

Clayton County Public Schools
Fiscal Year 2016 - 2017 Recommended Budget
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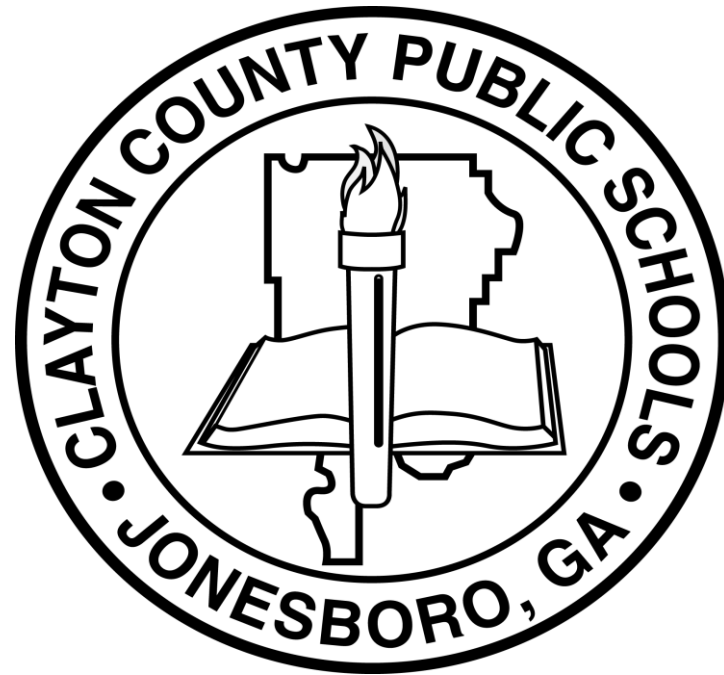
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Submitted is the Fiscal Year 2017 adopted budget. The Clayton County Board of Education gave its approval on May 2, 2016. The citizens of Clayton County were provided opportunities to address the Board of Education at public hearings on April 14, 2016 and April 18, 2016.

The total budget is comprised of four funds as displayed below:

Funds Comprising the Total Budget	FY 2016	FY 2017
• General Fund	\$ 410,782,189	\$ 441,037,523
• Special Revenue Fund	41,826,242	40,364,481
• Capital Projects Fund	70,665,884	85,553,049
• Enterprise Fund	42,610,153	41,342,660
Total Budget	<u>\$ 565,884,468</u>	<u>\$ 608,297,713</u>

On March 19, 2016 the Superintendent shared with the Board, anticipated expenditures for the FY2016-17 budget at the Board Retreat. With the tremendous investment made by the Board on January 4, 2016 in approving an incentive package to recruit and retain highly qualified staff, additional recommended expenditures were limited to those that were essential or had been imposed externally. The one example of the latter is the increase in the state health insurance employer premium of \$100 per month for classified employees beginning January 1, 2017.

Revenue Assumptions

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

Expenditure Assumptions

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

The district is scheduled to receive additional state funding for FY 2016-17 resulting from another reduction in austerity cuts to OBE earnings. However, this amount is being substantially offset by a decrease in equalization funding and an increase in the local fair share, both calculated as a part of the QBE funding formula. The resulting increase is approximately \$3.2 million.

The tax digest is estimated to generate a slight increase of \$2.2 million. Additionally, continued prudent financial management has sustained a significant fund balance which must be reduced in order to fall within guidelines set by the state.

Beyond the \$45.3 million estimated for the incentive package, the Superintendent's recommended FY17 budget includes additional expenditures of \$7,933,863. This amount includes positions to accommodate growth and student needs for next school year, annualizing the cost of positions approved in the FY2015-16 mid-year adjustments, and the increase in state health insurance premiums for support staff. To recap, the incentive package includes a 4% pay raise for all active full-time employees; and a step increase for active full-time employees employed on or before August 10, 2015, if eligible on their respective pay scales. The budget also reflects the impact of adding four additional instructional days for a total of 180

The superintendent's budget continues to address the critical needs of our students for improving academic achievement as we begin to prepare for implementation of our selected flexibility model.

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Mission Statement

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

Vision Statement

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

Core Belief Statements

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

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Strategic Goals

Goal 1

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

Goal 2

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

Goal 3

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

Goal 4

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

Goal 5

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

Goal 6

To recruit and retain highly qualified and effective staff.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2016-2017

Process/Action		Timeline/Date	Additional Information
1.	Board approves budget calendar	October 5, 2015 Board Meeting	Calendar for FY 2016 - 2017
2.	Budget Priorities	October 5, 2015 Board Meeting	Discussion and approval of Board priorities for the FY2016-2017 budget contingent on revenue projections and any mandated expenditure increases.
3.	FTE student count date for State QBE funding	October 6, 2015	Information on student enrollment that provides data for mid-term adjustment
4.	Budget committee organizational meeting (CCPS staff)	No later than October 31, 2015	Committee will consist of the Superintendent's cabinet, other central-level administrators, and local school principals representing each level
5.	Citizen's Budget Committee identified	No later than November 1, 2015	Names submitted by Board members for Citizens' Committee
6.	Budget and mid-year adjustment to department heads	November, 2015	Instructions & guidelines for submitting budget and mid-year requests.
7.	Budget Committee meets (CCPS staff)	Ongoing	Committee will have meetings throughout the budget development process.
8.	Citizen's Budget Committee meets	December, 2015 - March, 2016	The Citizens' Budget Committee will meet throughout the process. A proposed calendar of meeting dates will be presented at the organizational meeting.
9.	FY2017 Student Enrollment Projections complete	Initial draft of Student Enrollment Mid-December, 2015	Data needed to develop personnel allotments for schools.
10.	Department budget requests due to Business Services	Mid-January, 2016	Business Services will summarize all budget requests.
11.	Mid-year adjustment to FY2016 budget action taken by the Board	January, Board Work Session,	<ul style="list-style-type: none"> Allows opportunity to amend the budget for any items deemed necessary by the Superintendent and Board. Allows opportunity to update the budget with current information on grant awards not available at the time the budget was adopted. Most organizations review their budgets mid-year for any necessary adjustments.
12.	Monitor the State legislative process	January - April, 2016	Keep abreast of legislative changes that impact school funding.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2016-2017

Process/Action		Timeline/Date	Additional Information
13.	FY2016 Student Enrollment Projections complete	Finalized Adjustment no later than Mid-February, 2016	Data needed to develop personnel allotments for schools.
14.	Personnel allotments created using enrollment projections	No later than Mid-February, 2016	Business Services will work with HR to develop poersonnel allotments for budget development.
15.	Schools notified of initial personnel allotments	Late-February, 2016	Allows Principals to begin planning for staffing the next school year.
16.	Board Study Session - Board Retreat	March, 2016	The Board will have opportunity to ask questions regarding budget options.
17.	Tentative adoption of compensation improvements for FY2016-17	March, 2016	To facilitate recruitment.
18.	Tentative Budget Presented to the Board	March, 2016 Board Work Session	The Board will have the opportunity to study the proposed budget prior to the tentative adoption.
19.	Board adopts Tentative Budget	April, 2016	Tentative adoption is necessary to provide time for advertising the budget and receive public input.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2016-2017

Process/Action		Timeline/Date	Additional Information
20.	Public Budget Hearings	April, 2016	Required by law.
21.	Public Hearings - Teacher Salaries	April, 2016	As required by law.
22.	Board adopts Final 2016 - 2017 Budget	May, 2016 Board Meeting	
23.	Tentative adoption of millage rate	June, 2016 Board Work Session	Based on information received from the Tax Commissioner's office on digest.
24.	Public hearings on millage rate	Late- June, Mid - July, 2016	Needed if millage rate increases.
25.	Adoption of millage rate	Mid - July, 2016	Prior to County adopting total rate and submission of digest to GA Department of Revenue.

Dates are tentative and subject to change based on actions during the Legislative Session

GENERAL TAX INFORMATION

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

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

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

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

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

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

Tax Exempt Property

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

GENERAL TAX INFORMATION

Clayton County School Exemptions

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

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

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

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

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

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

CLAYTON COUNTY PUBLIC SCHOOLS MILLAGE RATE HISTORY

YEAR	M & O	BOND	TOTAL
2002	17.916	0.00	17.916
2003	18.916	0.00	18.916
2004	18.916	0.00	18.916
2005	18.916	0.00	18.916
2006	18.916	0.00	18.916
2007	20.000	0.00	20.000
2008	19.836	0.00	19.836
2009	19.836	0.00	19.836
2010	20.000	0.00	20.000
2011	20.000	0.00	20.000
2012	20.000	0.00	20.000
2013	20.000	0.00	20.000
2014	20.000	0.00	20.000
2015	19.804	0.00	19.804
2016	19.804	0.00	19.095
2017	19.095	0.00	19.095

Proposed

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

QUALITY BASIC EDUCATION (QBE)

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

The 19 programs as defined by the State of Georgia and their estimated weights and FY 2017 FTE values are:

<u>Program</u>	<u>FY 2017 Weight</u>	<u>FY 2017 Value</u>
Kindergarten	1.6532	\$ 4,072
Kindergarten Early Intervention	2.0382	\$ 5,021
Grades 1 - 3	1.2859	\$ 3,168
Grades 1 - 3 Early Intervention	1.7955	\$ 4,423
Grades 4 - 5	1.0358	\$ 2,552
Grades 4 - 5 Early Intervention	1.7892	\$ 4,408
Middle Grades (6-8) Program	1.1317	\$ 2,788
Middle School (6-8) Program	1.1317	\$ 2,788
Grades 9 - 12	1.0000	\$ 2,463
CTAE 9-12	1.1907	\$ 2,933
Special Ed. - Category I	2.3828	\$ 5,870
Special Ed. - Category II	2.7933	\$ 6,881
Special Ed. - Category III	3.5559	\$ 8,760
Special Ed. - Category IV	5.7624	\$ 14,195
Special Ed. - Category V	2.4532	\$ 6,043
Gifted	1.6609	\$ 4,091
Remedial	1.3099	\$ 3,227
Alternative Education	1.4727	\$ 3,628
ESOL Program	2.5096	\$ 6,182

QUALITY BASIC EDUCATION (QBE)

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

- ▶ **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The proposed budget for FY 2017 is \$2,228,861.
- ▶ **Local Five Mill** - Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Five Mill is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2017 local 5 Mill proposal for Clayton County is \$33,422,850.
- ▶ **Equalization Funding Grant** - Equalization grants are additional State funds earned by school districts whose property "wealth per student " (WPS) is below the 75th percentile of all districts in the State. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized, up to 3.25 equivalent mills. This is a change from previous years when the cut-off for earning equalization dollars was at the 90th percentile. The proposed budget for FY 2017 is \$37,313,744.

STATE QBE HISTORY OF REVENUE CUTS

(in millions)

Type of Reduction	FY 2002 - FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 (prelim)	Total
Austerity	\$ 98.9	\$ 32.9	\$ 34.4	\$ 34.8	\$ 32.1	\$ 22.8	\$ 14.2	\$ 5.1	\$ 275.2
Other	\$ 11.4	\$ 1.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.5
Total	\$ 110.3	\$ 34.0	\$ 34.4	\$ 34.8	\$ 32.1	\$ 22.8	\$ 14.2	\$ 5.1	\$ 287.7

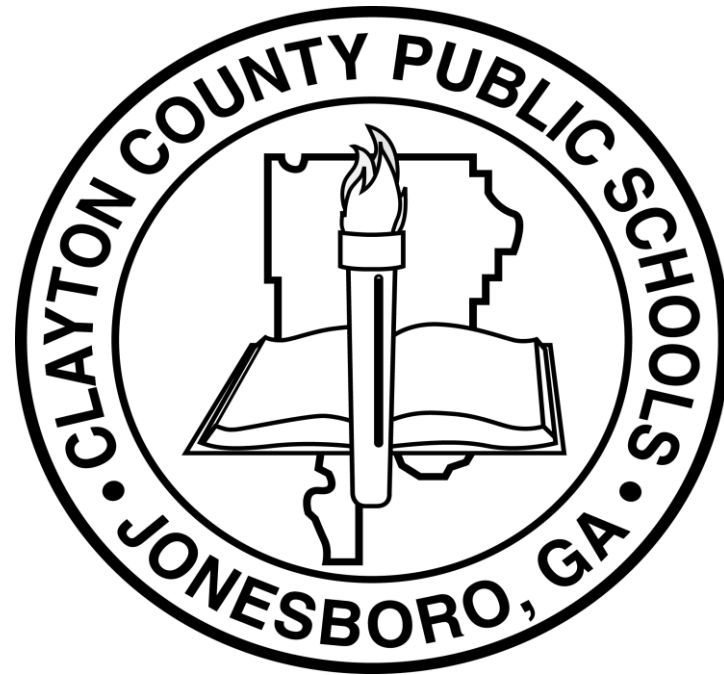
History of Austerity Reductions

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

In FY 2004, the State continued to mandate the austerity reductions and increased the percentage to 5%. The 5% reduction continued in FY 2005 and FY 2006. In FY 2007, as part of Governor Perdue's Education Budget Proposal, there was a recommendation for a partial restoration of the austerity reductions. There are no plans yet to fully restore the austerity reductions to school districts.

