$ 270.1
Other	\$ 11.4	\$ -	\$ 1.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.5
Total	\$ 69.8	\$ 40.5	\$ 34.0	\$ 34.4	\$ 34.8	\$ 32.1	\$ 22.8	\$ 14.2	\$ 282.6

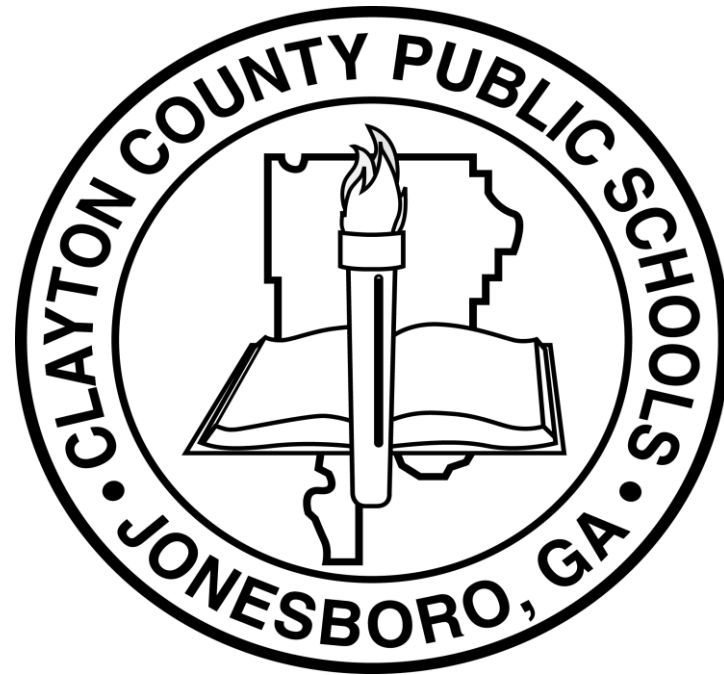
History of Austerity Reductions

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. There are no plans yet to fully restore the austerity reductions to school districts.

For FY 2016, the Governor recommended and the legislature appropriated \$280,000,000 in additional funding to provide local educational authorities the flexibility to eliminate teacher furlough days, increase instructional days, or increase teacher salaries. The additional funding is reflected as a reduction to the austerity cuts. The increased amount from this funding for Clayton County Public Schools is approximately \$8.5 million and will be used for salary increases.

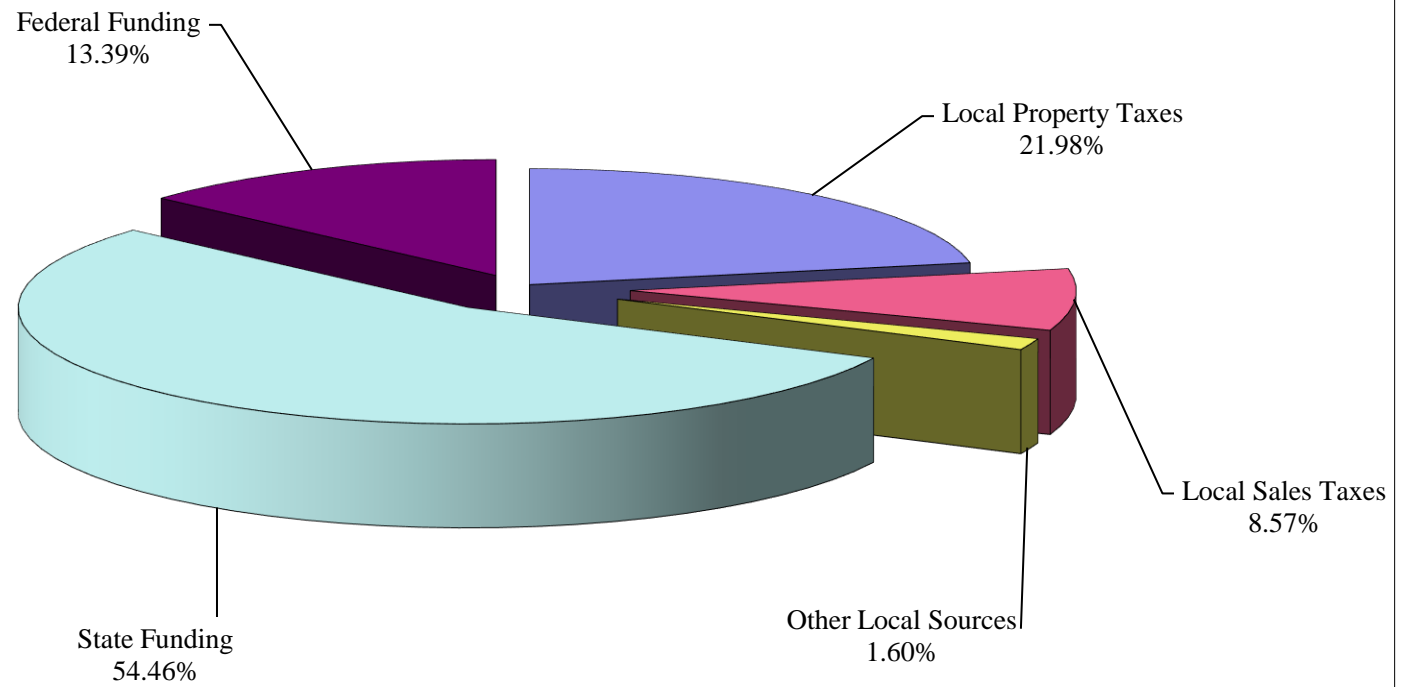
The "other" reductions include decreases in revenues in various categories such as transportation, professional learning and educational media services.



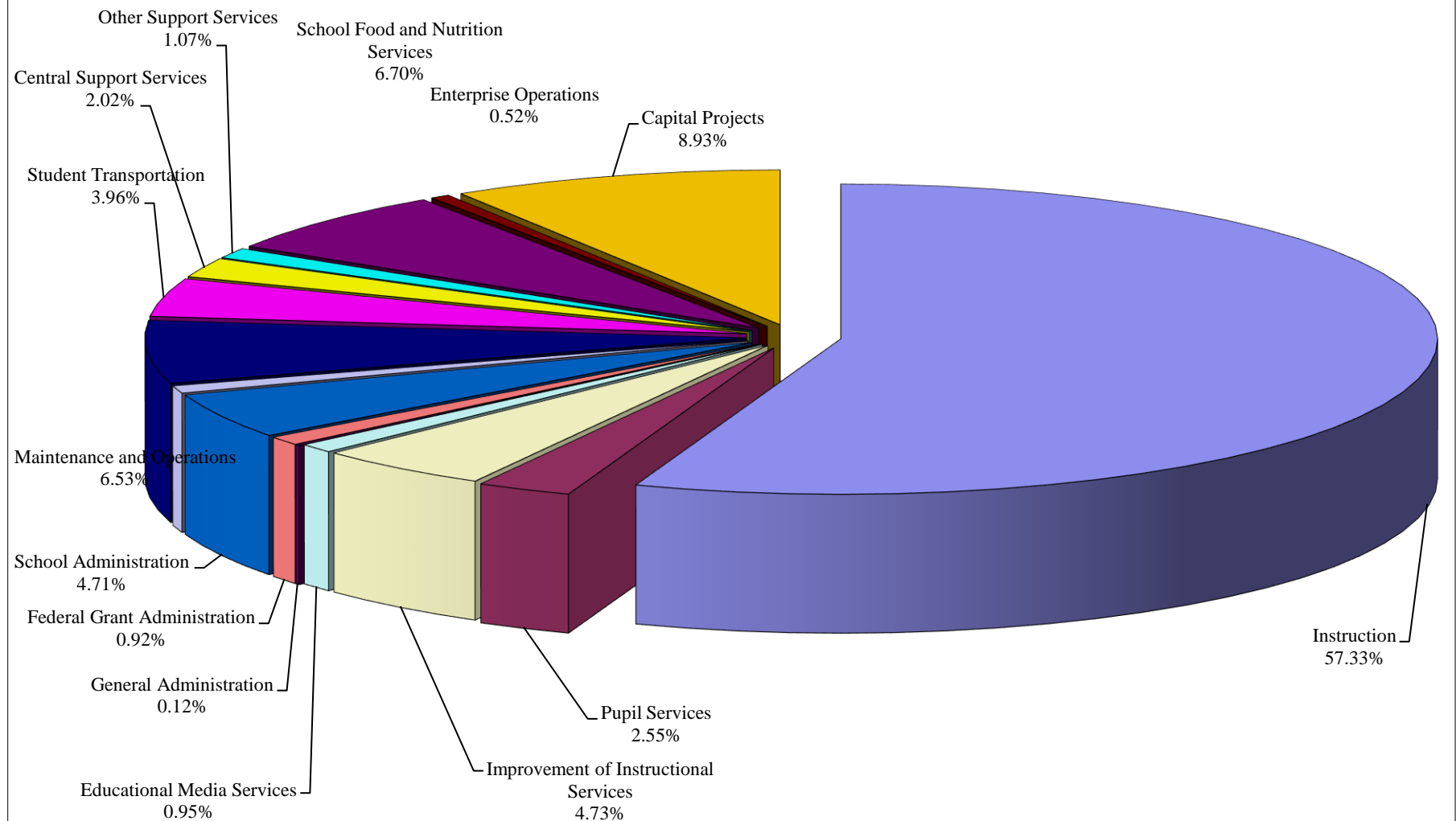
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2016 PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2015 - JUNE 30, 2016

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$113,817,707	\$ -	\$ -	\$ -	\$ 113,817,707
Local Sales Taxes	-		44,400,000		44,400,000
Other Local Sources	3,220,000	52,880	-	5,017,970	8,290,850
State Funding	272,747,242	7,900,476	560,955	800,000	282,008,673
Federal Funding	650,000	33,872,886	-	34,788,530	69,311,416
TOTAL REVENUE ANTICIPATED	390,434,949	41,826,242	44,960,955	40,606,500	517,828,646
Transfers From Other Funds	-	-	-	113,027	113,027
Beginning Unreserved Fund Balance 7-1-2015	75,740,520	-	27,290,416	10,834,814	113,865,750
TOTAL FUNDS AVAILABLE	\$ 466,175,469	\$ 41,826,242	\$ 72,251,371	\$ 51,554,341	\$ 631,807,423
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 269,934,952	\$ 25,784,538	\$ 17,510,058	\$ -	\$ 313,229,548
Pupil Services	12,004,643	2,378,662	-	-	14,383,305
Improvement of Instructional Services	19,000,718	7,548,961	-	132,218	26,681,897
Educational Media Services	5,368,139	-	-	-	5,368,139
Federal Grant Administration	-	649,174	-	-	649,174
General Administration	4,086,470	1,113,381	-	-	5,199,851
School Administration	25,985,225	566,091	-	-	26,551,316
Business Services	4,343,262	-	-	-	4,343,262
Maintenance and Operation	36,356,339	12,125	-	452,136	36,820,600
Student Transportation	19,189,173	351,810	2,800,000	-	22,340,983
Central Support Services	11,342,576	64,610	-	-	11,407,186
Other Support Services	2,940,426	3,076,259	-	-	6,016,685
School Food and Nutrition Services	-	280,630	-	37,501,864	37,782,494
Enterprise Operations	-	-	-	2,923,935	2,923,935
Facilities Acquisition and Construction Services	-	-	50,355,826	-	50,355,826
TOTAL OPERATING EXPENDITURES	410,551,923	41,826,242	70,665,884	41,010,153	564,054,202
Transfers To Other Funds	230,266	-	-	1,600,000	1,830,266
TOTAL EXPENDITURES & TRANSFERS	410,782,189	41,826,242	70,665,884	42,610,153	565,884,468
Ending Unreserved Fund Balance 6-30-2016	55,393,280	(0)	1,585,488	8,944,188	65,922,956
TOTAL EXPENDITURES & END OF YEAR BALANCE	\$ 466,175,469	\$ 41,826,242	\$ 72,251,371	\$ 51,554,341	\$ 631,807,423

