

Clayton County Public Schools
Fiscal Year 2017 - 2018 Recommended Budget
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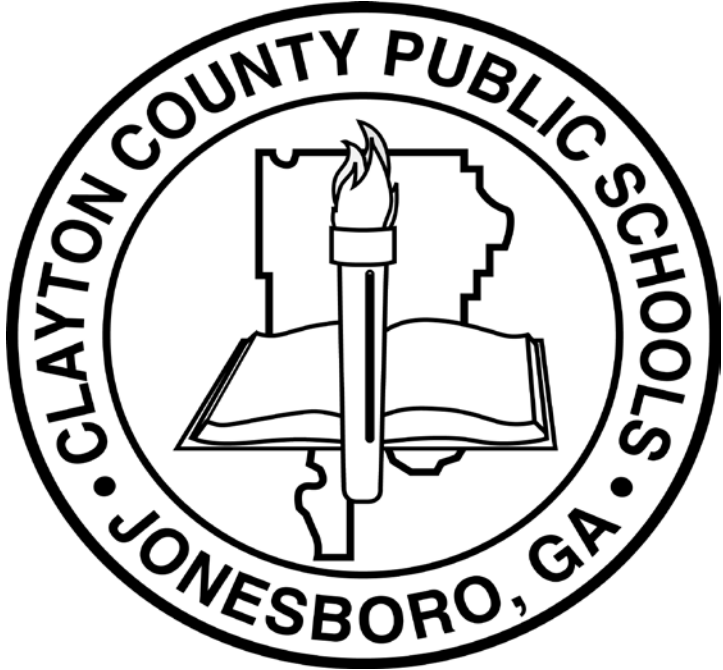
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Executive Summary

Submitted is the Fiscal Year 2018 adopted budget. The Clayton County Board of Education gave its approval on June 6, 2017. The Board tentatively adopted the FY2018 budget on April 10, 2017. Public hearings were held on April 13, 2017 and April 17, 2017 to allow citizens the opportunity to address the Board regarding the budget.

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

Funds Comprising the Total Budget	FY 2017	FY 2018
• General Fund	\$ 440,817,523	\$ 456,524,926
• Special Revenue Fund	40,364,481	40,364,481
• Capital Projects Fund	85,553,049	56,066,444
• Enterprise Fund	<u>41,342,660</u>	<u>42,429,293</u>
Total Budget	<u>\$ 608,077,713</u>	<u>\$ 595,385,144</u>

Preliminary information pertaining to the FY 2017-18 budget was shared at the Board Retreat on February 4, 2017. This included the Governor's inclusion in his budget of a 2% pay increase for teachers, an increase in the employer's contribution rate to the Teacher Retirement System of approximately 18%, an increase in the employer's share of State Health Insurance premiums of \$99 per month, and costs related to transportation for the balanced enrollment plan. On March 6, 2017 the Board approved a recruitment/retention incentive program for FY 2017-18 utilizing funds remaining from the program for the current year. On March 11, 2017 the Board approved a class size reduction plan that reduces the maximum number of students in kindergarten through third grade by three and provides additional para-professionals for support of fourth and fifth grades.

On May 1, 2017 the Board approved the 2% pay raise with earned steps for all employees paid on the teacher salary schedule.

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.
- Property values have begun to stabilize.

Expenditure Assumptions

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

Executive Summary

It is estimated that the district will receive an additional \$22.1 million in QBE funding for FY 2017-18. This includes funds provided by the State that in part offset the increase in TRS contributions but provide little assistance with the increase in health insurance premiums for support staff.

While local revenue from the Tag Ad Valorem Tax (TAVT) has exceeded current year estimates, preliminary information indicates that the tax digest for FY2017-18 will remain relatively flat. The revenue estimates for local property tax have been adjusted to more accurately reflect anticipated collections.

In addition to the costs mentioned above, the superintendent's recommended FY2018 budget includes additional expenditures of approximately \$17.4 million. This amount includes positions to accommodate growth and student needs for next school year, other additional positions essential to sustain district operations, estimated funding for the first year of implementation of critical business (HR/Finance) software, and the estimated cost to assume responsibility for crossing guards.

The budget includes a step increase for all eligible full-time employees. School-level cafeteria workers will receive the 2% increase included in the governor's budget which is paid from the School Nutrition Fund and accordingly does not impact the General Fund.

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

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Mission Statement

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

Vision Statement

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

Core Belief Statements

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

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Strategic Goals

Goal 1

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

Goal 2

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

Goal 3

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

Goal 4

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

Goal 5

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

Goal 6

To recruit and retain highly qualified and effective staff.

Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2017-2018

Process/Action		Timeline/Date	Additional Information
1.	Board approves budget calendar	October 3, 2016 Board Meeting	Calendar for FY2017-2018
2.	Budget Priorities	October 3, 2016 Board Meeting	Discussion and approval of Board priorities for the FY2017-2018 budget contingent on revenue projections and any mandated expenditure increases.
3.	FTE student count date for State QBE funding	October 4, 2016	Information on student enrollment that provides data for mid-term adjustment
4.	Budget committee organizational meeting (CCPS staff)	No later than October 31, 2016	Committee will consist of the Superintendent's executive cabinet and other central level administrators as appropriate.
5.	Citizen's Budget Committee identified	No later than November 1, 2016	Names submitted by Board members for Citizens' Committee
6.	Budget and mid-year adjustment to department heads	November, 2016	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, 2016 - March, 2017	The Citizens' Budget Committee will meet throughout the process. A proposed calendar of meeting dates will be presented at the organizational meeting.
9.	FY2018 Student Enrollment Projections complete	Initial draft of Student Enrollment Mid-December, 2016	Data needed to develop personnel allotments for schools.
10.	Department budget requests due to Business Services	Mid-January, 2017	Business Services will summarize all budget requests.

11. Mid-year adjustment to FY2017 budget action	January, Board	• Allows opportunity to amend the budget for any
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Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2017-2018

Process/Action		Timeline/Date	Additional Information
	taken by the Board	Work Session, February, 2017 Board Meeting	<p>items deemed necessary by the Superintendent and Board.</p> <ul style="list-style-type: none"> • 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, 2017	Keep abreast of legislative changes that impact school funding.
13.	Preliminary Budget Presentation - Board Retreat	February, 2017	The Board will have the opportunity to ask questions.
14.	Tentative Budget Presented to the Board	February, 2017 Board Work Session	The Board will have the opportunity to study the proposed budget prior to the tentative adoption.
15.	FY2018 Student Enrollment Projections Complete	Finalized Adjustment no later than Early March, 2017	Data needed to develop personnel allotments for schools.
16.	Personnel allotments created using enrollment projections	No later than Early March, 2017	Business Services will work with HR to develop personnel allotments for budget development.
17.	Schools notified of initial personnel allotments	Early March 2017	Allows principals to begin planning for staffing the next school year.
18.	Tentative adoption of compensation improvements for FY2017-2018	March, 2017 Board Work Session	To facilitate recruitment.
19.	Board adopts Tentative Budget	March, 2017 Board Work Session	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 2017-2018

Process/Action		Timeline/Date	Additional Information
20.	Public Budget Hearings	April, 2017	Required by law.
21.	Board adopts Final 2017 - 2018 Budget	May, 2017 Board Meeting	
22.	Tentative adoption of millage rate	June, 2017 Board Work Session	Based on information received from the Tax Commissioner's office on digest.
23.	Public hearings on millage rate	Late- June, Mid - July, 2017	Needed if millage rate increases.
24.	Adoption of millage rate	Mid - July, 2017	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 for county school taxes and school bonds, if applicable.

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

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

Tax Exempt Property

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

GENERAL TAX INFORMATION

Clayton County School Exemptions

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

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

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

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

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

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

CLAYTON COUNTY PUBLIC SCHOOLS MILLAGE RATE HISTORY

YEAR	M & O	BOND	TOTAL
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	19.095	0.00	19.095
2017	19.095	0.00	19.095
2018	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 2018 FTE values are:

<u>Program</u>	<u>FY 2018 Weight</u>	<u>FY 2018 Value</u>
Kindergarten	1.6580	\$ 4,214
Kindergarten Early Intervention	2.0457	\$ 5,199
Grades 1 - 3	1.2881	\$ 3,274
Grades 1 - 3 Early Intervention	1.8012	\$ 4,578
Grades 4 - 5	1.0367	\$ 2,635
Grades 4 - 5 Early Intervention	1.7951	\$ 4,562
Middle Grades (6-8) Program	1.0290	\$ 2,615
Middle School (6-8) Program	1.1333	\$ 2,880
Grades 9 - 12	1.0000	\$ 2,542
CTAE 9-12	1.1887	\$ 3,021
Special Ed. - Category I	2.3901	\$ 6,075
Special Ed. - Category II	2.8051	\$ 7,129
Special Ed. - Category III	3.5718	\$ 9,078
Special Ed. - Category IV	5.7898	\$ 14,715
Special Ed. - Category V	2.4583	\$ 6,248
Gifted	1.6656	\$ 4,233
Remedial	1.3481	\$ 3,426
Alternative Education	1.4766	\$ 3,753
ESOL Program	2.5558	\$ 6,496

QUALITY BASIC EDUCATION (QBE)

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

- ▶ **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The proposed budget for FY 2018 is \$2,307,827.
- ▶ **Local Five Mill - Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Five Mill is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2018 local 5 Mill proposal for Clayton County is \$33,166,931.**
- ▶ **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 2018 is \$43,722,231.

STATE QBE HISTORY OF REVENUE CUTS

(in millions)

Type of Reduction	FY 2003-2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 (prelim)	Total
Austerity	\$ 131.8	\$ 34.4	\$ 34.8	\$ 32.1	\$ 22.8	\$ 14.2	\$ 5.1	\$ 5.2	\$ 280.4
Other	\$ 12.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.5
Total	\$ 144.3	\$ 34.4	\$ 34.8	\$ 32.1	\$ 22.8	\$ 14.2	\$ 5.1	\$ 5.2	\$ 292.9

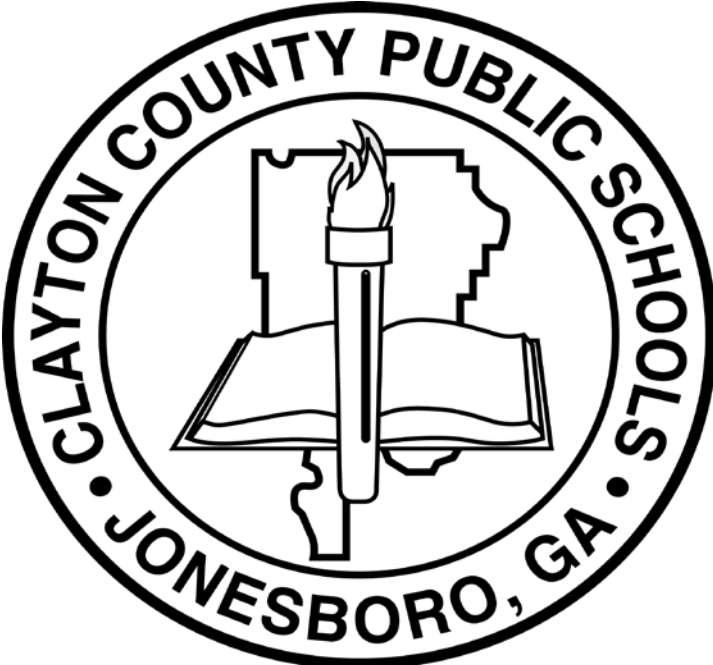
History of Austerity Reductions

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 2018, the Governor recommended and the legislature appropriated \$160,105,154 in additional funding to provide local educational authorities the ability to provide a 2% salary teacher increase for certified employees. Additional funding of \$311,278,230 was added to fund the TRS increase from 14.27% to 16.81%, enrollment growth and T&E increases for certified employees. The increased amount from this funding for Clayton County Public Schools is approximately \$22.1 million and will be used for salary and benefit increases.

