

Clayton County Public Schools
Fiscal Year 2020-2021 Recommended Budget
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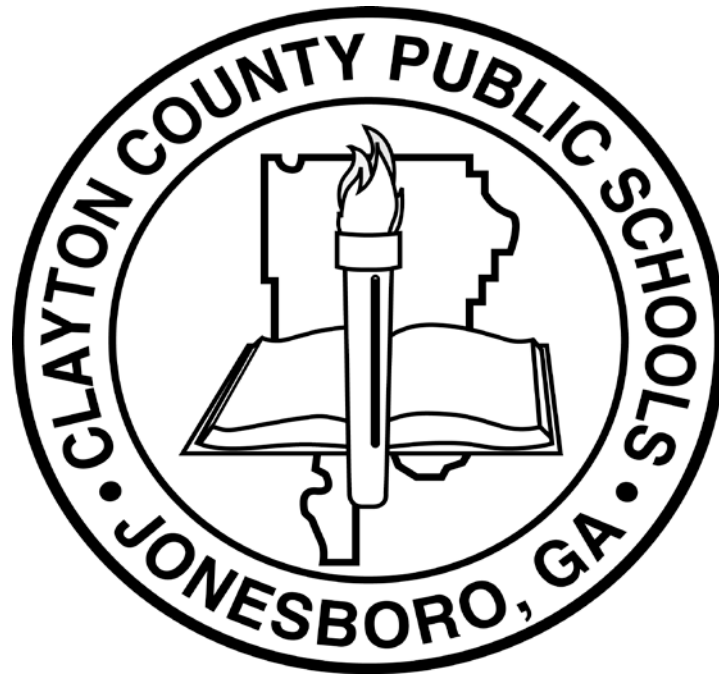
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Executive Summary

Provided for review is the Fiscal Year 2021 adopted budget, approved by the Clayton County Board of Education on July 13, 2020. Preliminary information pertaining to the FY 2020-2021 budget was shared at the Board Retreat on March 14, 2020. The Board tentatively adopted the FY 2021 budget on June 1, 2020 and the District held public hearings on June 10, 2020 and June 17, 2020 to allow citizens the opportunity to address the Board regarding the budget.

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

Funds Comprising the Total Budget	FY 2020	FY 2021	Inc/(Dec)	% Inc/(Dec)
· General Fund	\$ 489,209,652	\$ 490,487,181	\$ 1,277,529	0.3%
· Special Revenue Fund	63,221,374	71,082,014	7,860,640	12.4%
· Capital Projects Fund	131,610,000	89,244,830	-42,365,170	-32.2%
· Enterprise Fund	44,247,055	46,200,001	1,952,947	4.4%
Total Budget	\$ 728,288,080	\$ 697,014,026	\$ (31,274,054)	-4.3%

General Fund Revenue Assumptions

- Revenue projections include a decrease in local taxes due to COVID-19 pandemic of approximately (\$10.3M).
- Decrease in QBE/State funding of approximately (loss of approximately \$34.5M).
- The estimated revenue decrease of \$45M will be offset by CARES funding \$17.45M, reductions in operational expenditures, and \$28.5M from the general fund balance. Funds are being transferred from the Special Revenue funds (CARES ACT)

Expenditure Assumptions

- The cost of employee benefits will continue to decrease. The Teachers Retirement System (TRS) contribution rate will decrease from 21.14% to 19.06%. (savings of approximately \$5M)
- The State Health Benefit Plan (SHBP) employer rate for FY 2021 is identical to FY 2020, and has no new budget impact.
- Expenditure projections includes a decrease of in departmental operational budgets (savings of approximately \$8M)
- In anticipation of virtual learning opportunities for students in FY 2021, \$7.3M will be added to the budget for Extended Learning Beyond the Classroom.
- The FY 2021 budget includes 81 newly earned certified positions.
- Capital Projects reflects an decrease due to ending of SPLOST V and beginning of SPLOST VI January 2020.

Executive Summary

Guided by the above assumptions, the FY 2021 expenditures will exceed projected revenue by \$46M. The excess expenditures will be offset by \$17.45 in CARES funding and \$28.5M from the general fund balance. It is anticipated that the fund balance will fall within the guidelines set by the Board policy and State ensuring that funds would be available for any unforeseen expenditures or emergencies. The Superintendent's recommended budget continues to address the critical needs of our students and improving academic achievement.

MISSION, VISION, BELIEF STATEMENTS, AND GOALS

Mission Statement

The mission of Clayton County Public Schools is to empower students to achieve academic and personal goals

Vision Statement

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

Core Belief Statements

- We believe children have priority for 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 high quality instruction provided by competent and caring adults.
- 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 2020-2021

Date	Event	Additional Information
October 5, 2020	Board approval of FY 2021 Budget Calendar	
October 6, 2020	FTE student count date for State QBE funding	This information on student enrollment provides GaDOE with data for mid-term adjustment and District funding for the following year.
November 2020	Instructions & guidelines for submitting budgets provided to budget managers.	
November/December 2020	Departmental budget review	Business Services Budget Team meets with all department heads to review current budget and to plan for upcoming year.
December 16, 2020	Budget managers submit proposed FY 2022 budget requests to budget office.	
January - April, 2021	Monitoring of the state legislative process	District officials keep abreast of legislative changes that could impact school funding.
January - April, 2021	Citizen's Budget Committee meets.	The Citizens Budget Committee will meet throughout the budgeting process. A proposed calendar of meeting dates will be presented at the organizational meeting.
January 22, 2021	Budget Managers complete their budgets.	
February 12, 2021	Budget office prepares budget request summary for Superintendent's review.	
February 2021	Superintendent and Cabinet meet to discuss FY 2022 budget requests.	
March 5, 2021	Superintendent's recommendations due to budget office	Opportunity to discuss requests/plans for FY2022 budget
March 12, 2021	Preparation of Superintendent's Recommended Budget by budget office	
March 29, 2021	Board budget work session; adoption of tentative budget	Tentative adoption is necessary to provide time to advertise the budget and receive public input.
May 3, 2021	Publication of budget advertisement in Clayton News Daily.	Required by law.
May 10, 2021	First Public Budget Hearing	Required by law.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2020-2021

Date	Event	Additional Information
May 17, 2021	Second Public Budget Hearing	Required by law.
June 7, 2021	Adoption of final budget and tentative millage rate	Tentative adoption of the millage rate is based on information received from the Tax Commissioner's Office regarding tax digest.
June 2021	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2021	Final adoption of millage rate by Board of Education	
September 2021	Transmittal of adopted budget to State Department	Required by law.
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 January 1st each year.

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

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

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

The **Clayton County Tax Commissioner** is responsible for the billing and collection of all ad valorem taxes, including those for real property, personal property, motor vehicles, mobile homes, and timber. The tax commissioner's office receives all homestead exemption applications as well.

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 from taxation. All tools and implements of trade belonging to 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 a regular homestead exemption and to be able to apply for other exemptions, the homeowner must own and occupy the property on January 1st of the year in question and must claim Georgia as his/her 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 of the school tax.

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

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

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

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

Clayton County Public Schools Millage Rate History

Year	M & O	Bond	Total	
2005	18.916	0.00	18.916	
2006	18.916	0.00	18.916	
2007	20.000	0.00	20.000	
2008	19.836	0.00	19.836	
2009	19.836	0.00	19.836	
2010	20.000	0.00	20.000	
2011	20.000	0.00	20.000	
2012	20.000	0.00	20.000	
2013	20.000	0.00	20.000	
2014	20.000	0.00	20.000	
2015	19.804	0.00	19.804	
2016	19.095	0.00	19.095	
2017	19.095	0.00	19.095	
2018	19.095	0.00	19.095	
2019	20.000	0.00	20.000	
2020	20.000	0.00	20.000	
2021	20.000	0.00	20.000	Proposed

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

QUALITY BASIC EDUCATION (QBE)

Revenue from the State of Georgia is earned primarily on a per student or full-time equivalency (FTE) basis based on services provided. There are 19 direct instructional programs defined by the State of Georgia for which local school districts earn FTE revenue. Each program is assigned a "weight," and the weight is an indication of the relative cost of each program compared to the base student cost which is assigned a weight of 1.000 in grades 9 - 12.

The 19 programs as defined by the State of Georgia are indicated below, along with their estimated weights and values

<u>Program</u>	<u>FY 2021 Weight</u>	<u>FY 2021 Value</u>
Kindergarten	1.6712	\$ 4,637.89
Kindergarten Early Intervention	2.0659	\$ 5,733.25
Grades 1 - 3	1.2942	\$ 3,591.68
Grades 1 - 3 Early Intervention	1.8166	\$ 5,041.41
Grades 4 - 5	1.0388	\$ 2,882.85
Grades 4 - 5 Early Intervention	1.8110	\$ 5,025.93
Middle Grades (6-8) Program	1.0314	\$ 2,862.35
Middle School (6-8) Program	1.1376	\$ 3,157.02
Grades 9 - 12	1.0000	\$ 2,775.21
CTAE 9-12	1.1835	\$ 3,284.49
Special Ed. - Category I	2.4100	\$ 6,688.38
Special Ed. - Category II	2.8373	\$ 7,874.13
Special Ed. - Category III	3.6150	\$ 10,032.37
Special Ed. - Category IV	5.8644	\$ 16,275.05
Special Ed. - Category V	2.4725	\$ 6,861.84
Gifted	1.6783	\$ 4,657.67
Remedial	1.3568	\$ 3,765.39
Alternative Education	1.4872	\$ 4,127.21
ESOL Program	2.5864	\$ 7,177.86

QUALITY BASIC EDUCATION (QBE)

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

- ▶ **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The amount funded for FY 2021 by the GaDOE is \$2,478,548. The budget for FY20 was \$2,453,618

- ▶ **Local Five Mill** - In support of the QBE Act, each local board of education is required to provide local funds equivalent to a minimum of five mills. The Local Five Mill amount is calculated by the GaDOE and identified on the allotment sheet provided to each school system following the Georgia General Assembly's approval of the upcoming fiscal year's budget. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2021 local Five Mill amount for Clayton County is \$37,088,600.

- ▶ **Education Equalization Funding Grant** - Equalization grants are additional state funds earned by school districts whose determined property wealth per student (WPS) is below the 75th percentile of all districts in the state. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized, up to 3.25 equivalent mills. The equalization grant amount for CCPS in FY 2021 is \$57,647,732.

STATE QBE HISTORY OF REVENUE CUTS

(in millions)

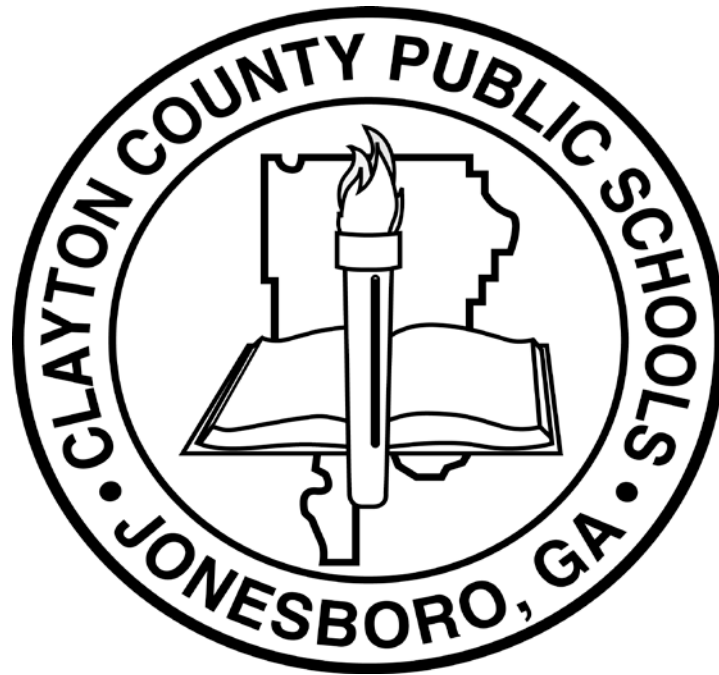
Type of Reduction	FY 2003-2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Austerity	\$ 233.03	\$ 22.83	\$ 14.26	\$ 5.05	\$ 5.14	\$ -	\$ -	\$ 28.9	\$ 309.21
Other	12.51	-	-	-	-	-	-	-	12.51
Total	\$ 245.54	\$ 22.83	\$ 14.26	\$ 5.05	\$ 5.14	\$ -	\$ -	\$ 28.9	\$ 321.72

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. The austerity reduction continued through FY 2018.