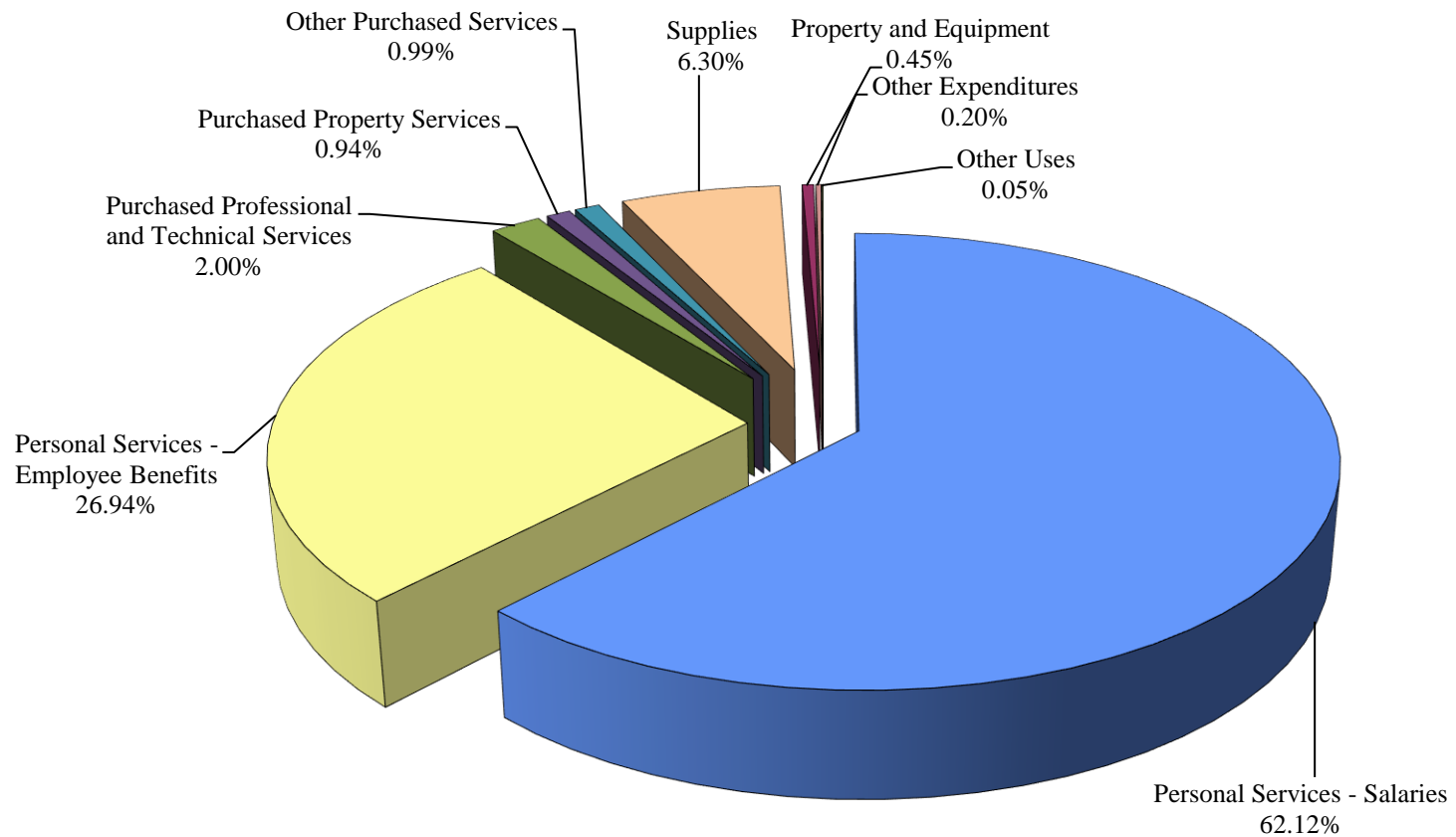
FY 2016 TOTAL REVENUE ALL FUNDS



FY 2016 TOTAL EXPENDITURES BY FUNCTION ALL FUNDS



**FY 2015 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**



FY 2016 TOTAL EXPENDITURES BY OBJECT ALL FUNDS

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/ Decrease from Previous FY
110	Salaries-Classroom Teachers	162,348,645	154,334,744	(8,013,901)
111	Salaries-School Board Members	110,400	110,400	-
112	Salaries-Pre-K Teachers	1,202,102	1,276,172	74,070
113	Salaries-Cert. Substitutes	589,221	342,365	(246,856)
114	Salaries-Non Cert. Substitutes	338,129	8,559	(329,570)
115	Salaries-Extended Staff	485,745	180,828	(304,917)
116	Salaries-Prof. Development Stipends	5,817,667	591,642	(5,226,025)
117	Salaries-Extended Year	245,806	2,462	(243,344)
118	Salaries-Art, Music, P.E. Teachers	13,858,126	14,953,768	1,095,642
120	Salary Supt/Resa/Avts Director	200,850	220,000	19,150
121	Salaries-Dep, Assc, Asst, Area Supt	438,283	392,085	(46,198)
130	Salaries-Principal	5,941,995	6,153,283	211,288
131	Salaries-Assistant Principal	7,406,352	7,436,937	30,585
140	Salaries-Aides & Paraprofessionals	11,732,570	11,627,089	(105,481)
142	Salaries-Clerical	7,072,237	7,234,264	162,027
145	Salaries-Interpreter	273,309	268,880	(4,429)
146	Salaries-Athletics Personnel	127,206	130,742	3,536
148	Salaries-Accountant	84,928	85,030	102
151	Salaries-Legal Personnel	71,008	75,332	4,324
161	Salaries-Technology Specialist	443,658	256,125	(187,533)
163	Salaries-Nurse	1,078,249	1,108,763	30,514
164	Salaries-Phys/Occ/Mobility Therapist	243,844	242,488	(1,356)
165	Salaries-Librarian Media Specialist	3,288,348	3,166,695	(121,653)
172	Salaries-Elementary Counselor	2,256,941	2,538,891	281,950
173	Salaries-Secondary Counselor	4,611,999	4,066,739	(545,260)
174	Salaries-School Psychologist	1,499,519	1,620,116	120,597
176	Salaries-School Social Worker	1,671,878	1,898,908	227,030
177	Salaries-Family Ser Coordinator	1,802,904	1,801,400	(1,504)
178	Salaries-Graduation Coach	315,000	-	(315,000)

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/ Decrease from Previous FY
180	Salaries-Pupil Transp. Drivers	7,025,687	6,772,470	(253,217)
181	Salaries-Maint/Tran Mch/Sec/Warehouse	11,461,233	11,383,006	(78,227)
184	Salaries-Lunchroom Workers	7,991,529	9,817,109	1,825,580
186	Salaries-Custodial Personnel	6,608,894	6,537,303	(71,591)
190	Salaries-Other Management Personnel	3,044,866	3,274,125	229,259
191	Salaries-Other Admin Personnel	18,192,750	18,585,333	392,584
195	Salaries-Terminal Leave Payments	(1,708)	-	1,708
199	Salaries-Other	8,682,931	2,923,161	(5,759,770)
100 - Personal Services - Salaries		298,563,100	281,417,214	(17,145,886)
200	Employee Benefits	7,595,999	-	(7,595,999)
210	State Health Insurance	62,233,964	71,169,753	8,935,789
220	FICA/Medicare	4,635,283	4,658,272	22,989
221	Medicare	(140,598)	257	140,855
222	Social Security	(535)	-	535
230	Teachers Retirement System	34,274,000	40,245,098	5,971,098
250	Unemployment Compensation	799,411	173,793	(625,618)
260	Workers Compensation	3,687,602	1,442,837	(2,244,765)
290	Other Employee Benefits	4,161,904	4,336,915	175,011
291	Life Insurance	3,808	-	(3,808)
292	Disability Insurance	(48,668)	-	48,668
293	Dental Insurance	(62,469)	-	62,469
200 - Personal Services - Employee Benefits		117,139,702	122,026,925	4,887,223
300	Pur Professional Tech Services	14,321,514	7,641,087	(6,680,427)
321	Contracted Services-Teachers	919,364	1,429,332	509,968
330	Contracted Nursing Services	849,908	-	(849,908)
300 - Purchased Professional and Technical Services		16,090,787	9,070,419	(7,020,368)

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/ Decrease from Previous FY
410	Water-Sewer-Sanitation	1,916,788	1,978,017	61,229
430	Repair & Maint-Bldg & Equip	2,008,988	1,744,042	(264,946)
432	Repair & Maint-Technology	84,200	265,000	180,800
441	Rental Of Land Or Buildings	19,135	19,135	-
442	Rental Equipment & Vehicles	343,846	252,654	(91,192)
443	Rental Computer Equipment	22,507	19,000	(3,507)
400 - Purchased Property Services		4,395,464	4,277,848	(117,616)
519	Student Trans-Other Purch Services	127,303	-	(127,303)
520	Insurance (Other Than Emp. Benefits)	1,230,427	1,385,301	154,874
530	Communication	2,680,743	2,645,961	(34,782)
580	Travel Employees	1,227,680	301,768	(925,912)
585	Travel Of Board Members	11,250	33,750	22,500
592	Services Purchased From M-Resa	12,555	12,555	-
595	Other Purchased Services	230,808	114,260	(116,548)
500 - Other Purchased Services		5,520,765	4,493,595	(1,027,170)
610	Supplies	16,284,365	7,258,015	(9,026,350)
611	Supplies-Technology Related	288,045	288,305	260
612	Purchase Of Software	3,652,586	3,599,568	(53,018)
615	Expendable Equipment	4,060,005	1,026,231	(3,033,774)
616	Expendable Computer Equipment	13,450,022	241,349	(13,208,673)
620	Energy-Electricity	10,048,197	10,073,197	25,001
630	Food Purchased	246,768	-	(246,768)
641	Textbooks	5,717,967	5,454,598	(263,369)
642	Books And Periodicals	3,967,237	581,745	(3,385,492)
600 - Supplies		57,715,193	28,523,008	(29,192,185)
715	Land Improvements	-	-	-
720	Building Acquisition Construction	2,087,450	258,450	(1,829,000)

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/ Decrease from Previous FY
730	Purchase Of Equipment	1,879,188	1,766,543	(112,645)
732	Purchase of Buses	463,320	-	(463,320)
734	Purchase Of Computers	518,690	27,000	(491,690)
700 - Property		4,948,648	2,051,993	(2,896,655)
810	Dues And Fees	1,129,583	546,401	(583,182)
830	Interest Expense	38,900	38,900	-
880	Federal Indirect Cost Charges	1,605,565	-	(1,605,565)
890	Other Expenses	463,422	343,054	(120,368)
800 - Other Objects		3,237,471	928,355	(2,309,116)
930	Transfer To Other Funds	230,266	230,266	-
930	Transfer To Other Funds	106,943	-	(106,943)
900 - Other Uses		337,209	230,266	(106,943)
Grand Total Expenditures		507,948,338	453,019,623	(54,928,715)

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 FY2016 adopted budget has 65.38% of the budget earmarked for the costs associated with classroom instruction.