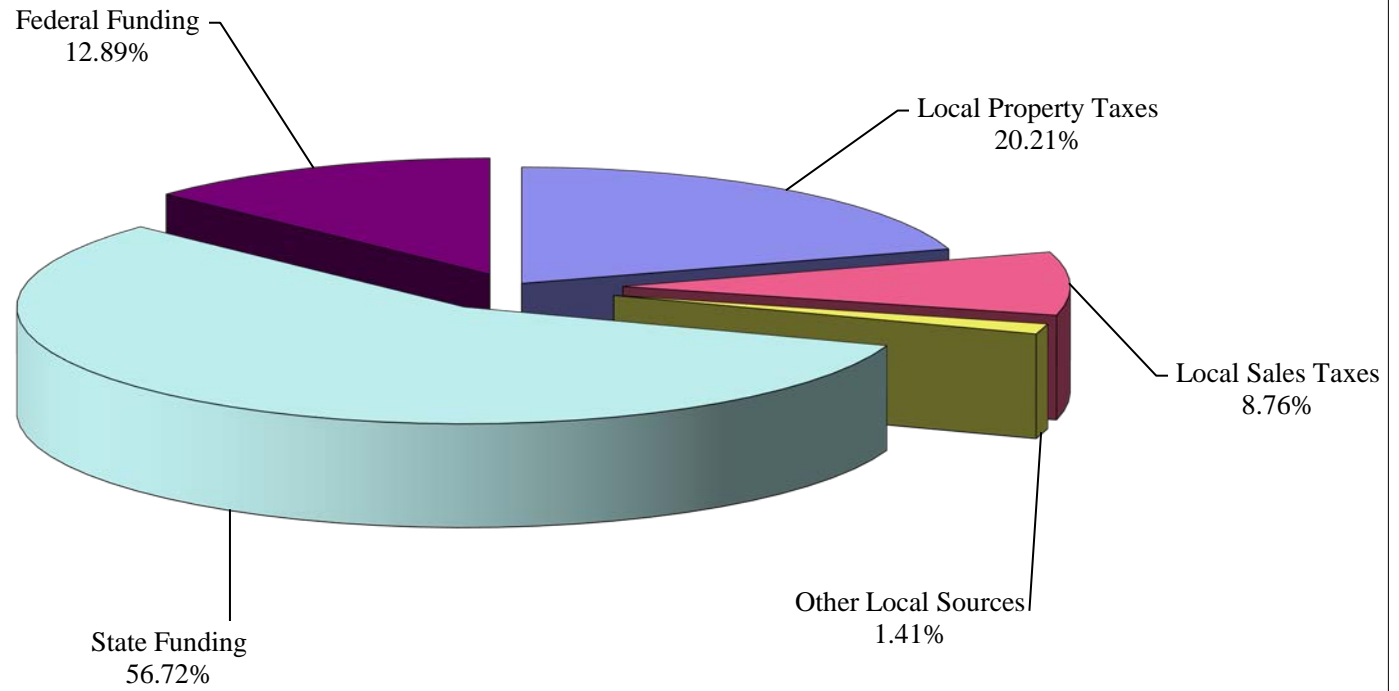
The "other" reductions include decreases in revenues in various categories such as transportation, professional learning and educational media services.



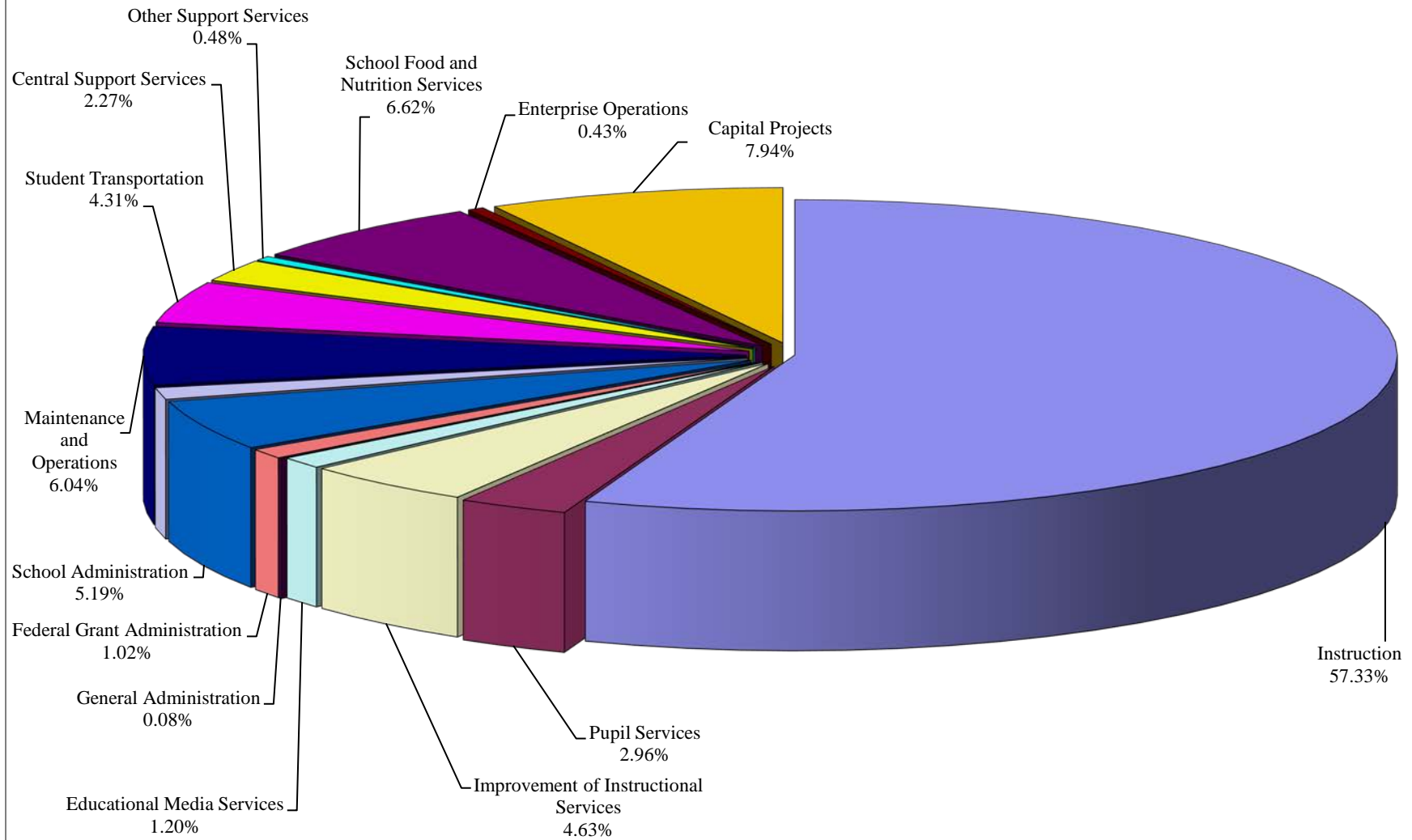
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2018 PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2017 - JUNE 30, 2018

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>ENTERPRISE FUND</u>	<u>CONSOLIDATED FUNDS</u>
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$ 114,140,365	\$ -	\$ -	\$ -	\$ 114,140,365
Local Sales Taxes	-		49,476,348		49,476,348
Other Local Sources	4,990,000	52,880	-	2,916,085	7,958,965
State Funding	301,974,995	6,609,498	10,808,458	913,580	320,306,531
Federal Funding	687,700	33,702,103	-	38,411,845	72,801,648
TOTAL REVENUE ANTICIPATED	<u>421,793,060</u>	<u>40,364,481</u>	<u>60,284,806</u>	<u>42,241,510</u>	<u>564,683,857</u>
Transfers From Other Funds	-	-	-	230,266	230,266
Beginning Unreserved Fund Balance 7-1-2017	50,531,221	-	53,315,807	10,767,132	114,614,160
TOTAL FUNDS AVAILABLE	<u>\$ 472,324,281</u>	<u>\$ 40,364,481</u>	<u>\$ 113,600,613</u>	<u>\$ 53,238,908</u>	<u>\$ 679,528,283</u>
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 299,594,743	\$ 25,504,558	\$ 6,000,000	\$ -	\$ 331,099,301
Pupil Services	15,499,671	2,094,212	-	-	17,593,883
Improvement of Instructional Services	20,031,500	7,398,961	-	114,109	27,544,570
Educational Media Services	7,119,841	-	-	-	7,119,841
Federal Grant Administration	-	499,174	-	-	499,174
General Administration	5,221,874	863,380	-	-	6,085,254
School Administration	30,362,766	546,091	-	-	30,908,857
Business Services	7,113,153	-	-	-	7,113,153
Maintenance and Operation	35,318,817	12,125	-	632,320	35,963,262
Student Transportation	22,501,128	351,810	2,790,300	-	25,643,238
Central Support Services	13,453,363	54,610	-	-	13,507,973
Other Support Services	77,804	2,758,930	-	-	2,836,734
School Food and Nutrition Services	-	-	-	39,399,967	39,399,967
Enterprise Operations	-	280,630	-	2,282,897	2,563,527
Facilities Acquisition and Construction Services	-	-	47,276,144	-	47,276,144
TOTAL OPERATING EXPENDITURES	<u>456,294,660</u>	<u>40,364,481</u>	<u>56,066,444</u>	<u>42,429,293</u>	<u>595,154,878</u>
Transfers To Other Funds	230,266	-	-	-	230,266
TOTAL EXPENDITURES & TRANSFERS	<u>456,524,926</u>	<u>40,364,481</u>	<u>56,066,444</u>	<u>42,429,293</u>	<u>595,385,144</u>
Ending Unreserved Fund Balance 6-30-2018	15,799,355	-	57,534,169	10,692,376	84,143,139
TOTAL EXPENDITURES & END OF YEAR BALANCE	<u>\$ 472,324,281</u>	<u>\$ 40,364,481</u>	<u>\$ 113,600,613</u>	<u>\$ 53,121,669</u>	<u>\$ 679,528,283</u>