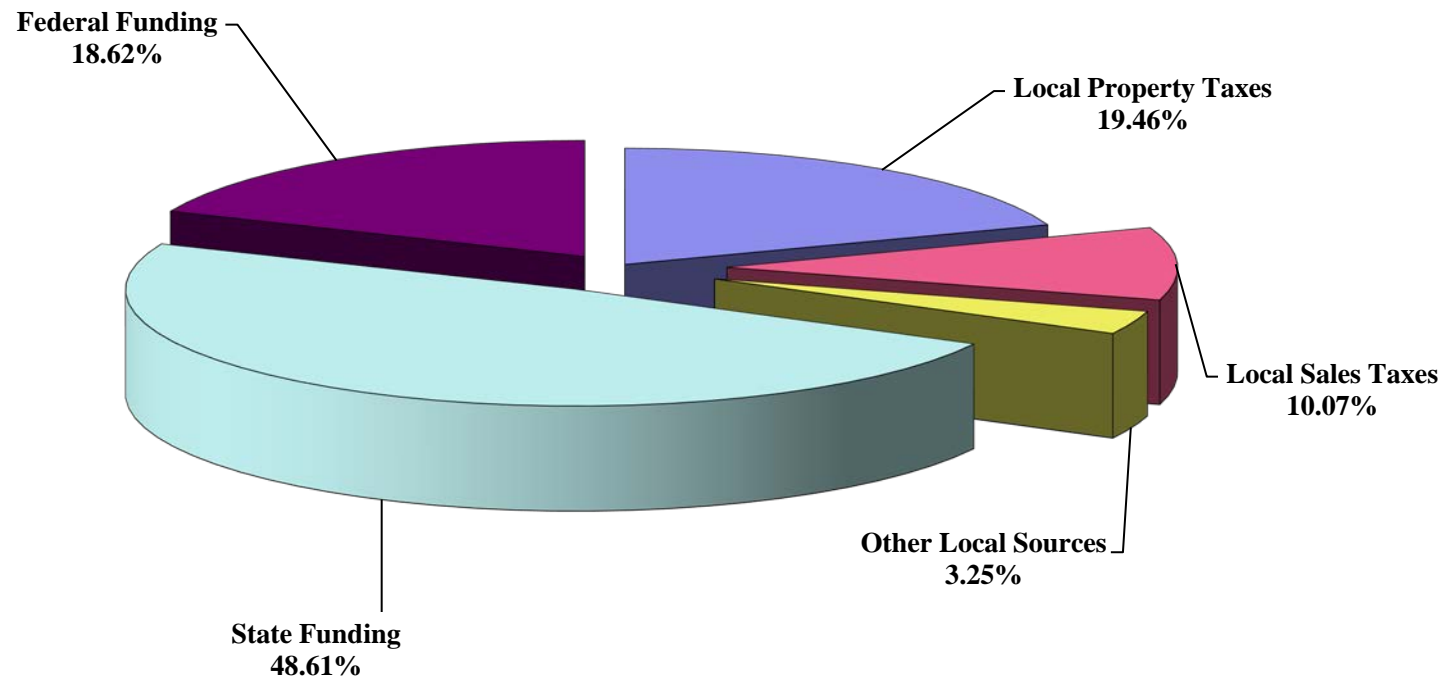
In March 2018, Governor Deal amended his FY 2019 budget recommendation initially presented in January to include an additional \$167 million for K-12 education. These funds ensured that state would fully fund the Quality Basic Education formula and provide local school systems with 100 percent of the state's share in financing for local schools. This marked the first time in over fifteen years that school districts in Georgia were funded through the Quality Basic Education formula (QBE). The elimination of austerity reductions continued with the FY 2020 budget. Due to budget constraints as a result of the COVID-19 pandemic, austerity reductions were reinstated for FY 2021. The austerity reduction for CCPS in FY 2021 is \$28.9 million.



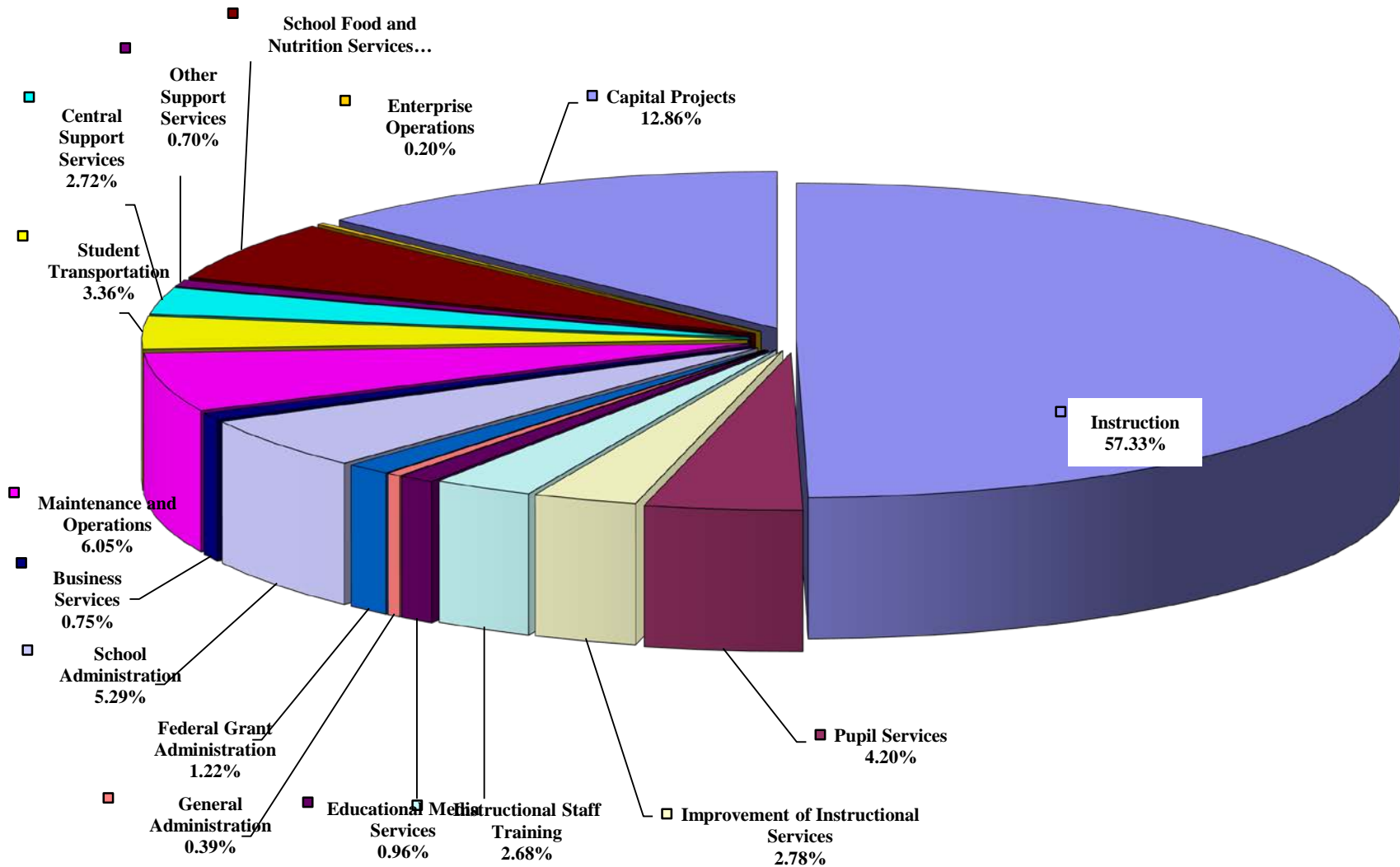
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2021 BUDGET FOR ALL FUNDS
JULY 1, 2020 - JUNE 30, 2021

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$ 126,750,719	\$ -	\$ -	\$ -	\$ 126,750,719
Local Sales Taxes	1,086,617	-	64,504,800	-	65,591,417
Other Local Sources	5,220,000	-	15,644,830	295,000	21,159,830
State Funding	310,776,523	4,927,266	-	979,586	316,683,375
Federal Funding	690,000	82,395,147	-	38,229,952	121,315,099
TOTAL REVENUE ANTICIPATED	444,523,859	87,322,413	80,149,630	39,504,538	651,500,440
Transfers From Other Funds	17,450,000	1,209,602	-	2,000,000	20,659,602
Beginning Unreserved Fund Balance 7-1-2020	115,193,174	-	9,095,200	15,042,673	139,331,047
TOTAL FUNDS AVAILABLE	\$ 577,167,033	\$ 88,532,015	\$ 89,244,830	\$ 56,547,211	\$ 811,491,089
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 312,502,321	\$ 32,225,400	\$ -	\$ -	\$ 344,727,721
Pupil Services	19,700,527	9,444,296	-	-	29,144,823
Improvement of Instructional Services	15,058,321	4,146,101	-	106,852	19,311,274
Instructional Staff Training	436,113	18,182,511	-	-	18,618,624
Educational Media Services	6,677,659	-	-	-	6,677,659
Federal Grant Administration	-	2,724,758	-	-	2,724,758
General Administration	6,460,583	1,975,299	-	-	8,435,882
School Administration	35,704,580	998,547	-	-	36,703,127
Business Services	5,195,153	-	-	-	5,195,153
Maintenance and Operation	41,457,007	12,000	-	523,691	41,992,698
Student Transportation	22,510,460	785,829	-	-	23,296,289
Central Support Services	18,877,686	-	-	-	18,877,686
Other Support Services	4,697,169	148,750	-	-	4,845,919
School Food and Nutrition Services	-	438,524	-	42,196,175	42,634,699
Enterprise Operations	-	-	-	1,373,283	1,373,283
Facilities Acquisition and Construction Services	-	-	89,244,830	-	89,244,830
TOTAL OPERATING EXPENDITURES	489,277,579	71,082,015	89,244,830	44,200,001	693,804,425
Transfers To Other Funds	1,209,602	17,450,000	-	2,000,000	20,659,602
TOTAL EXPENDITURES & TRANSFERS	490,487,181	88,532,015	89,244,830	46,200,001	714,464,027
Ending Unreserved Fund Balance 6-30-2021	86,679,852	-	-	10,347,210	97,027,061
TOTAL EXPENDITURES & END OF YEAR BALANCE	\$ 577,167,033	\$ 88,532,015	\$ 89,244,830	\$ 56,547,211	\$ 811,491,089