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

REVENUES:	FY 2012 Actuals		FY 2013 Actuals		FY 2014 Actuals		FY 2015 Projected	
Ad Valorem Taxes	\$122,057,730	35.25%	\$110,096,093	32.15%	\$110,023,866	31.05%	\$115,525,081	30.81%
Other Local Sources	7,604,254	2.20%	5,422,190	1.58%	4,539,762	1.28%	3,898,268	1.04%
QBE	249,556,084	72.07%	259,260,344	75.71%	269,062,584	75.93%	276,885,210	73.85%
QBE Austerity Reduction	(34,594,481)	-9.99%	(34,827,034)	-10.17%	(31,662,848)	-8.94%	(22,826,927)	-6.09%
Other State Sources	769,782	0.22%	1,769,095	0.52%	1,639,624	0.46%	787,688	0.21%
Federal Sources	879,416	0.25%	698,601	0.20%	738,709	0.21%	641,556	0.17%
TOTAL REVENUES	\$346,272,785		\$342,419,289		\$354,341,697		\$374,910,876	
EXPENDITURES:								
Instruction	238,373,824	70.99%	225,470,514	69.53%	231,059,812	68.56%	242,516,301	65.04%
Pupil Services	10,678,598	3.18%	9,639,889	2.97%	9,879,080	2.93%	11,842,834	3.18%
Improvement of Instructional Services	4,439,691	1.32%	6,487,163	2.00%	7,099,946	2.11%	13,297,951	3.57%
Educational Media Services	5,214,655	1.55%	5,091,545	1.57%	5,608,607	1.66%	5,489,004	1.47%
Federal Grant Administration	-	0.00%	25,778	0.01%	28,678	0.01%	0	0.00%
General Administration	2,519,729	0.75%	2,856,803	0.88%	2,527,036	0.75%	3,501,770	0.94%
School Administration	20,880,070	6.22%	20,753,754	6.40%	21,657,048	6.43%	22,791,730	6.11%
Business Services	2,186,206	0.65%	1,924,472	0.59%	2,228,840	0.66%	2,377,823	0.64%
Maintenance and Operation	27,878,867	8.30%	27,667,819	8.53%	32,026,554	9.50%	35,083,283	9.41%
Student Transportation	14,535,111	4.33%	15,195,566	4.69%	16,036,076	4.76%	17,513,289	4.70%
Central Support Services	6,500,734	1.94%	6,376,946	1.97%	6,142,858	1.82%	12,932,620	3.47%
Other Support Services	2,531,919	0.75%	2,682,431	0.83%	2,175,818	0.65%	5,286,178	1.42%
School Nutrition Program	765	0.00%	1,761		231,740		356	
Outgoing Transfers	48,722	0.01%	116,540	0.04%	296,570	0.09%	230,266	0.06%
TOTAL EXPENDITURES	\$335,788,891		\$324,290,981		\$336,998,663		\$372,863,405	
Excess of Revenue Over/(Under) Expenditures	10,483,894		18,128,308		17,343,034		2,047,471	
Beginning Fund Balance	27,737,813		38,221,707		56,350,015		73,693,049	
Ending Fund Balance	38,221,707		56,350,015		73,693,049		75,740,520	
Tax Millage Rate	20.000		20.000		20.000		19.804	

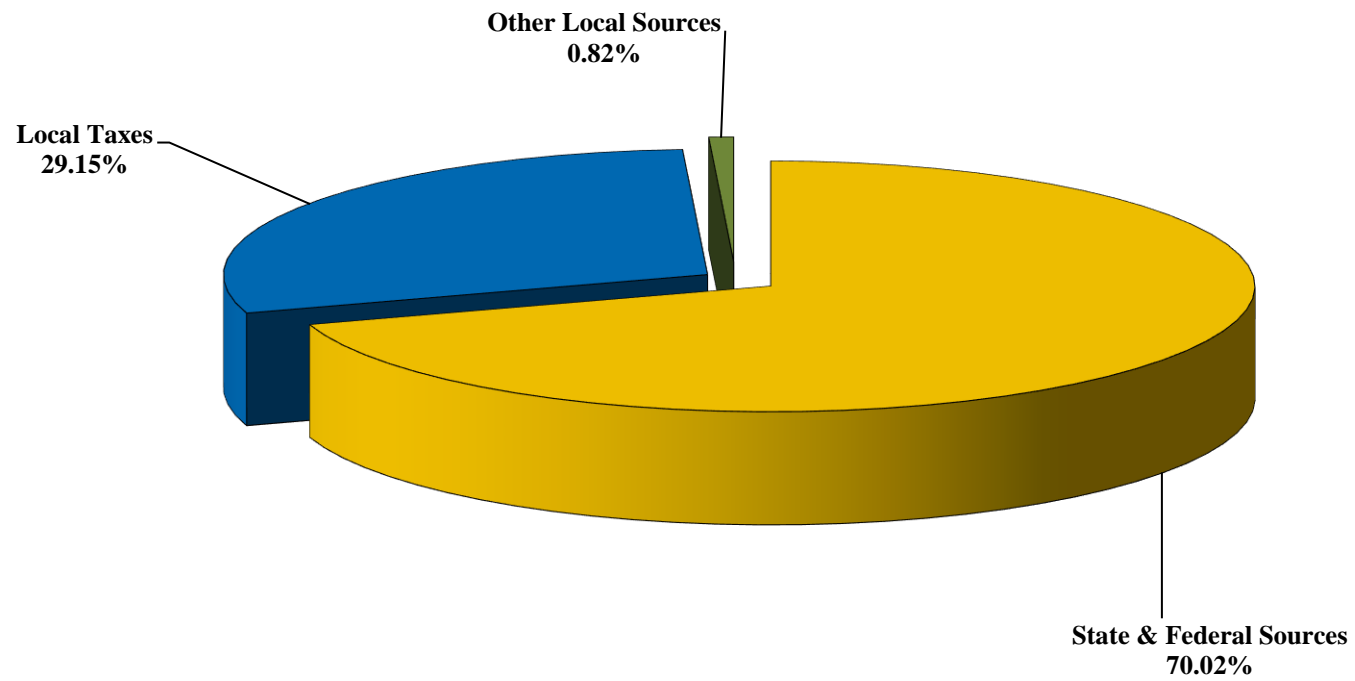
State grants included in the totals.

GENERAL FUND BUDGET

Summary of Revenues and Expenditures Comparison of FY 2015 to FY 2016

	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase (Decrease) from Previous FY	%
<u>ANTICIPATED FUNDS AVAILABLE</u>				
Local Property Taxes	\$ 110,894,705	\$113,817,707	\$ 2,923,002	2.6%
Other Local Sources	4,422,500	3,220,000	(1,202,500)	-27.2%
State Funding	250,459,853	272,747,242	22,287,389	8.9%
Federal Funding	502,540	650,000	147,460	29.3%
Total Revenue Anticipated	366,279,598	390,434,949	24,155,351	6.6%
Beginning Fund Balance	73,693,049	75,740,520	2,047,471	2.8%
Total Funds Available	\$ 439,972,647	\$ 466,175,469	\$ 26,202,822	6.0%
<u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 271,480,144	\$ 269,934,952	\$ (1,545,192)	-1%
Pupil Services	11,457,601	12,004,643	547,042	5%
Improvement of Instructional Services	13,372,824	19,000,718	5,627,894	42%
Educational Media Services	5,423,328	5,368,139	(55,189)	-1%
Federal Grant Administration	75,405	-	(75,405)	0%
General Administration	3,772,160	4,086,470	314,310	8%
School Administration	24,406,851	25,985,225	1,578,374	6%
Business Services	2,947,667	4,343,262	1,395,595	47%
Maintenance and Operations	37,857,099	36,356,339	(1,500,760)	-4%
Student Transportation	17,815,867	19,189,173	1,373,306	8%
Central Support Services	14,914,714	11,342,576	(3,572,138)	-24%
Other Support Services	5,489,171	2,940,426	(2,548,745)	-46%
School Nutrition Program	-	-	-	
Total Operating Expenditures	409,012,831	410,551,923	1,539,092	0%
Transfers to Other Funds	230,266.00	230,266	-	0%
Total Operating Expenditures and Transfers	409,243,097	410,782,189	1,539,092	0%
Ending Unreserved Fund Balance	30,729,550	55,393,280	24,663,730	80%
Total Expenditures and End of Year Balance	\$ 439,972,647	\$ 466,175,469	\$ 26,202,822	6%

FY 2016 SOURCES OF REVENUE GENERAL FUND

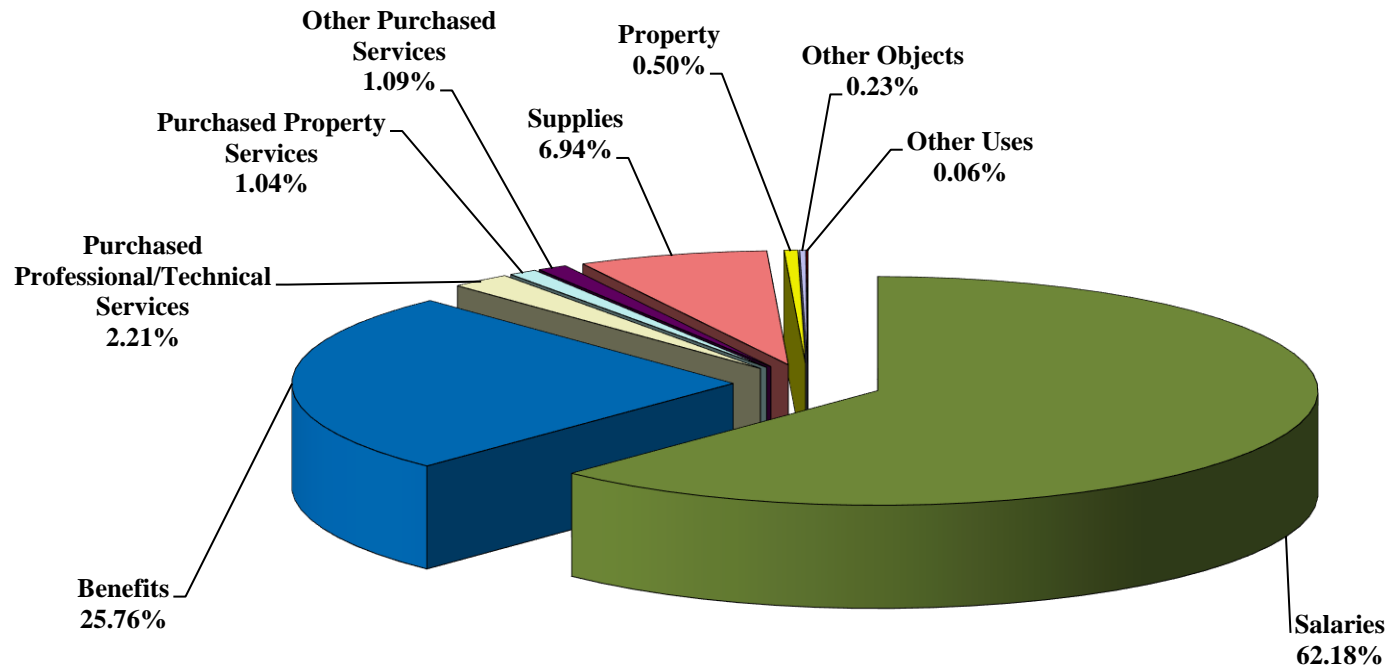


GENERAL FUND BUDGET

Sources of Revenues

	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase (Decrease) from Previous FY	% Increase (Decrease) from Previous FY
<u>Local Revenues</u>				
Local Property Taxes	\$ 110,894,705	\$ 113,817,707	\$ 2,923,002	2.6%
Interest Earned	40,000	90,000	50,000	125.0%
Community Service Activities	-	-	-	0.0%
Indirect Cost Reimbursement	1,500,000	1,500,000	-	0.0%
Local Other	2,882,500	1,630,000	(1,252,500)	-43.5%
Subtotal - Local	115,317,205	117,037,707	1,720,502	1.5%
<u>State Revenues</u>				
QBE	249,453,420	272,147,243	22,693,823	9.1%
Georgia Department of Education	1,006,433	600,000	(406,433)	-40.4%
Subtotal - State	250,459,853	272,747,243	22,287,390	8.9%
<u>Federal Revenues</u>				
Categorical Grants	502,540	650,000	147,460	29.3%
Subtotal - Federal	502,540	650,000	147,460	29%
Total General Fund Revenues	\$ 366,279,598	\$ 390,434,950	\$ 24,155,352	6.6%