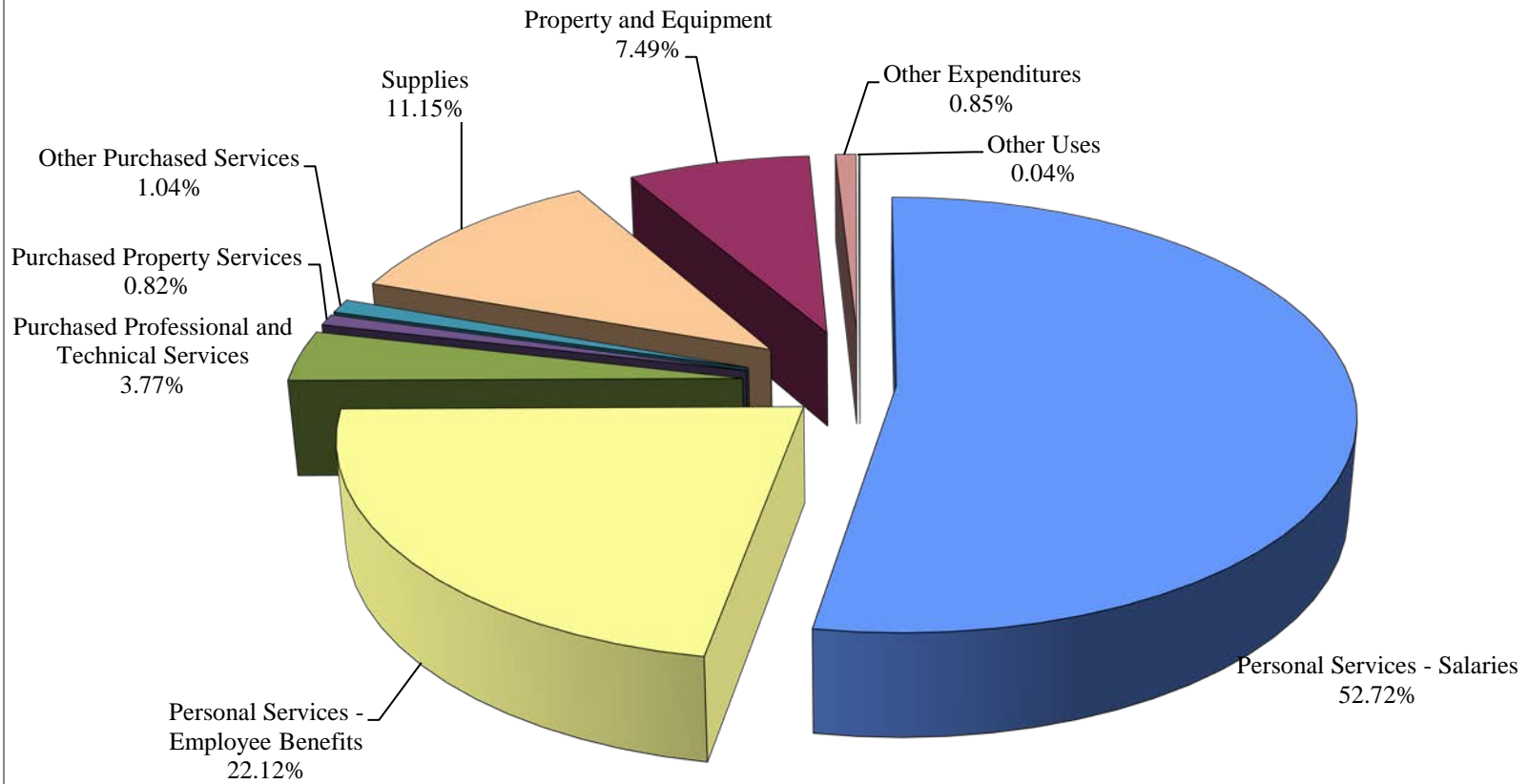
FY 2018 TOTAL REVENUE ALL FUNDS



FY 2018 TOTAL EXPENDITURES BY FUNCTION ALL FUNDS



FY 2018 TOTAL EXPENDITURES BY OBJECT ALL FUNDS



FY 2018 TOTAL EXPENDITURES BY OBJECT ALL FUNDS

Object	Description	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase/ Decrease from Previous FY
110	Salaries-Classroom Teachers	\$ 152,978,838	\$ 157,904,983	\$ 4,926,145
111	Salaries-School Board Members	110,399	110,400	1
112	Salaries-Pre-K Teachers	1,300,000	1,300,000	-
113	Salaries-Cert. Substitutes	1,239,676	1,137,590	(102,086)
114	Salaries-Non Cert. Substitutes	154,647	242,682	88,035
115	Salaries-Extended Staff	358,249	357,706	(543)
116	Salaries-Prof. Development Stipends	4,220,598	1,951,435	(2,269,163)
117	Salaries-Extended Year	215,040	195,040	(20,000)
118	Salaries-Art, Music, P.E. Teachers	15,314,202	15,759,100	444,898
120	Salary Supt/Resa/Avts Director	220,999	300,000	79,001
121	Salaries-Dep,Assc,Asst,Area Supt	861,244	588,121	(273,123)
130	Salaries-Principal	6,662,432	6,876,719	214,287
131	Salaries-Assistant Principal	8,344,282	8,970,126	625,844
140	Salaries-Aides & Paraprofessionals	7,775,850	13,987,706	6,211,856
142	Salaries-Clerical	7,325,593	8,047,378	721,785
145	Salaries-Interpreter	504,856	584,366	79,510
146	Salaries-Athletics Personnel	128,534	227,925	99,391
148	Salaries-Accountant	87,113	94,868	7,755
151	Salaries-Legal Personnel	80,002	84,999	4,997
161	Salaries-Technology Specialist	274,821	116,827	(157,994)
163	Salaries-Nurse	1,112,496	1,323,645	211,149
164	Salaries-Phys/Occ/Mobility Therapist	246,928	264,022	17,094
165	Salaries-Librarian Media Specialist	3,135,154	3,996,738	861,584
171	Salaries-Tch Sup Spec/Dia/Autio	68,000	68,000	-
172	Salaries-Elementary Counselor	2,426,173	2,679,223	253,050
173	Salaries-Secondary Counselor	4,630,927	5,175,462	544,535
174	Salaries-School Psychologist	1,831,662	1,959,596	127,934
176	Salaries-School Social Worker	2,356,866	2,426,975	70,109
177	Salaries-Family Ser Coordinator	1,974,204	1,897,469	(76,735)

FY 2018 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS

180	Salaries-Pupil Transp. Drivers	7,032,636	7,938,503	905,867
181	Salaries-Maint/Tran Mch/Sec/Warehouse	10,876,123	12,244,827	1,368,704
184	Salaries-Lunchroom Workers	20,812,007	11,414,443	(9,397,564)
186	Salaries-Custodial Personnel	6,660,609	7,372,079	711,470
190	Salaries-Other Management Personnel	3,924,406	3,416,235	(508,171)
191	Salaries-Other Admin Personnel	22,172,529	23,738,449	1,565,920
195	Salaries-Terminal Leave Payments	124,363	200,553	76,190
199	Salaries-Other	35,080,433	8,945,404	(26,135,029)
100 - Personal Services - Salaries		\$ 332,622,890	\$ 313,899,594	\$ (18,723,296)
200	Employee Benefits	\$ 2,255,503	\$ 1,711,019	\$ (544,484)
210	State Health Insurance	74,935,951	74,194,421	(741,530)
220	FICA/Medicare	4,629,925	5,524,479	894,554
221	Medicare	781,584	939,180	157,596
222	Social Security	418,292	-	(418,292)
230	Teachers Retirement System	37,247,174	43,518,557	6,271,383
250	Unemployment Compensation	93,033	160,989	67,956
260	Workers Compensation	2,616,167	1,341,837	(1,274,330)
290	Other Employee Benefits	4,269,108	4,310,945	41,837
291	Life Insurance	(5,708)	-	5,708
292	Disability Insurance	(28,583)	-	28,583
293	Dental Insurance	(47,459)	-	47,459
200 - Personal Services - Employee Benefits		\$ 127,164,988	\$ 131,701,427	\$ 4,536,439
300	Pur Professional Tech Services	\$ 20,266,265.9	\$ 18,550,893	\$ (1,715,373)
321	Contracted Services-Teachers	2,490,942	2,490,942	-
322	Contracted Services-TFA	208,000	300,000	92,000
322	Contracted Nursing Services	1,090,000	1,090,000	-
300 - Purchased Professional and Technical Services		24,055,208	22,431,835	(1,623,373)

FY 2018 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS

410	Water-Sewer-Sanitation	\$	2,233,802	\$	2,216,653	\$	(17,149)
430	Repair & Maint-Bldg & Equip		1,927,480		1,954,395		26,915
432	Repair & Maint-Technology		267,758		267,758		-
441	Rental Of Land Or Buildings		49,986		49,986		-
442	Rental Equipment & Vehicles		405,930		382,408		(23,522)
443	Rental Computer Equipment		22,713		22,713		-
400 - Purchased Property Services		\$	4,907,668	\$	4,893,913	\$	(13,755)
519	Student Trans-Other Purch Services	\$	80,000.00	\$	-	\$	(80,000.00)
520	Insurance (Other Than Emp. Benefits)		1,332,749		1,855,301		522,552
530	Communication		2,444,673		2,440,890		(3,783)
532	Web Based Licenses and Fees		574,254		574,254		-
580	Travel Employees		1,260,759		976,709		(284,050)
585	Travel Of Board Members		33,750		33,750		-
592	Services Purchased From M-Resa		12,555		12,555		-
595	Other Purchased Services		494,544		276,535		(218,009)
500 - Other Purchased Services		\$	6,233,283	\$	6,169,994	\$	(63,289)
610	Supplies	\$	17,946,205	\$	13,943,838	\$	(4,002,367)
611	Supplies-Technology Related		182,515		170,113		(12,402)
612	Purchase Of Software		4,647,434		7,263,148		2,615,714
615	Expendable Equipment		1,965,816		2,733,819		768,003
616	Expendable Computer Equipment		8,072,506		13,582,984		5,510,478
620	Energy-Electricity		5,951,100		4,462,207		(1,488,893)
630	Food Purchased		16,230,455		13,959,625		(2,270,830)
635	USDA Commodities Used		1,956,000		2,723,208		767,208
641	Textbooks		5,716,316		5,616,316		(100,000)
642	Books And Periodicals		2,362,860		1,955,149		(407,711)
600 - Supplies		\$	65,031,206	\$	66,410,407	\$	1,379,201

FY 2018 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS

720	Building Acquisition Construction	1,144,368	33,355,430	32,211,062
730	Purchase Of Equipment	2,465,076	2,162,998	(302,078)
732	Purchase of Buses	633,081	3,037,300	2,404,219
734	Purchase Of Computers	101,720	6,059,613	5,957,893
700 - Property		\$ 4,344,246	\$ 44,615,341	\$ 40,271,096
810	Dues And Fees	1,160,224	1,002,770	(157,454)
880	Federal Indirect Cost Charges	3,324,736	3,531,744	207,008
890	Other Expenses	507,632	497,853	(9,779)
800 - Other Objects		\$ 4,992,591	\$ 5,032,367	\$ 39,776
930	Transfer To Other Funds	230,266	230,266	-
900 - Other Uses		\$ 230,266	\$ 230,266	\$ -
Grand Total Expenditures		\$ 569,582,345	\$ 595,385,144	\$ 25,802,799

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 FY2018 adopted budget has 65.66% of the budget earmarked for the costs associated with direct classroom instruction.

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

REVENUES:	FY 2015 Actuals		FY 2016 Actuals		FY 2017 Projected	
Ad Valorem Taxes	\$112,155,317	29.78%	\$111,422,297	28.13%	\$115,565,137	28.79%
Other Local Sources	5,060,027	1.34%	5,743,045	1.45%	4,067,857	1.01%
QBE	278,444,531	73.94%	290,125,562	73.25%	285,854,142	71.22%
QBE Austerity Reduction	(21,425,654)	-5.69%	(12,958,542)	-3.27%	(5,054,064)	-1.26%
Other State Sources	1,643,981	0.44%	1,113,321	0.28%	218,112	0.05%
Federal Sources	687,701	0.18%	635,105	0.16%	696,756	0.17%
TOTAL REVENUES	\$376,565,903		\$396,080,788		\$401,347,941	
EXPENDITURES:						
Instruction	241,491,056	64.74%	257,487,425	65.87%	287,310,152	65.88%
Pupil Services	11,290,899	3.03%	13,793,873	3.53%	14,044,895	3.22%
Improvement of Instructional Services	14,444,617	3.87%	16,387,663	4.19%	17,954,115	4.12%
Educational Media Services	5,446,811	1.46%	5,396,294	1.38%	6,160,369	1.41%
Federal Grant Administration	-	0.00%	-	0.00%	-	0.00%
General Administration	3,955,339	1.06%	3,570,603	0.91%	11,639,438	2.67%
School Administration	22,883,231	6.14%	24,639,644	6.30%	26,794,250	6.14%
Business Services	2,298,114	0.62%	2,612,696	0.67%	3,377,742	0.77%
Maintenance and Operation	36,015,537	9.66%	33,978,548	8.69%	35,233,240	8.08%
Student Transportation	17,409,998	4.67%	18,279,665	4.68%	20,586,140	4.72%
Central Support Services	12,347,018	3.31%	9,249,906	2.37%	9,844,607	2.26%
Other Support Services	4,767,972	1.28%	4,898,516	1.25%	2,945,244	0.68%
School Nutrition Program	217,956		216,473		-	
Outgoing Transfers	420,633	0.11%	384,268	0.10%	235,000	0.05%
TOTAL EXPENDITURES	\$372,989,181		\$390,895,574		\$436,125,192	
Excess of Revenue						
Over/(Under) Expenditures	3,576,722		5,185,213		(34,777,252)	
Beginning Fund Balance	73,693,049		77,269,771		82,454,984	
Ending Fund Balance	77,269,771		82,454,984		47,677,733	
Tax Millage Rate	19.804		19.095		19.095	

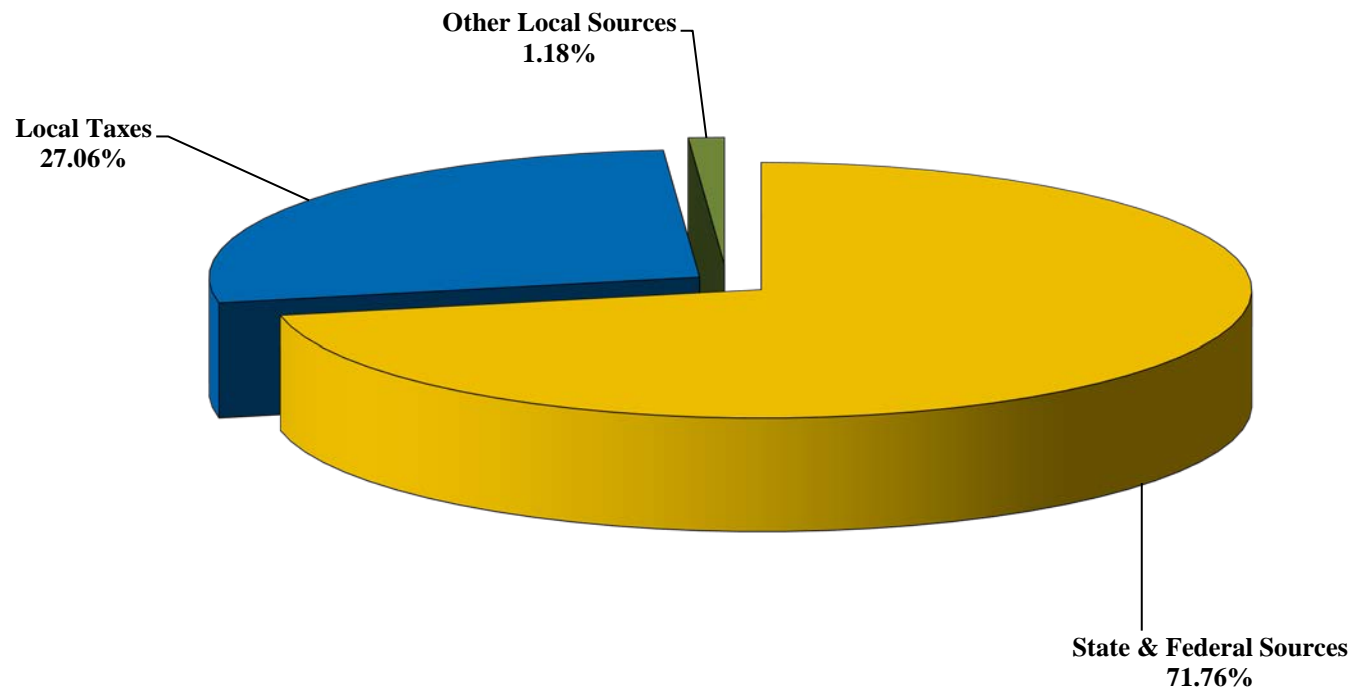
State grants included in the totals.