For FY 2017, the Governor recommended and the legislature appropriated \$300,000,000 in additional funding to provide local educational authorities the flexibility to eliminate teacher furlough days, increase instructional days, or increase teacher salaries. The additional funding is reflected as a reduction to the austerity cuts. The increased amount from this funding for Clayton County Public Schools is approximately \$9.2 million and will be used for salary increases.

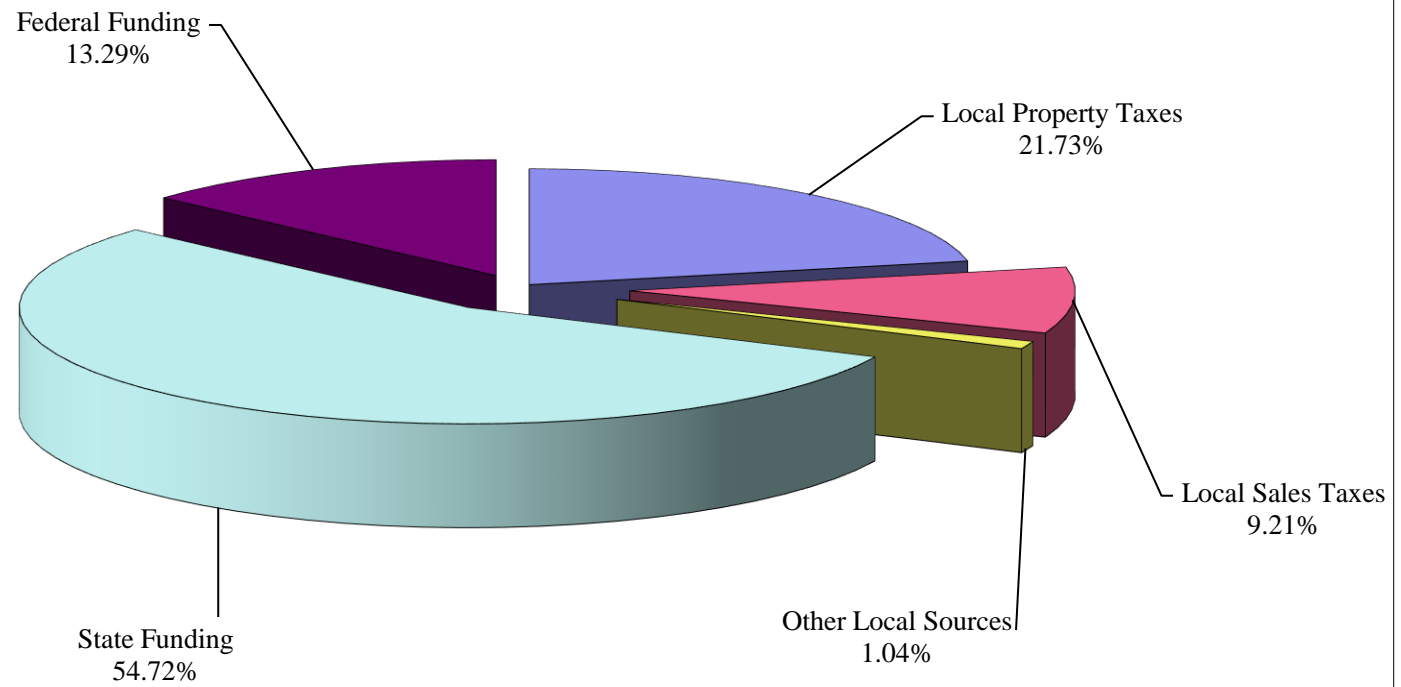
The "other" reductions include decreases in revenues in various categories such as transportation, professional learning and educational media services.



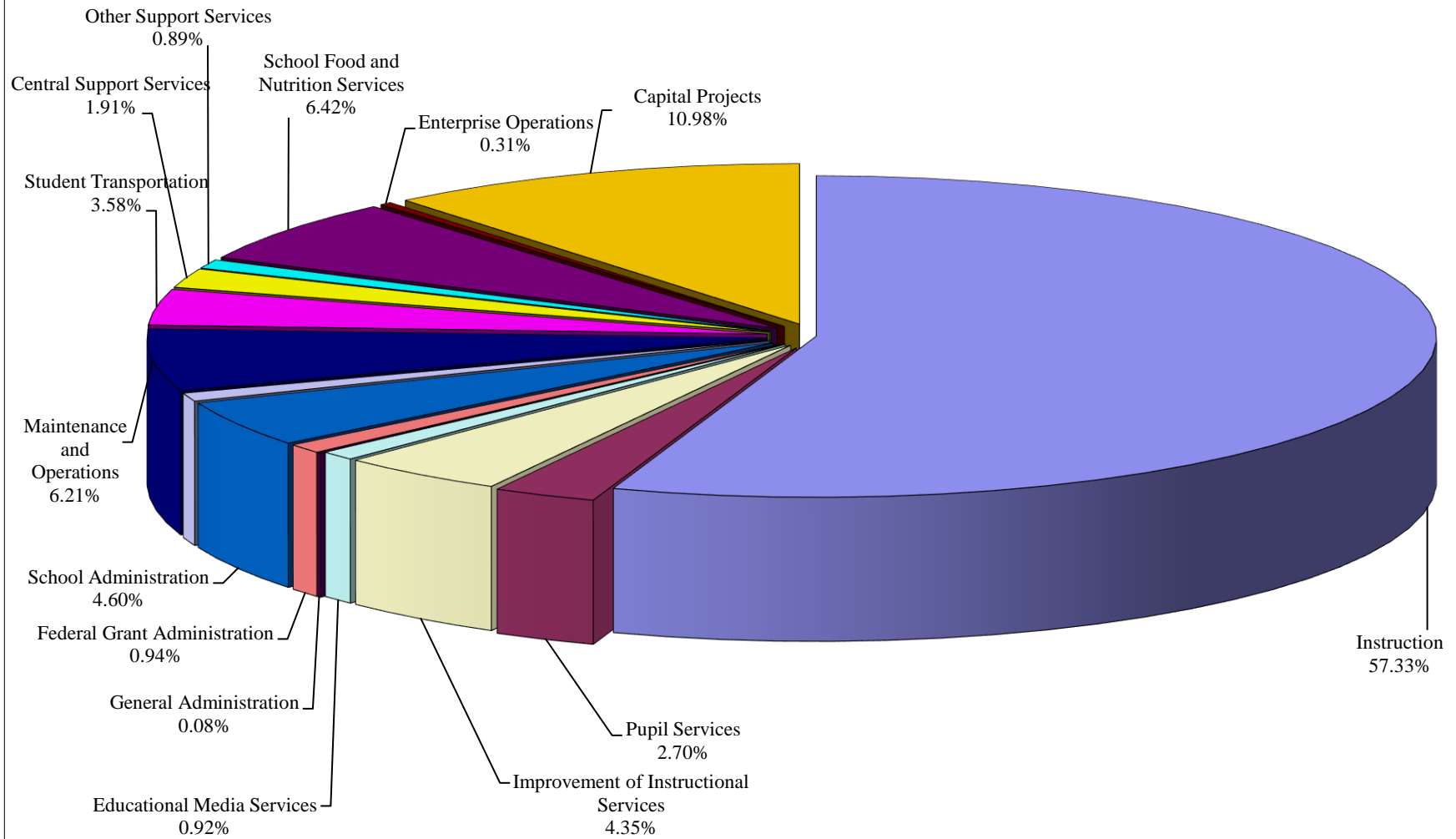
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2017 PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2016 - JUNE 30, 2017

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$118,154,000	\$ -	\$ -	\$ -	\$ 118,154,000
Local Sales Taxes	-		50,062,925		50,062,925
Other Local Sources	3,170,000	52,880	-	2,450,061	5,672,941
State Funding	287,516,712	6,609,498	2,478,232	895,667	297,500,109
Federal Funding	687,700	33,702,103	-	37,890,131	72,279,934
TOTAL REVENUE ANTICIPATED	409,528,412	40,364,481	52,541,157	41,235,859	543,669,909
Transfers From Other Funds	-	-	-	100,000	100,000
Beginning Unreserved Fund Balance 7-1-2016	72,798,182	-	50,089,383	9,921,335	132,808,900
TOTAL FUNDS AVAILABLE	\$ 482,326,594	\$ 40,364,481	\$ 102,630,540	\$ 51,257,194	\$ 676,578,809
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 294,733,787	\$ 25,504,558	\$ 16,000,000	\$ -	\$ 336,238,345
Pupil Services	\$ 14,303,767	2,094,212	-	-	16,397,979
Improvement of Instructional Services	\$ 18,927,711	7,398,961	-	109,885	26,436,557
Educational Media Services	\$ 5,571,184	-	-	-	5,571,184
Federal Grant Administration	\$ -	499,174	-	-	499,174
General Administration	\$ 4,828,735	863,380	-	-	5,692,115
School Administration	\$ 27,413,371	546,091	-	-	27,959,462
Business Services	\$ 4,987,693	-	-	-	4,987,693
Maintenance and Operation	\$ 37,173,635	12,125	-	587,559	37,773,319
Student Transportation	\$ 18,650,692	351,810	2,782,300	-	21,784,802
Central Support Services	\$ 11,553,018	54,610	-	-	11,607,628
Other Support Services	\$ 2,663,664	2,758,930	-	-	5,422,594
School Food and Nutrition Services	\$ -	280,630	-	38,755,101	39,035,731
Enterprise Operations	\$ -	-	-	1,890,115	1,890,115
Facilities Acquisition and Construction Services	\$ -	-	66,770,749	-	66,770,749
TOTAL OPERATING EXPENDITURES	440,807,257	40,364,481	85,553,049	41,342,660	608,067,447
Transfers To Other Funds	230,266	-	-	-	230,266
TOTAL EXPENDITURES & TRANSFERS	441,037,523	40,364,481	85,553,049	41,342,660	608,297,713
Ending Unreserved Fund Balance 6-30-2017	41,289,071	(0)	17,077,491	9,914,534	68,281,096
TOTAL EXPENDITURES & END OF YEAR BALANCE	\$ 482,326,594	\$ 40,364,481	\$ 102,630,540	\$ 51,257,194	\$ 676,578,809