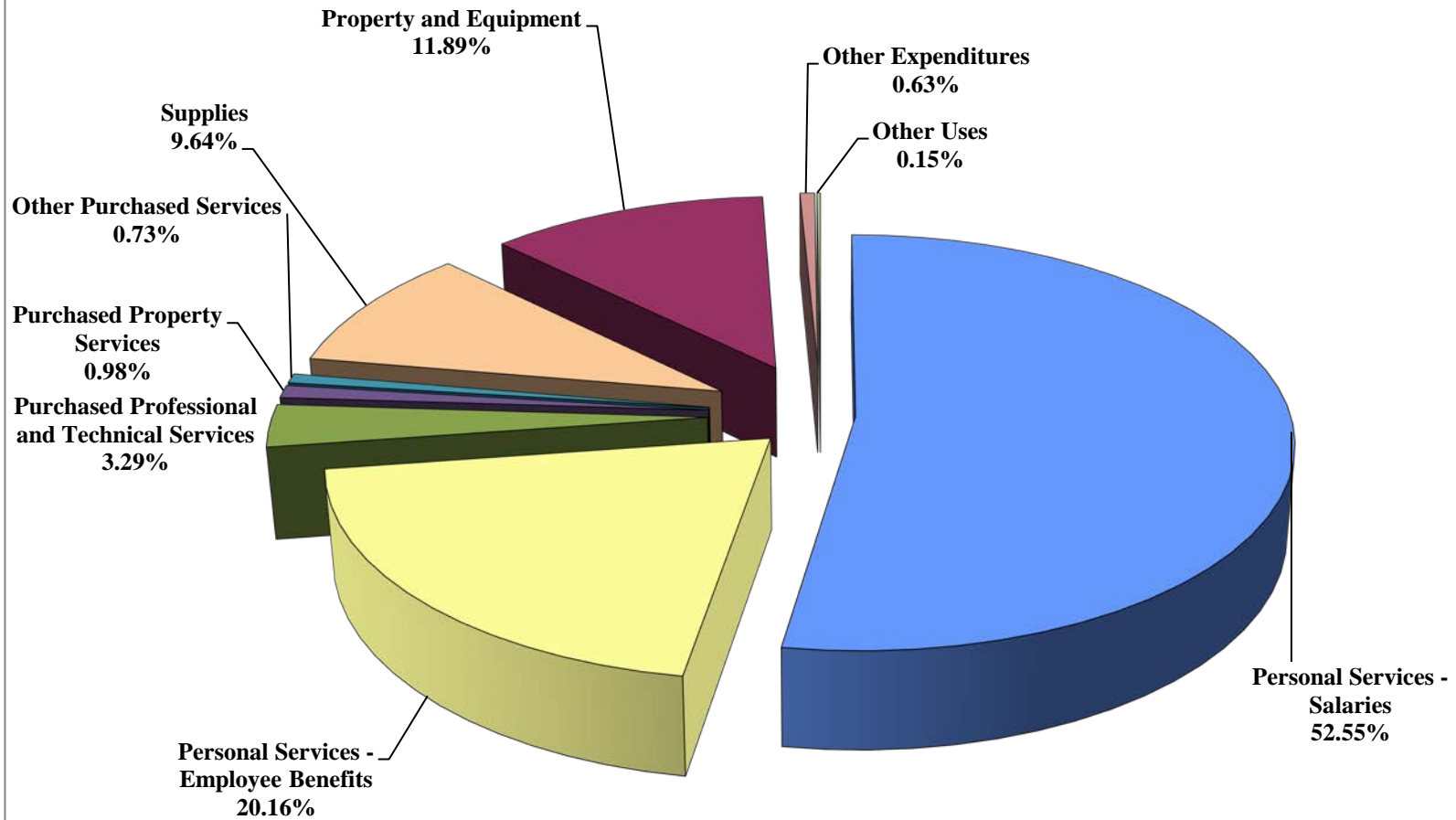
FY 2021 TOTAL REVENUE ALL FUNDS



FY 2021 TOTAL EXPENDITURES BY FUNCTION ALL FUNDS



**FY 2021 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**



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. With a major emphasis towards direct instruction, expenditures are allocated to several different functions to pay for salaries and benefits, contracted services, supplies/instructional materials, utilities, computers, and equipment. For FY 2021, the adopted budget has 65.15% of funds earmarked for the costs associated with direct classroom instruction.

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

REVENUES:	FY 2018 Actuals		FY 2019 Actuals		FY 2020 Budget	
Ad Valorem Taxes	\$ 123,291,188	28.5%	\$ 133,126,379	28.5%	\$ 127,837,336	28.8%
Other Local Sources	4,773,211	1.1%	5,135,819	1.1%	5,220,000	1.2%
QBE	308,485,270	71.3%	327,685,432	70.2%	310,776,523	69.9%
QBE Austerity Reduction	(5,144,809)	-1.2%	-	0.0%	-	0.0%
Other State Sources	194,950	0.0%	-	0.0%	-	0.0%
Federal Sources	946,696	0.2%	607,736	0.1%	690,000	0.2%
Transfers in From Other Funds						
TOTAL REVENUES	\$ 432,546,506		\$ 466,555,366		\$ 444,523,859	
EXPENDITURES:						
Instruction	\$ 302,505,922	66.6%	\$ 284,039,909	65.0%	\$ 312,502,321	63.7%
Pupil Services	15,682,630	3.5%	16,223,066	3.7%	19,700,527	4.0%
Improvement of Instructional Services	18,612,909	4.1%	8,403,363	1.9%	15,058,321	3.1%
Instructional Staff Training	537,626		254,132	0.1%	436,113	
Educational Media Services	6,547,415	1.4%	6,539,767	1.5%	6,677,659	1.4%
Federal Grant Administration	-	0.0%	-	0.0%	-	0.0%
General Administration	4,847,922	1.1%	6,008,682	1.4%	6,460,583	1.3%
School Administration	29,498,954	6.5%	32,487,799	7.4%	35,704,580	7.3%
Business Services	3,541,798	0.8%	4,074,080	0.9%	5,195,153	1.1%
Maintenance and Operation	38,062,508	8.4%	41,493,295	9.5%	41,457,007	8.5%
Student Transportation	20,605,754	4.5%	22,905,635	5.2%	22,510,460	4.6%
Central Support Services	9,783,799	2.2%	10,456,319	2.4%	18,877,686	3.8%
Other Support Services	3,002,808	0.7%	2,954,516	0.7%	4,697,169	1.0%
School Nutrition Program	-		-		-	
Other Outlays	1,214,602	0.3%	1,240,600	0.3%	1,209,602	0.2%
TOTAL EXPENDITURES	\$ 454,444,645		\$ 437,081,163		\$ 490,487,181	
Excess of Revenue Over/(Under) Expenditures	(21,898,140)		29,474,203		(45,963,322)	
Beginning Fund Balance	40,508,141		18,610,001		115,193,174	
Ending Fund Balance	18,610,001		48,084,204		86,679,852	
Tax Millage Rate	19.095		20.000		20.000	