GENERAL FUND BUDGET

Summary of Revenues and Expenditures Comparison of FY 2017 to FY 2018

<u>ANTICIPATED FUNDS AVAILABLE</u>	<u>FY 2016-2017 Budget</u>	<u>FY 2017-2018 Budget</u>	<u>Increase (Decrease) from Previous FY</u>	<u>%</u>
Local Property Taxes	\$ 118,154,000	\$ 114,140,365	\$ (4,013,635)	-3.4%
Other Local Sources	3,170,000	4,990,000	1,820,000	57.4%
State Funding	287,716,712	301,974,995	14,258,283	5.0%
Federal Funding	687,700	687,700	-	0.0%
Total Revenue Anticipated	409,728,412	421,793,060	12,064,648	2.9%
Beginning Fund Balance	68,822,257	50,531,221	(18,291,036)	-26.6%
Total Funds Available	\$ 478,550,669	\$ 472,324,281	\$ (6,226,388)	-1.3%
 <u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 294,733,787	\$ 299,594,743	\$ 4,860,956	2%
Pupil Services	14,266,202	15,499,671	1,233,469	9%
Improvement of Instructional Services	18,823,401	20,031,500	1,208,099	6%
Educational Media Services	5,571,184	7,119,841	1,548,657	28%
Federal Grant Administration	-	-	-	0%
General Administration	4,617,816	5,221,874	604,058	13%
School Administration	27,439,883	30,362,766	2,922,883	11%
Business Services	4,987,693	7,113,153	2,125,460	43%
Maintenance and Operations	37,136,193	35,318,817	(1,817,376)	-5%
Student Transportation	18,650,692	22,501,128	3,850,436	21%
Central Support Services	11,553,018	13,453,363	1,900,345	16%
Other Support Services	2,802,388	77,804	(2,724,584)	-97%
School Nutrition Program	5,000	-	(5,000)	
Total Operating Expenditures	440,587,257	456,294,660	15,707,403	4%
Transfers to Other Funds	230,266	230,266	-	0%
Total Operating Expenditures and Transfers	440,817,523	456,524,926	15,707,403	4%
Ending Unreserved Fund Balance	37,733,146	15,799,355	(21,933,791)	-58%
Total Expenditures and End of Year Balance	\$ 478,550,669	\$ 472,324,281	\$ (6,226,388)	-1%

**FY 2018 SOURCES OF REVENUE
GENERAL FUND**

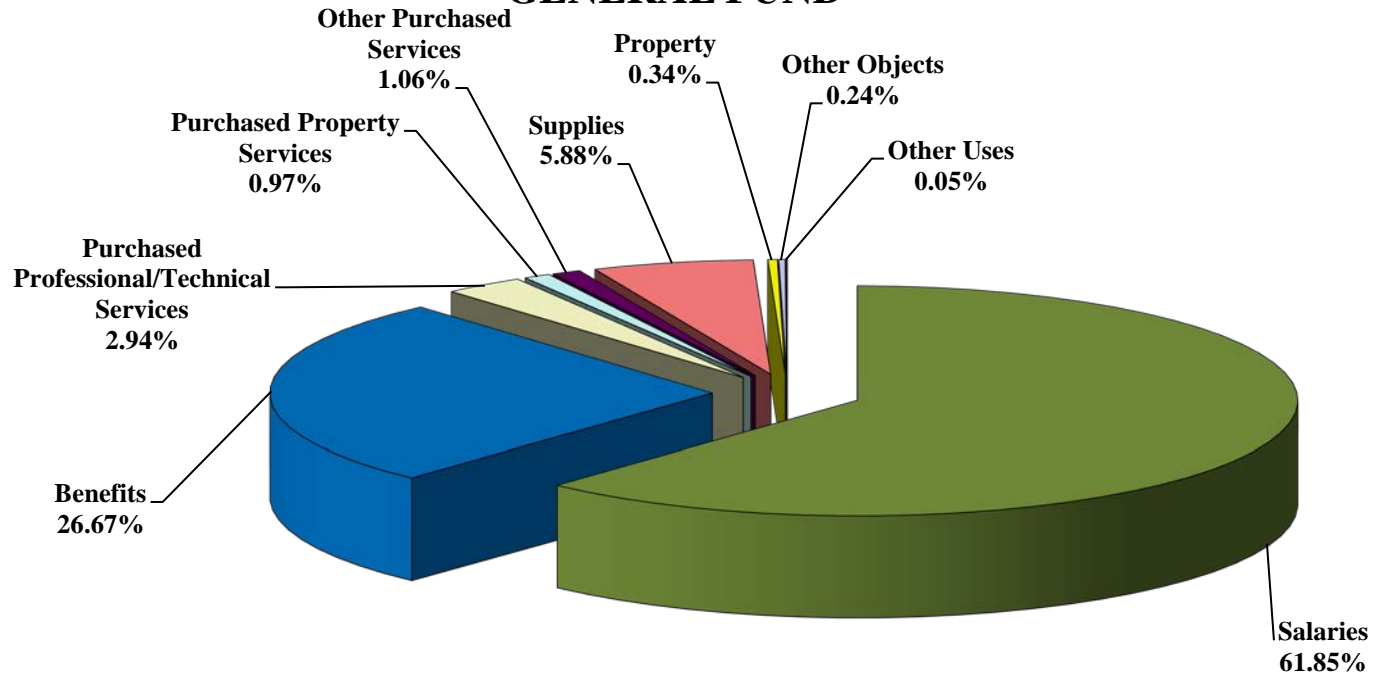


GENERAL FUND BUDGET

Sources of Revenues

	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase (Decrease) from Previous FY	% Increase (Decrease) from Previous FY
<u>Local Revenues</u>				
Local Property Taxes	\$ 118,154,000	\$ 114,140,365	\$ (4,013,635)	-3.4%
Interest Earned	30,000	30,000	-	0.0%
Community Service Activities	-	-	-	0.0%
Indirect Cost Reimbursement	1,500,000	2,400,000	900,000	60.0%
Local Other	1,640,000	2,560,000	920,000	56.1%
Subtotal - Local	<u>121,324,000</u>	<u>119,130,365</u>	<u>(2,193,635)</u>	<u>-1.8%</u>
<u>State Revenues</u>				
QBE	287,316,712	301,774,995	14,458,283	5.0%
Georgia Department of Education	200,000	200,000	-	0.0%
Subtotal - State	<u>287,516,712</u>	<u>301,974,995</u>	<u>14,458,283</u>	<u>5.0%</u>
<u>Federal Revenues</u>				
Categorical Grants	687,700	687,700	-	0.0%
Subtotal - Federal	<u>687,700</u>	<u>687,700</u>	<u>-</u>	<u>0%</u>
Total General Fund Revenues	<u><u>\$ 409,528,412</u></u>	<u><u>\$ 421,793,060</u></u>	<u><u>\$ 12,264,648</u></u>	<u><u>3.0%</u></u>

FY 2018 EXPENDITURES BY OBJECT GENERAL FUND



**FY 2018 EXPENDITURES BY OBJECT
GENERAL FUND**

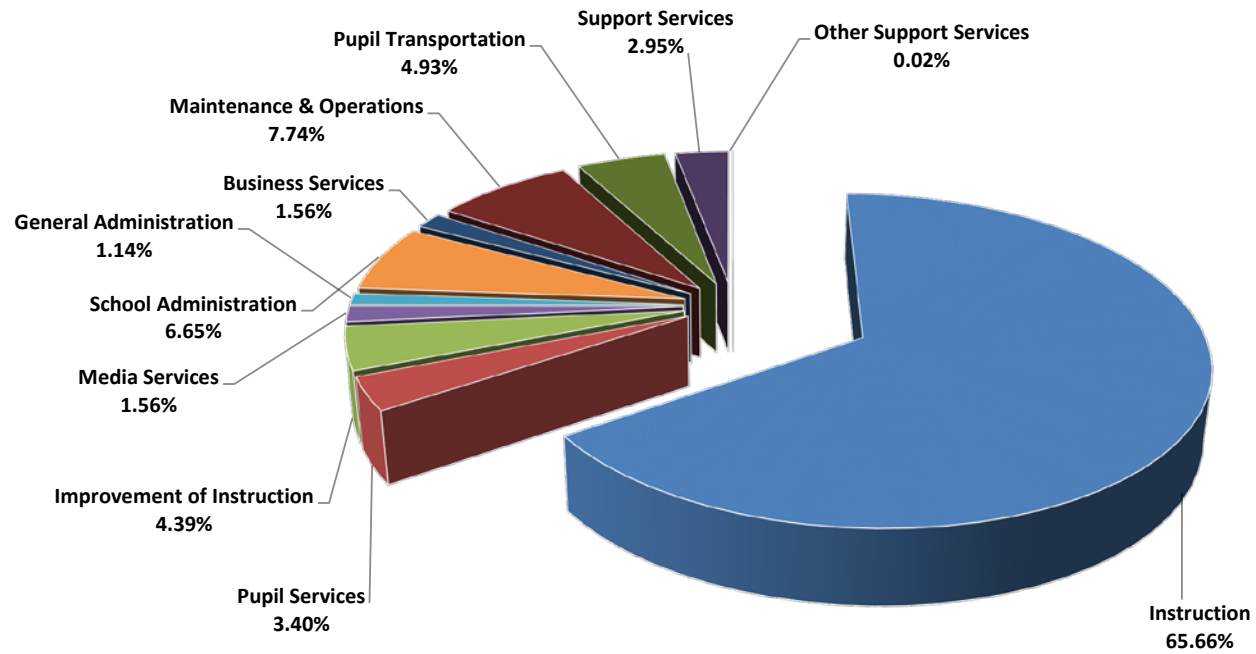
Object	Description	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase/Decrease From Previous FY
110	Salaries-Classroom Teachers	150,721,876	156,115,793	5,393,917
111	Salaries-School Board Members	110,399	110,400	1
113	Salaries-Certified Substitutes	525,545	516,767	(8,778)
114	Salaries-Non Certified Substitutes	20,682	20,682	-
115	Salaries-Extended Staff	122,706	122,706	-
116	Salaries-Professional Development Stipends	491,229	509,427	18,198
117	Salaries-Extended Year	1,540	1,540	-
118	Salaries-Art, Music, P.E. Teachers	15,314,202	15,759,100	444,898
120	Salary Supt/RESA/Avts Director	220,999	300,000	79,001
121	Salaries-Dep, Assoc, Asst, Area Supt	861,244	588,121	(273,123)
130	Salaries-Principal	6,662,432	6,876,719	214,287
131	Salaries-Assistant Principal	8,344,282	8,970,126	625,844
140	Salaries-Aides & Paraprofessionals	8,060,548	11,207,625	3,147,077
142	Salaries-Clerical	6,605,985	7,454,216	848,231
145	Salaries-Interpreter	474,856	554,366	79,510
146	Salaries-Athletics Personnel	128,534	227,925	99,391
148	Salaries-Accountant	87,113	94,868	7,755
151	Salaries-Legal Personnel	80,002	84,999	4,997
161	Salaries-Technology Specialist	274,821	116,827	(157,994)
163	Salaries-Nurse	1,112,496	1,323,645	211,149
164	Salaries-Phys/Occ/Mobility Therapist	246,928	264,022	17,094
165	Salaries-Librarian Media Specialist	3,135,154	3,996,738	861,584
172	Salaries-Elementary Counselor	2,426,173	2,679,223	253,050
173	Salaries-Secondary Counselor	4,630,927	5,175,462	544,535
174	Salaries-School Psychologist	1,741,772	1,869,706	127,934
176	Salaries-School Social Worker	1,984,751	2,063,860	79,109
180	Salaries-Pupil Transportation Drivers	6,434,970	7,710,115	1,275,145

Object	Description	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase/Decrease From Previous FY
181	Salaries-Maint/Trans Mech/Sec/Warehouse	10,161,496	11,700,120	1,538,624
186	Salaries-Custodial Personnel	6,617,759	7,314,679	696,920
190	Salaries-Other Management Personnel	3,204,199	3,010,137	(194,062)
191	Salaries-Other Admin Personnel	17,971,575	19,519,029	1,547,453
195	Other Compensation	-	37,500	37,500
199	Salaries-Other	29,526,146	6,066,755	(23,459,391)
100 - Personal Services - Salaries		288,303,340	282,363,198	(5,940,143)
200	Employee Benefits	25,560	26,601	1,041
210	State Health Insurance	62,702,221	69,357,708	6,655,487
220	FICA	4,139,558	4,429,095	289,537
221	Medicare	498,924	-	(498,924)
230	Teachers Retirement System	35,739,619	42,402,659	6,663,040
250	Unemployment Compensation	93,033	160,989	67,956
260	Workers Compensation	2,616,167	1,341,837	(1,274,330)
290	Other Employee Benefits	3,843,632	4,024,477	180,845
200 - Personal Services - Employee Benefits		109,658,713	121,743,366	12,084,653
300	Purchased Professional Technical Services	11,625,860	10,640,708	(985,153)
321	Contracted Services - Teachers	2,490,942	2,490,942	-
322	Contracted Services - TFA	208,000	300,000	92,000
300 - Purchased Professional and Technical Services		14,324,802	13,431,650	(893,153)
410	Water-Sewer-Sanitation	2,148,502	2,131,653	(16,849)
430	Repair & Maint-Bldg & Equip	1,543,788	1,652,251	108,463
432	Repair & Maint-Technology	265,750	265,750	-
441	Rental of Land or Buildings	49,986	49,986	-
442	Rental Equipment & Vehicles	314,080	294,257	(19,823)
443	Rental Computer Equipment	19,000	19,000	-