FY 2016 EXPENDITURES BY OBJECT GENERAL FUND



FY 2016 EXPENDITURES BY OBJECT GENERAL FUND

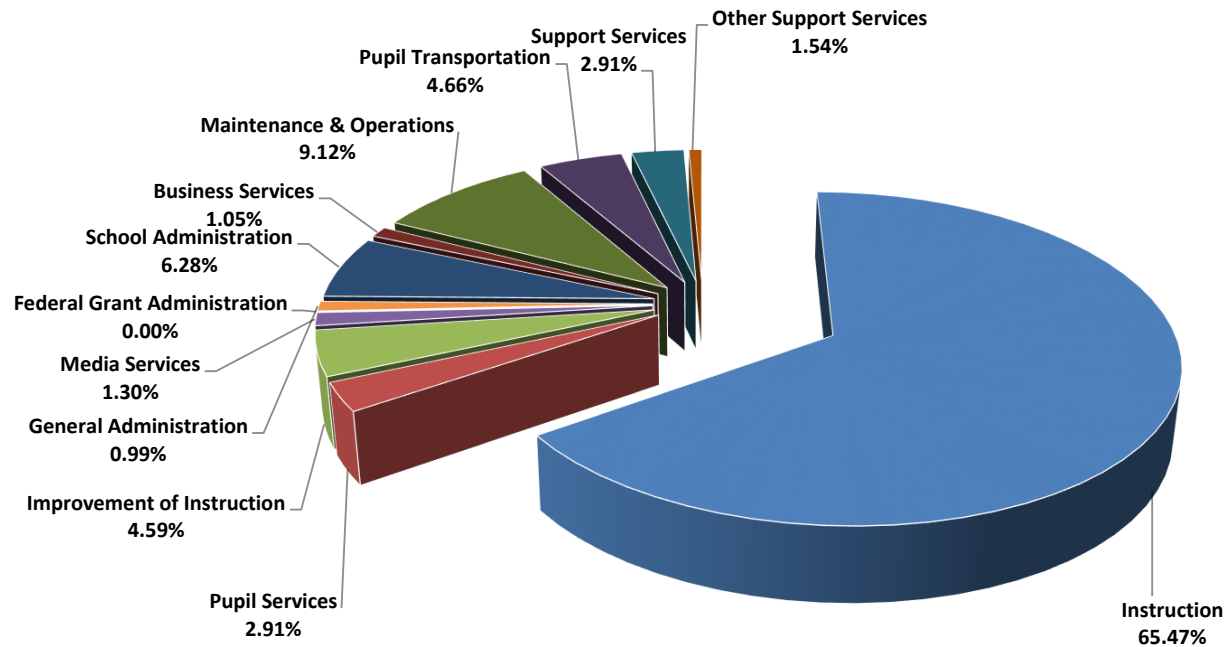
Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/Decrease From Previous FY
110	Salaries-Classroom Teachers	157,254,956	152,051,830	(5,203,126)
111	Salaries-School Board Members	110,400	110,400	-
113	Salaries-Certified Substitutes	203,804	342,365	138,561
114	Salaries-Non Certified Substitutes	12,509	8,559	(3,950)
115	Salaries-Extended Staff	180,828	180,828	-
116	Salaries-Professional Development Stipends	494,947	591,642	96,695
117	Salaries-Extended Year	2,462	2,462	-
118	Salaries-Art, Music, P.E. Teachers	13,858,126	14,953,768	1,095,642
120	Salary Supt/RESA/Avts Director	200,850	220,000	19,150
121	Salaries-Dep, Assoc, Asst, Area Supt	438,283	392,085	(46,198)
130	Salaries-Principal	5,941,995	6,153,283	211,288
131	Salaries-Assistant Principal	7,406,352	7,436,937	30,585
140	Salaries-Aides & Paraprofessionals	6,466,425	6,172,084	(294,341)
142	Salaries-Clerical	6,224,559	6,490,524	265,965
145	Salaries-Interpreter	220,059	235,270	15,211
146	Salaries-Athletics Personnel	127,206	130,742	3,536
148	Salaries-Accountant	84,928	85,030	102
151	Salaries-Legal Personnel	71,008	75,332	4,324
161	Salaries-Technology Specialist	443,658	256,125	(187,533)
163	Salaries-Nurse	1,078,249	1,108,763	30,514
164	Salaries-Phys/Occ/Mobility Therapist	243,844	242,488	(1,356)
165	Salaries-Librarian Media Specialist	3,288,348	3,166,695	(121,653)
172	Salaries-Elementary Counselor	2,256,941	2,538,891	281,950
173	Salaries-Secondary Counselor	4,618,912	4,066,739	(552,173)
174	Salaries-School Psychologist	1,425,248	1,545,659	120,411
176	Salaries-School Social Worker	1,346,132	1,369,930	23,798
180	Salaries-Pupil Transportation Drivers	6,496,060	6,772,470	276,410

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/Decrease From Previous FY
181	Salaries-Maint/Trans Mech/Sec/Warehouse	11,187,364	11,045,632	(141,732)
186	Salaries-Custodial Personnel	6,608,894	6,537,303	(71,591)
190	Salaries-Other Management Personnel	2,388,727	2,574,944	186,217
191	Salaries-Other Admin Personnel	13,638,879	15,669,966	2,031,087
199	Salaries-Other	2,551,895	2,875,293	323,398
100 - Personal Services - Salaries		256,872,848	255,404,039	(1,468,809)
200	Employee Benefits	-	-	-
210	State Health Insurance	55,465,540	59,616,015	4,150,475
220	FICA	4,324,547	4,277,527	(47,020)
221	Medicare	257	257	-
222	Social Security	-	-	-
230	Teachers Retirement System	34,059,418	36,498,194	2,438,776
250	Unemployment Compensation	793,690	157,995	(635,695)
260	Workers Compensation	3,640,195	1,311,025	(2,329,170)
290	Other Employee Benefits	3,985,603	3,941,653	(43,950)
200 - Personal Services - Employee Benefits		102,269,250	105,802,666	3,533,416
300	Purchased Professional Technical Services	6,151,094	7,641,087	1,489,993
321	Contracted Services - Teachers	919,364	1,429,332	509,968
300 - Purchased Professional and Technical Services		7,070,458	9,070,419	1,999,961
410	Water-Sewer-Sanitation	1,916,788	1,978,017	61,229
430	Repair & Maint-Bldg & Equip	1,858,430	1,744,042	(114,388)
432	Repair & Maint-Technology	83,000	265,000	182,000
441	Rental of Land or Buildings	19,135	19,135	-
442	Rental Equipment & Vehicles	264,799	252,654	(12,145)
443	Rental Computer Equipment	19,000	19,000	-

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/Decrease From Previous FY
400 - Purchased Property Services		4,161,152	4,277,848	116,696
519	Transportation From Other Sources	22,000	-	(22,000)
520	Insurance (Other Than Emp. Benefits)	1,230,427	1,385,301	154,874
530	Communication	2,664,543	2,645,961	(18,582)
580	Travel Employees	294,722	301,768	7,046
585	Travel of Board Members	11,250	33,750	22,500
592	Services Purchased from M-RESA	12,555	12,555	-
595	Other Purchased Services	118,597	114,260	(4,337)
500 - Other Purchased Services		4,354,094	4,493,595	139,501
610	Supplies	7,746,637	7,258,015	(488,622)
611	Supplies-Technology Related	282,944	288,305	5,361
612	Purchase Of Software	1,704,852	3,599,568	1,894,716
615	Expendable Equipment	925,600	1,026,231	100,631
616	Expendable Computer Equipment	4,585,877	241,349	(4,344,528)
620	Energy-Electricity	9,939,651	10,073,197	133,546
641	Textbooks	5,688,037	5,454,598	(233,439)
642	Books And Periodicals	640,526	581,745	(58,781)
600 - Supplies		31,514,124	28,523,008	(2,991,116)
720	Building Acquisition Construction	258,450	258,450	-
730	Purchase Of Equipment	1,539,360	1,766,543	227,183
734	Purchase Of Computers	26,980	27,000	20

Object	Description	FY 2014-2015 Budget Amount	FY 2015-2016 Budget Amount	Increase/Decrease From Previous FY
700 - Property		1,824,790	2,051,993	227,203
810	Dues And Fees	567,798	546,401	(21,397)
830	Interest Expense	38,900	38,900	-
890	Other Expenses	339,417	343,054	3,637
800 - Other Objects		946,115	928,355	(17,760)
930	Transfer To Other Funds	230,266	230,266	-
900 - Other Uses		230,266	230,266	-
Grand Total Expenditures		409,243,097	410,782,189	1,539,092

FY 2016 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 2015	FY 2016	Increase (Decrease)
Classroom Teachers	2,944.50	2,957.00	12.50
Art, Music, P.E Teachers	265.50	297.50	32.00
Aides and Paraprofessionals	328.00	323.00	(5.00)
Clerical	-	1.00	1.00
Sign Language Interpreters	7.00	7.00	-
Technology Specialists	5.00	5.00	-
Counselors	99.00	100.83	1.83
Other Administrative Personnel	3.00	1.00	(2.00)
ROTC Instructors	27.00	28.00	1.00
Total Instruction	3,679.00	3,720.33	41.33