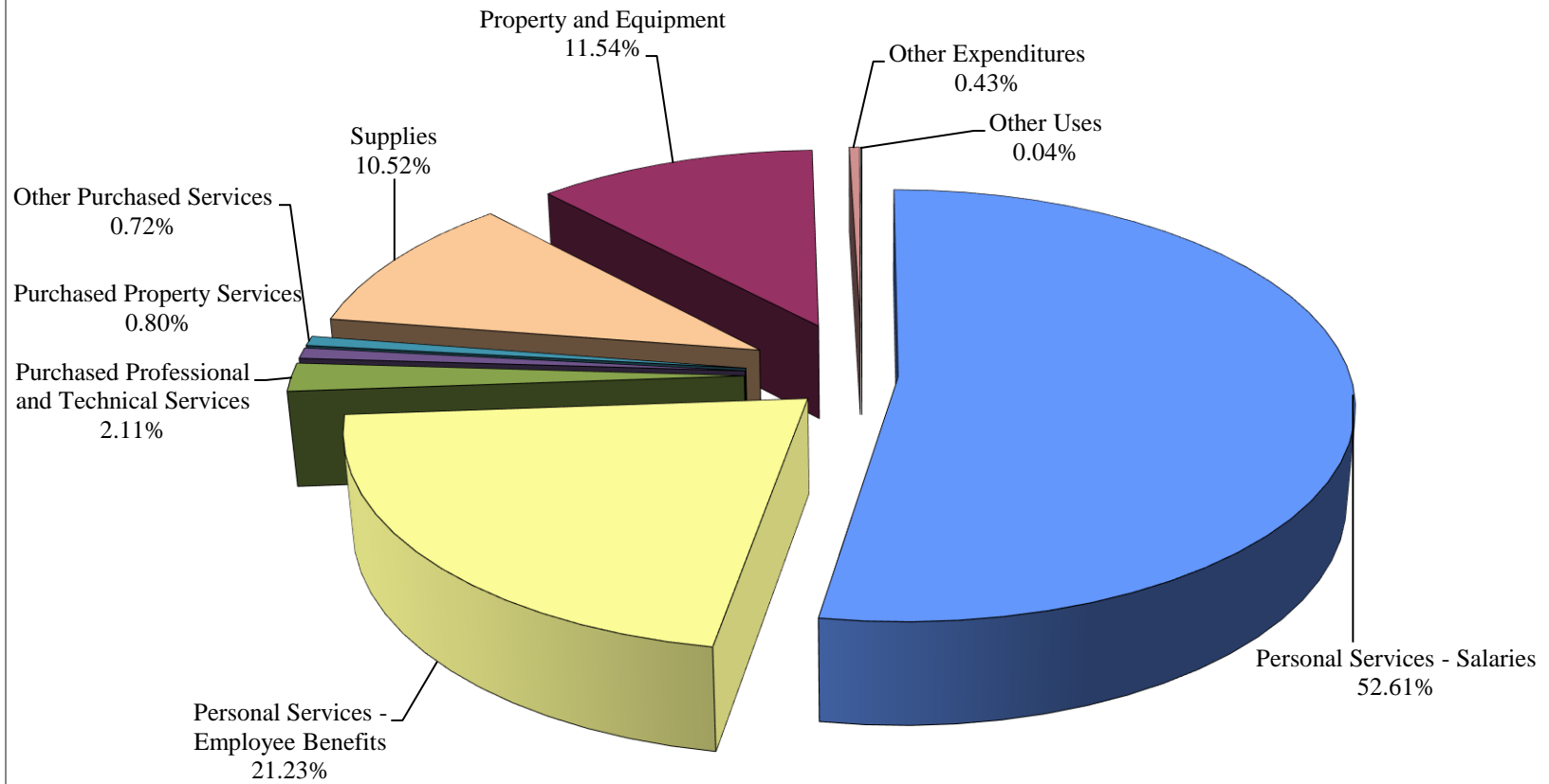
FY 2017 TOTAL REVENUE ALL FUNDS



FY 2017 TOTAL EXPENDITURES BY FUNCTION ALL FUNDS



**FY 2017 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS**



FY 2017 TOTAL EXPENDITURES BY OBJECT ALL FUNDS

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/ Decrease from Previous FY
110	Salaries-Classroom Teachers	155,237,480	161,465,792	6,228,312
111	Salaries-School Board Members	110,400	110,399	(1)
112	Salaries-Pre-K Teachers	1,197,950	1,088,463	(109,487)
113	Salaries-Cert. Substitutes	1,060,939	511,554	(549,385)
114	Salaries-Non Cert. Substitutes	159,661	17,676	(141,985)
115	Salaries-Extended Staff	266,320	112,809	(153,511)
116	Salaries-Prof. Development Stipends	6,604,999	300,386	(6,304,613)
117	Salaries-Extended Year	292,132	2,462	(289,670)
118	Salaries-Art, Music, P.E. Teachers	15,085,284	12,890,411	(2,194,873)
120	Salary Supt/Resa/Avts Director	227,188	220,999	(6,189)
121	Salaries-Dep,Assc,Asst,Area Supt	525,518	696,752	171,234
130	Salaries-Principal	6,199,349	6,667,915	468,566
131	Salaries-Assistant Principal	7,678,818	8,259,183	580,365
140	Salaries-Aides & Paraprofessionals	12,438,376	10,914,678	(1,523,698)
142	Salaries-Clerical	7,738,919	7,225,747	(513,172)
145	Salaries-Interpreter	110,747	474,856	364,109
146	Salaries-Athletics Personnel	131,335	128,534	(2,801)
148	Salaries-Accountant	86,588	87,113	525
151	Salaries-Legal Personnel	75,671	80,002	4,331
161	Salaries-Technology Specialist	261,576	274,821	13,245
163	Salaries-Nurse	1,171,336	1,112,496	(58,840)
164	Salaries-Phys/Occ/Mobility Therapist	243,800	246,928	3,128
165	Salaries-Librarian Media Specialist	3,183,826	3,135,154	(48,672)
172	Salaries-Elementary Counselor	2,623,661	2,426,173	(197,488)
173	Salaries-Secondary Counselor	4,728,949	4,630,927	(98,022)
174	Salaries-School Psychologist	1,771,435	1,819,443	48,008
176	Salaries-School Social Worker	1,991,480	2,303,216	311,736
177	Salaries-Family Ser Coordinator	3,717,288	1,777,526	(1,939,762)
180	Salaries-Pupil Transp. Drivers	7,425,591	6,277,770	(1,147,821)

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/ Decrease from Previous FY
181	Salaries-Maint/Tran Mch/Sec/Warehouse	10,589,544	10,802,436	212,892
184	Salaries-Lunchroom Workers	9,611,916	20,796,079	11,184,163
186	Salaries-Custodial Personnel	7,081,665	6,471,836	(609,829)
190	Salaries-Other Management Personnel	3,404,607	3,542,368	137,761
191	Salaries-Other Admin Personnel	21,264,095	20,808,020	(456,075)
195	Salaries-Terminal Leave Payments	25,548	134,375	108,827
199	Salaries-Other	17,641,955	22,225,467	4,583,512
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100 - Personal Services - Salaries		311,965,946	320,040,766	8,074,820
<hr/>				
200	Employee Benefits	6,173,597	25,569	(6,148,028)
210	State Health Insurance	70,767,795	77,419,087	6,651,292
220	FICA/Medicare	4,802,918	4,484,259	(318,659)
221	Medicare	101,275	367,775	266,500
222	Social Security	12,566	428,350	415,784
230	Teachers Retirement System	38,355,172	39,420,925	1,065,754
250	Unemployment Compensation	167,423	159,805	(7,618)
260	Workers Compensation	2,489,758	2,426,055	(63,703)
290	Other Employee Benefits	4,241,741	4,398,029	156,288
291	Life Insurance	-	-	-
292	Disability Insurance	-	-	-
293	Dental Insurance	-	-	-
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200 - Personal Services - Employee Benefits		127,112,244	129,129,854	2,017,610
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300	Pur Professional Tech Services	16,401,333	12,295,870	(4,105,463)
321	Contracted Services-Teachers	2,414,604	355,000	(2,059,604)
322	Contracted Services-TFA	392,000	196,000	(196,000)
322	Contracted Nursing Services	986,243	-	(986,243)
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300 - Purchased Professional and Technical Services		20,194,180	12,846,870	(7,347,310)

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/ Decrease from Previous FY
410	Water-Sewer-Sanitation	2,090,965	2,167,280	76,315
430	Repair & Maint-Bldg & Equip	1,953,641	2,030,828	77,187
432	Repair & Maint-Technology	269,433	267,250	(2,183)
441	Rental Of Land Or Buildings	-	19,135	19,135
442	Rental Equipment & Vehicles	364,157	354,560	(9,597)
443	Rental Computer Equipment	14,156	19,000	4,844
400 - Purchased Property Services		4,692,352	4,858,053	165,701
519	Student Trans-Other Purch Services	176,572	-	(176,572)
520	Insurance (Other Than Emp. Benefits)	1,385,301	1,385,301	-
530	Communication	2,476,693	2,429,911	(46,782)
580	Travel Employees	1,480,923	427,925	(1,052,998)
585	Travel Of Board Members	33,750	33,750	-
592	Services Purchased From M-Resa	12,555	12,555	-
595	Other Purchased Services	279,025	116,031	(162,994)
500 - Other Purchased Services		5,844,818	4,405,473	(1,439,345)
610	Supplies	17,647,993	10,877,533	(6,770,460)
611	Supplies-Technology Related	150,241	145,875	(4,366)
612	Purchase Of Software	3,353,126	4,265,938	912,812
615	Expendable Equipment	3,009,692	1,980,876	(1,028,816)
616	Expendable Computer Equipment	15,197,842	11,319,470	(3,878,372)
620	Energy-Electricity	10,449,386	11,001,389	552,004
630	Food Purchased	261,821	15,890,987	15,629,166
635	USDA Commodities Used	-	1,956,000	1,956,000
641	Textbooks	5,540,727	5,595,119	54,392
642	Books And Periodicals	4,050,219	980,877	(3,069,342)
600 - Supplies		59,661,046	64,014,064	4,353,018
715	Land Improvements	10,345	-	(10,345)

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/ Decrease from Previous FY
720	Building Acquisition Construction	30,885,740	48,558,805	17,673,065
730	Purchase Of Equipment	1,425,138	2,730,842	1,305,704
732	Purchase of Buses	540,540	2,782,300	2,241,760
734	Purchase Of Computers	109,000	16,109,000	16,000,000
700 - Property		32,970,763	70,180,947	37,210,184
810	Dues And Fees	1,379,015	561,086	(817,929)
830	Interest Expense	38,900	38,900	-
880	Federal Indirect Cost Charges	1,228,816	1,550,000	321,184
890	Other Expenses	566,121	441,434	(124,687)
800 - Other Objects		3,212,852	2,591,420	(621,432)
930	Transfer To Other Funds	230,266	230,266	-
930	Transfer To Other Funds	-	-	-
900 - Other Uses		230,266 -	230,266 -	-
Grand Total Expenditures		565,884,468	608,297,713	42,413,245

GENERAL FUND NARRATIVE

The General Fund is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is Clayton County Public Schools' primary operating fund and is used to finance the ordinary operations of the district. Major revenue sources include funding from the State of Georgia under the Quality Basic Education Act (QBE), and ad valorem or local property taxes. Expenditures are allocated to several different functions to pay for salaries and benefits, contract services, supplies/instructional materials, utilities, computers and equipment with a major emphasis directed toward direct instructional expenditures. The FY2017 adopted budget has 66.86% of the budget earmarked for the costs associated with classroom instruction.

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

REVENUES:	FY 2014 Actuals		FY 2015 Actuals		FY 2016 Projected		FY 2017 Budget	
Ad Valorem Taxes	\$110,023,866	31.05%	\$112,155,317	29.78%	\$112,223,930	28.85%	\$118,154,000	28.84%
Other Local Sources	4,539,762	1.28%	5,060,027	1.34%	3,733,922	0.96%	3,170,000	0.77%
QBE	269,062,584	75.93%	278,444,531	73.94%	286,430,067	73.64%	292,574,124	71.41%
QBE Austerity Reduction	(31,662,848)	-8.94%	(21,425,654)	-5.69%	(14,282,825)	-3.67%	(5,057,412)	-1.23%
Other State Sources	1,639,624	0.46%	1,643,981	0.44%	185,693	0.05%	200,000	0.05%
Federal Sources	738,709	0.21%	687,701	0.18%	661,016	0.17%	687,700	0.17%
TOTAL REVENUES	\$354,341,697		\$376,565,903		\$388,951,803		\$409,728,412	
EXPENDITURES:								
Instruction	231,059,812	68.56%	241,491,056	64.74%	257,267,538	64.74%	294,733,787	66.83%
Pupil Services	9,879,080	2.93%	11,290,899	3.03%	12,968,156	3.26%	14,303,767	3.24%
Improvement of Instructional Services	7,099,946	2.11%	14,444,617	3.87%	16,792,014	4.23%	18,927,711	4.29%
Educational Media Services	5,608,607	1.66%	5,446,811	1.46%	5,736,242	1.44%	5,571,184	1.26%
Federal Grant Administration	28,678	0.01%	0	0.00%	0	0.00%	0	0.00%
General Administration	2,527,036	0.75%	3,955,339	1.06%	3,765,993	0.95%	4,828,735	1.09%
School Administration	21,657,048	6.43%	22,883,231	6.14%	25,886,939	6.51%	27,413,371	6.22%
Business Services	2,228,840	0.66%	2,298,114	0.62%	3,158,142	0.79%	4,987,693	1.13%
Maintenance and Operation	32,026,554	9.50%	36,015,537	9.66%	36,391,184	9.16%	37,173,635	8.43%
Student Transportation	16,036,076	4.76%	17,409,998	4.67%	19,237,145	4.84%	18,650,692	4.23%
Central Support Services	6,142,858	1.82%	12,347,018	3.31%	10,809,177	2.72%	11,553,018	2.62%
Other Support Services	2,175,818	0.65%	4,767,972	1.28%	5,126,682	1.29%	2,663,664	0.60%
School Nutrition Program	231,740		217,956		5,305		0	
Outgoing Transfers	296,570	0.09%	420,633	0.11%	254,800	0.06%	230,266	0.05%
TOTAL EXPENDITURES	\$336,998,663		\$372,989,181		\$397,399,317		\$441,037,523	
Excess of Revenue Over/(Under) Expenditures	17,343,034		3,576,722		(8,447,514)		(31,309,111)	
Beginning Fund Balance	56,350,015		73,693,049		77,269,771		68,822,257	
Ending Fund Balance	73,693,049		77,269,771		68,822,257		37,513,146	
Tax Millage Rate	20.000		19.804		19.095		19.095	