Object	Description	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase/Decrease From Previous FY
400 - Purchased Property Services		4,341,106	4,412,897	71,791
520	Insurance (Other Than Emp. Benefits)	1,332,749	1,775,301	442,552
530	Communication	2,435,559	2,435,559	-
580	Travel Employees	424,107	415,068	(9,039)
585	Travel of Board Members	33,750	33,750	-
592	Services Purchased from M-RESA	12,555	12,555	-
595	Other Purchased Services	413,267	163,131	(250,136)
500 - Other Purchased Services		4,651,987	4,835,364	183,377
610	Supplies	7,987,792	8,188,955	201,162
611	Supplies-Technology Related	163,864	166,011	2,147
612	Purchase Of Software	4,353,397	6,111,397	1,758,000
615	Expendable Equipment	891,942	1,071,220	179,278
616	Expendable Computer Equipment	575,957	575,900	(57)
620	Energy-Electricity	5,386,600	4,013,014	(1,373,586)
630	Food Purchased	7,000	7,000	-
641	Textbooks	5,708,179	5,608,179	(100,000)
642	Books And Periodicals	876,165	1,116,959	240,794
600 - Supplies		25,950,896	26,858,635	907,738
720	Building Acquisition Construction	144,368	144,368	-
730	Purchase Of Equipment	1,451,832	1,118,858	(332,974)
732	Purchase of Buses	247,000	247,000	-
734	Purchase Of Computers	59,613	59,613	-

<u>Object</u>	<u>Description</u>	<u>FY 2016-2017 Budget</u>	<u>FY 2017-2018 Budget</u>	<u>Increase/Decrease From Previous FY</u>
700 - Property		1,902,813	1,569,839	(332,974)
810	Dues And Fees	695,596	656,609	(38,987)
890	Other Expenses	422,523	423,103	580
800 - Other Objects		1,118,119	1,079,712	(38,407)
930	Transfer To Other Funds	230,266	230,266	-
900 - Other Uses		230,266	230,266	-
Grand Total Expenditures		450,482,043	456,524,926	6,042,883

FY 2018 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 2017	FY 2018	Increase (Decrease)
Classroom Teachers	3,045.08	3,189.75	144.67
Art, Music, P.E Teachers	244.99	329.00	84.01
Aides and Paraprofessionals	342.00	523.00	181.00
Sign Language Interpreters	8.00	10.00	2.00
Technology Specialists	5.00	2.00	(3.00)
Counselors	113.00	113.00	-
Other Administrative Personnel	1.00	1.00	-
ROTC Instructors	28.00	28.00	-
Total Instruction	3,787.07	4,195.75	408.68

Expenditures by Function

INSTRUCTION	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Classroom Teachers ¹	\$ 150,710,563	\$ 156,104,480	\$ 5,393,917	3.58%
Salaries-Certified Substitutes	31,023	29,023	(2,000)	-6.45%
Salaries-Extended Staff	122,706	122,706	-	0.00%
Stipends	53,000	20,000	(33,000)	0.00%
Salaries-Extended Year	1,540	1,540	-	0.00%
Salaries-Art, Music, P.E..	15,314,202	15,759,100	444,898	2.91%
Salaries-Aides & Paraprofessionals ²	8,020,838	11,160,198	3,139,360	39.14%
Salaries-Interpreter ³	474,856	554,366	79,510	16.74%
Salaries-Technology Specialist ⁴	274,821	116,827	(157,994)	-57.49%
Salaries-Elementary Counselors	2,422,173	2,675,223	253,050	10.45%
Salaries-Secondary Counselors	4,615,584	5,160,119	544,535	11.80%
Salaries-Other Administrative Personnel	34,665	39,437	4,772	13.77%
Other Salaries ⁵	20,342,743	5,775,000	(14,567,743)	-71.61%
Employee Benefits	75,231,154	86,184,454	10,953,300	14.56%
Subtotal-Salaries and Benefits	277,649,867	283,702,473	6,052,606	2.18%
Purchased Professional Tech Services	2,247,586	2,247,586	-	0.00%
Contracted Services - Teachers	2,490,942	2,490,942	-	0.00%
Contracted Services - TFA	208,000	300,000	92,000	44.23%
Repair & Maintenance - Bldgs. & Equipment	308,158	307,558	(600)	-0.19%
Repair & Maintenance - Technology	750	750	-	0.00%
Rental Equipment & Vehicles	252,349	252,349	-	0.00%
Communication	17,200	17,200	-	0.00%
Travel Employees	72,077	72,077	-	0.00%
Other Purchased Services	318,994	18,994	(300,000)	-94.05%
Supplies	1,658,737	1,969,757	311,020	18.75%
Supplies - Technology Related	36,912	36,912	-	0.00%
Purchase of Software	657,749	732,749	75,000	11.40%
Expendable Equipment	245,984	495,984	250,000	101.63%
Expendable Computer Equipment	346,050	346,050	-	0.00%
Textbooks	5,608,179	5,608,179	-	0.00%
Books and Periodicals	293,134	293,134	-	0.00%
Purchase of Equipment	541,001	541,001	-	0.00%
Dues and Fees	136,048	136,048	-	0.00%
Other Expenses	25,000	25,000	-	0.00%
Subtotal-Other Costs	15,464,850	15,892,270	427,420	2.76%
Total Expenditures-Instruction	\$ 293,114,717	\$ 299,594,743	\$ 6,480,026	2.21%

- 1 - Addition of 29 positions in FY17 and 116 positions in FY18, 2% raise, and step increase resulted in increase.
- 2 - Addition of 98 positions in FY17 and 83 positions in FY18 resulted in increase.
- 3 - Interpreter salary moved to general fund from grant fund.
- 4 - Three tech specialists reclassified and moved to Technology budget.
- 5 - Distributed FY17 incentive funds not carried over to FY18.

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 2017	FY 2018	Increase (Decrease)
Aides & Paraprofessionals	2.00	2.00	-
Clerical	18.00	17.00	(1.00)
Athletic Personnel	2.00	3.00	1.00
Health Care Technician	72.00	72.00	-
School Psychologist	4.00	4.00	-
Social Worker	25.00	25.00	-
Occupational & Physical Therapists	31.00	31.00	-
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	23.00	23.00	-
Total Student Support Services	180.00	180.00	-

Expenditures by Function

STUDENT SUPPORT SERVICES	FY 2016-2017	FY 2017-2018	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Classroom Teachers	\$ 11,313	\$ 11,313	\$ -	0.00%
Salaries-Non Certified Substitutes	12,000	12,000	-	0.00%
Salaries-Aides & Paraprofessionals	39,710	47,427	7,717	19.43%
Salaries-Clerical ¹	463,702	546,245	82,543	17.80%
Salaries-Athletic Personnel ²	128,534	227,925	99,391	77.33%
Salaries-Nurses ³	1,112,496	1,323,645	211,149	18.98%
Salaries-Phys/Occ/Mobility Therapist ⁴	246,928	264,022	17,094	6.92%
Salaries-Elementary Counselor	4,000	4,000	-	0.00%
Salaries-Secondary Counselor	15,343	15,343	-	0.00%
Salaries-School Psychologists ⁵	1,741,772	1,869,706	127,934	7.35%
Salaries-School Social Workers ⁶	1,984,751	2,063,860	79,109	3.99%
Salaries-Other Management Personnel	323,918	327,751	3,833	1.18%
Salaries-Other Administrative Personnel	1,552,782	1,594,652	41,870	2.70%
Salaries-Other	101,691	94,641	(7,050)	-6.93%
Employee Benefits	3,151,386	3,710,573	559,187	17.74%
Subtotal-Salaries and Benefits	10,890,326	12,113,103	1,222,777	11.23%
Purchased Professional Tech Services	866,784	868,034	1,250	0.14%
Repair & Maintenance	37,807	37,807	-	0.00%
Rental Equipment & Vehicles	7,718	7,718	-	0.00%
Communication	165,768	165,768	-	0.00%
Travel Employees	67,632	67,632	-	0.00%
Supplies	2,133,193	2,131,943	(1,250)	-0.06%
Supplies-Technology Related	20,000	20,000	-	0.00%
Purchase of Software	17,302	17,302	-	0.00%
Expendable Equipment	23,375	13,375	(10,000)	-42.78%
Books and Periodicals	960	960	-	0.00%
Purchase of Equipment	5,000	5,000	-	0.00%
Dues and Fees	51,029	51,029	-	0.00%
Subtotal-Other Costs	3,396,568	3,386,568	(10,000)	-0.29%
Total Expenditures-Student Support Services	\$ 14,286,894	\$ 15,499,671	\$ 1,212,777	8.49%

1 - Scheduling specialist added.

2 - New coordinator salary resulted in increase.

3, 4, 5, 6 - Salaries budgeted using actuals instead of averages, resulting in increase.

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 2017	FY 2018	Increase (Decrease)
Clerical	13.00	13.00	-
Other Management Personnel	8.26	6.39	(1.87)
Other Administrative Personnel	138.45	130.38	(8.07)
Lunchroom Monitors	85.00	86.00	1.00
Total Impr of Instruction	244.71	235.77	(8.94)

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Certified Substitutes	\$ 490,944	\$ 484,744	\$ (6,200)	-1.26%
Salaries-Non-Certified Substitutes	8,682	8,682	-	0.00%
Stipends	478,127	487,427	9,300	1.95%
Salaries-Clerical ¹	420,609	465,930	45,321	10.78%
Salaries-Other Management Personnel ²	608,294	713,479	105,185	17.29%
Salaries-Other Administrative Personnel ³	10,174,867	10,632,030	457,163	4.49%
Salaries-Other	68,866	78,238	9,372	13.61%
Employee Benefits	4,283,858	3,914,394	(369,464)	-8.62%
Subtotal-Salaries and Benefits	16,534,247	16,784,924	250,677	1.52%
Purchased Professional Tech Services	1,431,085	1,383,385	(47,700)	-3.33%
Repair & Maintenance Building & Equipment	62,392	62,392	-	0.00%
Communication	202,165	202,165	-	0.00%
Travel Employees	109,219	109,219	-	0.00%
Supplies	902,350	902,350	-	0.00%
Purchase of Software	82,160	82,160	-	0.00%
Expendable Equipment	60,893	60,893	-	0.00%
Expendable Computer Equipment	10,017	10,017	-	0.00%
Books and Periodicals	101,319	101,319	-	0.00%
Purchase of Equipment	-	-	-	#DIV/0!
Purchase of Computer Equipment	59,613	59,613	-	0.00%
Dues and Fees	235,270	233,270	(2,000)	-0.85%
Other Expenditures	38,714	39,794	1,080	2.79%
Subtotal-Other Costs	3,295,196	3,246,576	(48,620)	-1.48%
Total Expenditures-Impr Instructional Services	\$ 19,829,443	\$ 20,031,500	\$ 202,057	1.02%

1 - Administrative Assistant II added during FY17

2 - Salaries budgeted using actuals instead of averages, resulting in increase.

3 - Salaries budgeted using actuals instead of averages, 2 cafeteria monitors added in FY18, resulting in increase.

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 2017	FY 2018	Increase (Decrease)
Media Paraprofessional	11.00	12.00	1.00
Media Specialist	63.00	63.00	-
Total Media Services	74.00	75.00	1.00

Expenditures by Function

EDUCATIONAL MEDIA SERVICES	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Clerical ¹	\$ 202,455	\$ 254,014	\$ 51,559	25.47%
Salaries-Librarian Media Specialist ²	3,135,154	3,996,738	861,584	27.48%
Employee Benefits	1,382,940	1,714,254	331,314	23.96%
Subtotal-Salaries and Benefits	4,720,549	5,965,006	1,244,457	26.36%
Supplies	47,631	47,631	-	0.00%
Purchase of Software	367,999	367,999	-	0.00%
Expendable Equipment	51,912	51,912	-	0.00%
Books and Periodicals	387,293	687,293	300,000	77.46%
Subtotal-Other Costs	854,835	1,154,835	300,000	35.09%
Total Expenditures-Educational Media Services	\$ 5,575,384	\$ 7,119,841	\$ 1,544,457	27.70%

1, 2 - Salaries budgeted using actuals instead of averages, resulting in increase.