Expenditures by Function

INSTRUCTION	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
	Amount	Amount	Amount	
Salaries-Classroom Teachers	\$ 157,243,643	\$ 152,308,093	\$ (4,935,550)	
Salaries-Certified Substitutes	7,010	8,000	990	
Salaries-Extended Staff	180,828	180,828	-	
Stipends	94,517	39,517	(55,000)	
Salaries-Extended Year	2,462	2,462	-	
Salaries-Art, Music, P.E..	13,858,126	14,953,768	1,095,642	
Salaries-Aides & Paraprofessionals	6,444,459	6,151,501	(292,958)	
Salaries-Clerical	-	19,072	19,072	
Salaries-Interpreter	220,059	235,270	15,211	
Salaries-Technology Specialist	443,658	256,125	(187,533)	
Salaries-Elementary Counselors	2,252,941	2,534,891	281,950	
Salaries-Secondary Counselors	4,603,569	4,051,396	(552,173)	
Salaries-Other Administrative Personnel	47,319	33,750	(13,569)	
Other Salaries	14,000	-	(14,000)	
Employee Benefits	74,186,254	76,132,842	1,946,588	
Subtotal-Salaries and Benefits	259,598,845	256,907,515	(2,691,330)	-1%
Purchased Professional Tech Services	1,597,347	1,613,578	16,231	
Contracted Services - Teachers	919,364	1,429,332	509,968	
Repair & Maintenance - Bldgs. & Equipment	309,364	289,802	(19,562)	
Repair & Maintenance - Technology	-	-	-	
Rental Equipment & Vehicles	234,519	218,774	(15,745)	
Communication	41,200	17,200	(24,000)	
Travel Employees	23,298	33,600	10,302	
Supplies	2,450,092	1,290,053	(1,160,039)	
Supplies - Technology Related	45,275	39,206	(6,069)	
Purchase of Software	25,508	293,131	267,623	
Expendable Equipment	181,966	250,846	68,880	
Expendable Computer Equipment	190,831	196,868	6,037	
Textbooks	5,688,037	5,454,598	(233,439)	
Books and Periodicals	78,932	99,612	20,680	
Purchase of Equipment	7,445	587,197	579,752	
Purchase of Computers	26,980	15,000	(11,980)	
Dues and Fees	61,141	50,100	(11,041)	
Subtotal-Other Costs	11,881,299	11,878,897	(2,402)	0%
Total Expenditures-Instruction	\$ 271,480,144	\$ 268,786,412	\$ (2,693,732)	-1%

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 2015	FY 2016	Increase (Decrease)
Aides & Paraprofessionals	1.00	1.00	-
Clerical	28.00	17.00	(11.00)
Athletic Personnel	4.00	2.00	(2.00)
Health Care Technician	70.00	70.00	-
School Psychologist	22.00	25.00	3.00
Social Worker	22.00	24.00	2.00
Occupational & Physical Therapists	4.00	4.00	-
Other Management Personnel	2.00	3.00	1.00
Other Administrative Personnel	15.50	14.00	(1.50)
Total Student Support Services	168.50	160.00	(8.50)

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
STUDENT SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Classroom Teachers	\$ 11,313	\$ 11,313	\$ -	
Salaries-Certified Substitutes	10,000	-	(10,000)	
Salaries-Aides & Paraprofessionals	21,966	20,583	(1,383)	
Salaries-Clerical	743,274	482,735	(260,539)	
Salaries-Athletic Personnel	127,206	130,742	3,536	
Salaries-Nurses	1,078,249	1,108,763	30,514	
Salaries-Phys/Occ/Mobility Therapist	243,844	242,488	(1,356)	
Salaries-Elementary Counselor	4,000	4,000	-	
Salaries-Secondary Counselor	15,343	15,343	-	
Salaries-School Psychologists	1,425,248	1,679,307	254,059	
Salaries-School Social Workers	1,346,132	1,494,172	148,040	
Salaries-Other Management Personnel	203,751	300,097	96,346	
Salaries-Other Administrative Personnel	1,031,117	778,179	(252,938)	
Salaries-Other	39,425	7,671	(31,754)	
Employee Benefits	2,470,869	2,685,439	214,570	
Subtotal-Salaries and Benefits	8,771,737	8,960,832	189,095	2%
Purchased Professional Tech Services	472,771	596,610	123,839	
Contracted Nursing Services	-	-	-	
Repair & Maintenance	21,994	23,837	1,843	
Rental Equipment & Vehicles	1,918	1,918	-	
Communication	160,200	165,768	5,568	
Travel Employees	41,072	65,132	24,060	
Other Purchased Services	-	-	-	
Supplies	1,893,180	2,073,313	180,133	
Purchase of Software	19,973	17,302	(2,671)	
Expendable Equipment	34,025	13,375	(20,650)	
Expendible Computer Equipment	1,600	-	(1,600)	
Books and Periodicals	1,460	2,460	1,000	
Purchase of Equipment	4,500	5,000	500	
Dues and Fees	33,171	27,802	(5,369)	
Subtotal-Other Costs	2,685,864	2,992,517	306,653	11%
Total Expenditures-Student Support Services	\$ 11,457,601	\$ 11,953,349	\$ 495,748	4%

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 2015	FY 2016	Increase (Decrease)
Clerical	7.00	13.00	6.00
Other Management Personnel	6.50	7.50	1.00
Other Administrative Personnel	89.00	137.25	48.25
Lunchroom Monitors	86.00	86.00	-
Total Impr of Instruction	188.50	243.75	55.25

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2014-2015 Budget		FY 2015-2016 Budget		Increase-Decrease
	Amount		Amount		From Previous FY Amount
					Increase-Decrease From Previous FY Percent
Salaries-Certified Substitutes	\$ 185,794	\$	334,365	\$	148,571
Salaries-Non-Certified Substitutes	12,509		8,559		(3,950)
Stipends	400,430		552,125		151,695
Salaries-Clerical	220,941		417,360		196,419
Salaries-Other Management Personnel	566,591		595,096		28,505
Salaries-Other Administrative Personnel	7,250,902		9,651,680		2,400,778
Salaries-Other	19,250		-		(19,250)
Employee Benefits	2,719,592		4,254,792		1,535,200
Subtotal-Salaries and Benefits	11,376,009		15,813,977		4,437,968
Purchased Professional Tech Services	652,295		1,630,645		978,350
Repair & Maintenance Building & Equipment	36,250		37,582		1,332
Communication	205,365		205,365		-
Travel Employees	96,973		88,657		(8,316)
Supplies	444,563		622,357		177,794
Purchase of Software	83,600		34,455		(49,145)
Expendable Equipment	58,979		71,130		12,151
Expendable Computer Equipment	-		-		-
Books and Periodicals	179,252		98,409		(80,843)
Purchase of Equipment	3,974		5,488		1,514
Dues and Fees	235,344		232,240		(3,104)
Other Expenditures	220		400		180
Subtotal-Other Costs	1,996,815		3,026,728		1,029,913
Total Expenditures-Impr Instructional Services	\$ 13,372,824	\$	18,840,705	\$	5,467,881
					41%

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 2015	FY 2016	Increase (Decrease)
Media Paraprofessional	11.00	11.00	-
Media Specialist	63.00	63.00	-
Total Media Services	74.00	74.00	-

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
EDUCATIONAL MEDIA SERVICES	Amount	Amount	Amount	
Salaries-Clerical	\$ 226,056	\$ 208,754	\$ (17,302)	
Salaries-Librarian Media Specialist	3,288,348	3,166,695	(121,653)	
Employee Benefits	1,385,786	1,413,073	27,287	
Subtotal-Salaries and Benefits	4,900,190	4,788,522	(111,668)	-2%
Supplies	43,884	53,821	9,937	
Purchase of Software	81,811	95,561	13,750	
Expendable Equipment	52,993	62,993	10,000	
Expendable Computer Equipment	-	-	-	
Books and Periodicals	344,450	344,450	-	
Subtotal-Other Costs	523,138	556,825	33,687	6.4%
Total Expenditures-Educational Media Services	\$ 5,423,328	\$ 5,345,347	\$ (77,981)	-1%

FEDERAL GRANT ADMINISTRATION

Positions by Function

Activities concerned with directing, managing and operating Federal Grants. Included are general fund administrative costs for ensuring appropriate fund disbursement.

Budgeted Positions	FY 2015	FY 2016	Increase (Decrease)
Clerical	1.75	-	(1.75)
Total Federal Grant Admin Services	1.75	-	(1.75)

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
FEDERAL GRANT ADMINISTRATION	Amount	Amount	Amount	
Salaries-Clerical	\$ 52,891	\$ -	\$ (52,891)	
Employee Benefits	22,514	-	(22,514)	
Subtotal-Salaries and Benefits	75,405	-	(75,405)	-100%
Subtotal-Other Costs	-	-	-	0.0%
Total Expenditures-Federal Grant Admin Services	\$ 75,405	\$ -	\$ (75,405)	-100%

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 2015	FY 2016	Increase (Decrease)
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	3.00	3.00	-
Legal Personnel	1.00	1.00	-
Clerical	5.00	4.00	(1.00)
Other Management Personnel	0.15	0.15	-
Other Administrative Personnel	1.00	-	(1.00)
Total General Admin	20.15	18.15	(2.00)

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
GENERAL ADMINISTRATION	Amount	Amount	Amount	
Salaries-School Board Members	\$ 110,400	\$ 110,400	\$ -	
Salary-Superintendent	200,850	220,000	19,150	
Salaries-Dep., Asst., Area, Superintendent	438,283	392,085	(46,198)	
Salaries-Clerical	259,145	214,573	(44,572)	
Salaries-Legal Personnel	71,008	75,332	4,324	
Salaries-Other Management Personnel	14,340	14,676	336	
Salaries-Other Administrative Personnel	33,299	33,299	-	
Salaries-Other	3,180	-	(3,180)	
Employee Benefits	336,449	353,118	16,669	
Subtotal-Salaries and Benefits	1,466,954	1,413,483	(53,471)	-4%
Purchased Professional Tech Services	1,968,727	2,239,506	270,779	
Repair & Maintenance Building & Equipment	1,804	1,804	-	
Communication	116,000	116,000	-	
Travel Employees	37,859	35,359	(2,500)	
Travel of Board Members	11,250	33,750	22,500	
Other Purchased Services	5,685	5,685	-	
Supplies	33,194	78,817	45,623	
Supplies-Technology Related	638	638	-	
Expendable Computer Equipment	13,000	13,000	-	
Books and Periodicals	26,439	26,439	-	
Purchase of Equipment	1,000	1,000	-	
Dues and Fees	88,610	85,110	(3,500)	
Other Expenditures	1,000	1,000	-	
Subtotal-Other Costs	2,305,206	2,638,108	332,902	14%
Total Expenditures-General Administration	\$ 3,772,160	\$ 4,051,591	\$ 279,431	7%

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 2015	FY 2016	Increase (Decrease)
Principals	64.00	63.00	(1.00)
Assistant Principals	100.00	101.00	1.00
Clerical	180.00	191.00	11.00
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	1.00	2.00	1.00
Total School Admin	346.00	358.00	12.00

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
SCHOOL ADMINISTRATION	Amount	Amount	Amount	
Salaries-Certified Substitutes	\$ 1,000	\$ -	\$ (1,000.00)	
Salaries-Principals	5,941,995	6,153,283	211,288.00	
Salaries-Assistant Principals	7,406,352	7,571,352	165,000.00	
Salaries-Clerical	3,906,990	4,125,210	218,220.00	
Salaries-Other Management Personnel	125,552	102,629	(22,923.00)	
Salaries-Other Administrative Personnel	136,501	226,389	89,888.00	
Salaries-Other	20,550	-	(20,550.00)	
Employee Benefits	6,099,608	6,807,061	707,453.00	
Subtotal-Salaries and Benefits	23,638,548	24,985,924	1,347,376	6%
Purchased Professional Tech Services	3,200	-	(3,200)	
Repair & Maintenance Building & Equipment	3,255	3,255	-	
Communications	325,657	325,657	-	
Supplies	318,367	346,816	28,449	
Supplies - Technology Related	7,385	7,385	-	
Expendable Equipment	775	775	-	
Expendable Computer Equipment	772	2,722	1,950	
Books and Periodicals	2,147	2,147	-	
Purchase of Equipment	1,500	1,500	-	
Dues and Fees	72,002	71,200	(802)	
Other Expenses	33,243	25,000	(8,243)	
Subtotal-Other Costs	768,303	786,457	18,154	2%
Total Expenditures-School Administration	\$ 24,406,851	\$ 25,772,381	\$ 1,365,530	6%