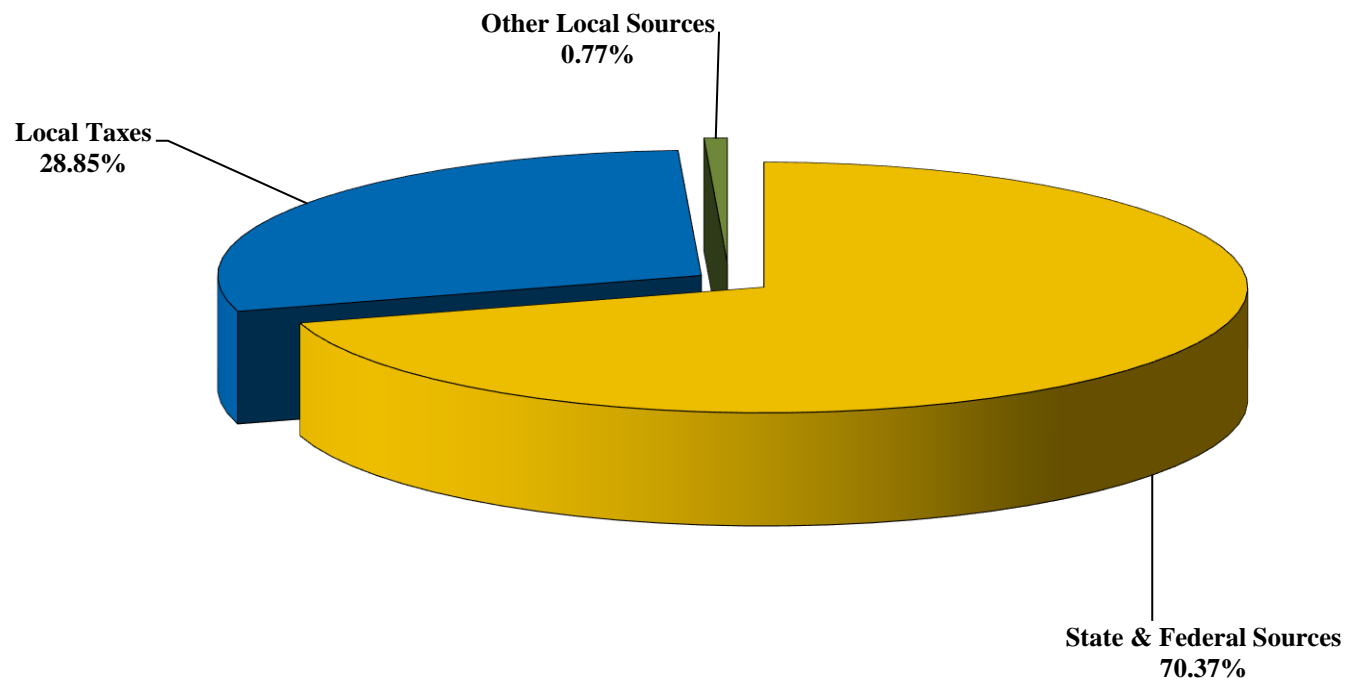
State grants included in the totals.

GENERAL FUND BUDGET

Summary of Revenues and Expenditures Comparison of FY 2016 to FY 2017

	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase (Decrease) from Previous FY	%
<u>ANTICIPATED FUNDS AVAILABLE</u>				
Local Property Taxes	\$ 113,817,707	\$118,154,000	\$ 4,336,293	3.8%
Other Local Sources	3,220,000	3,170,000	(50,000)	-1.6%
State Funding	284,321,670	287,716,712	3,395,042	1.2%
Federal Funding	650,000	687,700	37,700	5.8%
Total Revenue Anticipated	402,009,377	409,728,412	7,719,035	1.9%
Beginning Fund Balance	73,693,049	68,822,257	(4,870,792)	-6.6%
Total Funds Available	\$ 475,702,426	\$ 478,550,669	\$ 2,848,243	0.6%
<u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 280,508,273	\$ 294,733,787	\$ 14,225,514	5%
Pupil Services	12,875,589	14,303,767	1,428,178	11%
Improvement of Instructional Services	19,635,691	18,927,711	(707,980)	-4%
Educational Media Services	5,642,932	5,571,184	(71,748)	-1%
Federal Grant Administration	-	-	-	0%
General Administration	4,433,467	4,828,735	395,268	9%
School Administration	26,042,716	27,413,371	1,370,655	5%
Business Services	3,624,569	4,987,693	1,363,124	38%
Maintenance and Operations	36,836,239	37,173,635	337,396	1%
Student Transportation	19,328,377	18,650,692	(677,685)	-4%
Central Support Services	11,345,775	11,553,018	207,243	2%
Other Support Services	5,537,960	2,663,664	(2,874,296)	-52%
School Nutrition Program	5,000	-	(5,000)	
Total Operating Expenditures	425,816,588	440,807,257	14,990,669	4%
Transfers to Other Funds	230,266.00	230,266	-	0%
Total Operating Expenditures and Transfers	426,046,854	441,037,523	14,990,669	4%
Ending Unreserved Fund Balance	49,655,572	37,513,146	(12,142,426)	-24%
Total Expenditures and End of Year Balance	\$ 475,702,426	\$ 478,550,669	\$ 2,848,243	1%

FY 2017 SOURCES OF REVENUE GENERAL FUND

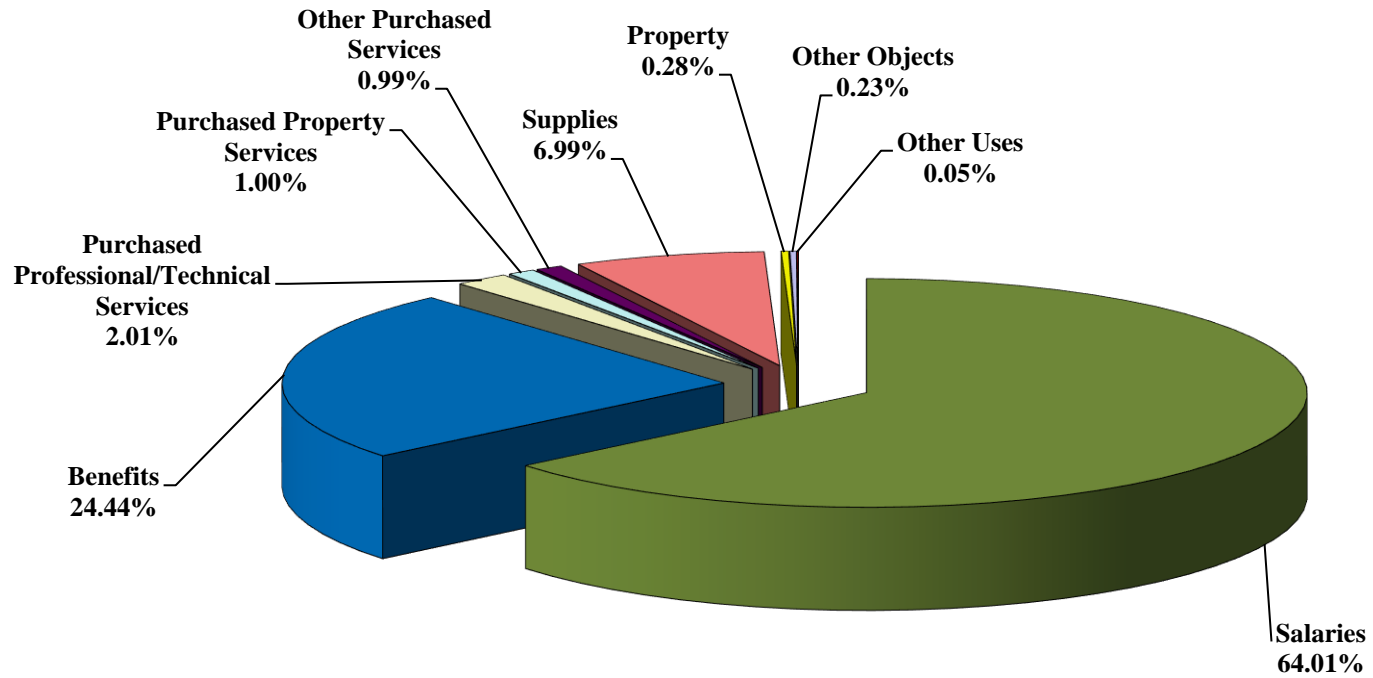


GENERAL FUND BUDGET

Sources of Revenues

	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase (Decrease) from Previous FY	% Increase (Decrease) from Previous FY
<u>Local Revenues</u>				
Local Property Taxes	\$ 113,817,707	\$ 118,154,000	\$ 4,336,293	3.8%
Interest Earned	90,000	30,000	(60,000)	-66.7%
Community Service Activities	-	-	-	0.0%
Indirect Cost Reimbursement	1,500,000	1,500,000	-	0.0%
Local Other	1,630,000	1,640,000	10,000	0.6%
Subtotal - Local	117,037,707	121,324,000	4,286,293	3.7%
<u>State Revenues</u>				
QBE	283,805,830	287,316,712	3,510,882	1.2%
Georgia Department of Education	515,840	200,000	(315,840)	-61.2%
Subtotal - State	284,321,670	287,516,712	3,195,042	1.1%
<u>Federal Revenues</u>				
Categorical Grants	650,000	687,700	37,700	5.8%
Subtotal - Federal	650,000	687,700	37,700	6%
Total General Fund Revenues	\$ 402,009,377	\$ 409,528,412	\$ 7,519,035	1.9%

FY 2017 EXPENDITURES BY OBJECT GENERAL FUND



FY 2017 EXPENDITURES BY OBJECT

GENERAL FUND

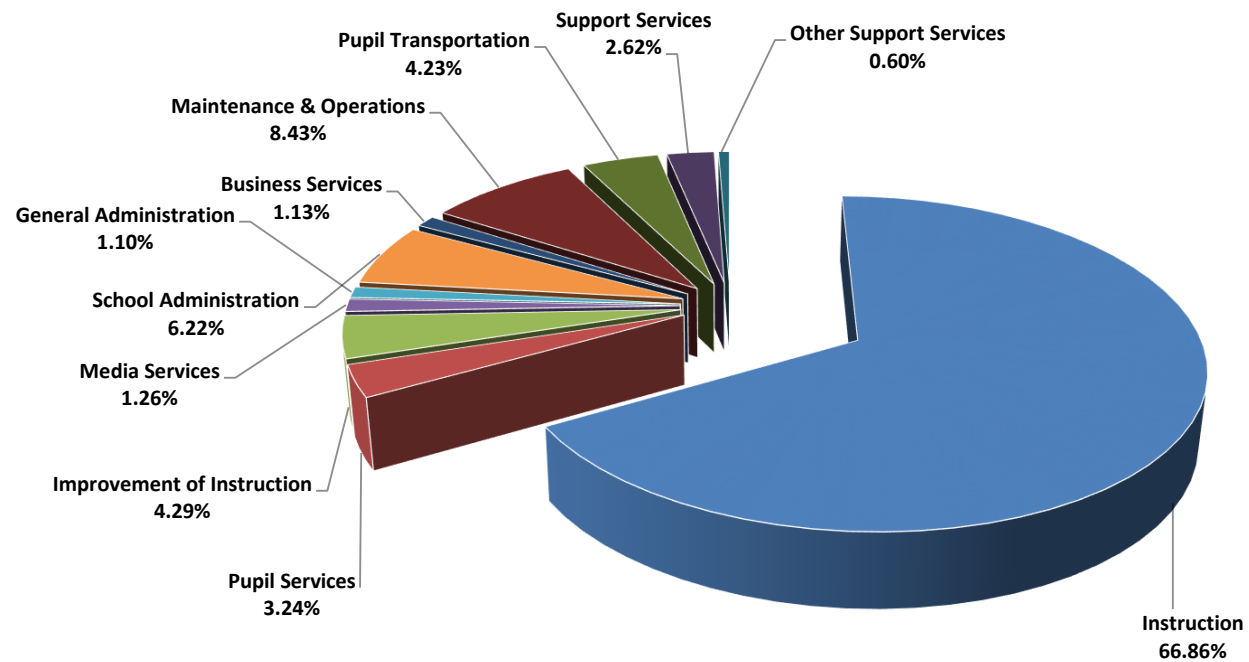
Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/Decrease From Previous FY
110	Salaries-Classroom Teachers	152,119,137	156,552,435	4,433,298
111	Salaries-School Board Members	110,400	110,399	(1)
113	Salaries-Certified Substitutes	618,160	536,546	(81,614)
114	Salaries-Non Certified Substitutes	24,157	25,173	1,016
115	Salaries-Extended Staff	112,809	112,809	-
116	Salaries-Professional Development Stipends	346,995	330,386	(16,609)
117	Salaries-Extended Year	2,462	2,462	-
118	Salaries-Art, Music, P.E. Teachers	15,085,284	15,523,580	438,296
120	Salary Supt/RESA/Avts Director	227,188	220,999	(6,189)
121	Salaries-Dep, Assoc, Asst, Area Supt	525,518	696,752	171,234
130	Salaries-Principal	6,199,349	6,667,915	468,566
131	Salaries-Assistant Principal	7,678,818	8,259,183	580,365
140	Salaries-Aides & Paraprofessionals	6,534,862	6,111,920	(422,942)
142	Salaries-Clerical	6,517,624	6,507,924	(9,700)
145	Salaries-Interpreter	68,049	474,856	406,807
146	Salaries-Athletics Personnel	131,335	128,534	(2,801)
148	Salaries-Accountant	86,588	87,113	525
151	Salaries-Legal Personnel	75,671	80,002	4,331
161	Salaries-Technology Specialist	261,576	274,821	13,245
163	Salaries-Nurse	1,171,336	1,112,496	(58,840)
164	Salaries-Phys/Occ/Mobility Therapist	243,800	246,928	3,128
165	Salaries-Librarian Media Specialist	3,183,826	3,135,154	(48,672)
172	Salaries-Elementary Counselor	2,551,737	2,426,173	(125,564)
173	Salaries-Secondary Counselor	4,728,949	4,630,927	(98,022)
174	Salaries-School Psychologist	1,691,664	1,741,772	50,108
176	Salaries-School Social Worker	1,682,234	1,984,751	302,517
180	Salaries-Pupil Transportation Drivers	6,906,030	6,277,770	(628,260)