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 2017	FY 2018	Increase (Decrease)
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	5.00	4.00	(1.00)
Legal Personnel	1.00	1.00	-
Clerical	6.00	6.15	0.15
Other Management Personnel	0.15	0.25	0.10
Other Administrative Personnel	-	1.00	1.00
Total General Admin	22.15	22.40	0.25

Expenditures by Function

GENERAL ADMINISTRATION	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-School Board Members	\$ 110,399	\$ 110,400	\$ 1	0.00%
Salary-Superintendent ¹	220,999	300,000	79,001	35.75%
Salaries-Dep., Asst., Area, Superintendent ²	861,244	588,121	(273,123)	-31.71%
Salaries-Clerical ³	399,753	322,468	(77,285)	-19.33%
Salaries-Legal Personnel	80,002	84,999	4,997	6.25%
Salaries-Other Management Personnel	1,819	25,110	23,291	1280.43%
Salaries-Other Administrative Personnel	156,152	156,151	(1)	0.00%
Salaries-Other Compensation	-	37,500		
Salaries-Other ⁴	8,949,976	64,500	(8,885,476)	0.00%
Employee Benefits	1,057,018	453,467	(603,551)	-57.10%
Subtotal-Salaries and Benefits	11,837,362	2,142,716	(9,694,646)	-81.90%
Purchased Professional Tech Services	2,659,506	2,659,506	-	0.00%
Repair & Maintenance Building & Equipment	6,209	6,209	-	0.00%
Communication	116,000	116,000	-	0.00%
Travel Employees	36,059	36,059	-	0.00%
Travel of Board Members	33,750	33,750	-	0.00%
Other Purchased Services	8,935	8,935	-	0.00%
Supplies	62,212	62,212	-	0.00%
Supplies-Technology Related	10,638	10,638	-	0.00%
Expendable Computer Equipment	23,000	23,000	-	0.00%
Books and Periodicals	23,439	23,439	-	0.00%
Purchase of Equipment	14,000	14,000	-	0.00%
Dues and Fees	84,410	84,410	-	0.00%
Other Expenditures	1,000	1,000	-	0.00%
Subtotal-Other Costs	3,079,158	3,079,158	-	0.00%
Total Expenditures-General Administration	\$ 14,916,520	\$ 5,221,874	\$ (9,694,646)	-64.99%

- 1 - Salary adjusted to reflect FY18 contract.
- 2 - Deputy Superintendent & Area Superintendent positions deleted/repurposed in FY17 reorganization.
- 3 - Salaries budgeted using actuals instead of averages, resulting in increase.
- 4 - One-time bonus pay funds not rolled over to FY18 budget.

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 2017	FY 2018	Increase (Decrease)
Principals	66.00	64.00	(2.00)
Assistant Principals	102.00	106.00	4.00
Clerical	196.00	201.00	5.00
Other Management Personnel	1.00	2.00	1.00
Other Administrative Personnel	2.54	2.48	(0.06)
Total School Admin	367.54	375.48	7.94

Expenditures by Function

SCHOOL ADMINISTRATION	FY 2016-2017	FY 2017-2018	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Principals ¹	\$ 6,662,432.00	6,876,719	214,287.00	3.22%
Salaries-Assistant Principals ²	8,344,282	8,970,126	625,844.00	7.50%
Salaries-Clerical ³	4,189,113	4,807,962	618,849.00	14.77%
Salaries-Other Management Personnel	248,897	257,520	8,623.00	3.46%
Salaries-Other Administrative Personnel	179,060	221,545	42,485.00	23.73%
Salaries-Other	20,800	21,076	276.00	0.00%
Employee Benefits	7,147,800	8,370,229	1,222,429.00	17.10%
Subtotal-Salaries and Benefits	26,792,384	29,525,177	2,732,793	10.20%
Purchased Professional Tech Services	-	-	-	0.00%
Repair & Maintenance Building & Equipment	3,255	3,255	-	0.00%
Communications	272,632	272,632	-	0.00%
Travel	2,000	2,000	-	0.00%
Supplies	436,407	436,907	500	0.11%
Supplies - Technology Related	7,385	7,385	-	0.00%
Purchase of Software	5,974	5,974	-	0.00%
Expendable Equipment	4,367	4,367	-	0.00%
Expendable Computer Equipment	7,222	7,222	-	0.00%
Books and Periodicals	2,147	2,147	-	0.00%
Purchase of Equipment	1,500	1,500	-	0.00%
Dues and Fees	69,200	69,200	-	0.00%
Other Expenses	25,000	25,000	-	0.00%
Subtotal-Other Costs	837,089	837,589	500	0.06%
Total Expenditures-School Administration	\$ 27,629,473	\$ 30,362,766	\$ 2,733,293	9.89%

1, 3 - Salaries budgeted using actuals instead of averages, resulting in increase.

2 - Salaries budgeted using actuals instead of averages, 3 assistant principals added to FY18 budget, resulting in increase.

BUSINESS SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2017	FY 2018	Increase (Decrease)
Clerical	2.00	3.00	1.00
Accountant	2.00	2.00	-
Procurement Specialist	1.00	2.00	1.00
Other Management Personnel	2.00	3.00	1.00
Other Administrative Personnel	24.00	26.00	2.00
Total Business Support Services	31.00	36.00	5.00

Expenditures by Function

BUSINESS SUPPORT SERVICES	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Clerical ¹	\$ 91,525	\$ 129,424	\$ 37,899	41.41%
Salaries-Accountant	87,113	94,868	7,755	8.90%
Salaries-Maintenance, Security, Warehouse ²	61,750	130,422	68,672	111.21%
Salaries-Other Management Personnel	364,474	376,741	12,267	3.37%
Salaries-Other Administrative Personnel ³	1,206,395	1,391,376	184,981	15.33%
Salaries-Other	4,800	8,400	3,600	0.00%
Employee Benefits	621,652	835,814	214,162	34.45%
Subtotal-Salaries and Benefits	2,437,709	2,967,045	529,336	21.71%
Purchased Professional Tech Services ⁴	3,490,385	665,992	(2,824,393)	-80.92%
Repair & Maintenance Building & Equipment	4,562	4,562	-	0.00%
Rental Equipment & Vehicles	5,228	5,228	-	0.00%
Insurance	337,295	337,295	-	0.00%
Travel Employees	12,356	12,356	-	0.00%
Other Purchased Services	2,600	2,600	-	0.00%
Supplies	271,827	271,827	-	0.00%
Supplies-Technology Related	1,076	1,076	-	0.00%
Purchase of Software ⁵	1,218,738	2,718,738	1,500,000	123.08%
Expendable Equipment	333	333	-	0.00%
Expendable Computer Equipment	71,252	71,252	-	0.00%
Books and Periodicals	1,050	1,050	-	0.00%
Purchase of Equipment	34,550	34,550	-	0.00%
Dues and Fees	17,249	17,249	-	0.00%
Other Expenses	2,000	2,000	-	0.00%
Subtotal-Other Costs	5,470,501	4,146,108	(1,324,393)	-24.21%
Total Expenditures-Business Support Services	\$ 7,908,210	\$ 7,113,153	\$ (795,057)	-10.05%

1 - Administrative Assistant II added in FY17.

2 - Salaries budgeted using actuals instead of averages, resulting in increase.

3 - Procurement Specialist position added for FY18.

4- Positions/funds moved to 1000-110

5- ERP Software package

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 2017	FY 2018	Increase (Decrease)
Clerical	11.00	10.00	(1.00)
Maintenance Personnel	184.80	178.80	(6.00)
Campus Security	22.00	42.00	20.00
Custodians	260.00	260.00	-
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	1.00	11.00	10.00
Total Maintenance & Operations	480.80	503.80	23.00

Expenditures by Function

MAINTENANCE AND OPERATIONS	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Clerical ¹	355,138	385,663	\$ 30,525	8.60%
Salaries-Maintenance, Security, Warehouse ²	7,827,101	8,701,081	873,980	11.17%
Salaries-Custodial Personnel ³	6,617,759	7,314,679	696,920	10.53%
Salaries-Other Management Personnel ⁴	573,253	219,544	(353,709)	-61.70%
Salaries-Other Administrative Personnel ⁵	409,281	733,621	324,340	79.25%
Employee Benefits	7,222,061	7,519,411	297,350	4.12%
Subtotal-Salaries and Benefits	23,004,593	24,873,999	1,869,406	8.13%
Purchased Professional Tech Services ⁶	954,376	2,188,376	1,234,000	129.30%
Water-Sewer-Sanitation	2,131,653	2,131,653	-	0.00%
Repair & Maintenance-Building & Equipment	271,471	281,471	10,000	3.68%
Rental of Land or Buildings	49,986	49,986	-	0.00%
Rental Equipment & Vehicles	10,422	10,422	-	0.00%
Rental Computer Equipment	15,000	15,000	-	0.00%
Insurance Policy ⁷	548,043	938,043	390,000	71.16%
Communication	337,386	337,386	-	0.00%
Travel Employees	28,724	28,724	-	0.00%
Other Purchased Services	53,435	53,435	-	0.00%
Supplies	2,047,240	2,047,240	-	0.00%
Purchase of Software	71,330	71,330	-	0.00%
Expendable Equipment	405,694	405,694	-	0.00%
Expendable Computer Equipment	5,359	5,359	-	0.00%
Energy-Electricity ⁸	2,584,379	1,196,305	(1,388,074)	-53.71%
Books and Periodicals	4,842	4,842	-	0.00%
Bldg Acquisition Construction Improvements	144,368	144,368	-	0.00%
Purchase of Equipment	478,591	478,591	-	0.00%
Dues and Fees	12,746	12,746	-	0.00%
Other Expenses	43,847	43,847	-	0.00%
Subtotal-Other Costs	10,198,892	10,444,818	245,926	2.41%
Total Expenditures-Maintenance & Operations	\$ 33,203,485	\$ 35,318,817	\$ 2,115,332	6.37%

1 - Salaries budgeted using actuals instead of averages, textbook specialist added in FY17, resulting in increase.

2 - Salaries budgeted using actuals instead of averages, 20 campus security positions, 3 maintenance positions added, resulting in increase.

3 - Salaries budgeted using actuals instead of averages, resulting in increase.

4, 5 - Coding change to move position from Object 190 to Object 191.

6- Lead water testing and Crossing Guards

7- Increase in Worker's Compensation

8- Reduction to be more in line with historical expenditures last 3 years

STUDENT TRANSPORTATION

Positions by Function

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

Budgeted Positions	FY 2017	FY 2018	Increase (Decrease)
Clerical	3.00	3.00	-
Bus Drivers	340.00	362.00	22.00
Bus Monitors	82.00	86.00	4.00
Transportation Personnel	32.00	36.00	4.00
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	1.00	1.00	-
Total Student Transportation	459.00	489.00	30.00

Expenditures by Function

STUDENT TRANSPORTATION	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Salaries-Clerical	\$ 86,754	\$ 95,225	\$ 8,471	9.76%
Salaries-Bus Drivers ¹	6,434,970	7,710,115	1,275,145	19.82%
Salaries-Transportation Mech, Other Transp. Personnel ²	2,237,173	2,868,617	631,444	28.23%
Salaries-Other Management Personnel ³	161,730	119,919	(41,811)	-25.85%
Salaries-Other Administrative Personnel	120,354	125,807	5,453	4.53%
Employee Benefits	4,990,675	6,700,091	1,709,416	34.25%
Subtotal-Salaries and Benefits	14,031,656	17,619,774	3,588,118	25.57%
Purchased Professional Tech Services	225,664	225,664	-	0.00%
Repair & Maintenance-Building & Equipment	901,000	901,000	-	0.00%
Insurance	499,963	499,963	-	0.00%
Communication	15,082	15,082	-	0.00%
Travel Employees	17,461	17,461	-	0.00%
Other Purchased Services	54,679	54,679	-	0.00%
Supplies	20,000	20,000	-	0.00%
Expendable Equipment	27,136	27,136	-	0.00%
Energy-Electricity and Fuel	2,816,709	2,816,709	-	0.00%
Books and Periodicals	-	-	-	0.00%
Purchase of Equipment	-	-	-	0.00%
Purchase of Buses	247,000	247,000	-	0.00%
Dues and Fees	1,481	1,481	-	0.00%
Other Expenditures	55,179	55,179	-	0.00%
Subtotal-Other Costs	4,881,354	4,881,354	-	0.00%
Total Expenditures-Student Transportation	\$ 18,913,010	\$ 22,501,128	\$ 3,588,118	18.97%

1 - Salaries budgeted using actuals instead of averages, 22 drivers added due to enrollment balancing, resulting in increase.

2 - Salaries budgeted using actuals instead of averages, 3 positions added due to enrollment balancing, 2 salaries moved from Object190, resulting in increase.

3 - Two salaries moved to Object 181.