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 2015	FY 2016	Increase (Decrease)
Clerical	2.00	2.00	-
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	23.00	24.00	1.00
Total Business Support Services	27.00	28.00	1.00

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
BUSINESS SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Clerical	\$ 89,183	\$ 100,744	\$ 11,561	
Salaries-Accountant	84,928	85,030	102	
Salaries-Maintenance, Security, Warehouse	55,301	58,656	3,355	
Salaries-Other Management Personnel	240,647	248,599	7,952	
Salaries-Other Administrative Personnel	981,555	1,011,596	30,041	
Salaries-Other	7,200	-	(7,200)	
Employee Benefits	425,197	514,405	89,208	
Subtotal-Salaries and Benefits	1,884,011	2,019,030	135,019	7%
Purchased Professional Tech Services	316,262	333,432	17,170	
Repair & Maintenance Building & Equipment	3,463	3,362	(101)	
Rental Equipment & Vehicles	3,000	3,000	-	
Insurance	293,300	337,295	43,995	
Travel Employees	8,956	9,056	100	
Other Purchased Services	3,800	5,000	1,200	
Supplies	19,505	19,084	(421)	
Supplies-Technology Related	1,076	1,076	-	
Purchase of Software	351,369	1,533,028	1,181,659	
Expendable Equipment	333	333	-	
Expendable Computer Equipment	5,379	5,400	21	
Books and Periodicals	1,599	1,700	101	
Purchase of Equipment	1,465	1,465	-	
Dues and Fees	13,249	12,549	(700)	
Interest Expense	38,900	38,900	-	
Other Expenses	2,000	2,000	-	
Subtotal-Other Costs	1,063,656	2,306,680	1,243,024	117%
Total Expenditures-Business Support Services	\$ 2,947,667	\$ 4,325,710	\$ 1,378,043	47%

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 2015	FY 2016	Increase (Decrease)
Clerical	10.00	11.00	1.00
Maintenance Personnel	191.60	181.80	(9.80)
Campus Security	23.00	22.00	(1.00)
Custodians	264.00	260.00	(4.00)
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	8.00	7.00	(1.00)
Total Maintenance & Operations	498.60	483.80	(14.80)

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
MAINTENANCE AND OPERATIONS	Amount	Amount	Amount	
Salaries-Clerical	348,031	424,562	\$ 76,531	
Salaries-Maintenance, Security, Warehouse	8,916,479	7,592,414	(1,324,065)	
Salaries-Custodial Personnel	6,608,894	6,537,303	(71,591)	
Salaries-Other Management Personnel	236,283	197,599	(38,684)	
Salaries-Other Administrative Personnel	512,593	393,066	(119,527)	
Salaries-Other	1,200	-	(1,200)	
Employee Benefits	6,146,999	6,917,980	770,981	
Subtotal-Salaries and Benefits	22,770,479	22,062,924	(707,555)	-3%
Purchased Professional Tech Services	788,335	857,553	69,218	
Water-Sewer-Sanitation	1,916,788	1,978,017	61,229	
Repair & Maintenance-Building & Equipment	439,871	442,471	2,600	
Rental of Land or Buildings	19,135	19,135	-	
Rental Equipment & Vehicles	6,822	10,422	3,600	
Rental Computer Equipment	19,000	19,000	-	
Insurance Policy	593,783	653,161	59,378	
Communication	390,671	390,521	(150)	
Travel Employees	37,924	23,324	(14,600)	
Other Purchased Services	52,935	52,935	-	
Supplies	1,937,937	2,137,873	199,936	
Purchase of Software	17,730	17,730	-	
Expendable Equipment	588,367	617,117	28,750	
Expendable Computer Equipment	5,359	5,359	-	
Energy-Electricity	7,030,000	7,044,488	14,488	
Books and Periodicals	3,472	3,472	-	
Bldg Acquisition Construction Improvements	258,450	258,450	-	
Purchase of Equipment	961,383	834,893	(126,490)	
Dues and Fees	14,766	14,666	(100)	
Other Expenses	3,892	3,892	-	
Subtotal-Other Costs	15,086,620	15,384,479	297,859	2%
Total Expenditures-Maintenance & Operations	\$ 37,857,099	\$ 37,447,403	\$ (409,696)	-1%

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 2015	FY 2016	Increase (Decrease)
Clerical	2.00	3.00	1.00
Bus Drivers	340.00	340.00	-
Bus Monitors	81.00	81.00	-
Transportation Personnel	29.00	28.00	(1.00)
Other Management Personnel	1.00	2.00	1.00
Other Administrative Personnel	1.00	1.00	-
Total Student Transportation	454.00	455.00	1.00

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous F/Y	Increase-Decrease From Previous F/Y Percent
STUDENT TRANSPORTATION	Amount	Amount	Amount	
Salaries-Clerical	\$ 63,214	\$ 90,865	\$ 27,651	
Salaries-Bus Drivers	6,496,060	6,772,470	276,410	
Salaries-Transportation Mech, Other Transp. Personnel	2,215,584	2,236,254	20,670	
Salaries-Other Management Personnel	95,599	152,174	56,575	
Salaries-Other Administrative Personnel	89,923	114,278	24,355	
Employee Benefits	4,125,416	4,996,104	870,688	
Subtotal-Salaries and Benefits	13,085,796	14,362,145	1,276,349	10%
Purchased Professional Tech Services	189,058	186,664	(2,394)	
Repair & Maintenance-Building & Equipment	1,001,000	901,000	(100,000)	
Student Transportation-Other Purchased Service	22,000	-		
Insurance	343,344	394,845	51,501	
Communication	15,082	15,082	-	
Travel Employees	10,500	10,500	-	
Other Purchased Services	31,177	27,640	(3,537)	
Supplies	9,000	9,000	-	
Expendable Equipment	1,136	1,136	-	
Energy-Electricity and Fuel	2,909,651	3,028,709	119,058	
Books and Periodicals	-	281	281	
Purchase of Equipment	146,463	150,000	3,537	
Dues and Fees	1,481	1,200	(281)	
Other Expenditures	50,179	50,179	-	
Subtotal-Other Costs	4,730,071	4,776,236	46,165	1%
Total Expenditures-Student Transportation	\$ 17,815,867	\$ 19,138,381	\$ 1,322,514	7%

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 2015	FY 2016	Increase (Decrease)
Clerical	7.00	11.00	4.00
Other Management Personnel	9.00	9.00	-
Other Administrative Personnel	74.00	69.00	(5.00)
Total Central Support	90.00	89.00	(1.00)

Expenditures by Function

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
CENTRAL SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Clerical	\$ 314,834	\$ 384,365	\$ 69,531	
Salaries-Other Management Personnel	905,964	926,559	20,595	
Salaries-Other Administrative Personnel	3,497,866	3,369,925	(127,941)	
Salaries-Other	16,500	-	(16,500)	
Employee Benefits	1,405,789	1,613,765	207,976	
Subtotal-Salaries and Benefits	6,140,953	6,294,614	153,661	3%
Purchased Professional Tech Services	163,099	183,099	20,000	
Repair & Maintenance-Building & Equipment	41,429	40,929	(500)	
Repair & Maintenance-Technology	83,000	265,000	182,000	
Rental Equipment & Vehicles	3,540	3,540	-	
Communication	1,410,368	1,410,368	-	
Travel Employees	38,140	36,140	(2,000)	
Services Purchased From MRESA	12,555	12,555	-	
Other Purchased Services	25,000	23,000	(2,000)	
Supplies	596,915	626,881	29,966	
Supplies-Technology Related	228,570	240,000	11,430	
Purchase of Software	1,124,861	1,608,361	483,500	
Expendable Equipment	7,026	8,526	1,500	
Expendable Computers Equipment	4,368,936	690,313	(3,678,623)	
Books and Periodicals	2,775	2,775	-	
Purchase of Equipment	411,630	180,000	(231,630)	
Purchase of Computers	-	12,000	12,000	
Dues and Fees	48,034	51,534	3,500	
Other Expenditures	207,883	260,583	52,700	
Subtotal-Other Costs	8,773,761	5,655,604	(3,118,157)	-36%
Total Expenditures-Central Support Services	\$ 14,914,714	\$ 11,950,218	\$ (2,964,496)	-20%

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

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
OTHER SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Other Administrative Personnel	\$ 57,804	\$ 57,804	\$ -	
Other Salaries	2,430,590	2,867,622	437,032	
Employee Benefits	2,944,777	-	(2,944,777)	
Subtotal-Salaries and Benefits	5,433,171	2,925,426	(2,507,745)	-46%
Rental Equipment & Vehicles	15,000	15,000	-	
Other Expenses	41,000	-	(41,000)	
Subtotal-Other Costs	56,000	15,000	(41,000)	-73%
Total Expenditures-Other Support Services	\$ 5,489,171	\$ 2,940,426	\$ (2,548,745)	-46%

OTHER OUTLAYS

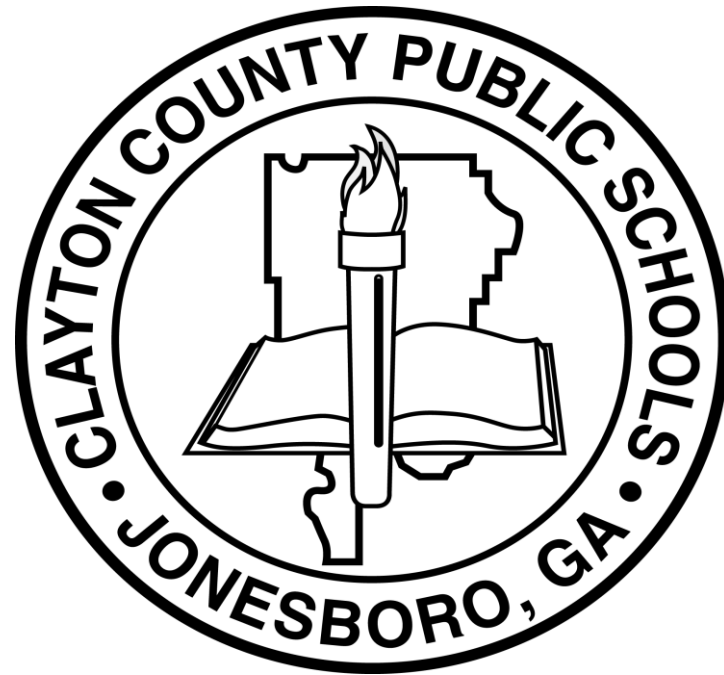
Positions by Function

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

	FY 2014-2015 Budget	FY 2015-2016 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
OTHER OUTLAYS	Amount	Amount	Amount	
Transfer to Other Funds	\$ 230,266	\$ 230,266	\$ -	
Total Expenditures-Other Outlays	230,266	230,266	-	
Grand Total Expenditures (General Fund)	\$ 409,243,097	\$ 410,782,189	\$ 1,539,092	0%