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/Decrease From Previous FY
181	Salaries-Maint/Trans Mech/Sec/Warehouse	10,094,247	9,890,154	(204,093)
186	Salaries-Custodial Personnel	7,077,755	6,506,374	(571,381)
190	Salaries-Other Management Personnel	2,510,852	2,706,426	195,574
191	Salaries-Other Admin Personnel	16,191,359	16,981,025	789,666
199	Salaries-Other	11,283,803	21,975,085	10,691,282
100 - Personal Services - Salaries		266,043,574	282,318,844	16,275,270
200	Employee Benefits	24,000	25,569	1,569
210	State Health Insurance	59,950,416	61,798,029	1,847,613
220	FICA	4,329,227	4,107,524	(221,703)
221	Medicare	57	-	(57)
230	Teachers Retirement System	37,015,143	35,459,050	(1,556,093)
250	Unemployment Compensation	160,116	159,805	(311)
260	Workers Compensation	2,428,651	2,426,055	(2,596)
290	Other Employee Benefits	3,993,081	3,815,387	(177,694)
200 - Personal Services - Employee Benefits		107,900,691	107,791,419	(109,272)
300	Purchased Professional Technical Services	8,916,725	8,297,639	(619,086)
321	Contracted Services - Teachers	2,414,604	355,000	(2,059,604)
322	Contracted Services - TFA	392,000	196,000	(196,000)
300 - Purchased Professional and Technical Services		11,723,329	8,848,639	(2,874,690)
410	Water-Sewer-Sanitation	2,090,965	2,082,280	(8,685)
430	Repair & Maint-Bldg & Equip	1,809,938	1,754,784	(55,154)
432	Repair & Maint-Technology	268,628	265,750	(2,878)
441	Rental of Land or Buildings	-	19,135	19,135
442	Rental Equipment & Vehicles	282,335	270,409	(11,926)
443	Rental Computer Equipment	11,000	19,000	8,000

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/Decrease From Previous FY
400 - Purchased Property Services		4,462,866	4,411,358	(51,508)
520	Insurance (Other Than Emp. Benefits)	1,385,301	1,385,301	-
530	Communication	2,435,594	2,429,680	(5,914)
580	Travel Employees	439,424	397,865	(41,559)
585	Travel of Board Members	33,750	33,750	-
592	Services Purchased from M-RESA	12,555	12,555	-
595	Other Purchased Services	114,906	114,531	(375)
500 - Other Purchased Services		4,421,529	4,373,682	(47,847)
610	Supplies	8,459,539	8,018,234	(441,305)
611	Supplies-Technology Related	143,877	144,474	597
612	Purchase Of Software	2,483,713	4,262,131	1,778,418
615	Expendable Equipment	521,972	629,932	107,960
616	Expendable Computer Equipment	640,644	620,965	(19,679)
620	Energy-Electricity	9,867,348	10,549,310	681,962
641	Textbooks	5,483,810	5,595,119	111,309
642	Books And Periodicals	945,754	986,744	40,990
600 - Supplies		28,546,657	30,806,909	2,260,252
720	Building Acquisition Construction	1,050	1,050	-
730	Purchase Of Equipment	1,368,526	1,110,155	(258,371)
734	Purchase Of Computers	109,000	109,000	-

Object	Description	FY 2015-2016 Budget Amount	FY 2016-2017 Budget Amount	Increase/Decrease From Previous FY
700 - Property		1,478,576	1,220,205	(258,371)
810	Dues And Fees	861,154	562,867	(298,287)
830	Interest Expense	38,900	38,900	-
890	Other Expenses	339,311	434,434	95,123
800 - Other Objects		1,239,365	1,036,201	(203,164)
930	Transfer To Other Funds	230,266	230,266	-
900 - Other Uses		230,266	230,266	-
Grand Total Expenditures		426,046,854	441,037,523	14,990,669

FY 2017 EXPENDITURES BY FUNCTION GENERAL FUND



INSTRUCTION

Positions by Function

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

Budgeted Positions	FY 2016	FY 2017	Increase (Decrease)
Classroom Teachers	2,960.00	2,983.08	23.08
Art, Music, P.E Teachers	297.50	306.99	9.49
Aides and Paraprofessionals	323.50	342.00	18.50
Clerical	1.00	-	(1.00)
Sign Language Interpreters	10.00	8.00	(2.00)
Technology Specialists	5.00	5.00	-
Counselors	100.83	112.00	11.17
Other Administrative Personnel	1.00	1.00	-
ROTC Instructors	28.00	28.00	-
Total Instruction	3,726.83	3,786.07	59.24

Expenditures by Function

INSTRUCTION	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
	Amount	Amount	Amount	
Salaries-Classroom Teachers	\$ 152,107,824	\$ 156,541,122	\$ 4,433,298	
Salaries-Certified Substitutes	33,516	23,494	(10,022)	
Salaries-Extended Staff	112,809	112,809	-	
Stipends	-	20,000	20,000	
Salaries-Extended Year	2,462	2,462	-	
Salaries-Art, Music, P.E..	15,085,284	15,523,580	438,296	
Salaries-Aides & Paraprofessionals	6,514,168	6,072,210	(441,958)	
Salaries-Clerical	19,176	-	(19,176)	
Salaries-Interpreter	68,049	474,856	406,807	
Salaries-Technology Specialist	261,576	274,821	13,245	
Salaries-Elementary Counselors	2,547,737	2,422,173	(125,564)	
Salaries-Secondary Counselors	4,713,606	4,615,584	(98,022)	
Salaries-Other Administrative Personnel	33,928	34,665	737	
Other Salaries	8,366,322	21,838,800	13,472,478	
Employee Benefits	76,021,969	74,473,633	(1,548,336)	
Subtotal-Salaries and Benefits	265,888,426	282,430,209	16,541,783	6%
Purchased Professional Tech Services	2,301,747	2,061,057	(240,690)	
Contracted Services - Teachers	2,414,604	355,000	(2,059,604)	
Contracted Services - TFA	392,000	196,000	(196,000)	
Repair & Maintenance - Bldgs. & Equipment	309,035	304,151	(4,884)	
Repair & Maintenance - Technology	3,628	750	(2,878)	
Rental Equipment & Vehicles	242,955	232,529	(10,426)	
Communication	17,200	17,200	-	
Travel Employees	49,714	33,600	(16,114)	
Other Purchased Services	45,219	3,994	(41,225)	
Supplies	1,912,653	1,608,192	(304,461)	
Supplies - Technology Related	40,003	40,375	372	
Purchase of Software	95,006	449,361	354,355	
Expendable Equipment	131,336	142,921	11,585	
Expendable Computer Equipment	285,447	285,547	100	
Textbooks	5,483,810	5,595,119	111,309	
Books and Periodicals	388,132	436,805	48,673	
Purchase of Equipment	466,647	466,647	-	
Dues and Fees	86,236	49,330	(36,906)	
Other Expenses	25,000	25,000		
Subtotal-Other Costs	14,690,372	12,303,578	(2,386,794)	-16%
Total Expenditures-Instruction	\$ 280,578,798	\$ 294,733,787	\$ 14,154,989	5%

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 2016	FY 2017	Increase (Decrease)
Aides & Paraprofessionals	1.00	2.00	1.00
Clerical	17.00	18.00	1.00
Athletic Personnel	2.00	2.00	-
Health Care Technician	70.00	72.00	2.00
Occupational & Physical Therapists	4.00	4.00	-
School Psychologist	25.00	25.00	-
Social Worker	24.00	31.00	7.00
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	15.00	22.00	7.00
Total Student Support Services	161.00	179.00	18.00

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
STUDENT SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Classroom Teachers	\$ 11,313	\$ 11,313	\$ -	
Salaries-Certified Substitutes	12,000	12,000	-	
Salaries-Aides & Paraprofessionals	20,694	39,710	19,016	
Salaries-Clerical	486,837	463,702	(23,135)	
Salaries-Athletic Personnel	131,335	128,534	(2,801)	
Salaries-Nurses	1,171,336	1,112,496	(58,840)	
Salaries-Phys/Occ/Mobility Therapist	243,800	246,928	3,128	
Salaries-Elementary Counselor	4,000	4,000	-	
Salaries-Secondary Counselor	15,343	15,343	-	
Salaries-School Psychologists	1,691,664	1,741,772	50,108	
Salaries-School Social Workers	1,682,234	1,984,751	302,517	
Salaries-Other Management Personnel	303,711	323,918	20,207	
Salaries-Other Administrative Personnel	820,960	1,555,782	734,822	
Salaries-Other	17,671	41,691	24,020	
Employee Benefits	2,768,250	3,151,386	383,136	
Subtotal-Salaries and Benefits	9,381,148	10,833,326	1,452,178	15%
Purchased Professional Tech Services	959,654	942,534	(17,120)	
Repair & Maintenance	59,107	49,107	(10,000)	
Rental Equipment & Vehicles	5,918	5,918	-	
Communication	165,768	165,768	-	
Travel Employees	54,698	65,132	10,434	
Supplies	2,172,929	2,159,043	(13,886)	
Purchase of Software	17,302	17,302	-	
Expendable Equipment	13,375	13,375	-	
Books and Periodicals	1,638	2,460	822	
Purchase of Equipment	5,000	5,000	-	
Dues and Fees	45,052	44,802	(250)	
Subtotal-Other Costs	3,500,441	3,470,441	(30,000)	-1%
Total Expenditures-Student Support Services	\$ 12,881,589	\$ 14,303,767	\$ 1,422,178	11%

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 2016	FY 2017	Increase (Decrease)
Clerical	13.00	13.00	-
Other Management Personnel	8.50	8.26	(0.24)
Other Administrative Personnel	132.50	139.45	6.95
Lunchroom Monitors	85.00	85.00	-
Total Impr of Instruction	239.00	245.71	6.71

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2015-2016 Budget		FY 2016-2017 Budget		Increase-Decrease	Increase-Decrease From Previous FY Percent
	Amount		Amount		Amount	
Salaries-Certified Substitutes	\$ 584,644	\$	513,052	\$	(71,592)	
Salaries-Non-Certified Substitutes	12,157		13,173		1,016	
Stipends	346,995		310,386		(36,609)	
Salaries-Clerical	440,768		420,609		(20,159)	
Salaries-Other Management Personnel	552,142		609,474		57,332	
Salaries-Other Administrative Personnel	9,731,772		9,775,159		43,387	
Salaries-Other	20,514		43,866		23,352	
Employee Benefits	4,212,113		4,300,311		88,198	
Subtotal-Salaries and Benefits	15,901,105		15,986,030		84,925	1%
Purchased Professional Tech Services	1,673,221		991,054		(682,167)	
Repair & Maintenance Building & Equipment	61,307		42,232		(19,075)	
Communication	205,276		205,276		-	
Travel Employees	153,872		148,593		(5,279)	
Supplies	858,878		892,344		33,466	
Purchase of Software	88,160		99,780		11,620	
Expendable Equipment	38,131		95,760		57,629	
Expendable Computer Equipment	1,161		6,100		4,939	
Books and Periodicals	112,027		104,652		(7,375)	
Purchase of Equipment	6,714		6,714		-	
Purchase of Computers	109,000		109,000		-	
Dues and Fees	420,617		235,396		(185,221)	
Other Expenditures	4,480		4,780		300	
Subtotal-Other Costs	3,732,844		2,941,681		(791,163)	-21%
Total Expenditures-Impr Instructional Services	\$ 19,633,949	\$	18,927,711	\$	(706,238)	-4%

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 2016	FY 2017	Increase (Decrease)
Media Paraprofessional	11.00	11.00	-
Media Specialist	63.00	62.00	(1.00)
Total Media Services	74.00	73.00	(1.00)

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
EDUCATIONAL MEDIA SERVICES	Amount	Amount	Amount	
Salaries-Clerical	\$ 210,936	\$ 202,455	\$ (8,481)	
Salaries-Librarian Media Specialist	3,183,826	3,135,154	(48,672)	
Employee Benefits	1,397,535	1,382,940	(14,595)	
Subtotal-Salaries and Benefits	4,792,297	4,720,549	(71,748)	-1%
Supplies	47,631	47,631	-	
Purchase of Software	340,799	340,799	-	
Expendable Equipment	51,912	51,912	-	
Books and Periodicals	410,293	410,293	-	
Subtotal-Other Costs	850,635	850,635	-	0.0%
Total Expenditures-Educational Media Services	\$ 5,642,932	\$ 5,571,184	\$ (71,748)	-1%