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 2017	FY 2018	Increase (Decrease)
Clerical	11.00	12.00	1.00
Other Management Personnel	9.00	8.00	(1.00)
Other Administrative Personnel	75.00	81.00	6.00
Total Central Support	95.00	101.00	6.00

Expenditures by Function

CENTRAL SUPPORT SERVICES	FY 2016-2017	FY 2017-2018	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Certified Substitutes	\$ 3,000	\$ 3,000	\$ -	0.00%
Stipends	2,000	2,000	-	0.00%
Salaries-Clerical ¹	398,005	447,285	49,280	12.38%
Salaries-Other Management Personnel ²	921,814	970,073	48,259	5.24%
Salaries-Other Admin Personnel ³	4,133,133	4,566,606	433,473	10.49%
Salaries-Other	20,100	24,900	4,800	0.00%
Employee Benefits	1,872,263	2,340,679	468,416	25.02%
Subtotal-Salaries and Benefits	7,350,315	8,354,543	1,004,228	13.66%
Purchased Professional Tech Services	397,165	397,165	-	0.00%
Repair & Maintenance-Building & Equipment	47,997	47,997	-	0.00%
Repair & Maintenance-Technology	265,000	265,000	-	0.00%
Rental Equipment & Vehicles	3,540	3,540	-	0.00%
Rental Computer Equipment	4,000	4,000	-	0.00%
Communication	1,309,326	1,309,326	-	0.00%
Travel Employees	69,540	69,540	-	0.00%
Services Purchased From MRESA	12,555	12,555	-	0.00%
Other Purchased Services	24,488	24,488	-	0.00%
Supplies	299,088	299,088	-	0.00%
Supplies-Technology Related	90,000	90,000	-	0.00%
Purchase of Software ⁴	1,857,145	2,115,145	258,000	13.89%
Expendable Equipment	11,526	11,526	-	0.00%
Expendable Computers Equipment	113,000	113,000	-	0.00%
Food Purchased	7,000	7,000	-	0.00%
Books and Periodicals	2,775	2,775	-	0.00%
Purchase of Equipment	44,216	44,216	-	0.00%
Dues and Fees	51,176	51,176	-	0.00%
Other Expenditures	231,283	231,283	-	0.00%
Subtotal-Other Costs	4,840,820	5,098,820	258,000	5.33%
Total Expenditures-Central Support Services	\$ 12,191,135	\$ 13,453,363	\$ 1,262,228	10.35%

1 - Administrative Assistant II position added FY17.

2 - Salaries budgeted using actuals instead of averages, resulting in increase.

3 - Salaries budgeted using actuals instead of averages, 3 positions added in Investigations for FY17, resulting in increase.

4- Purchase of Odyssey Software

OTHER SUPPORT SERVICES

Positions by Function

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

Expenditures by Function

OTHER SUPPORT SERVICES	FY 2016-2017	FY 2017-2018	Increase-Decrease	Increase-Decrease
	Budget	Budget	From	From
			Previous FY	Previous FY Percent
Salaries-Other Administrative Personnel	\$ 57,804	\$ 57,804	\$ -	0.00%
Other Salaries	19,841	-	(19,841)	-100.00%
Employee Benefits	2,585,860	-	(2,585,860)	-100.00%
Subtotal-Salaries and Benefits	2,663,505	57,804	(2,605,701)	-97.83%
Purchased Professional Technical Services	5,000	5,000	-	0.00%
Rental Equipment & Vehicles	15,000	15,000	-	0.00%
Subtotal-Other Costs	20,000	20,000	-	0.00%
Total Expenditures-Other Support Services	\$ 2,683,505	\$ 77,804	\$ (2,605,701)	-97.10%

OTHER OUTLAYS

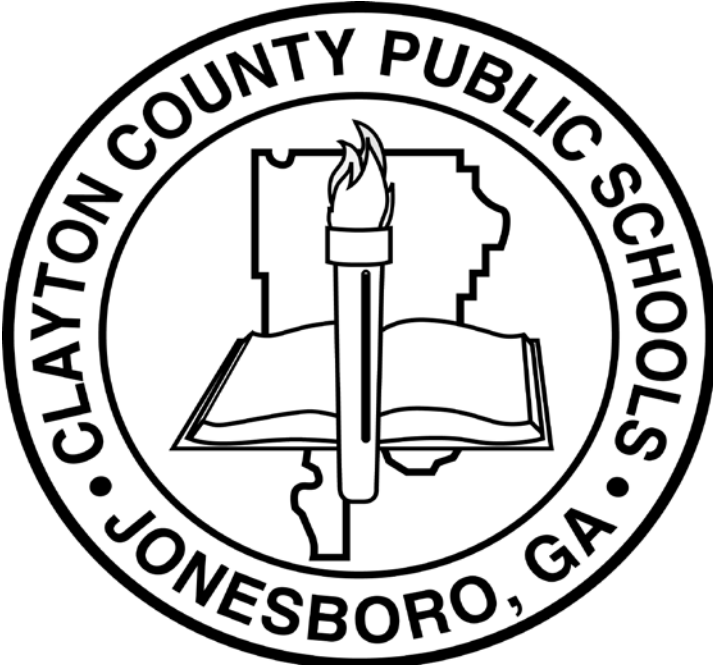
Positions by Function

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

No full-time positions are budgeted for this function.

Expenditures by Function

OTHER OUTLAYS	FY 2016-2017 Budget	FY 2017-2018 Budget	Increase-Decrease From Previous FY	Increase-Decrease From Previous FY Percent
Transfer to Other Funds	\$ 230,266	\$ 230,266	\$ -	0.00%
Total Expenditures-Other Outlays	230,266	230,266	-	0.00%
Grand Total Expenditures (General Fund)	\$ 450,482,043	\$ 456,524,926	\$ 6,042,883	1%



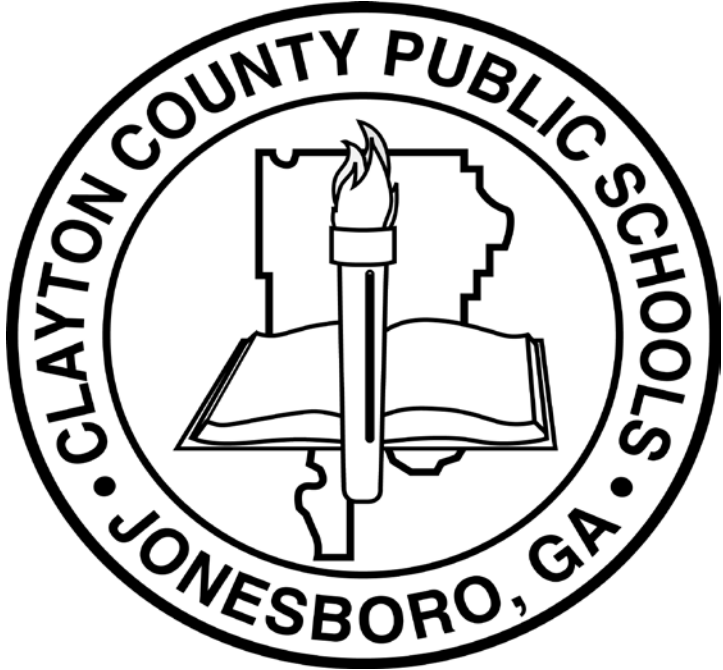
**CLAYTON COUNTY PUBLIC SCHOOLS
PROJECTED SPECIAL REVENUE FUNDS
FY 2018**

	FY2017	FY2018
Beginning Balance:	-	-
Revenue:		
Local	\$ 52,880	\$ 52,880
State	6,609,498	6,609,498
Federal	33,702,103	33,702,103
Total Revenue	40,364,481	40,364,481
Transfers In	-	-
Total Projected Sources Available	\$ 40,364,481	\$ 40,364,481
Expenditures:		
Instruction	\$ 25,504,558	\$ 25,504,558
Student Support Services	2,094,212	2,094,212
Improvement of Instruction	7,398,961	7,398,961
Media Services	-	-
Federal Grant Administration	499,174	499,174
General Administration	863,380	863,380
School Administration Services	546,091	546,091
Business Support Services	-	-
Maintenance & Operations	12,125	12,125
Transportation	351,810	351,810
Central Support Services	54,610	54,610
Other Support Services	2,758,930	2,758,930
Non-Instructional Services	-	-
School Nutrition	280,630	280,630
Other Outlays	-	-
Facility Planning/Construction	-	-
Subtotal	40,364,481	40,364,481
Transfers Out	-	-
Total Expenditures	40,364,481	40,364,481
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	\$ 40,364,481	\$ 40,364,481

<u>Description</u>	<u>Funding Source</u>	<u>Current 2017 Budget</u>	<u>Projected 2018 Budget</u>
<u>Adult Education</u>			
This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal	\$ 283,800	\$ 283,800
	State	280,000	280,000
	Local	52,880	52,880
	Total	<u>\$ 616,680</u>	<u>\$ 616,680</u>
<u>ChildTec</u>			
This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State	\$ 130,000	\$ 130,000
	Local	-	-
	Total	<u>\$ 130,000</u>	<u>\$ 130,000</u>
<u>CTAE - 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	\$ -	\$ -
<u>CTAE - Perkins IV Grant - Professional Development</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide targeted professional learning opportunities for Career and Technical Education personnel.	Federal	\$ 500,000	\$ 500,000
<u>CTAE - 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	\$ 50,000	\$ 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	\$ 280,000	\$ 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	\$ 2,190,058	\$ 2,190,058

<u>Description</u>	<u>Funding Source</u>	<u>Current 2017 Budget</u>	<u>Projected 2018 Budget</u>
<u>Georgia State University - CrestEd</u> This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal	\$ 50,000	\$ 50,000
<u>GNETS State Grant</u> This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	\$ 3,765,065	\$ 3,765,065
<u>GNETS Federal VI B Special Project</u> This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.	Federal	\$ 365,000	\$ 365,000
<u>SADD</u> This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to	Federal	\$ 50,000	\$ 50,000

<u>Description</u>	<u>Funding Source</u>	<u>Current 2017 Budget</u>	<u>Projected 2018 Budget</u>
<u>Special Education Preschool - State</u> This grant represents state funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.	State	\$ 244,375	\$ 244,375
<u>Title I-A - Improving the Academic Achievement of the Disadvantaged</u> This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.	Federal	\$ 20,288,000	\$ 20,288,000
<u>Title I-A - School Improvement</u> This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental resources to Title I schools that are identified as Priority, Focus and Alert status. The funds are used to provide additional support to schools in closing the achievement gap.	Federal	\$ 400,000	\$ 400,000
<u>Title II-A - Improving Teacher Quality</u> This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	\$ 1,291,357	\$ 1,291,357
<u>Title III-A Limited English Proficiency (LEP)</u> This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	\$ 600,368	\$ 600,368
Total Special Revenue Funds		<u>\$ 40,364,481</u>	<u>\$ 40,364,481</u>



Enterprise Fund - School Nutrition

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

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

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

In SY 2017-2018, CCPS will continue to participate in USDA's Community Eligibility Provision Program, also known as CEP. Information about CEP can be found in Section 104 (a) of the Healthy, Hunger-Free Kids Act Law of 2010. CEP amends the National School Lunch Act to provide an alternative way to qualify Directly Certified households eligible for free and reduced price meals. Participation in CEP allows all CCPS students to receive breakfast and lunch meals at no cost for up to four consecutive years. It also eliminates the need to process free and reduced priced meal applications. CCPS was approved to participate in CEP beginning July 1, 2013. CEP was recertified July 2015 through June 30, 2019.

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

Grant Assistance:

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

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

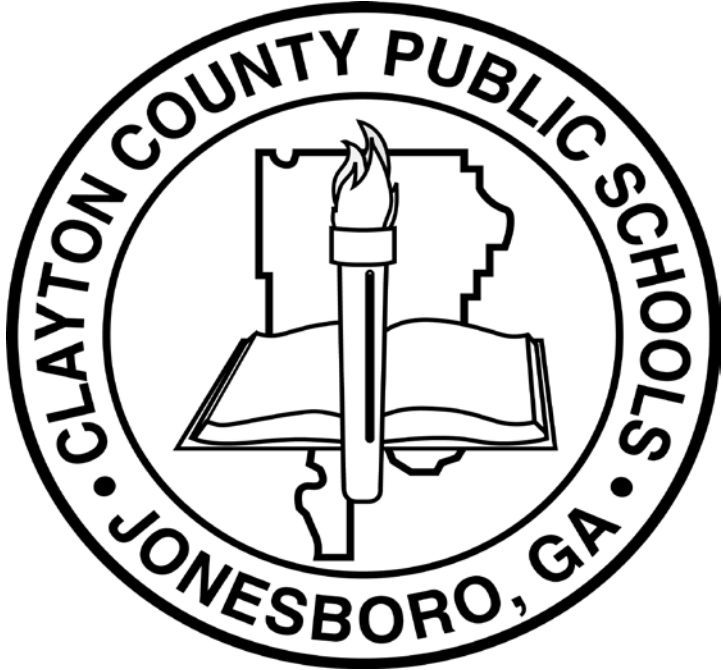
**ENTERPRISE FUND - SCHOOL NUTRITION
FY 2018**

School Nutrition

	Budget FY2017	Budget FY2018
Beginning Balance	\$ 9,081,212	\$ 9,053,191
Revenue:		
Local	556,862	706,862
State	895,667	913,580
Federal	37,890,131	38,411,845
Total Revenue Anticipated	39,342,660	40,032,287
Transfer from Other Funds	2,000,000	-
Total Revenues and Transfers In	41,342,660	40,032,287
Total Funds Available	\$ 50,423,872	\$ 49,085,478
Expenditures:		
Salaries	\$ 12,446,332	\$ 12,864,629
Benefits	3,985,662	5,576,793
Total Salaries and Fringes	16,431,994	18,441,422
Purchased Prof Tech Services	55,000	10,000
Cleaning Service	85,000	85,000
Repair and Maint. Bldg and Equip.	230,000	200,000
Repair and Maint. Technology	1,500	1,500
Rental Equipment and Vehicles	1,500	-
Communication	200	200
Travel Employees	20,729	20,000
Commodity Hauling	-	-
Other Purchased Services	1,500	500
Supplies	1,900,500	2,000,500
Purchase of Software	500	57,000
Expendable Equipment	38,500	20,000
Expendable Computer Equipment	100,000	130,300
Energy-Electricity	400,950	410,000
Food (Including USDA Commodities)	17,846,987	16,343,365
Books and Periodicals	3,000	4,000
Purchase of Equipment	665,300	300,000
Purchase of Computers	-	-
Dues and Fees	2,500	5,000
Indirect Cost	1,550,000	2,000,000
Other Expenses	7,000	3,500
Total Operating Expenditures	22,910,666	21,590,865
Transfers to Other Funds	-	-
Total Expenditures & Transfers	39,342,660	40,032,287