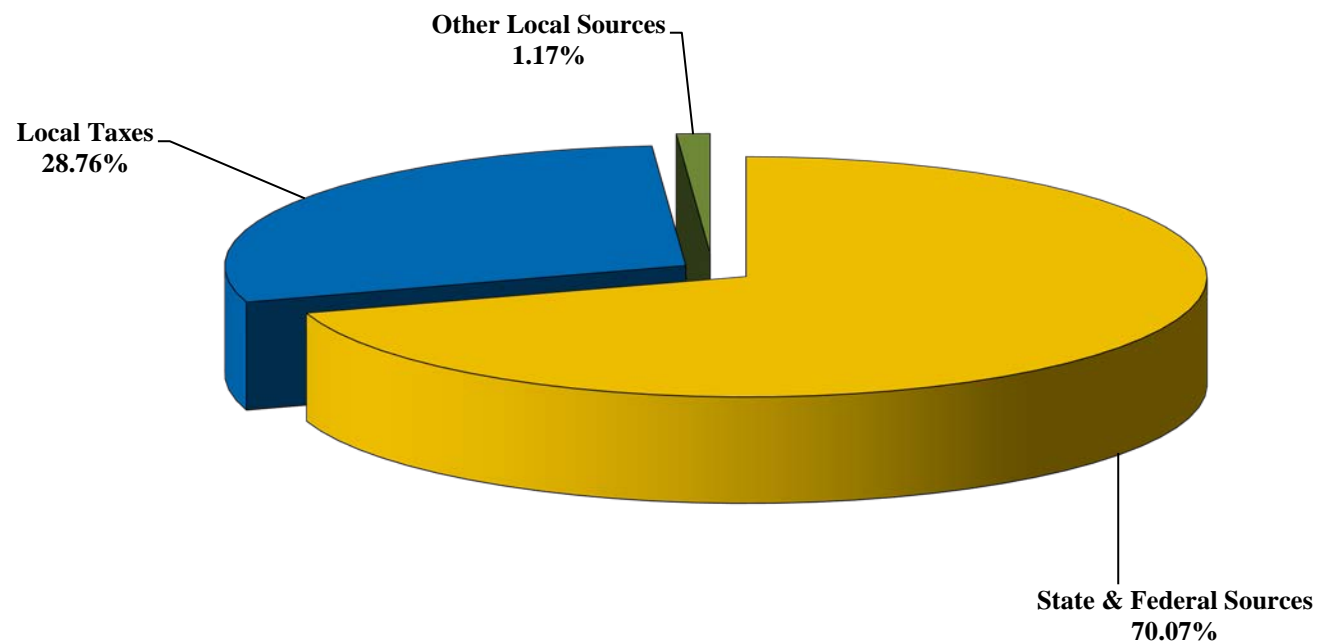
GENERAL FUND BUDGET

Summary of Revenues and Expenditures

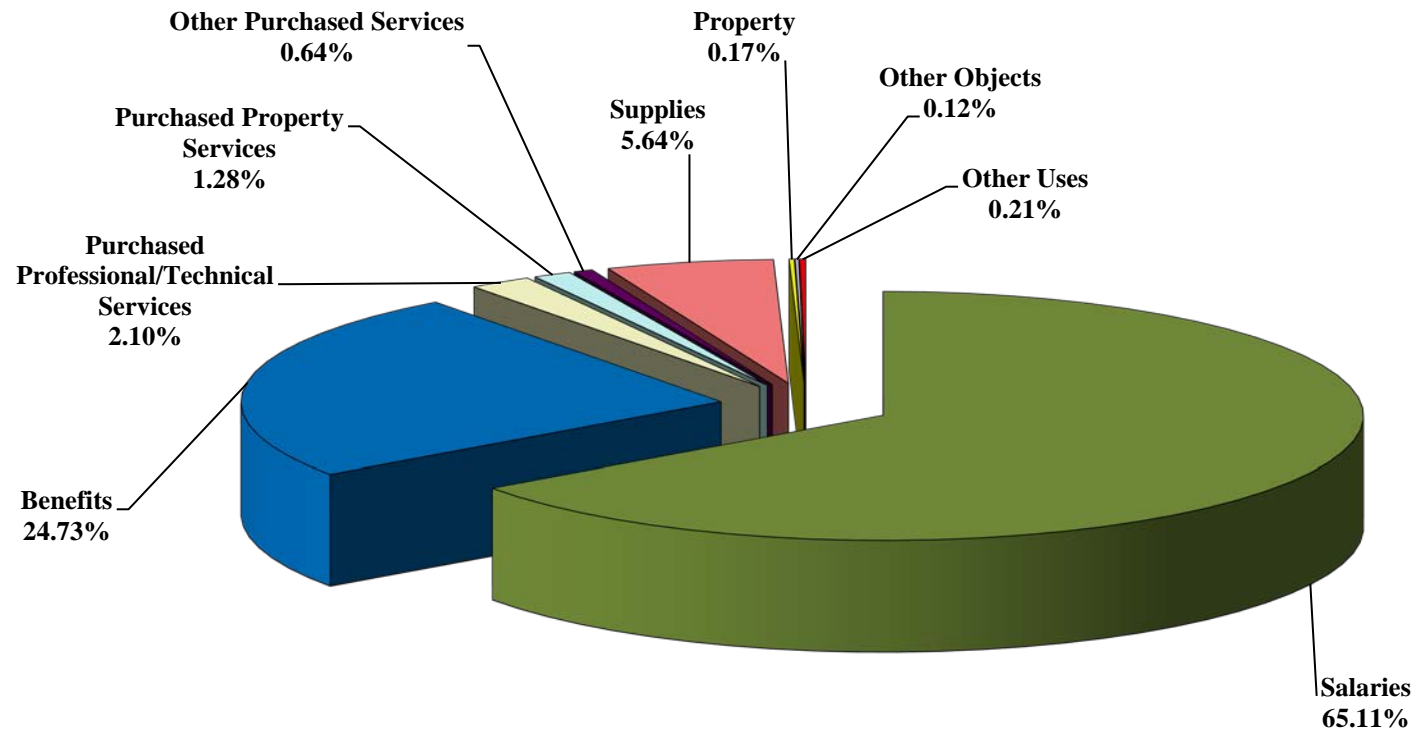
Comparison of FY 2020 to FY 2021

	FY 2019-2020 Budget	FY 2020-2021 Budget	Increase (Decrease) from Previous FY	%
<u>ANTICIPATED FUNDS AVAILABLE</u>				
Local Property Taxes	\$ 138,214,672	\$ 127,837,336	\$ (10,377,336)	-7.5%
Other Local Sources	5,220,000	5,220,000	-	0.0%
State Funding	345,356,682	310,776,523	(34,580,159)	-10.0%
Federal Funding	690,000	690,000	-	0.0%
Total Revenue Anticipated	489,481,354	444,523,859	(44,957,495)	-9.2%
Beginning Fund Balance	48,084,204	115,193,174	67,108,970	139.6%
Transfers from Other Funds		17,450,000		
Total Funds Available	\$ 537,565,558	\$ 577,167,033	\$ 39,601,475	7.4%
<u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 323,056,330	\$ 312,502,321	\$ (10,554,009)	-3%
Pupil Services	17,741,498	19,700,527	1,959,029	11%
Improvement of Instructional Services	15,037,070	15,058,321	21,251	0%
Instructional Staff Training	460,413	436,113	(24,300)	-5%
Educational Media Services	6,857,709	6,677,659	(180,050)	-3%
Federal Grant Administration	-	-	-	0%
General Administration	6,336,938	6,460,583	123,645	2%
School Administration	33,627,107	35,704,580	2,077,473	6%
Business Services	5,419,051	5,195,153	(223,898)	-4%
Maintenance and Operations	44,416,366	41,457,007	(2,959,359)	-7%
Student Transportation	22,205,047	22,706,019	500,972	2%
Central Support Services	11,092,647	18,877,686	7,785,039	70%
Other Support Services	1,749,874	4,697,169	2,947,295	168%
School Nutrition Program	-	-	-	
Total Operating Expenditures	488,000,050	489,473,139	1,473,089	0%
Transfers to Other Funds	1,209,602	1,014,043	(195,559)	-16%
Total Operating Expenditures and Transfers	489,209,652	490,487,181	1,277,530	0%
Ending Unreserved Fund Balance	48,355,906	86,679,852	38,323,945	79%
Total Expenditures and End of Year Balance	\$ 537,565,558	\$ 577,167,033	\$ 39,601,475	7%

FY 2021 SOURCES OF REVENUE GENERAL FUND



FY 2021 EXPENDITURES BY OBJECT GENERAL FUND



FY 2021 EXPENDITURES BY OBJECT GENERAL FUND

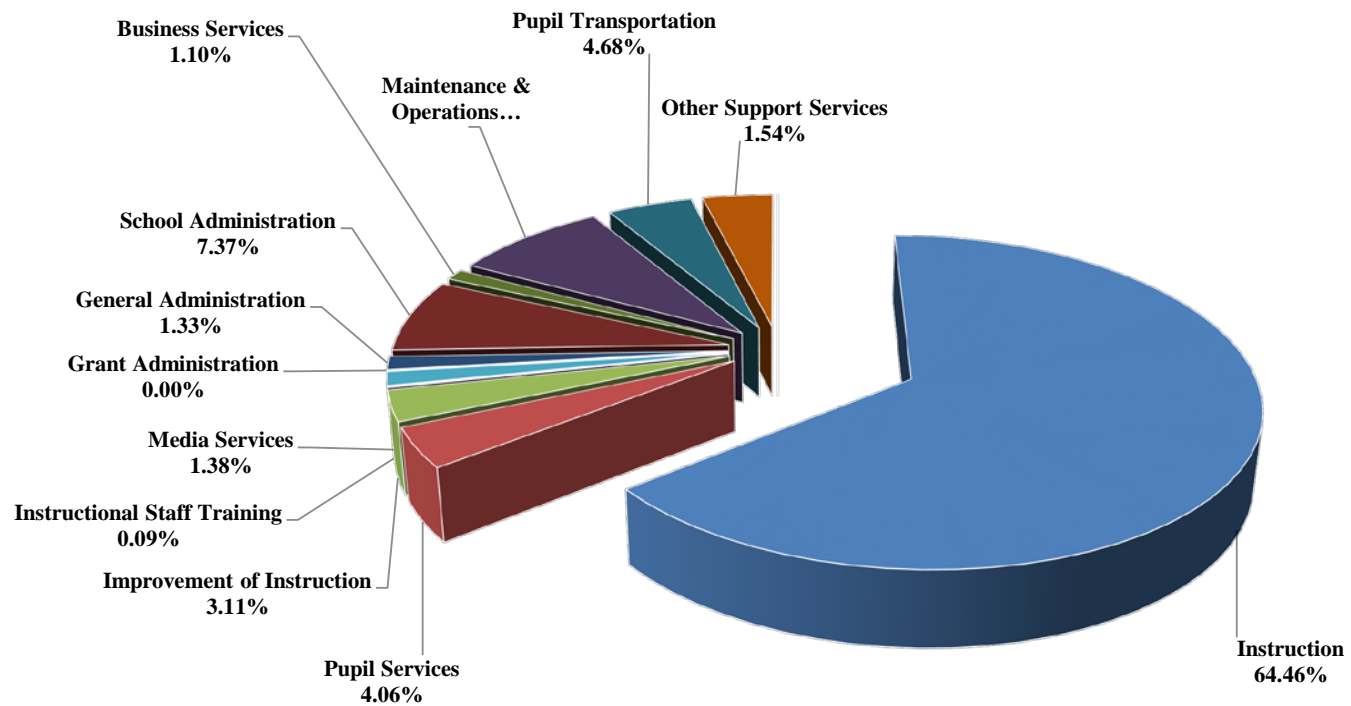
Object	Description	FY 2019-2020 Budget	FY 2020-2021 Budget	Increase/(Decrease)F rom Previous FY
110	Salaries-Classroom Teachers	\$ 178,806,008	\$ 179,099,310	\$ 293,302
111	Salaries-School Board Members	110,400	110,400	-
113	Salaries-Certified Substitutes	5,818,588	5,818,588	-
114	Salaries-Non Certified Substitutes	181,412	181,412	-
115	Salaries-Extended Staff	4	4	-
116	Salaries-Professional Development Stipends	471,630	471,630	-
117	Salaries-Extended Year	1	3	2
118	Salaries-Art, Music, P.E. Teachers	18,171,982	18,630,291	458,309
120	Salary Supt/RESA/Avts Director	300,000	395,596	95,596
121	Salaries-Dep, Assoc, Asst, Area Supt	961,298	1,022,890	61,592
130	Salaries-Principal	7,241,841	8,334,601	1,092,760
131	Salaries-Assistant Principal	10,629,936	11,894,675	1,264,739
140	Salaries-Aides & Paraprofessionals	11,312,895	11,522,514	209,619
142	Salaries-Clerical	8,366,323	8,560,804	194,481
145	Salaries-Interpreter	527,696	456,050	(71,646)
146	Salaries-Athletics Personnel	252,408	665,122	412,714
148	Salaries-Accountant	87,458	95,484	8,026
151	Salaries-Legal Personnel	87,557	108,872	21,315
161	Salaries-Technology Specialist	120,316	98,873	(21,443)
163	Salaries-Nurse	1,358,839	1,279,874	(78,965)
164	Salaries-Phys/Occ/Mobility Therapist	267,705	270,702	2,997
165	Salaries-Librarian Media Specialist	4,203,300	4,214,748	11,448
171	Salaries-Tch Support Spe/Dia/Aud	-	-	
172	Salaries-Elementary Counselor	3,282,246	3,216,614	(65,632)
173	Salaries-Secondary Counselor	5,989,332	6,007,801	18,469
174	Salaries-School Psychologist	1,917,927	2,218,395	300,468
176	Salaries-School Social Worker	2,095,828	2,151,303	55,475

Object	Description	FY 2019-2020 Budget	FY 2020-2021 Budget	Increase/(Decrease)From Previous FY
178	Salaries-Graduation Coaches	-	604,821	604,821
180	Salaries-Pupil Transportation Drivers	7,587,350	7,689,382	102,032
181	Salaries-Maint/Trans Mech/Sec/Warehouse	12,144,768	11,973,355	(171,413)
186	Salaries-Custodial Personnel	7,968,874	8,012,278	43,404
190	Salaries-Other Management Personnel	3,265,896	3,552,319	286,423
191	Salaries-Other Admin Personnel	18,021,477	20,189,935	2,168,458
195	Other Compensation	-	-	-
199	Salaries-Other	335,761	495,937	160,176
100 - Personal Services - Salaries		\$ 311,887,056	\$ 319,344,583	\$ 7,457,527
200	Employee Benefits	\$ 2,942	\$ 2,879	\$ (63)
210	State Health Insurance	56,016,965	56,015,576	(1,389)
221	FICA	4,441,031	4,131,412	(309,619)
222	OASDI	-	1,287,426	1,287,426
230	Teachers Retirement System	59,167,372	53,862,920	(5,304,452)
250	Unemployment Compensation	178,140	190,089	11,949
260	Workers Compensation	4,497,522	4,685,100	187,578
290	Other Employee Benefits	4,464,304	1,137,769	(3,326,535)
200 - Personal Services - Employee Benefits		\$ 128,768,276	\$ 121,313,171	\$ (7,455,105)
300	Purchased Professional Technical Services	\$ 10,305,085	\$ 8,910,156	\$ (1,394,929)
321	Contracted Services - Teachers	2,987,913	1,374,043	(1,613,870)
300 - Purchased Professional and Technical Services		\$ 13,292,998	\$ 10,284,199	\$ (3,008,799)

Object	Description	FY 2019-2020 Budget	FY 2020-2021 Budget	Increase/(Decrease)F rom Previous FY
410	Water-Sewer-Sanitation	\$ 2,401,094	\$ 2,747,028	\$ 345,934
430	Repair & Maint-Bldg & Equip	1,491,980	1,491,980	-
432	Repair & Maint-Technology	142,000	42,000	(100,000)
441	Rental of Land or Buildings	15,000	15,000	-
442	Rental Equipment & Vehicles	300,349	297,949	(2,400)
443	Rental Computer Equipment	9,000	8,000	(1,000)
400 - Purchased Property Services		\$ 4,359,423	\$ 4,601,957	\$ 242,534
520	Insurance (Other Than Emp. Benefits)	\$ 1,748,597	\$ 1,748,597	\$ -
530	Communication	1,043,681	1,035,903	(7,778)
580	Travel Employees	295,204	202,292	(92,912)
585	Travel of Board Members	26,875	18,734	(8,141)
592	Services Purchased from M-RESA	62,770	27,527	(35,243)
595	Other Purchased Services	68,750	91,182	22,432
596	Residential Facilities	-	24,959	24,959
500 - Other Purchased Services		\$ 3,245,877	\$ 3,149,194	\$ (96,683)
610	Supplies	\$ 5,217,523	\$ 4,410,298	\$ (807,225)
611	Supplies-Technology Related	82,281	35,088	(47,193)
612	Purchase Of Software	4,976,035	11,450,136	6,474,101
615	Expendable Equipment	193,734	192,334	(1,400)
616	Expendable Computer Equipment	250,647	168,147	(82,500)
620	Energy-Electricity	11,623,997	11,623,997	-
630	Food Purchased	5,000	14,393	9,393
635	Food Acquisition - USDA	-	3,709	3,709
641	Textbooks	1,868,393	790,936	(1,077,457)
642	Books And Periodicals	727,498	649,425	(78,073)
600 - Supplies		\$ 24,945,108	\$ 29,338,463	\$ 4,393,355

Object	Description	FY 2019-2020 Budget	FY 2020-2021 Budget	Increase/(Decrease)From Previous FY
720	Building Acquisition Construction	\$ -	\$ 2,458	\$ 2,458
730	Purchase Of Equipment	849,182	844,262	(4,920)
732	Purchase of Buses	-	-	
734	Purchase Of Computers	-	3,129	3,129
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700 - Property		\$ 849,182	\$ 849,849	\$ 667
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810	Dues And Fees	\$ 527,540	\$ 467,132	\$ (60,408)
890	Other Expenses	124,590	124,590	-
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800 - Other Objects		\$ 652,130	\$ 591,722	\$ (60,408)
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930	Transfer To Other Funds	\$ 1,209,602	\$ 1,014,043	\$ (195,559)
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900 - Other Uses		\$ 1,209,602	\$ 1,014,043	\$ (195,559)
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Grand Total Expenditures		\$ 489,209,652	\$ 490,487,181	\$ 1,277,529

FY 2021 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 aides or classroom assistants of any type who may assist in the instructional process.