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 2016	FY 2017	Increase (Decrease)
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	3.00	5.00	2.00
Legal Personnel	1.00	1.00	-
Clerical	4.00	6.00	2.00
Other Management Personnel	0.15	0.15	-
Total General Admin	18.15	22.15	4.00

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
GENERAL ADMINISTRATION	Amount	Amount	Amount	
Salaries-School Board Members	\$ 110,400	\$ 110,399	\$ (1)	
Salary-Superintendent	227,188	220,999	(6,189)	
Salaries-Dep., Asst., Area, Superintendent	525,518	696,752	171,234	
Salaries-Clerical	258,585	320,857	62,272	
Salaries-Legal Personnel	75,671	80,002	4,331	
Salaries-Other Management Personnel	14,742	1,819	(12,923)	
Salaries-Other Administrative Personnel	33,299	33,299	-	
Salaries-Other	-	4,380	4,380	
Employee Benefits	401,806	451,170	49,364	
Subtotal-Salaries and Benefits	1,647,209	1,919,677	272,468	17%
Purchased Professional Tech Services	2,393,506	2,489,506	96,000	
Repair & Maintenance Building & Equipment	1,804	6,209	4,405	
Communication	116,000	116,000	-	
Travel Employees	35,359	35,359	-	
Travel of Board Members	33,750	33,750	-	
Other Purchased Services	8,885	8,835	(50)	
Supplies	73,817	72,212	(1,605)	
Supplies-Technology Related	638	638	-	
Purchase of Software	68,000	-	(68,000)	
Expendable Computer Equipment	13,000	23,000	10,000	
Books and Periodicals	26,439	23,439	(3,000)	
Purchase of Equipment	1,000	14,000	13,000	
Dues and Fees	97,100	85,110	(11,990)	
Other Expenditures	1,000	1,000	-	
Subtotal-Other Costs	2,870,298	2,909,058	38,760	1%
Total Expenditures-General Administration	\$ 4,517,507	\$ 4,828,735	\$ 311,228	7%

SCHOOL ADMINISTRATION

Positions by Function

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

Budgeted Positions	FY 2016	FY 2017	Increase (Decrease)
Principals	63.00	64.00	1.00
Assistant Principals	101.00	104.00	3.00
Clerical	191.00	196.00	5.00
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	2.00	2.54	0.54
Total School Admin	358.00	367.54	9.54

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
SCHOOL ADMINISTRATION	Amount	Amount	Amount	
Salaries-Principals	\$ 6,199,349	\$ 6,667,915	\$ 468,566.00	
Salaries-Assistant Principals	7,678,818	8,259,183	580,365.00	
Salaries-Clerical	4,170,594	4,189,113	18,519.00	
Salaries-Other Management Personnel	103,091	109,928	6,837.00	
Salaries-Other Administrative Personnel	297,254	205,611	(91,643.00)	
Salaries-Other	-	21,448	21,448.00	
Employee Benefits	6,770,706	7,124,921	354,215.00	
Subtotal-Salaries and Benefits	25,219,812	26,578,119	1,358,307	5%
Repair & Maintenance Building & Equipment	3,255	3,255	-	
Communications	272,632	272,632	0	
Supplies	434,288	446,136	11,848	
Supplies - Technology Related	7,160	7,385	225	
Expendable Equipment	-	775	775	
Expendable Computer Equipment	5,222	5,222	-	
Books and Periodicals	2,147	2,147	-	
Purchase of Equipment	1,500	1,500	-	
Dues and Fees	71,200	71,200	-	
Other Expenses	25,000	25,000	-	
Subtotal-Other Costs	822,404	835,252	12,848	2%
Total Expenditures-School Administration	\$ 26,042,216	\$ 27,413,371	\$ 1,371,155	5%

BUSINESS SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2016	FY 2017	Increase (Decrease)
Clerical	2.00	2.00	-
Accountant	2.00	2.00	
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	22.00	25.00	3.00
Total Business Support Services	28.00	31.00	3.00

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
BUSINESS SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Clerical	\$ 98,156	\$ 101,474	\$ 3,318	
Salaries-Accountant	86,588	87,113	525	
Salaries-Maintenance, Security, Warehouse	58,920	61,750	2,830	
Salaries-Other Management Personnel	249,718	265,360	15,642	
Salaries-Other Administrative Personnel	1,051,649	1,138,115	86,466	
Salaries-Other	-	4,800	4,800	
Employee Benefits	524,516	577,863	53,347	
Subtotal-Salaries and Benefits	2,069,547	2,236,475	166,928	8%
Purchased Professional Tech Services	439,824	345,569	(94,255)	
Repair & Maintenance Building & Equipment	3,362	3,362	-	
Rental Equipment & Vehicles	4,500	3,000	-	
Insurance	337,295	337,295	-	
Communication	25	-	(25)	
Travel Employees	13,856	12,856	(1,000)	
Other Purchased Services	4,000	4,600	600	
Supplies	274,148	271,827	(2,321)	
Supplies-Technology Related	1,076	1,076	-	
Purchase of Software	17,371	1,533,414	1,516,043	
Expendable Equipment	1,111	333	(778)	
Expendable Computer Equipment	252,455	182,737	(69,718)	
Books and Periodicals	1,050	1,050	-	
Purchase of Equipment	-	650	650	
Dues and Fees	64,049	12,549	(51,500)	
Interest Expense	38,900	38,900	-	
Other Expenses	102,000	2,000	(100,000)	
Subtotal-Other Costs	1,555,022	2,751,218	1,196,196	77%
Total Expenditures-Business Support Services	\$ 3,624,569	\$ 4,987,693	\$ 1,363,124	38%

MAINTENANCE AND OPERATIONS

Positions by Function

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

Budgeted Positions	FY 2016	FY 2017	Increase (Decrease)
Clerical	12.00	10.00	(2.00)
Maintenance Personnel	185.80	179.80	(6.00)
Campus Security	22.00	22.00	-
Custodians	266.25	260.00	(6.25)
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	1.00	7.00	6.00
Total Maintenance & Operations	489.05	480.80	(8.25)

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
MAINTENANCE AND OPERATIONS	Amount	Amount	Amount	
Salaries-Clerical	358,505	355,138	\$ (3,367)	
Salaries-Maintenance, Security, Warehouse	7,729,896	7,591,231	(138,665)	
Salaries-Custodial Personnel	7,077,755	6,506,374	(571,381)	
Salaries-Other Management Personnel	198,493	211,453	12,960	
Salaries-Other Administrative Personnel	394,654	409,464	14,810	
Employee Benefits	6,587,286	7,011,988	424,702	
Subtotal-Salaries and Benefits	22,346,589	22,085,648	(260,941)	-1%
Purchased Professional Tech Services	694,535	974,981	280,446	
Water-Sewer-Sanitation	2,090,965	2,082,280	(8,685)	
Repair & Maintenance-Building & Equipment	422,471	397,471	(25,000)	
Rental of Land or Buildings	0	19,135	19,135	
Rental Equipment & Vehicles	10,422	10,422	-	
Rental Computer Equipment	7,000	15,000	8,000	
Insurance Policy	653,161	653,161	-	
Communication	337,286	338,396	1,110	
Travel Employees	36,324	28,724	(7,600)	
Other Purchased Services	12,935	52,935	40,000	
Supplies	2,310,549	2,158,040	(152,509)	
Purchase of Software	69,930	69,330	(600)	
Expendable Equipment	277,045	310,194	33,149	
Expendable Computer Equipment	359	5,359	5,000	
Energy-Electricity	7,247,600	7,530,601	283,001	
Books and Periodicals	972	2,842	1,870	
Bldg Acquisition Construction Improvements	1,050	1,050	-	
Purchase of Equipment	299,488	421,428	121,940	
Dues and Fees	13,666	12,746	(920)	
Other Expenses	3,892	3,892	-	
Subtotal-Other Costs	14,489,650	15,087,987	598,337	4%
Total Expenditures-Maintenance & Operations	\$ 36,836,239	\$ 37,173,635	\$ 337,396	1%

STUDENT TRANSPORTATION

Positions by Function

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

Budgeted Positions	FY 2016	FY 2017	Increase (Decrease)
Clerical	3.00	3.00	-
Bus Drivers	340.00	340.00	-
Bus Monitors	80.00	82.00	2.00
Transportation Personnel	30.00	31.00	1.00
Other Management Personnel	1.00	3.00	2.00
Other Administrative Personnel	1.00	1.00	-
Total Student Transportation	455.00	460.00	5.00

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous F/Y	Increase-Decrease From Previous F/Y Percent
STUDENT TRANSPORTATION	Amount	Amount	Amount	
Salaries-Clerical	\$ 92,960	\$ 86,754	\$ (6,206)	
Salaries-Bus Drivers	6,906,030	6,277,770	(628,260)	
Salaries-Transportation Mech, Other Transp. Personnel	2,305,431	2,237,173	(68,258)	
Salaries-Other Management Personnel	152,858	161,730	8,872	
Salaries-Other Administrative Personnel	114,683	120,354	5,671	
Employee Benefits	4,980,179	4,990,675	10,496	
Subtotal-Salaries and Benefits	14,552,141	13,874,456	(677,685)	-5%
Purchased Professional Tech Services	186,964	186,664	(300)	
Repair & Maintenance-Building & Equipment	901,000	901,000	-	
Insurance	394,845	394,845	-	
Communication	15,082	15,082	-	
Travel Employees	17,461	17,461	-	
Other Purchased Services	19,379	19,679	300	
Supplies	20,000	15,000	(5,000)	
Expendable Equipment	1,136	1,136	-	
Energy-Electricity and Fuel	2,619,748	3,018,709	398,961	
Books and Periodicals	281	281	-	
Purchase of Equipment	543,961	150,000	(393,961)	
Dues and Fees	1,200	1,200	-	
Other Expenditures	55,179	55,179	-	
Subtotal-Other Costs	4,776,236	4,776,236	-	0%
Total Expenditures-Student Transportation	\$ 19,328,377	\$ 18,650,692	\$ (677,685)	-4%

CENTRAL SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2016	FY 2017	Increase (Decrease)
Clerical	10.00	11.00	1.00
Other Management Personnel	9.00	9.00	-
Other Administrative Personnel	70.00	75.00	5.00
Total Central Support	89.00	95.00	6.00

Expenditures by Function

	FY 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
CENTRAL SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Clerical	\$ 381,107	\$ 367,822	\$ (13,285)	
Salaries-Other Management Personnel	936,097	1,022,744	86,647	
Salaries-Other Administrative Personnel	3,655,356	3,650,772	(4,584)	
Salaries-Other	-	20,100	20,100	
Employee Benefits	1,650,471	1,740,672	90,201	
Subtotal-Salaries and Benefits	6,623,031	6,802,110	179,079	3%
Purchased Professional Tech Services	262,274	301,274	39,000	
Repair & Maintenance-Building & Equipment	48,597	47,997	(600)	
Repair & Maintenance-Technology	265,000	265,000	-	
Rental Equipment & Vehicles	3,540	3,540	-	
Rental Computer Equipment	4,000	4,000	-	
Communication	1,306,325	1,299,326	(6,999)	
Travel Employees	78,140	56,140	(22,000)	
Services Purchased From MRESA	12,555	12,555	-	
Other Purchased Services	24,488	24,488	-	
Supplies	354,646	347,809	(6,837)	
Supplies-Technology Related	95,000	95,000	-	
Purchase of Software	1,787,145	1,752,145	(35,000)	
Expendable Equipment	7,926	13,526	5,600	
Expendable Computers Equipment	83,000	113,000	30,000	
Books and Periodicals	2,775	2,775	-	
Purchase of Equipment	44,216	44,216	-	
Purchase of Computers	-	-	-	
Dues and Fees	62,034	50,534	(11,500)	
Other Expenditures	122,760	317,583	194,823	
Subtotal-Other Costs	4,564,421	4,750,908	186,487	4%
Total Expenditures-Central Support Services	\$ 11,187,452	\$ 11,553,018	\$ 365,566	3%

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 2015-2016 Budget	FY 2016-2017 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
OTHER SUPPORT SERVICES	Amount	Amount	Amount	
Salaries-Other Administrative Personnel	\$ 57,804	\$ 57,804	\$ -	
Other Salaries	2,879,296	-	(2,879,296)	
Employee Benefits	2,585,860	2,585,860	-	
Subtotal-Salaries and Benefits	5,522,960	2,643,664	(2,879,296)	-52%
Purchased Professional Tech Services	5,000	5,000	-	
Rental Equipment & Vehicles	15,000	15,000	-	
Subtotal-Other Costs	20,000	20,000	-	0%
Total Expenditures-Other Support Services	\$ 5,542,960	\$ 2,663,664	\$ (2,879,296)	-52%