CLAYTON COUNTY PUBLIC SCHOOLS
FY 2016 PROJECTED SPECIAL REVENUE FUNDS

	FY 2015	FY2016
Beginning Balance:	\$ -	\$ -
Revenue:		
Local	52,880	52,880
State	7,895,956	7,900,476
Federal	46,057,962	33,872,886
Total Revenue	<u>54,006,798</u>	<u>41,826,242</u>
Transfers In		
Total Projected Sources Available	<u>\$ 54,006,798</u>	<u>\$ 41,826,242</u>
Expenditures:		
Instruction	\$ 36,650,249	\$ 25,784,538
Student Support Services	2,577,099	2,378,662
Improvement of Instruction	8,178,723	7,548,961
Media Services	-	-
Federal Grant Administration	703,330	649,174
General Administration	1,206,263	1,113,381
School Administration Services	613,316	566,091
Business Support Services	-	-
Maintenance & Operations	13,137	12,125
Transportation	381,159	351,810
Central Support Services	70,000	64,610
Other Support Services	3,332,892	3,076,259
Non-Instructional Services	-	-
School Nutrition	280,630	280,630
Other Outlays	-	-
Facility Planning/Construction	-	-
Subtotal	<u>54,006,798</u>	<u>41,826,242</u>
Transfers Out	-	-
Total Expenditures	<u>54,006,798</u>	<u>41,826,242</u>
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	<u>\$ 54,006,798</u>	<u>\$ 41,826,242</u>

Description	Funding Source	Current 2015 Budget	Projected 2016 Budget
<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	\$ 283,800
	State	280,000	280,000
	Local	52,880	52,880
	Total	\$ 616,680	\$ 616,680
<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	\$ 252,658	\$ 252,658
	Local	-	-
	Total	\$ 252,658	\$ 252,658
<u>CTE - Industry Certification Grant</u>			
This grant represents state fund flowing though the Georgia Department of Educations to schools which are seeking assistance to ensure that their students are participating in programs where curriculum has been aligned and interfaced with industry standards, thus providing better career opportunities for students.	State	\$ 5,000	\$ 30,000
<u>CTE - 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	\$ 539,340	\$ 539,340
<u>CTE - Perkins IV Grant Carryover</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	\$ 40,657	\$ -
<u>CTE - Perkins IV PerkinsPlus Reserve Grant</u>			
This grant is designed to supplement the resources of local school systems in rural areas; areas with high percentages of career education students; or areas with high numbers of career and technology education students, and were adversely affected by the change in the Perkins IV funding formula.	Federal	\$ -	\$ 30,000
<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	\$ 69,908	\$ 61,820
<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	\$ 280,630	\$ 280,630

Georgia Pre-Kindergarten Program

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 \$ 2,059,050.00 \$ 2,340,258.08

Georgia State University - CrestEd

This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.

Federal \$ 26,000 \$ 20,000

Georgia State University - Net Q

This grant represents US Department of Education federal funds flowing through Georgia State University to improve student achievement and to improve the quality of prospective and new teachers.

Federal \$ 115,778 \$ -

GNETS State Grant

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 \$ 4,437,676.00 \$ 4,135,988.00

GNETS Federal VI B Special Project

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 \$ 888,332.00 \$ 815,000.00

Race to the Top

This grant represents federal funds flowing through the Georgia Department of Education to implement initiatives that address Standards and Assessment, Data Systems, Great and Effective Teacher and Leaders, and Turnaround Schools.

Federal \$ 2,132,255 \$ -

SADD

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 \$ 30,000 \$ 32,500

Special Education Title VI-B Flow through

This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.

Federal \$ 11,389,841 \$ 9,255,424

Special Education Preschool - Regular Project

This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.

Federal \$ 409,012 \$ 409,012

Special Education Preschool - State

This grant represents state funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.

State \$ 861,572 \$ 861,572

Title I-A - Improving the Academic Achievement of the Disadvantaged

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 \$ 25,382,229 \$ 18,854,661

Title I-A Distinguished Schools

This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental resources to Title I schools that have met AYP for several consecutive years.

Federal \$ 76,500 \$ 69,615

Title I-A - School Improvement

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 \$ 1,011,000 \$ 920,010

Title II-A - Advanced Placement

This grant represents federal funds flowing through the Georgia Department of Education to increase availability of Advanced Placement courses. The funds are used for teacher registration and travel for AP training workshops

Federal \$ 11,840 \$ 10,775

Title II-A - Improving Teacher Quality

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 \$ 2,458,610 \$ 1,369,380

Title III-A Limited English Proficiency (LEP)

This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.

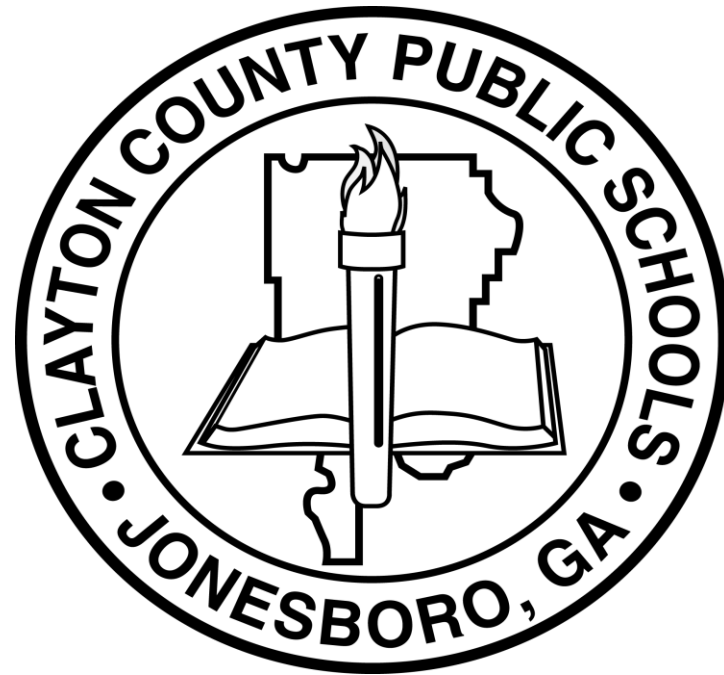
Federal \$ 742,966 \$ 742,966

Workforce Investment Act Grant

This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.

Federal \$ 169,264 \$ 177,953

Total Special Revenue Funds \$ 54,006,798 \$ 41,826,242



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 (GDOE) 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 to support daily meal planning and students with special dietary needs. Students with special dietary needs must provide a physician's statement for their request to be accepted. Students with doctor's orders on file documenting food allergies will receive program approved substitutions at no additional charge.

In SY 2015-2016, 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 is currently approved to participate in CEP from July 1, 2013 through June 30, 2017.

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. Recently, 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:

In SY 2014 and SY 2015, CCPS School nutrition department applied for the Equipment Assistance Grant to help offset the cost of purchasing school foodservice equipment. Grant funding was applied to Jonesboro High School to purchase serving lines. These serving lines will enhance students meal service and provide years of service for the future.

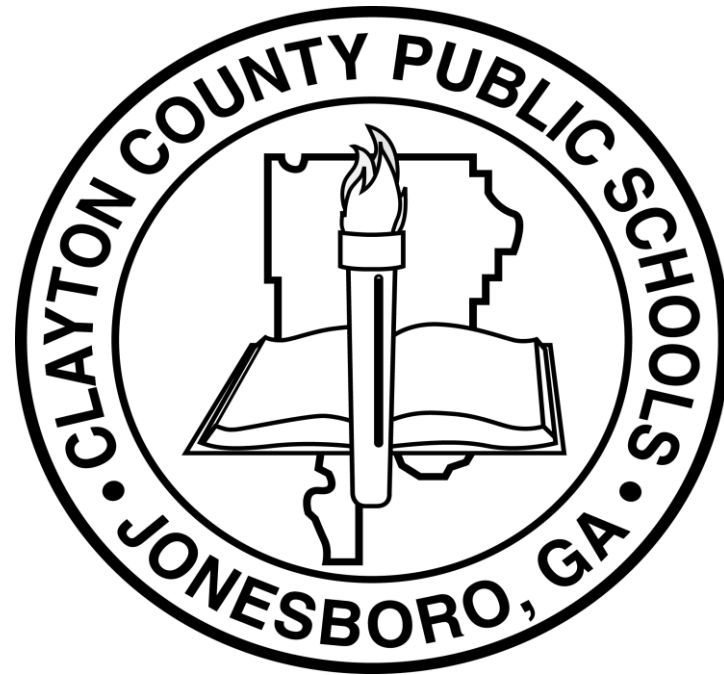
For the past seven years, School Nutrition has been the recipient of the Fresh Fruit and Vegetable Grant (FFVG). The grant provides another opportunity for students to be exposed to fruits and vegetables that they would not normally have an opportunity to eat in a regular school setting. Fruits such 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 (Riverdale, Unidos DLCS, King, Kemp Primary, Haynie, Smith and Huie) participate in the program.

FY 2016 ENTERPRISE FUND - SCHOOL NUTRITION

School Nutrition		
	Budget FY2015	Budget FY2016
Beginning Balance	\$ 7,587,822	\$ 9,081,212
Revenue:		
Local	2,173,263	2,365,470
State	733,448	800,000
Federal	30,836,747	34,788,530
Total Revenue Anticipated	33,743,458	37,954,000
Transfer from Other Funds	1,600,000	1,600,000
Total Revenues and Transfers In	35,343,458	39,554,000
Total Funds Available	\$ 42,931,280	\$ 48,635,212
Expenditures:		
Salaries	\$ 10,508,973	\$ 10,974,613
Benefits	3,532,701	4,040,700
Total Salaries and Fringes	14,041,674	15,015,313
Purchased Prof Tech Services	85,000	55,000
Cleaning Service	83,000	83,800
Repair and Maint. Bldg and Equip.	237,500	230,000
Repair and Maint. Technology	2,500	1,500
Rental Equipment and Vehicles	500	1,500
Communication	750	155
Travel Employees	25,000	24,000
Commodity Hauling	500	-
Other Purchased Services	1,500	1,500
Supplies	1,655,500	2,074,530
Purchase of Software	1,500	500
Expendable Equipment	75,000	50,700
Expendable Computer Equipment	70,000	297,000
Energy-Electricity	400,000	400,950
Food (Including USDA Commodities)	15,465,334	17,528,608
Books and Periodicals	2,500	2,500
Purchase of Equipment	280,500	665,300
Purchase of Computers	-	-
Dues and Fees	5,500	5,144
Other Expenses	1,309,700	1,516,000
Total Operating Expenditures	19,701,784	22,938,687
Transfers to Other Funds	1,600,000	1,600,000
Total Expenditures & Transfers	35,343,458	39,554,000