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2017	Budget FY2018	Budget FY2017	Budget FY2018	Budget FY2017	Budget FY2018	Budget FY2017	Budget FY2018	Budget FY2017	Budget FY2018
Beginning Balance	\$ 568,235	\$ 569,989	\$ 314,376	\$ 265,378	\$ 860,036	\$ 877,405	\$ -	\$ -	\$ 1,742,647	\$ 1,552,021
Revenue - Local										
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Local Other	1,445,000	987,223	212,500	127,000	685,000	685,000	400,000	400,000	2,742,500	2,199,223
Total Revenue Anticipated	1,445,000	987,223	212,500	127,000	685,000	685,000	410,000	410,000	2,752,500	2,209,223
Transfer from General Fund	-	-	-	-	-	-	113,027	230,266	113,027	230,266
Total Revenues and Transfers In	1,445,000	987,223	212,500	127,000	685,000	685,000	523,027	640,266	2,865,527	2,439,489
Total Funds Available	\$ 2,013,235	\$ 1,557,212	\$ 526,876	\$ 392,378	\$ 1,545,036	\$ 1,562,405	\$ 523,027	\$ 640,266	\$ 4,608,174	\$ 4,152,261
Expenditures:										
Salaries	\$ 1,424,036	\$ 920,833	\$ 149,695	\$ 119,500	\$ -	\$ -	\$ -	\$ -	\$ 1,573,730	\$ 1,488,700
Benefits	63,371	63,371	12,935	12,509	-	-	-	-	76,306	77,599
Purchased Services	33,465	550	25,018	10,018	-	-	69,234	69,234	127,718	130,219
Repair and Maint Bldg and Equip	-	-	9,820	9,820	36,224	36,224	-	-	46,044	47,026
Rental Equipment and Vehicles	-	-	-	-	82,651	82,651	-	-	82,651	82,651
Communication	4	-	31	2,031	-	-	-	-	35	38
Travel - Employee	661	-	2,675	2,675	-	-	3,000	3,000	6,336	6,670
Other Purchased Services	-	-	-	-	-	-	80,000	80,000	80,000	80,000
Supplies	15,266	16,000	20,033	20,033	322,115	322,115	81,172	81,172	438,586	438,586
Supplies-Technology Related	851	-	901	901	-	-	-	-	1,752	1,842
Purchase of Software	-	-	-	-	3,307	3,307	-	-	3,307	3,307
Expendable Equipment	-	1,800	11,829	2,000	-	-	224,871	224,871	236,700	236,700
Expendable Computer Equip.	1,786	6,435	-	-	3,585	3,943	-	-	5,371	5,729
Books & Periodicals	-	-	94	94	39	100	-	-	132	133
Purchase of Equipment	-	-	-	-	305,580	229,915	4,100	4,100	309,680	309,680
Dues and Fees	6,435	6,435	719	719	-	-	19,000	19,000	26,154	26,226
Other Expenses	-	-	-	-	-	-	41,650	41,650	41,650	41,650
Total Expenditures	1,545,876	1,015,424	233,750	180,300	753,500	678,255	523,027	523,027	3,056,153	2,397,006
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 1,545,876	\$ 1,015,424	\$ 233,750	\$ 180,300	\$ 753,500	\$ 678,255	\$ 523,027	\$ 523,027	\$ 3,056,153	\$ 2,397,006
Ending Fund Balance	467,359	541,788	293,126	212,078	791,536	884,150	-	1,169	1,552,021	1,639,185
Total Expenditures & Fund Bal.	2,013,235	1,557,212	526,876	392,378	1,545,036	1,562,405	523,027	524,196	4,608,174	4,036,191



**CLAYTON COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS BUDGET
FY 2018**

	SPLOST V FUND FY2018
Sources of Funds:	
Beginning of Year Cash	\$ 53,315,807
State Capital Outlay Revenue	10,806,458
Sales Tax Receipts	49,476,348
Total Sources of Funds	\$ 113,598,613
 Expenditures:	
Construction	\$ 46,776,144
Salaries	500,000
Technology	6,000,000
Transportation	2,790,300
End-of-Year Balance	57,532,169
Total Expenditures and End-of-Year-Balance	\$ 113,598,613

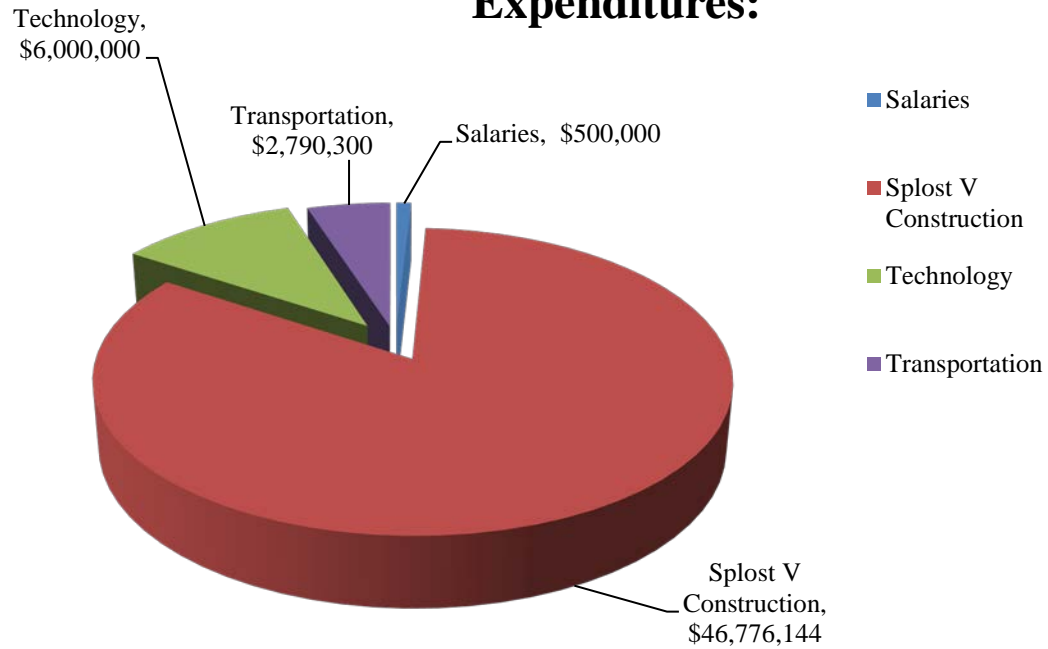
**CLAYTON COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS BUDGET
FY 2018**

**SPLOST V FUND
FY 2018**

Expenditures:

Construction	\$ 46,776,144.00
Salaries	500,000
Technology	6,000,000
Transportation	<u>2,790,300</u>
Total Expenditures	<u><u>\$ 56,066,444.00</u></u>

Expenditures:



SPLOST IV PROJECTS FOR FISCAL YEAR 2018

Expenditures By Project

Riverdale HS - Gym	\$	1,503,302.00
Jonesboro HS - Renovations		4,297,275
Lovejoy HS - Renovations		4,000,000
Kemp ES - Renovations		2,000,000
Rivers Edge ES - Renovations		2,000,000
Mt. Zion Primary - Renovations		1,550,000
Mt. Zion HS - Renovations		3,500,000
New MS #8 (Lovejoy MS)		9,000,000
Smith ES - Renovations		1,000,000
Callaway ES - Renovations		500,000
Kemp Primary - Renovations		500,000
Kendrick MS - Renovations		1,500,000
Rex Mill MS - Renovations		1,000,000
King ES - Renovations		500,000
Jonesboro MS - Renovations		500,000
Drew HS - Renovations		1,000,000
Marshall ES - Renovations		1,000,000
North Clayton HS - Renovations		1,500,000
Jackson ES-Renovations		1,500,000
Anderson ES- Renovations		1,000,000
Sequoyah MS- Renovations		1,000,000
McGarrah ES- Renovations		500,000
Forest Park MS-Renovations		500,000
Lovejoy MS-Renovations		750,000
Hawthorne ES-Renovations		1,000,000
Haynie ES-Renovations		750,000
Pointe South ES-Renovations		750,000
Babb MS-Renovations		1,000,000
Alternative School/N. Jonesboro, Flint River		25,000
White Annex/Red Annex		150,000
Twelve Oaks Stadium		567
Total Construction	\$	46,776,144
Salaries		500,000
Technology		6,000,000
Transportation		2,790,300
Total Expenditures	\$	56,066,444

SPLOST IV CAPITAL OUTLAY - REMAINING STATE FUNDS TO BE RECEIVED

Huie Elementary	416,099
Lee Street Elementary	791,702
Edmonds Elementary	106,372
Arnold Elementary	520,113
Suder Elementary	874,056
Brown Elementary	46,379
Kilpatrick Elementary	58,292
Morrow Elementary	4,613
Mount Zion Elementary	622,455
Rivers Edge Elementary	113,638
Smith Elementary	44,983
New Elem. #14 (East Clayton Elementary)	6,537,653
Riverdale High	670,103
Total Remaining funds to be received	<u><u>10,806,458</u></u>

**EXPENDITURES BY OBJECT
CAPITAL PROJECTS FUND
FY 2018**

OBJECT	DESCRIPTION	FY 2018 BUDGET AMOUNT
142	Salaries-Clerical	\$ 32,800.00
181	Salaries-Maint/Tran Mch/Sec/Warehouse	147,600
186	Salaries-Custodial Personnel	57,400
190	Salaries-Other Mgt Personnel	-
191	Salaries-Other Admin Personnel	172,200
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
100 - PERSONAL SERVICES - SALARIES		410,000
210	State Health Insurance	27,900
220	Medicare	23,400
230	Teachers Retirement System	35,100
290	Other (Life Insurance, Disability, ERS, etc.)	3,600
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		90,000
300	Pur Professional Tech Services	2,806,569
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		2,806,569
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	467,761
611	Supplies-Technology Related	1,901
612	Purchase of Software	935,323
615	Expendable Equipment	935,523
616	Expendable Computer Equipment	7,950,244
600 - SUPPLIES		10,290,752
710	Land Acquisition / Development	-
715	Land Improvements	-
720	Bldg Acquisition Const Improvement	33,211,062
730	Purchase of Equipment	467,761
732	Purchase of Buses	2,790,300
734	Purchase of Computers	6,000,000
750	Purchase of Infrastructure	-
700 - PROPERTY		42,469,123
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		\$ 56,066,444.00

**EXPENDITURES BY FUNCTION
CAPITAL PROJECTS FUND
FY 2018**

Function	DESCRIPTION	FY 2018 BUDGET AMOUNT
	Professional Services	\$ 560,664.00
	Expendable Equipment	560,664
	Technology Equipment	10,652,624
1000 - INSTRUCTION		11,773,952
	Buses & Equipment	1,681,993
2700 - STUDENT TRANSPORTATION SERVICE		1,681,993
	Salaries & Benefits	560,666
	Professional Services	2,803,322
	Facilities Acquisition & Construction Services	39,246,511
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		42,610,499
Grand Total Capital Projects Expenditures		<u>\$ 56,066,444.00</u>

GLOSSARY

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

Accounting System

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

Accrual Basis

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

Administration

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

Ad Valorem Taxes

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

Appropriation

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

Assessed Valuation

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

Balance Sheet

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

GLOSSARY

Board of Education, District

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

Budget

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

Budget Amendments

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

Budget Calendar

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

Budget Message

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

Capital Budget

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

Capital Outlays

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

Capital Program

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

GLOSSARY

Cash Basis

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

Certified Tax Digest

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

Cost Per Pupil

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

Encumbrance Accounting

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

Encumbrances

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

Fiscal Period

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

Fixed Assets

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

Fringe Benefits

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

GLOSSARY

FTE (Full-Time Equivalency-State Funding)

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

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

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

Function (Classifications)

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

Fund

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

Fund Balance

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

GLOSSARY

Fund, Capital Projects

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

Fund, Enterprise

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

Fund, General

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

Fund, Special Revenue

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

Fund, Trust and Agency - Fiduciary

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

Grant

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

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

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

Levy

(Verb) To impose taxes or special assessments.

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

GLOSSARY

Local Five Mill (Local Fair Share)

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

Medicare Tax

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

Mill

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

Millage Rate

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

Per Pupil (Expenditure)

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

Program Weights

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

Public Law 81-874 (Impact Aid)

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

GLOSSARY

QBE (Quality Basic Education) - Allotments

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

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

QBE Mid-Year Adjustment

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

Reserve

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

Revised Budget

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

Social Security

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

Source of Funds

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

GLOSSARY

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.