OTHER OUTLAYS

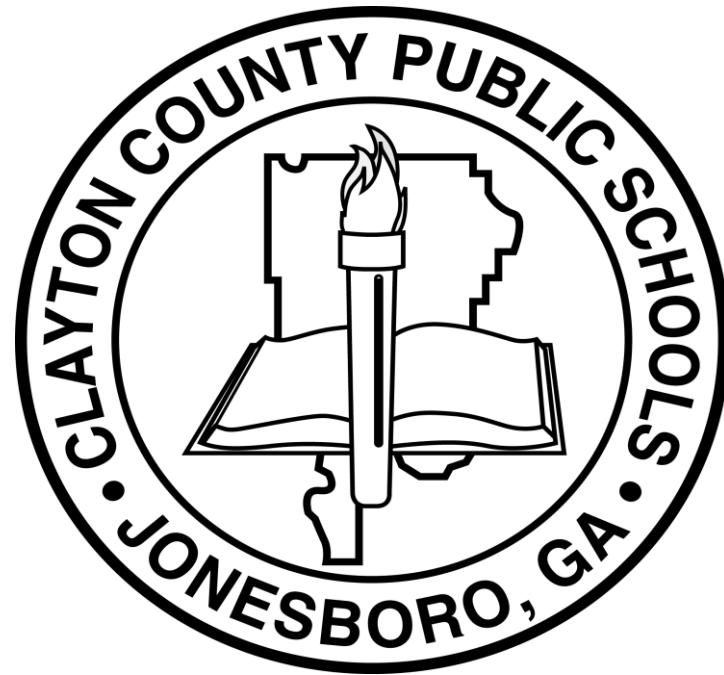
Positions by Function

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

			Increase-Decrease	
	FY 2015-2016 Budget	FY 2016-2017 Budget	From Previous FY	Increase-Decrease From
OTHER OUTLAYS	Amount	Amount	Amount	Previous FY Percent
Transfer to Other Funds	\$ 230,266	\$ 230,266	\$ -	0%
Total Expenditures-Other Outlays	230,266	230,266	-	-
 Grand Total Expenditures (General Fund)	 \$ 426,046,854	 \$ 441,037,523	 \$ 14,990,669	 4%



CLAYTON COUNTY PUBLIC SCHOOLS
FY 2017 PROJECTED SPECIAL REVENUE FUNDS

	FY 2016	FY2017
Beginning Balance:	\$ -	\$ -
Revenue:		
Local	52,880	52,880
State	7,900,476	6,609,498
Federal	33,872,886	33,702,103
Total Revenue	41,826,242	40,364,481
Transfers In		
Total Projected Sources Available	\$ 41,826,242	\$ 40,364,481
Expenditures:		
Instruction	\$ 25,784,538	\$ 25,504,558
Student Support Services	2,378,662	2,094,212
Improvement of Instruction	7,548,961	7,398,961
Media Services	-	-
Federal Grant Administration	649,174	499,174
General Administration	1,113,381	863,380
School Administration Services	566,091	546,091
Business Support Services	-	-
Maintenance & Operations	12,125	12,125
Transportation	351,810	351,810
Central Support Services	64,610	54,610
Other Support Services	3,076,259	2,758,930
Non-Instructional Services	-	-
School Nutrition	280,630	280,630
Other Outlays	-	-
Facility Planning/Construction	-	-
Subtotal	41,826,242	40,364,481
Transfers Out	-	-
Total Expenditures	41,826,242	40,364,481
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	\$ 41,826,242	\$ 40,364,481

Description	Funding Source	Current 2015 Budget	Projected 2016 Budget
<u>Adult Education</u>			
This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal	\$ 283,800	\$ 283,800
	State	280,000	280,000
	Local	52,880	52,880
	Total	\$ 616,680	\$ 616,680
<u>ChildTec</u>			
This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State	\$ 252,658	\$ 130,000
	Local	-	-
	Total	\$ 252,658	\$ 130,000
<u>CTE - Industry Certification Grant</u>			
This grant represents state fund flowing though the Georgia Department of Educations to schools which are seeking assistance to ensure that their students are participating in programs where curriculum has been aligned and interfaced with industry standards, thus providing better career opportunities for students.	State	\$ 30,000	
<u>CTE - Perkins IV Grant - Professional Development</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide targeted professional learning opportunities for Career and Technical Education personnel.	Federal	\$ 539,340	\$ 500,000
<u>CTE - Perkins IV PerkinsPlus Reserve Grant</u>			
This grant is designed to supplement the resources of local school systems in rural areas; areas with high percentages of career education students; or areas with high numbers of career and technology education students, and were adversely affected by the change in the Perkins IV funding formula.	Federal	\$ 30,000	\$ 30,000
<u>Education for Homeless Children and Youth</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide instructional tutors and counselors to work with homeless children and youth same academic standards required of all students in Clayton County to ensure they meet the same academic standards required of all students.	Federal	\$ 61,820	\$ 50,000
<u>Fresh Fruit and Vegetable Program</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide all children in participating elementary schools with a variety of fresh fruits and vegetables throughout the school day.	Federal	\$ 280,630	\$ 280,000
<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	\$ 2,340,258.08	\$ 2,190,058.08

Georgia State University - CrestEd

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

Federal \$ 20,000 \$ 50,000

GNETS State Grant

This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.

State \$ 4,135,988.00 \$ 3,765,065.00

GNETS Federal VI B Special Project

This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.

Federal \$ 815,000.00 \$ 365,000.00

SADD

This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to

Federal \$ 32,500 \$ 50,000

Special Education Preschool - State

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

State \$ 861,572 \$ 244,375

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

This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.

Federal \$ 18,854,661 \$ 20,288,000

Title I-A Distinguished Schools

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

Federal \$ 69,615 \$ -

Title I-A - School Improvement

This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental resources to Title I schools that are identified as Priority, Focus and Alert status. The funds are used to provide additional support to schools in closing the achievement gap.

Federal \$ 920,010 \$ 400,000

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

Title II-A - Improving Teacher Quality

This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.

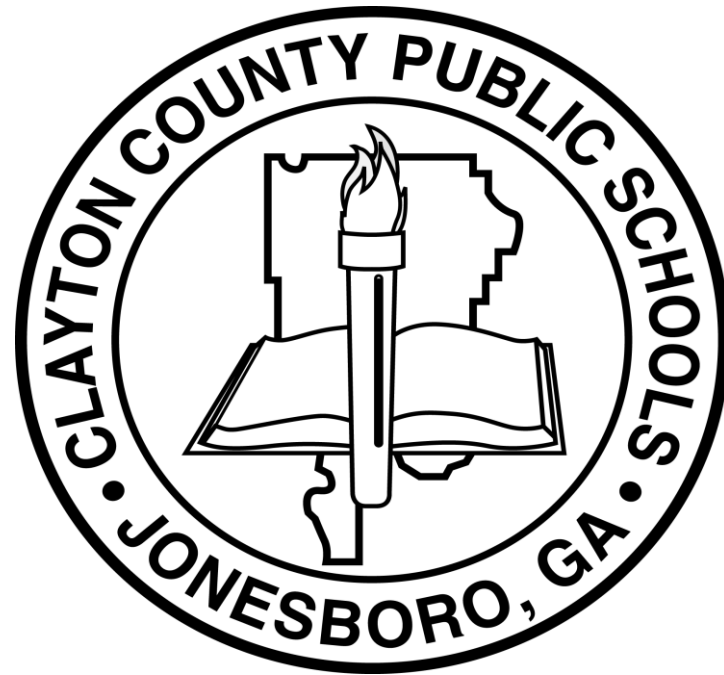
Federal \$ 1,369,380 \$ 1,291,357

Title III-A Limited English Proficiency (LEP)

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

Federal \$ 742,966 \$ 600,368

Total Special Revenue Funds \$ 41,826,242 \$ 40,364,481



Enterprise Fund - School Nutrition

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

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

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

In SY 2016-2017, CCPS will continue to participate in USDA's Community Eligibility Provision Program, also known as CEP. Information about CEP can be found in Section 104 (a) of the Healthy, Hunger-Free Kids Act Law of 2010. CEP amends the National School Lunch Act to provide an alternative way to qualify Directly Certified households eligible for free and reduced price meals. Participation in CEP allows all CCPS students to receive breakfast and lunch meals at no cost for up to four consecutive years. It also eliminates the need to process free and reduced priced meal applications. CCPS is currently approved to participate in CEP from July 1, 2013. CEP was recertified July 2015 through June 30, 2019.

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

Grant Assistance:

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

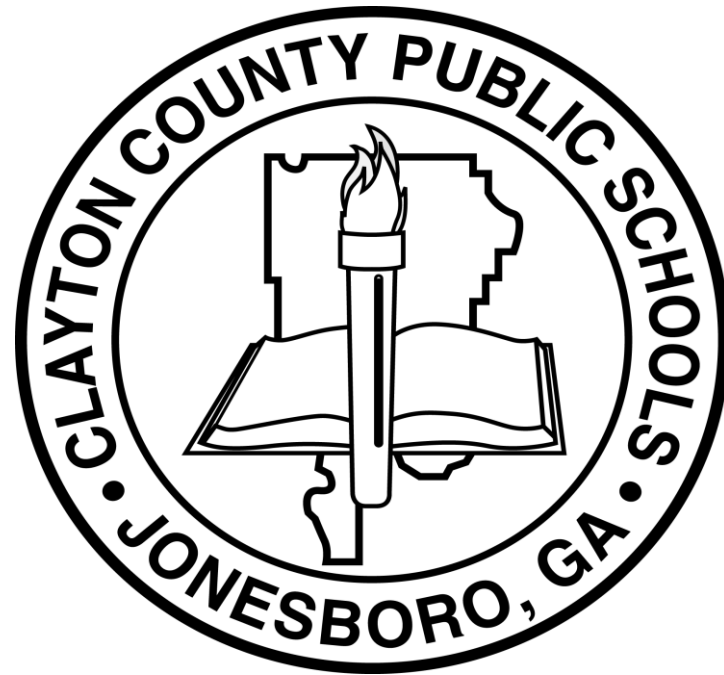
For the past eight years, School Nutrition has been the recipient of the Fresh Fruit and Vegetable Grant (FFVG). The grant provides another opportunity for students to be exposed to fruits and vegetables that they would not normally have an opportunity to eat in a regular school setting. Fruits such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

FY 2017 ENTERPRISE FUND - SCHOOL NUTRITION

School Nutrition		
	Budget FY2016	Budget FY2017
Beginning Balance	\$ 7,587,822	\$ 9,081,212
Revenue:		
Local	411,862	556,862
State	800,000	895,667
Federal	36,742,138	37,890,131
Total Revenue Anticipated	37,954,000	39,342,660
Transfer from Other Funds	1,600,000	1,600,000
Total Revenues and Transfers In	39,554,000	40,942,660
Total Funds Available	\$ 47,141,822	\$ 50,023,872
Expenditures:		
Salaries	\$ 10,681,713	\$ 12,446,332
Benefits	3,908,600	3,985,662
Total Salaries and Fringes	14,590,313	16,431,994
Purchased Prof Tech Services	55,000	55,000
Cleaning Service	83,800	83,800
Repair and Maint. Bldg and Equip.	230,000	230,000
Repair and Maint. Technology	1,500	1,500
Rental Equipment and Vehicles	1,500	1,500
Communication	155	155
Travel Employees	24,000	24,000
Commodity Hauling	-	-
Other Purchased Services	1,500	1,500
Supplies	2,074,530	2,074,530
Purchase of Software	500	500
Expendable Equipment	50,700	50,700
Expendable Computer Equipment	297,000	297,000
Energy-Electricity	400,950	400,950
Food (Including USDA Commodities)	17,953,608	17,528,608
Books and Periodicals	2,500	2,500
Purchase of Equipment	665,300	665,300
Purchase of Computers	-	-
Dues and Fees	5,144	5,144
Indirect Cost	1,500,000	
Other Expenses	16,000	1,516,000
Total Operating Expenditures	23,363,687	22,938,687
Transfers to Other Funds	1,600,000	1,600,000
Total Expenditures & Transfers	39,554,000	40,970,681