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2015	Budget FY2016	Budget FY2015	Budget FY2016	Budget FY2015	Budget FY2016	Budget FY2015	Budget FY2016	Budget FY2015	Budget FY2016
Beginning Balance	\$ 579,399	\$ 619,057	\$ 334,595	\$ 334,595	\$ 843,307	\$ 843,307	\$ 16,615	\$ 16,615	\$ 1,773,916	\$ 1,813,574
Revenue - Local										
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Local Other	1,445,000	1,445,000	212,500	212,500	685,000	685,000	400,000	300,000	2,742,500	2,642,500
Total Revenue Anticipated	1,445,000	1,445,000	212,500	212,500	685,000	685,000	410,000	310,000	2,752,500	2,652,500
Transfer from General Fund	-	-	-	-	-	-	113,027	196,412	113,027	196,412
Total Revenues and Transfers In	1,445,000	1,445,000	212,500	212,500	685,000	685,000	523,027	506,412	2,865,527	2,848,912
Total Funds Available	\$ 2,024,399	\$ 2,064,057	\$ 547,095	\$ 547,095	\$ 1,528,307	\$ 1,528,307	\$ 539,642	\$ 523,027	\$ 4,639,443	\$ 4,662,486
Expenditures:										
Salaries	\$ 1,294,578	\$ 1,424,036	\$ 136,086	\$ 149,695	\$ -	\$ -	\$ -	\$ -	\$ 1,430,664	\$ 1,573,730
Benefits	57,610	63,371	11,759	12,935	-	-	-	-	69,369	76,306
Purchased Services	30,423	33,465	22,744	25,018	-	-	69,234	69,234	122,401	127,718
Repair and Maint Bldg and Equip	-	-	8,927	9,820	32,931	36,224	-	-	41,858	46,044
Rental Equipment and Vehicles	-	-	-	-	75,137	82,651	-	-	75,137	82,651
Communication	4	4	28	31	-	-	-	-	32	35
Travel - Employee	601	661	2,432	2,675	-	-	3,000	3,000	6,033	6,336
Other Purchased Services	-	-	-	-	-	-	80,000	80,000	80,000	80,000
Supplies	13,878	15,266	18,212	20,033	292,832	322,115	81,172	81,172	406,094	438,586
Supplies-Technology Related	774	851	819	901	-	-	-	-	1,593	1,752
Purchase of Software	-	-	-	-	3,006	3,307	-	-	3,006	3,307
Expendable Equipment	-	-	10,754	11,829	-	-	224,871	224,871	235,625	236,700
Expendable Computer Equip.	1,624	1,786	-	-	3,259	3,585	-	-	4,883	5,371
Books & Periodicals	-	-	85	94	35	39	-	-	120	132
Purchase of Equipment	-	-	-	-	277,800	305,580	4,100	4,100	281,900	309,680
Dues and Fees	5,850	6,435	654	719	-	-	19,000	19,000	25,504	26,154
Other Expenses	-	-	-	-	-	-	41,650	41,650	41,650	41,650
Total Expenditures	1,405,342	1,545,876	212,500	233,750	685,000	753,500	523,027	523,027	2,825,869	3,056,153
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 1,405,342	\$ 1,545,876	\$ 212,500	\$ 233,750	\$ 685,000	\$ 753,500	\$ 523,027	\$ 523,027	\$ 2,825,869	\$ 3,056,153
Ending Fund Balance	619,057	518,181	334,595	313,345	843,307	774,807	16,615	-	1,813,574	1,606,333
Total Expenditures & Fund Bal.	2,024,399	2,064,057	547,095	547,095	1,528,307	1,528,307	539,642	523,027	4,639,443	4,662,486



CLAYTON COUNTY PUBLIC SCHOOLS

FY 2016 CAPITAL PROJECTS BUDGET

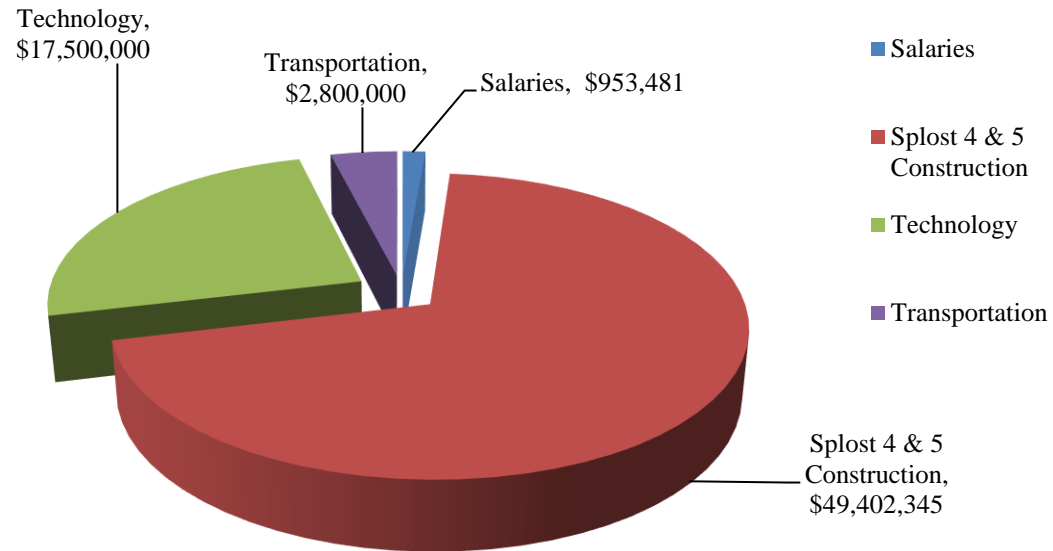
	SPLOST IV FUND FY2016	SPLOST V FUND FY2016	CONSOLIDATED FY2016
Sources of Funds:			
Beginning of Year Cash	8,713,480	18,576,937	27,290,416
State Capital Outlay Revenue	560,955	-	560,955
Sales Tax Receipts	-	44,400,000	44,400,000
Total Sources of Funds	<u>\$ 9,274,435</u>	<u>\$ 62,976,937</u>	<u>\$ 72,251,371</u>
Expenditures:			
Construction	\$ 21,951,749	\$ 27,450,596	\$ 49,402,345
Salaries	\$ 953,480	\$ -	\$ 953,480
Technology	\$ 10,058	\$ 17,500,000	\$ 17,510,058
Transportation	\$ -	\$ 2,800,000	\$ 2,800,000
Total Expenditures and End-of-Year-Balance	<u>\$ 22,915,288</u>	<u>\$ 47,750,596</u>	<u>\$ 70,665,884</u>

CLAYTON COUNTY PUBLIC SCHOOLS

FY 2016 CAPITAL PROJECTS BUDGET

	CONSOLIDATED FY 2016	SPLOST IV FUND FY 2016	SPLOST V FUND FY 2016
Expenditures:			
Construction	49,402,345	21,951,749	27,450,596
Salaries	953,481	953,481	-
Technology	10,058	10,058	17,500,000
Transportation	<u>2,800,000</u>	<u>-</u>	<u>2,800,000</u>
Total Expenditures	<u>53,165,884</u>	<u>22,915,288</u>	<u>47,750,596</u>

Expenditures:



SPLOST IV PROJECTS FOR FISCAL YEAR 2016

Expenditures By Project

Anderson ES	39,975
Elite Scholars - New	(111,659)
Forest Park HS	254,554
Fountain ES	1,752,950
Harper ES	1,785,039
Kilpatrick ES	246,891
Lake City ES	1,593,380
Lake Ridge ES	2,986,376
Lee Street ES	264,134
Lovejoy HS	318,241
Lovejoy MS	1,308,173
Magnet HS	1,633,551
Mt. Zion HS	452,792
Northcutt ES	21,550
Oliver ES	2,003,431
Roberts MS	3,024,814
Suder ES	389,503
Swint ES	8,925
Tara ES	2,253,239
West Clayton ES	1,715,836
Total Construction	21,951,750
Salaries	953,480
Technology	10,058
Transportation	-
Total Expenditures	22,915,288

SPLOST V PROJECTS FOR FISCAL YEAR 2016

Expenditures By Project

Arnold ES	1,922,376
East Clayton ES	2,831,168
Edmonds ES - Renovation	2,320,086
Elite Scholars - New	6,061,000
Huie ES	2,399,824
Jonesboro HS	3,199,085
Lee Street ES	1,354,176
Morrow ES - Renovation	2,212,809
Riverdale HS	3,208,248
Southern Crescent Stadium	521,000
Suder ES - Roof	600,000
Unidos - Renovation	820,824
Total Construction	27,450,596
Salaries	-
Technology	17,500,000
Transportation	2,800,000
Total Expenditures	47,750,596

SPLOST IV CAPITAL OUTLAY - REMAINING STATE FUNDS TO BE RECEIVED

Anderson Elementary	-
Babb Middle	-
Church Street Elementary	-
Forest Park High	167,813
Forest Park Middle	-
Lovejoy Middle	-
McGarrah Elementary	351,373
Morrow High	-
Mundy's Mill Middle	41,769
North Clayton High	-
Pointe South Elementary	-
TOTAL	<u><u>560,955</u></u>

**FY 2016 EXPENDITURES BY OBJECT
CAPITAL PROJECTS FUND**

OBJECT	DESCRIPTION	FY 2016 BUDGET AMOUNT
142	Salaries-Clerical	67,127
181	Salaries-Maint/Tran Mch/Sec/Warehouse	291,322
186	Salaries-Custodial Personnel	114,902
190	Salaries-Other Mgt Personnel	-
191	Salaries-Other Admin Personnel	336,630
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
100 - PERSONAL SERVICES - SALARIES		809,981
210	State Health Insurance	44,775
220	Medicare	36,970
230	Teachers Retirement System	55,881
290	Other (Life Insurance, Disability, ERS, etc.)	5,874
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		143,500
300	Pur Professional Tech Services	1,647,036
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		1,647,036
410-02	Ground Maintenance	-
430	Repair & Maint-Bldg & Equip	-
441	Rental of Land or Buildings	-
442	Rental Equipment & Vehicles	-
490	Other Purchased Property Ser	-
400 - PURCHASED PROPERTY SERVICES		-
530	Communication	-
580	Travel Employees	-
595	Other Purchased Services	-
500 - OTHER PURCHASED SERVICES		-
610	Supplies	19,436
611	Supplies-Technology Related	-
612	Purchase of Software	-
615	Expendable Equipment	758,013
616	Expendable Computer Equipment	1,166,174
600 - SUPPLIES		1,943,624
710	Land Acquisition / Development	-
715	Land Improvements	-
720	Bldg Acquisition Const Improvement	44,956,492
730	Purchase of Equipment	855,194
732	Purchase of Buses	2,800,000
734	Purchase of Computers	17,510,058
750	Purchase of Infrastructure	-
700 - PROPERTY		66,121,744
810	Dues and Fees	-
830	Capital Lease Interest	-
890	Capital Projects Other Expenses	-
800 - OTHER OBJECTS		-
910	Redemption of Bond Principal	-
930	Transfer To Other Funds	-
990	Other Uses	-
900 - OTHER USES		-
Grand Total Capital Projects Expenditures		70,665,884

**FY 2016 EXPENDITURES BY FUNCTION
CAPITAL PROJECTS FUND**

Function	DESCRIPTION	FY 2016 BUDGET AMOUNT
	Professional Services	1,647,036
	Expendable Equipment	855,194
	Technology Equipment	18,676,232
1000 - INSTRUCTION		21,178,462
	Buses & Equipment	2,800,000
2700 - STUDENT TRANSPORTATION SERVICE		2,800,000
	Salaries & Benefits	953,480
	Professional Services	3,295,737
	Facilities Acquisition & Construction Services	42,438,205
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		46,687,422
Grand Total Capital Projects Expenditures		70,665,884

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.

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.

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 [full-time equivalency]).

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.

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.

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.

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.

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.