Budgeted Positions	FY 2020	FY 2021	Increase (Decrease)
Classroom Teachers	3,013.50	3,087.00	73.50
Art, Music, P.E Teachers	310.00	316.00	6.00
Aides and Paraprofessionals	539.00	562.00	23.00
Sign Language Interpreters	10.00	9.00	(1.00)
Technology Specialists	2.00	2.00	-
Counselors	125.50	130.00	4.50
Other Administrative Personnel	1.00	1.00	-
Total Instruction	4,001.00	4,107.00	106.00

Expenditures by Function

INSTRUCTION	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
Salaries-Classroom Teachers	\$ 178,794,695	\$ 179,266,101	\$ 471,406	0.26%
Salaries-Certified Substitutes	5,376,787	5,376,787	-	0.00%
Salaries-Classified Substitutes	176,412	176,412	-	0.00%
Salaries-Extended Staff	4	4	-	0.00%
Stipends	30,000	30,000	-	0.00%
Salaries-Extended Year	1	1	-	0.00%
Salaries-Art, Music, P.E.	18,171,982	18,630,291	458,309	2.52%
Salaries-Aides & Paraprofessionals	11,261,198	11,469,317	208,119	1.85%
Salaries-Interpreter	527,696	456,050	(71,646)	-13.58%
Salaries-Technology Specialist	120,316	98,873	(21,443)	-17.82%
Salaries-Elementary Counselors	3,281,046	3,215,414	(65,632)	-2.00%
Salaries-Secondary Counselors	5,964,632	5,983,101	18,469	0.31%
Salaries-Other Administrative Personnel	40,624	40,624	-	0.00%
Other Salaries	18,350	18,350	-	0.00%
Employee Benefits	91,576,006	81,940,026	(9,635,980)	-10.52%
Subtotal-Salaries and Benefits	315,339,749	306,701,351	(8,638,398)	-2.74%
Purchased Professional Tech Services	1,221,448	985,383	(236,065)	-19.33%
Contracted Services - Teachers	2,987,913	1,224,043	(1,763,870)	-59.03%
Contracted Services - TFA	-	-	-	0.00%
Repair & Maintenance - Bldgs. & Equipment	265,953	265,953	-	0.00%
Rental Equipment & Vehicles	265,875	265,875	-	0.00%
Communication	2,600	823	(1,777)	-68.35%
Travel Employees	25,600	20,600	(5,000)	-19.53%
Other Purchased Services	-	22,432	22,432	100.00%
Residential Facilities	-	24,959	24,959	100.00%
Supplies	804,417	835,865	31,448	3.91%
Supplies - Technology Related	19,443	19,443	-	0.00%
Purchase of Software	327,437	327,437	-	0.00%
Expendable Equipment	130,738	130,738	-	0.00%
Expendable Computer Equipment	170,647	89,647	(81,000)	-47.47%
Purchased Food	-	11,393	11,393	100.00%
Food Acquisition - USDA	-	3,709	3,709	100.00%
Textbooks	1,868,393	790,936	(1,077,457)	-57.67%
Books and Periodicals	192,435	187,435	(5,000)	-2.60%
Bldg Acquisition Const Improvement	-	2,458	2,458	100.00%
Purchase of Equipment	443,508	445,213	1,705	0.38%
Software Purchase	-	3,129	3,129	100.00%
Dues and Fees	135,000	113,200	(21,800)	-16.15%
Other Expenses	30,300	30,300	-	0.00%
Subtotal-Other Costs	8,891,707	5,800,971	(3,090,736)	-34.76%
Total Expenditures-Instruction	\$ 324,231,456	\$ 312,502,322	\$ (11,729,134)	-3.62%

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 2020	FY 2021	Increase (Decrease)
Aides & Paraprofessionals	2.00	2.00	-
Clerical	19.00	19.00	-
Athletic Personnel	3.00	3.00	-
Health Care Technician	72.00	74.00	2.00
Occupational & Physical Therapists	4.00	4.00	-
School Psychologist	25.00	25.00	-
Social Worker	31.00	31.00	-
Student Engagement Specialist	0.00	24.00	24.00
Other Management Personnel	4.00	3.00	(1.00)
Other Administrative Personnel	52.00	61.00	9.00
Other Salaries	2.00	5.00	3.00
	214.00	251.00	37.00

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
STUDENT SUPPORT SERVICES				
Salaries-Classroom Teachers	\$ 11,313	\$ 11,313	\$ -	0.00%
Salaries-Non Certified Substitutes	5,000	5,000	-	0.00%
Salaries-Aides & Paraprofessionals	51,697	53,197	1,500	2.90%
Salaries-Clerical	715,748	636,009	(79,739)	-11.14%
Salaries-Athletic Personnel	252,408	665,122	412,714	163.51%
Salaries-Nurses	1,358,839	1,279,874	(78,965)	-5.81%
Salaries-Phys/Occ/Mobility Therapist	267,705	270,702	2,997	1.12%
Salaries-Elementary Counselor	1,200	1,200	-	0.00%
Salaries-Secondary Counselor	24,700	24,700	-	0.00%
Salaries-School Psychologists	1,917,927	2,040,291	122,364	6.38%
Salaries-School Social Workers	2,095,828	2,151,303	55,475	2.65%
Salaries-Graduation Coach	-	604,821	604,821	100.00%
Salaries-Other Management Personnel	466,499	398,451	(68,048)	-14.59%
Salaries-Other Administrative Personnel	3,614,871	4,241,973	627,102	17.35%
Salaries-Other	202,511	362,689	160,178	79.10%
Employee Benefits	4,853,213	5,115,920	262,707	5.41%
Subtotal-Salaries and Benefits	15,839,459	17,862,565	2,023,106	12.77%
Purchased Professional Tech Services	808,684	965,307	156,623	19.37%
Repair & Maintenance	9,000	9,000	-	0.00%
Rental Equipment & Vehicles	12,700	12,700	-	0.00%
Communication	115,868	115,868	-	0.00%
Travel Employees	43,500	30,000	(13,500)	-31.03%
Supplies	1,035,452	663,855	(371,597)	-35.89%
Purchase of Software	8,500	8,500	-	0.00%
Expendable Equipment	4,000	4,000	-	0.00%
Books and Periodicals	-	-	-	100.00%
Purchase of Equipment	13,732	13,732	-	0.00%
Dues and Fees	16,500	15,000	(1,500)	-9.09%
Subtotal-Other Costs	2,067,936	1,837,962	(229,974)	-11.12%
Total Expenditures-Student Support Services	\$ 17,907,395	\$ 19,700,527	\$ 1,793,132	10.01%

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 2020	FY 2021	Increase (Decrease)
Clerical	12.00	12.00	-
Other Management Personnel	4.90	7.00	2.10
Other Administrative Personnel	62.37	102.00	39.63
Total Impr of Instruction	79.27	121.00	41.73

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2019-2020 Budget	FY 2020-2021 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	\$ 324,363	\$ 324,363	\$ -	0.00%
Stipends	256,630	256,630	-	0.00%
Salaries-Clerical	421,847	457,024	35,177	8.34%
Salaries-Other Management Personnel	566,051	644,457	78,406	13.85%
Salaries-Other Administrative Personnel	6,660,024	7,012,435	352,411	5.29%
Salaries-Other	47,324	47,323	(1)	0.00%
Employee Benefits	2,434,214	2,543,040	108,826	4.47%
Subtotal-Salaries and Benefits	10,710,453	11,285,272	574,819	5.37%
Purchased Professional Tech Services	247,251	225,534	(21,717)	-8.78%
Repair & Maintenance Building & Equipment	39,652	39,652	-	0.00%
Communication	202,165	202,165	-	0.00%
Travel Employees	118,888	60,550	(58,338)	-49.07%
Supplies	508,774	466,064	(42,710)	-8.39%
Purchase of Software	2,969,859	2,529,859	(440,000)	-14.82%
Expendable Equipment	11,789	11,789	-	0.00%
Books and Periodicals	182,442	168,271	(14,171)	-7.77%
Dues and Fees	90,030	69,165	(20,865)	-23.18%
Other Expenditures	-	-	-	0.00%
Subtotal-Other Costs	4,370,850	3,773,049	(597,801)	-13.68%
Total Expenditures-Impr Instructional Services	\$ 15,081,303	\$ 15,058,321	\$ 4,695,795	45.21%

Instructional Staff Training

Positions by Function

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

No full-time positions are budgeted for this function.

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From	From
INSTRUCTIONAL STAFF TRAINING			Previous FY	Previous FY Percent
Salaries-Certified Substitutes	\$ 90,050	\$ 90,050	\$ -	0.00%
Stipends	185,000	185,000	-	0.00%
Employee Benefits	-	-	-	0.00%
Subtotal-Salaries and Benefits	275,050	275,050	-	0.00%
Purchased Professional Tech Services	73,300	70,000	(3,300)	-4.50%
Travel Employees	1,000	1,000	-	0.00%
Supplies	46,000	36,000	(10,000)	-21.74%
Purchase of Software	64,063	54,063	(10,000)	-15.61%
Dues and Fees	1,000	-	(1,000)	-100.00%
Subtotal-Other Costs	185,363	161,063	(24,300)	-13.11%
Total Expenditures-Instructional Staff Training	\$ 460,413	\$ 436,113	\$ (24,300)	-5.28%

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 2020	FY 2021	Increase (Decrease)
Media Paraprofessional	13.00	13.00	-
Media Specialist	63.00	64.00	1.00
Total Media Services	76.00	77.00	1.00

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
EDUCATIONAL MEDIA SERVICES				
Salaries-Certified Substitutes	\$ 21,342	\$ 21,342	\$ -	0.00%
Salaries-Clerical	292,783	274,747	(18,036)	-6.16%
Salaries-Librarian Media Specialist	4,203,300	4,214,748	11,448	0.27%
Employee Benefits	1,945,953	1,721,447	(224,506)	-11.54%
Subtotal-Salaries and Benefits	6,463,378	6,232,284	(231,094)	-3.58%
Supplies	20,000	20,000	-	0.00%
Purchase of Software	160,000	150,101	(9,899)	-6.19%
Books and Periodicals	334,149	275,274	(58,875)	-17.62%
Subtotals-Other Costs	514,149	445,375	(68,774)	-13.38%
Total Expenditures-Educational Media Services	\$ 6,977,527	\$ 6,677,659	\$ (299,868)	-4.30%

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 2020	FY 2021	Increase (Decrease)
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	6.00	7.00	1.00
Legal Personnel	12.00	13.00	1.00
Clerical	1.00	2.00	1.00
Other Management Personnel	1.25	2.00	0.75
Other Administrative Personnel	7.00	9.00	2.00
Total General Admin	37.25	43.00	5.75

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From	From
GENERAL ADMINISTRATION			Previous FY	Previous FY Percent
Salaries-School Board Members	\$ 110,400	\$ 110,400	\$ -	0.00%
Salary-Superintendent	300,000	395,596	95,596	31.87%
Salaries-Dep., Asst., Area, Superintendent	961,298	1,022,890	61,592	6.41%
Salaries-Clerical	588,746	637,501	48,755	8.28%
Salaries-Legal Personnel	87,557	108,872	21,315	24.34%
Salaries-Other Management Personnel	142,290	172,307	30,017	21.10%
Salaries-Other Administrative Personnel	726,636	856,226	129,590	17.83%
Salaries-Other	17,100	17,100	-	0.00%
Employee Benefits	972,751	995,471	22,720	2.34%
Subtotal-Salaries and Benefits	3,906,778	4,316,363	409,585	10.48%
Purchased Professional Tech Services	1,953,193	1,690,629	(262,564)	-13.44%
Repair & Maintenance Building & Equipment	2,300	2,300	-	0.00%
Communication	110,900	110,900	-	0.00%
Travel Employees	34,266	32,312	(1,954)	-5.70%
Travel of Board Members	26,875	18,734	(8,141)	-30.29%
Other Purchased Services	25,250	25,250	-	0.00%
Supplies	73,890	69,790	(4,100)	-5.55%
Supplies-Technology Related	5,638	5,638	-	0.00%
Expendable Equipment	693	693	-	0.00%
Expendable Computer Equipment	12,500	11,500	(1,000)	-8.00%
Books and Periodicals	13,085	13,085	-	0.00%
Purchase of Equipment	4,807	4,807	-	0.00%
Dues and Fees	150,478	147,478	(3,000)	-1.99%
Other Expenditures	500	500	-	0.00%
Subtotal-Other Costs	2,414,375	2,133,616	(280,759)	-11.63%
Total Expenditures-General Administration	\$ 6,321,153	\$ 6,449,979	\$ 128,826	2.04%