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2016	Budget FY2017	Budget FY2016	Budget FY2017	Budget FY2016	Budget FY2017	Budget FY2016	Budget FY2017	Budget FY2016	Budget FY2017
Beginning Balance	\$ 568,235	\$ 467,359	\$ 314,376	\$ 293,126	\$ 860,036	\$ 791,536	\$ -	\$ -	\$ 1,742,647	\$ 1,552,021
Revenue - Local										
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Local Other	1,445,000	1,655,000	212,500	212,500	685,000	685,000	400,000	320,000	2,742,500	2,872,500
Total Revenue Anticipated	1,445,000	1,655,000	212,500	212,500	685,000	685,000	410,000	330,000	2,752,500	2,882,500
Transfer from General Fund	-	-	-	-	-	-	113,027	196,412	113,027	196,412
Total Revenues and Transfers In	1,445,000	1,655,000	212,500	212,500	685,000	685,000	523,027	526,412	2,865,527	3,078,912
Total Funds Available	\$ 2,013,235	\$ 2,122,359	\$ 526,876	\$ 505,626	\$ 1,545,036	\$ 1,476,536	\$ 523,027	\$ 526,412	\$ 4,608,174	\$ 4,630,933
Expenditures:										
Salaries	\$ 1,424,036	\$ 1,424,036	\$ 149,695	\$ 64,664	\$ -	\$ -	\$ -	\$ -	\$ 1,573,730	\$ 1,488,700
Benefits	63,371	63,371	12,935	14,228	-	-	-	-	76,306	77,599
Purchased Services	33,465	33,465	25,018	27,520	-	-	69,234	69,234	127,718	130,219
Repair and Maint Bldg and Equip	-	-	9,820	10,802	36,224	36,224	-	-	46,044	47,026
Rental Equipment and Vehicles	-	-	-	-	82,651	82,651	-	-	82,651	82,651
Communication	4	4	31	34	-	-	-	-	35	38
Travel - Employee	661	727	2,675	2,943	-	-	3,000	3,000	6,336	6,670
Other Purchased Services	-	-	-	-	-	-	80,000	80,000	80,000	80,000
Supplies	15,266	15,266	20,033	20,033	322,115	322,115	81,172	81,172	438,586	438,586
Supplies-Technology Related	851	851	901	991	-	-	-	-	1,752	1,842
Purchase of Software	-	-	-	-	3,307	3,307	-	-	3,307	3,307
Expendable Equipment	-	-	11,829	11,829	-	-	224,871	224,871	236,700	236,700
Expendable Computer Equip.	1,786	1,786	-	-	3,585	3,943	-	-	5,371	5,729
Books & Periodicals	-	-	94	94	39	39	-	-	132	133
Purchase of Equipment	-	-	-	-	305,580	305,580	4,100	4,100	309,680	309,680
Dues and Fees	6,435	6,435	719	791	-	-	19,000	19,000	26,154	26,226
Other Expenses	-	-	-	-	-	-	41,650	41,650	41,650	41,650
Total Expenditures	1,545,876	1,545,941	233,750	153,929	753,500	753,859	523,027	523,027	3,056,153	2,976,756
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 1,545,876	\$ 1,545,941	\$ 233,750	\$ 153,929	\$ 753,500	\$ 753,859	\$ 523,027	\$ 523,027	\$ 3,056,153	\$ 2,976,756
Ending Fund Balance	467,359	576,418	293,126	351,697	791,536	722,677	-	3,385	1,552,021	1,654,177
Total Expenditures & Fund Bal.	2,013,235	2,122,359	526,876	505,626	1,545,036	1,476,536	523,027	526,412	4,608,174	4,630,933



CLAYTON COUNTY PUBLIC SCHOOLS

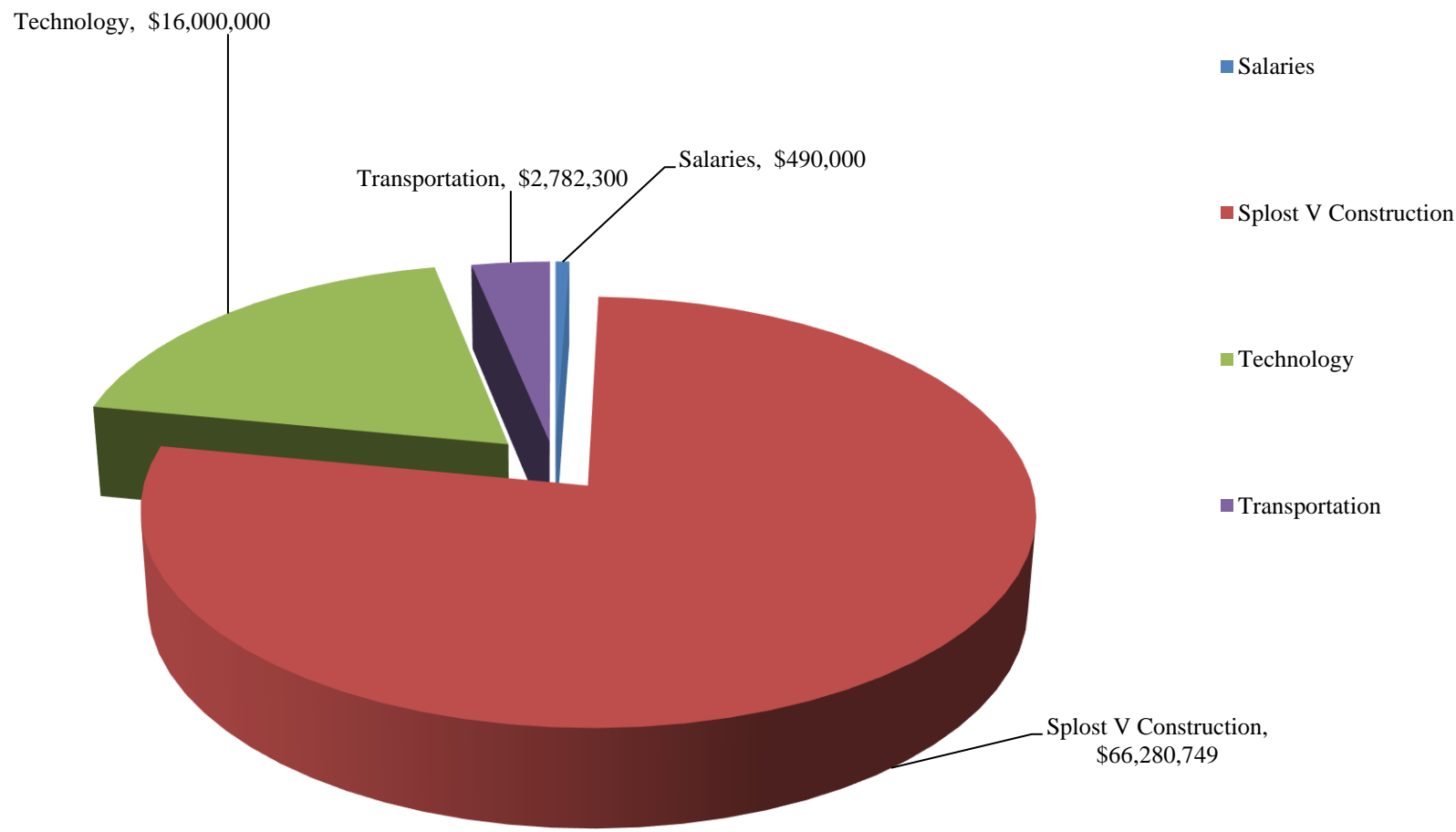
FY 2017 CAPITAL PROJECTS BUDGET

	SPLOST V FUND FY2017
Sources of Funds:	
Beginging of Year Cash	50,089,383
State Capital Outlay Revenue	2,478,232
Sales Tax Receipts	50,062,925
Total Sources of Funds	<u>\$ 102,630,540</u>
Expenditures:	
Construction	\$ 66,280,749
Salaries	\$ 490,000
Technology	\$ 16,000,000
Transportation	\$ 2,782,300
End-of-Year Balance	\$ 17,077,491
Total Expenditures and End-of-Year-Balance	<u>\$ 102,630,540</u>

**CLAYTON COUNTY PUBLIC SCHOOLS
FY 2017 CAPITAL PROJECTS BUDGET**

	SPLOST V FUND FY 2017
Expenditures:	
Construction	66,280,749
Salaries	490,000
Technology	16,000,000
Transportation	<u>2,782,300</u>
Total Expenditures	<u><u>85,553,049</u></u>

Expenditures:



SPLOST IV PROJECTS FOR FISCAL YEAR 2017

Expenditures By Project

Elite Scholars - New	6,000,000
East Clayton ES - New	5,000,000
Riverdale HS - Gym	9,090,749
Jonesboro HS - Renovations	12,000,000
Suder ES - Renovations	3,500,000
North Clayton MS - Renovations	3,000,000
Riverdale MS - Renovations	2,000,000
Brown ES - Renovations	1,500,000
Mt. Zion ES - Renovations	2,000,000
Kilpatrick ES - Renovations	1,500,000
Pointe South MS - Renovations	2,500,000
Lovejoy HS - Renovations	3,500,000
Kemp ES - Renovations	1,000,000
Rivers Edge ES - Renovations	1,500,000
Mt. Zion Primary - Renovations	750,000
Mt. Zion HS - Renovations	4,000,000
New MS #8 (Lovejoy MS)	2,000,000
Smith ES - Renovations	750,000
Callaway ES - Renovations	500,000
Kendrick MS - Renovations	1,000,000
Ash Street Center	75,000
Bradford Center	65,000
Tara Stadium	2,100,000
Transportation Center - Garden Walk	750,000
Total Construction	66,280,749
Salaries	490,000
Technology	16,000,000
Transportation	2,782,300
Total Expenditures	85,553,049

SPLOST IV CAPITAL OUTLAY - REMAINING STATE FUNDS TO BE RECEIVED

Fountain Elementary	421,645
Lake City Elementary	615,673
Lake Ridge Elementary	266,182
Oliver Elementary	83,557
Tara Elementary	390,706
West Clayton Elementary	130,585
Total Remaining funds to be received	<u>1,908,348</u>

**FY 2017 EXPENDITURES BY OBJECT
CAPITAL PROJECTS FUND**

OBJECT	DESCRIPTION	FY 2017 BUDGET AMOUNT
142	Salaries-Clerical	32,144
181	Salaries-Maint/Tran Mch/Sec/Warehouse	144,648
186	Salaries-Custodial Personnel	56,252
190	Salaries-Other Mgt Personnel	-
191	Salaries-Other Admin Personnel	168,756
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
100 - PERSONAL SERVICES - SALARIES		401,800
210	State Health Insurance	27,342
220	Medicare	22,932
230	Teachers Retirement System	34,398
290	Other (Life Insurance, Disability, ERS, etc.)	3,528
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		88,200
300	Pur Professional Tech Services	3,976,845
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		3,976,845
410-02	Ground Maintenance	-
430	Repair & Maint-Bldg & Equip	-
441	Rental of Land or Buildings	-
442	Rental Equipment & Vehicles	-
490	Other Purchased Property Ser	-
400 - PURCHASED PROPERTY SERVICES		-
530	Communication	-
580	Travel Employees	-
595	Other Purchased Services	-
500 - OTHER PURCHASED SERVICES		-
610	Supplies	662,807
611	Supplies-Technology Related	-
612	Purchase of Software	-
615	Expendable Equipment	1,325,615
616	Expendable Computer Equipment	10,604,920
600 - SUPPLIES		12,593,342
710	Land Acquisition / Development	-
715	Land Improvements	-
720	Bldg Acquisition Const Improvement	49,047,755
730	Purchase of Equipment	662,807
732	Purchase of Buses	2,782,300
734	Purchase of Computers	16,000,000
750	Purchase of Infrastructure	-
700 - PROPERTY		68,492,862
810	Dues and Fees	-
830	Capital Lease Interest	-
890	Capital Projects Other Expenses	-
800 - OTHER OBJECTS		-
910	Redemption of Bond Principal	-
930	Transfer To Other Funds	-
990	Other Uses	-
900 - OTHER USES		-
Grand Total Capital Projects Expenditures		85,553,049

**FY 2017 EXPENDITURES BY FUNCTION
CAPITAL PROJECTS FUND**

Function	DESCRIPTION	FY 2017 BUDGET AMOUNT
	Professional Services	662,807
	Expendable Equipment	662,807
	Technology Equipment	16,000,000
1000 - INSTRUCTION		17,325,614
	Buses & Equipment	2,782,300
2700 - STUDENT TRANSPORTATION SERVICE		2,782,300
	Salaries & Benefits	490,000
	Professional Services	3,314,037
	Facilities Acquisition & Construction Services	61,641,098
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		65,445,135
Grand Total Capital Projects Expenditures		85,553,049

GLOSSARY

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

Accounting System

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

Accrual Basis

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

Administration

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

Ad Valorem Taxes

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

Appropriation

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

Assessed Valuation

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

Balance Sheet

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

Board of Education, District

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

Budget

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

Budget Amendments

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

Budget Calendar

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

Budget Message

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

Capital Budget

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

Capital Outlays

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

Capital Program

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

Cash Basis

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

Certified Tax Digest

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

Cost Per Pupil

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

Encumbrance Accounting

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

Encumbrances

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

Fiscal Period

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

Fixed Assets

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

Fringe Benefits

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

FTE (Full-Time Equivalency-State Funding)

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

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

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

Function (Classifications)

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

Fund

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

Fund Balance

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

Fund, Capital Projects

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

Fund, Enterprise

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

Fund, General

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

Fund, Special Revenue

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

Fund, Trust and Agency - Fiduciary

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

Grant

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

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

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

Levy

(Verb) To impose taxes or special assessments.

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

Local Five Mill (Local Fair Share)

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

Medicare Tax

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

Mill

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

Millage Rate

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

Per Pupil (Expenditure)

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

Program Weights

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

Public Law 81-874 (Impact Aid)

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

QBE (Quality Basic Education) - Allotments

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

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

QBE Mid-Year Adjustment

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

Reserve

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

Revised Budget

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

Social Security

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

Source of Funds

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

Tax Digest

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