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 2020	FY 2021	Increase (Decrease)
Principals	64.00	65.00	1.00
Assistant Principals	116.00	122.00	6.00
Clerical	204.00	205.00	1.00
Other Administrative Personnel	1.48	1.00	(0.48)
Total School Admin	385.48	393.00	7.52

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
SCHOOL ADMINISTRATION				
Salaries-Certified Substitutes	\$ 1	\$ 1	-	0.00%
Salaries-Principals	7,241,841	8,334,601	1,092,760	15.09%
Salaries-Assistant Principals	10,629,936	11,894,675	1,264,739.00	11.90%
Salaries-Clerical	5,274,850	5,441,972	167,122.00	3.17%
Salaries-6 Extra Days Custodians	-	91,385	91,385.00	100.00%
Salaries-Other Management Personnel	248,248	145,100	(103,148.00)	-41.55%
Salaries-Other Administrative Personnel	118,984	110,660	(8,324.00)	-7.00%
Salaries-Other	22,276	22,276	-	0.00%
Employee Benefits	9,502,785	8,976,947	(525,838.00)	-5.53%
Subtotal-Salaries and Benefits	33,038,921	35,017,617	1,978,696	5.99%
Repair & Maintenance Building & Equipment	500	500	-	0.00%
Communications	100,768	100,768	-	0.00%
Supplies	533,453	505,040	(28,413)	-5.33%
Supplies - Technology Related	700	700	-	0.00%
Contracts Payable	1,000	-	(1,000)	-100.00%
Purchase of Software	5,000	6,000	1,000	20.00%
Expendable Equipment	2,500	2,500	-	0.00%
Books and Periodicals	1,000	1,000	-	0.00%
Purchase of Equipment	9,135	9,135	-	0.00%
Dues and Fees	58,320	58,320	-	0.00%
Other Expenses	3,000	3,000	-	0.00%
Subtotal-Other Costs	715,376	686,963	(28,413)	-3.97%
Total Expenditures-School Administration	\$ 33,754,297	\$ 35,704,580	\$ 1,950,283	5.78%

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, purchasing, and management of funds.

Budgeted Positions	FY 2020	FY 2021	Increase (Decrease)
Clerical	3.00	3.00	-
Accountant	2.00	2.00	-
Procurement Specialist	1.00	1.00	-
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	30.00	30.00	-
Total Business Support Services	39.00	39.00	-

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
BUSINESS SUPPORT SERVICES				
Salaries-Clerical	\$ 130,343	\$ 109,548	\$ (20,795)	-15.95%
Salaries-Accountant	87,458	95,484	8,026	9.18%
Salaries-Maintenance, Security, Warehouse	74,477	74,477	-	0.00%
Salaries-Other Management Personnel	402,249	413,975	11,726	2.92%
Salaries-Other Administrative Personnel	1,568,085	1,700,782	132,697	8.46%
Salaries-Other	7,200	7,200	-	0.00%
Employee Benefits	916,975	861,213	(55,762)	-6.08%
Subtotal-Salaries and Benefits	3,186,787	3,262,679	75,892	2.38%
Purchased Professional Tech Services	1,540,970	1,340,387	(200,583)	-13.02%
Repair & Maintenance Building & Equipment	3,800	3,800	-	0.00%
Rental Equipment & Vehicles	2,128	2,128	-	0.00%
Insurance	342,123	342,123	-	0.00%
Travel Employees	13,500	12,246	(1,254)	-9.29%
Other Purchased Services	-	-	-	0.00%
Supplies	139,686	138,432	(1,254)	-0.90%
Purchase of Software	22,060	22,060	-	0.00%
Expendable Equipment	6,114	6,114	-	0.00%
Expendable Computer Equipment	38,500	38,500	-	0.00%
Books and Periodicals	200	200	-	0.00%
Dues and Fees	28,712	26,484	(2,228)	-7.76%
Subtotal-Other Costs	2,137,793	1,932,474	(205,319)	-9.60%
Total Expenditures-Business Support Services	\$ 5,324,580	\$ 5,195,153	\$ (129,427)	-2.43%

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. Also included are warehouse and distribution operations.

Budgeted Positions	FY 2020	FY 2021	Increase (Decrease)
Clerical	10.00	10.00	-
Maintenance Personnel	186.70	193.00	6.30
Campus Security	38.00	38.00	-
Custodians	268.00	269.00	1.00
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	9.00	9.00	-
Total Maintenance & Operations	513.70	521.00	7.30

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
MAINTENANCE AND OPERATIONS				
Salaries-Clerical	\$ 379,226	\$ 371,573	\$ (7,653)	-2.02%
Salaries-Maintenance, Security, Warehouse	9,051,938	8,816,911	(235,027)	-2.60%
Salaries-Custodial Personnel	7,968,874	7,920,893	(47,981)	-0.60%
Salaries-Other Management Personnel	268,337	286,868	18,531	6.91%
Salaries-Other Administrative Personnel	595,340	678,080	82,740	13.90%
Employee Benefits	7,107,017	6,913,055	(193,962)	-2.73%
Subtotal-Salaries and Benefits	25,370,732	24,987,380	(383,352)	-1.51%
Purchased Professional Tech Services	3,571,000	3,046,510	(524,490)	-14.69%
Water-Sewer-Sanitation	2,401,094	2,361,499	(39,595)	-1.65%
Sanitation	0	572,757	572,757	100.00%
Pest Control	0	155,000	155,000	100.00%
Repair & Maintenance-Building & Equipment	7,300	785,462	778,162	10659.75%
Rental of Land or Buildings	0	15,000	15,000	100.00%
Rental Equipment & Vehicles	18,600	3,600	(15,000)	-80.65%
Rental Computer Equipment	6,500	6,500	-	0.00%
Insurance Policy	729,495	729,495	-	0.00%
Communication	101,300	101,300	-	0.00%
Travel Employees	22,675	16,809	(5,866)	-25.87%
Other Purchased Services	500	500	-	0.00%
Supplies	1,957,216	1,597,317	(359,899)	-18.39%
Purchase of Software	18,000	18,000	-	0.00%
Expendable Equipment	26,500	26,500	-	0.00%
Energy-Electricity	8,671,288	6,997,278	(1,674,010)	-19.31%
Books and Periodicals	4,000	4,000	-	0.00%
Purchase of Equipment	9,000	9,000	-	0.00%
Dues and Fees	5,500	5,500	-	0.00%
Other Expenses	17,600	17,600	-	0.00%
Subtotal-Other Costs	17,567,568	16,469,627	(1,097,941)	-6.25%
Total Expenditures-Maintenance & Operations	\$ 42,938,300	\$ 41,457,007	\$ (1,481,293)	-3.45%

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 2020	FY 2021	Increase (Decrease)
Clerical	3.00	3.00	-
Bus Drivers	362.00	362.00	-
Transportation Personnel	123.00	125.00	2.00
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	2.00	2.00	-
Total Student Transportation	491.00	493.00	2.00

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
STUDENT TRANSPORTATION				
Salaries-Clerical	\$ 104,451	\$ 104,451	\$ -	0.00%
Salaries-Bus Drivers	7,587,350	7,689,382	102,032	1.34%
Salaries-Transportation Mech, Other Transp. Personnel	3,018,353	3,081,967	63,614	2.11%
Salaries-Other Management Personnel	123,507	236,530	113,023	91.51%
Salaries-Other Administrative Personnel	221,170	412,140	190,970	86.35%
Other Salaries	1,200	1,200	-	0.00%
Employee Benefits	5,418,781	5,092,652	(326,129)	-6.02%
Subtotal-Salaries and Benefits	16,474,812	16,618,322	143,510	0.87%
Purchased Professional Tech Services	509,890	309,890	(200,000)	-39.22%
Repair & Maintenance-Building & Equipment	1,130,000	1,685,619	555,619	49.17%
Insurance	676,979	676,979	-	0.00%
Communication	2,000	2,000	-	0.00%
Other Purchased Services	33,000	33,000	-	0.00%
Supplies	12,500	12,500	-	0.00%
Expendable Equipment	10,000	10,000	-	0.00%
Energy-Electricity and Fuel	2,952,709	2,952,709	-	0.00%
Purchase of Equipment	350,000	350,000	-	0.00%
Other Expenditures	55,000	55,000	-	0.00%
Subtotal-Other Costs	5,732,078	6,087,697	355,619	6.20%
Total Expenditures-Student Transportation	\$ 22,206,890	\$ 22,706,019	\$ 499,129	2.25%

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. Also included are printing, publishing and duplicating operations.

Budgeted Positions	FY 2020	FY 2021	Increase (Decrease)
Clerical	13.00	13.00	-
Other Management Personnel	10.00	9.00	(1.00)
Other Administrative Personnel	73.00	81.00	8.00
Total Central Support	96.00	103.00	7.00

Expenditures by Function

	FY 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
CENTRAL SUPPORT SERVICES				
Salaries-Certified Substitutes	\$ 6,045	\$ 6,045	\$ -	0.00%
Salaries-Clerical	458,329	517,375	59,046	12.88%
Salaries-Other Management Personnel	1,048,715	1,254,631	205,916	19.64%
Salaries-Other Admin Personnel	4,441,375	5,131,100	689,725	15.53%
Salaries-Other	19,800	19,800	-	0.00%
Employee Benefits	2,340,581	2,477,653	137,072	5.86%
Subtotal-Salaries and Benefits	8,314,845	9,406,604	1,091,759	13.13%
Purchased Professional Tech Services	374,349	271,516	(102,833)	-27.47%
Contracted Services - Teachers	-	150,000		
Repair & Maintenance-Building & Equipment	33,475	31,475	(2,000)	-5.97%
Repair & Maintenance-Technology	142,000	42,000	(100,000)	-70.42%
Rental Equipment & Vehicles	5,540	3,140	(2,400)	-43.32%
Rental Computer Equipment	2,500	1,500	(1,000)	-40.00%
Communication	408,080	402,080	(6,000)	-1.47%
Travel Employees	35,775	28,775	(7,000)	-19.57%
Services Purchased From MRESA	62,770	27,527	(35,243)	-56.15%
Other Purchased Services	10,000	10,000	-	0.00%
Supplies	86,135	65,435	(20,700)	-24.03%
Supplies-Technology Related	56,500	9,307	(47,193)	-83.53%
Purchase of Software	1,400,116	8,334,116	6,934,000	495.24%
Expendable Equipment	3,900	2,500	(1,400)	-35.90%
Expendable Computers Equipment	26,500	26,000	(500)	-1.89%
Food Purchased	5,000	3,000	(2,000)	-40.00%
Books and Periodicals	187	160	(27)	-14.44%
Purchase of Equipment	19,000	12,375	(6,625)	-34.87%
Dues and Fees	42,000	31,985	(10,015)	-23.85%
Other Expenditures	18,190	18,190	-	0.00%
Subtotal-Other Costs	2,732,017	9,471,081	6,739,064	246.67%
Total Expenditures-Central Support Services	\$ 11,046,862	\$ 18,877,685	\$ 7,830,823	70.89%

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 2019-2020	FY 2020-2021	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY Percent
OTHER SUPPORT SERVICES				
Salaries-Other Administrative Personnel	\$ 34,368	\$ 5,915	\$ (28,453)	-82.79%
Employee Benefits*	1,700,000	4,675,748	2,975,748	175.04%
Subtotal-Salaries and Benefits	1,734,368	4,681,663	2,947,295	169.93%
Purchased Professional Technical Services	5,000	5,000	-	0.00%
Rental Equipment & Vehicles	10,506	10,506	-	0.00%
Subtotal-Other Costs	15,506	15,506	-	0.00%
Total Expenditures-Other Support Services	\$ 1,749,874	\$ 4,697,169	\$ 2,947,295	168.43%

* Increase due to Workmen's Compensation guideline change.

OTHER OUTLAYS

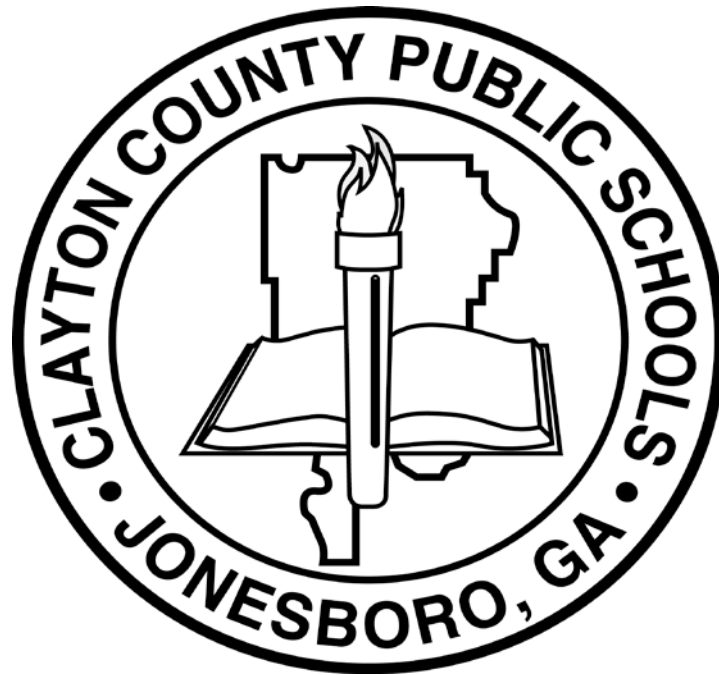
Positions by Function

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 2019-2020 Budget	FY 2020-2021 Budget	Increase/(Decrease) From Previous FY	Increase-/(Decrease) From Previous FY Percent
OTHER OUTLAYS				
Transfer to Other Funds	\$ 1,209,602	\$ 1,014,043	\$ (195,559)	-16.17%
Total Expenditures-Other Outlays	\$ 1,209,602	\$ 1,014,043	\$ (195,559)	-16.17%
 Grand Total Expenditures (General Fund)	 \$ 489,209,652	 \$ 490,476,577	 \$ 34,028,306	 6.96%
 Total Positions	 5,932.70	 6,148.00	 215.30	 3.6%



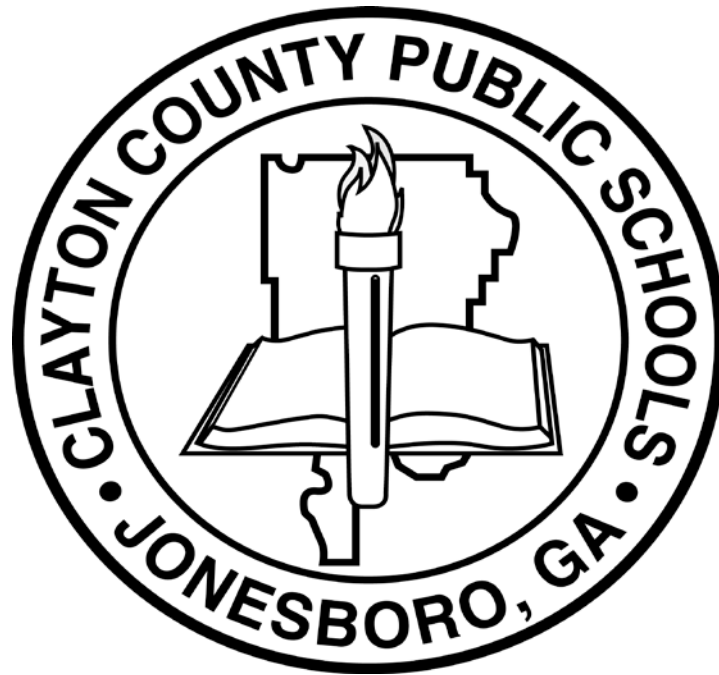
CLAYTON COUNTY PUBLIC SCHOOLS
PROJECTED SPECIAL REVENUE FUNDS
FY 2021

	FY2020	FY2021
Beginning Balance:	\$ -	\$ -
Revenue:		
Local	\$ -	\$ -
State	5,796,784	4,927,266
Federal	56,374,988	64,945,146
Total Revenue	62,171,772	69,872,412
Transfers In	1,049,602	1,209,602
Total Projected Sources Available	\$ 63,221,374	\$ 71,082,014
Expenditures:		
Instruction	\$ 30,205,400	\$ 32,225,400
Student Support Services	8,989,740	9,444,296
Improvement of Instruction	1,832,200	4,146,101
Instructional Staff Training	17,114,569	18,182,511
Media Services	-	-
Federal Grant Administration	1,972,653	2,724,758
General Administration	1,064,241	1,975,299
School Administration Services	946,944	998,546
Business Support Services	-	-
Maintenance & Operations	12,000	12,000
Transportation	603,548	785,829
Central Support Services	-	-
Other Support Services	124,826	148,750
Non-Instructional Services		438,524
School Nutrition	355,253	-
Other Outlays	-	-
Facility Planning/Construction	-	-
Subtotal	\$ 63,221,374	\$ 71,082,014
Transfers Out	-	-
Total Expenditures	63,221,374	71,082,014
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	\$ 63,221,374	\$ 71,082,014

Description	Funding Source	Current 2020 Budget	Projected 2021 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	\$ 23,800	\$ 23,800
	State	280,000	280,000
	Local	52,880	52,880
	Total	\$ 356,680	\$ 356,680
<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	\$ 298,422	\$ 298,422
	Local	-	-
	Total	\$ 298,422	\$ 298,422
<u>CTE - Perking IV Reserve - Education Career Partnerships</u>			
	Federal	\$ -	\$ -
<u>CTAE - Perkins IV Grant - Professional Development</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide targeted professional learning opportunities for Career and Technical Education personnel.	Federal	\$ 595,606	\$ 605,782
<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	\$ 89,727	\$ 98,968
<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	\$ 355,253	\$ 1,203,709
<u>Georgia Pre-Kindergarten Program</u>			
This grant represents funds from Bright From the Start - Georgia Department of Early Care and Learning. The Pre-K program is a lottery funded educational program to prepare four-year-old children with the learning experience needed to prepare for kindergarten.	State	\$ 2,569,069	\$ 2,569,069
<u>Georgia State University - CrestEd</u>			
This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal	\$ 103,500	\$ 353,500

Description	Funding Source	Current 2020 Budget	Projected 2021 Budget
<u>GNETS State Grant</u>			
This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	\$ 3,752,516	\$ 3,752,516
<u>GNETS Federal VI B Special Project</u>			
This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.	Federal	\$ 724,701	\$ 734,701
<u>SADD</u>			
This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions	Federal	\$ 63,000	\$ 66,000
<u>Special Education Title VI-B Flow through</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.	Federal	\$ 9,099,003	\$ 10,099,003
<u>Special Education Preschool - Regular Project</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.	Federal	\$ 307,202	\$ 357,402
<u>Title IV-B Special Education Flow Through</u>			
This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs students.	Federal	\$ 14,317,213	\$ 15,262,849
<u>Title IV-B IDEA Preschool</u>			
This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs per kindergarten students.	Federal	\$ 541,424	\$ 541,424
<u>Title I-A - Improving the Academic Achievement of the Disadvantaged</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.	Federal	\$ 26,117,758	\$ 30,649,418
<u>Title I-A - School Improvement</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental	Federal	\$ 458,000	\$ 468,000

Description	Funding Source	Current 2020 Budget	Projected 2021 Budget
<u>Title II-A - Improving Teacher Quality</u>			
This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	\$ 2,513,790	\$ 2,696,061
<u>Title III-A Limited English Proficiency (LEP)</u>			
This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	\$ 958,510	\$ 968,510
	Total Special Revenue Funds	<u>\$ 63,221,374</u>	<u>\$ 71,082,014</u>



Enterprise Fund - School Nutrition

The Nutrition Service Program in Clayton County Public Schools (CCPS) serves nutritious breakfasts, lunches, and snacks to students, faculty, staff, and the community. Not just serving healthy meals, School Nutrition teaches healthy, lifelong eating habits. Menus reflect the most current United States Department of Agriculture (USDA) dietary guidelines, and offer a variety of fruits and vegetables, whole grains, lean meats and low fat milk.

Pursuant to the USDA and the Georgia Department of Education (GaDOE) regulations and standards, students are offered four food components for breakfast: low-fat milk, fruit, a meat/meat alternate, and whole grain bread or cereal. Students are offered five food components for lunch: a meat/meat alternate, whole grain bread, a 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. Students are encouraged 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 that would 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. After being centrally planned and analyzed for nutritional content, the menu and nutrient analysis are posted on the CCPS Nutrition website and the new Nutrition app. The app can be downloaded to any smart phone or device via the school district or nutrition website. Both are designed to support daily meal planning for all students, including students with special dietary needs. A student with special dietary needs must have a physician's statement on file documenting his/her dietary plan and will receive appropriate meals at no additional cost. Also, a student with food allergies must have a physician's statement on file in order to receive program-approved substitute meals at no additional charge.

In SY 2020-2021, CCPS will continue to participate in the USDA's Community Eligibility Provision Program, also known as CEP. Information about CEP can be found in Section 104 (a) of the Healthy, Hunger-Free Kids Act Law of 2010. CEP amends the National School Lunch Act to provide an alternative way to qualify directly certified households eligible for free and reduced price meals. Participation in CEP allows all CCPS students to receive breakfast and lunch meals at no cost for up to four consecutive years. It also eliminates the need to process free and reduced priced meal applications. CCPS was initially approved to participate in CEP beginning July 1, 2013. CEP was recertified July 2015 through June 30, 2019.

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

Grant Assistance:

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

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

ENTERPRISE FUND - SCHOOL NUTRITION

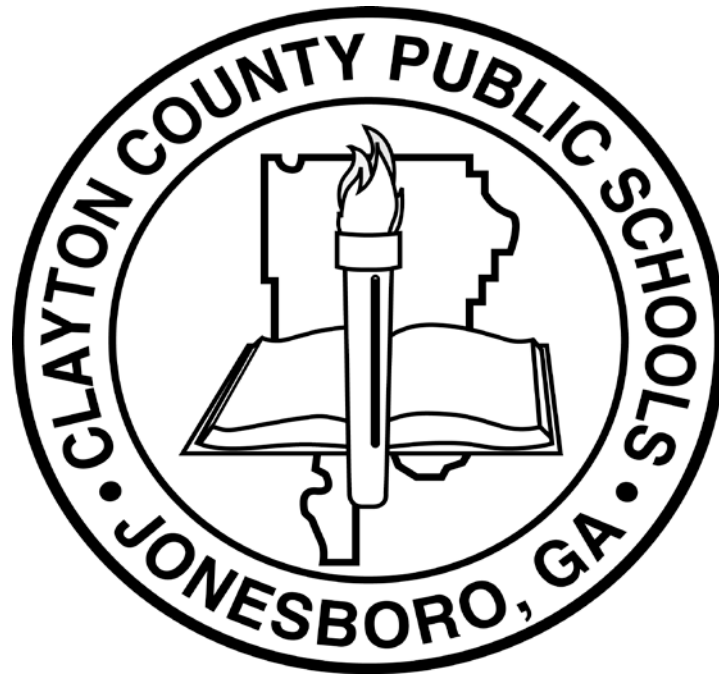
FY 2021

School Nutrition

	Budget FY2020	Budget FY2021
Beginning Balance	\$ -	\$ -
Revenue:		
Local	295,000	295,000
State	26,600,850	979,586
Federal	12,608,688	38,229,952
Total Revenue Anticipated	39,504,538	39,504,538
Beginning Unreserved Fund Balance 7-1-2020	8,500,000	15,042,673
Transfer from Other Funds	2,000,000	2,000,000
Total Revenues and Transfers In	50,004,538	56,547,211
Total Funds Available	\$ 50,004,538	\$ 56,547,211
Expenditures:		
Salaries	\$ 12,750,070	\$ 13,416,439
Benefits	5,600,341	6,085,092
Total Salaries and Fringes	18,350,411	19,501,531
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	85,000	85,000
Repair and Maint. Bldg and Equip.	200,000	200,000
Repair and Maint. Technology	1,500	1,500
Communication	200	200
Travel Employees	60,000	60,000
Other Purchased Services	500	500
Supplies	1,715,449	2,195,463
Supplies - Technology Related	500	500
Purchase of Software	100,000	100,000
Expendable Equipment	20,000	20,000
Expendable Computer Equipment	20,000	20,000
Energy-Electricity	410,000	410,000
Food (Including USDA Commodities)	16,218,478	20,218,478
Books and Periodicals	4,000	4,000
Purchase of Equipment	300,000	300,000
Dues and Fees	5,000	5,000
Indirect Cost	2,000,000	1,064,329
Other Expenses	3,500	3,500
Total Operating Expenditures	21,154,127	24,698,470
Transfers to Other Funds	-	2,000,000
Total Expenditures & Transfers	39,504,538	46,200,001
Ending Fund Balance	10,500,000	10,347,210
Total Expenditures & Fund Balance	\$ 50,004,538	\$ 56,547,211

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2020	Budget FY2021	Budget FY2020	Budget FY2021	Budget FY2020	Budget FY2021	Budget FY2020	Budget FY2021	Budget FY2020	Budget FY2021
Beginning Balance	\$ 554,858	\$ 491,382	\$ 221,978	\$ 82,356	\$ 873,205	\$ 202,432	\$ 9,709	\$ 357,789	\$ 1,659,750	\$ 1,133,959
Revenue - Local										
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Other	1,643,278	-	127,000	*	293,000	-	350,000	-	\$ 2,413,278	-
Total Revenue Anticipated	1,643,278	-	127,000	*	293,000	-	350,000	-	\$ 2,413,278	-
Transfer from General Fund	-	-	-	-	-	-	160,000	-	\$ 160,000	-
Total Revenues and Transfers In	1,643,278	-	127,000	-	293,000	-	510,000	-	2,573,278	-
Total Funds Available	\$ 2,198,136	\$ 491,382	\$ 348,978	\$ 82,356	\$ 1,166,205	\$ 202,432	\$ 519,709	\$ 357,789	\$ 4,233,028	\$ 1,133,959
Expenditures:										
Salaries	\$ 1,140,487	\$ 1,118,996	\$ 119,500	\$ 125,937	\$ -	\$ -	\$ 25,366	\$ 30,575	\$ 1,488,700	\$ 1,275,508
Benefits	90,938	92,448	12,509	22,160	-	-	-	-	77,599	114,608
Purchased Services	31,300	31,000	10,018	2,450	-	-	91,575	112,253	130,219	145,703
Repair and Maint Bldg and Equip	1,500	1,500	9,820	-	36,224	36,224	-	59,463	47,026	60,963
Rental Equipment and Vehicles	-	-	-	-	82,651	42,651	6,488	6,488	82,651	49,139
Communication	-	-	2,031	1,300	-	-	-	-	38	1,300
Travel - Employee	-	2,000	2,675	-	-	-	-	5,000	6,670	7,000
Other Purchased Services	1,000	-	-	-	-	-	36,463	21,281	80,000	21,281
Supplies	51,500	59,390	20,033	3,041	288,960	322,115	13,515	2,367	438,586	386,913
Supplies-Technology Related	-	-	901	-	-	-	-	-	1,842	-
Purchase of Software	64,000	32,000	-	-	3,307	-	-	-	3,307	32,000
Expendable Equipment	10,400	5,400	2,000	-	-	40,000	295,197	293,253	236,700	338,653
Expendable Computer Equip.	16,435	6,435	-	-	3,585	-	-	-	5,729	6,435
Books & Periodicals	-	-	94	-	39	-	-	-	133	-
Purchase of Equipment	214,215	-	-	-	-	-	-	-	309,680	-
Dues and Fees	6,435	4,235	719	-	-	-	23,069	22,069	26,226	26,304
Other Expenses	-	13,591	-	10,000	-	10,000	27,567	34,297	41,650	67,888
Total Expenditures	1,628,210	1,366,995	180,300	164,888	414,766	414,766	519,240	587,046	2,812,322	2,533,695
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 1,628,210	\$ 1,366,995	\$ 180,300	\$ 164,888	\$ 414,766	\$ 414,766	\$ 519,240	\$ 587,046	\$ 2,812,322	\$ 2,533,695
Ending Fund Balance	569,926	(875,613)	168,678	(82,532)	751,439	(212,334)	469	(229,257)	1,420,706	(1,399,736)
Total Expenditures & Fund Bal.	\$ 2,198,136	\$ 491,382	\$ 348,978	\$ 82,356	\$ 1,166,205	\$ 202,432	\$ 519,709	\$ 357,789	\$ 4,233,028	\$ 1,133,959



**CLAYTON COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS BUDGET
FY 2021**

	CAPITAL FUND FY2021
Sources of Funds:	
Beginning of Year Cash	\$ 22,000,000.00
State Capital Outlay Revenue	\$ 15,634,830.00
Sales Tax Receipts	\$ 51,600,000.00
Delta Foundation Grang	\$ -
Interest Income	\$ 10,000.00
Total Sources of Funds	\$ 89,244,830.00
Expenditures:	
Construction	\$ 88,524,830.00
Salaries	\$ 720,000.00
Total Expenditures and End-of-Year-Balance	\$ 89,244,830.00

**CLAYTON COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS BUDGET
FY 2021**

**SPLOST V FUND
FY 2021**

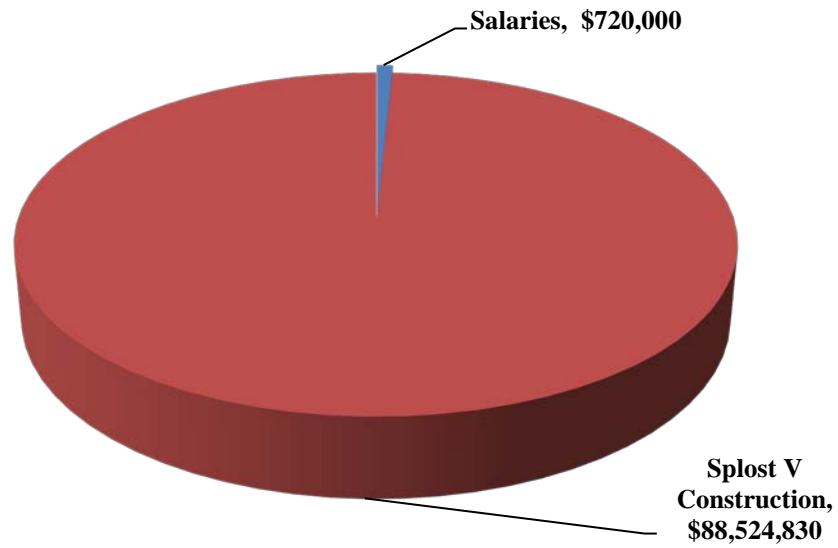
Expenditures:

Construction \$ 88,524,830

Salaries \$ 720,000

Total Expenditures \$ 89,244,830

Expenditures:



SPLOST PROJECTS FOR FISCAL YEAR 2021

Expenditures By Project

Riverdale HS - Construction	\$	1,500,000.00
Riverdale HS - Design	\$	31,500.00
Riverdale HS -Furniture	\$	150,000.00
Brown ES - Construction	\$	500,000.00
Brown ES - Design	\$	25,598.35
Brown ES - Furniture	\$	75,000.00
Mt. Zion ES - Construction	\$	500,000.00
Mt. Zion ES - Design	\$	40,280.75
Mt. Zion ES - Funiture	\$	75,000.00
Jonesboro High - Construction	\$	20,000,000.00
Jonesboro High - Design	\$	420,000.00
Jonesboro High - Furniture	\$	200,000.00
Eddie White ES - Construction	\$	27,674,380.00
Eddie White ES - Design	\$	581,161.98
Eddie White ES - Furniture	\$	1,000,000.00
Morrow High - Construction	\$	24,000,000.00
Morrow High - Design	\$	504,000.00
College & Career - Design	\$	1,425,000.00
Forest Park Middle - Design	\$	2,400,000.00
Contingency	\$	7,422,908.92
Total Construction	\$	88,524,830.00
Salaries	\$	720,000.00
Total Expenditures	\$	89,244,830.00

SPLOST IV CAPITAL OUTLAY - REMAINING STATE FUNDS TO BE RECEIVED

Arnold Elementary	\$ 520,113
East Clayton Elementary	\$ 653,765
Riverdale HS	\$ 139,761
Adamson MS	\$ 760,885
Brown ES	\$ 1,245,265
Mt. Zion ES	\$ 638,938
Kilpatrick ES	\$ 630,179
Suder ES	\$ 194,420
North Clayton MS	\$ 1,266,048
Pointe South MS	\$ 1,367,187
Riverdale HS	\$ 3,470,341
Jonesboro High School	\$ 5,268,040

Total Remaining Funds to be Received

\$ 16,154,942

EXPENDITURES BY OBJECT
CAPITAL PROJECTS FUND
FY 2021

OBJECT	DESCRIPTION	FY 2021 BUDGET AMOUNT
142	Salaries-Clerical	\$ 50,000
181	Salaries-Maint/Tran Mch/Sec/Warehouse	-
186	Salaries-Custodial Personnel	
190	Salaries-Other Mgt Personnel	162,100
191	Salaries-Other Admin Personnel	262,848
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
100 - PERSONAL SERVICES - SALARIES		474,948
210	State Health Insurance	79,380
220	Medicare	10,440
230	Teachers Retirement System	137,232
290	Other (Life Insurance, Disability, ERS, etc.)	18,000
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		245,052
300	Purchased Professional Tech Services	5,207,541
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		5,207,541
615	Expendable Equipment	1,720,000
600 - SUPPLIES		1,720,000
715	Land Improvements	-
720	Bldg Acquisition Const Improvement	81,597,289
700 - PROPERTY		81,597,289
Grand Total Capital Projects Expenditures		\$ 89,244,830

**EXPENDITURES BY FUNCTION
CAPITAL PROJECTS FUND
FY 2021**

Function	DESCRIPTION	FY 2021 BUDGET AMOUNT
	Salaries & Benefits	\$ 720,000
	Professional Services	-
	Facilities Acquisition & Construction Services	\$ 88,524,830
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		89,244,830
Grand Total Capital Projects Expenditures		\$ 89,244,830

GLOSSARY

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

Accounting System

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

Accrual Basis

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

Administration

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

Ad Valorem Taxes

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

Appropriation

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

Assessed Valuation

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

Balance Sheet

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

GLOSSARY

Board of Education, District

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

Budget

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

Budget Amendments

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

Budget Calendar

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

Budget Message

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

Capital Budget

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

Capital Outlays

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

Capital Program

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

GLOSSARY

Cash Basis

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

Certified Tax Digest

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

Cost Per Pupil

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

Encumbrance Accounting

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

Encumbrances

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

Fiscal Period

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

Fixed Assets

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

Fringe Benefits

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

GLOSSARY

FTE (Full-Time Equivalency-State Funding)

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

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

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

Function (Classifications)

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

Fund

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

Fund Balance

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

GLOSSARY

Fund, Capital Projects

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

Fund, Enterprise

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

Fund, General

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

Fund, Special Revenue

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

Fund, Trust and Agency - Fiduciary

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

Grant

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

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

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

GLOSSARY

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.

GLOSSARY

QBE (Quality Basic Education) - Allotments

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

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

QBE Mid-Year Adjustment

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

Reserve

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

Revised Budget

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

Social Security

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

Source of Funds

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

Tax Digest

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

