



Academics, Accountability, Achievement

Edmond T. Heatley, Ed.D.  
*Superintendent*

Board of Education

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*Chairman*  
Ophelia Burroughs,  
*Vice-Chairman*

Dr. Pam Adamson  
Mary Baker  
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Trinia Garrett  
Jessie Goree  
Michael King  
Wanda Smith

**CLAYTON COUNTY  
PUBLIC SCHOOLS**

**SUPERINTENDENT'S  
RECOMMENDED BUDGET**

**April 26, 2010**

**Dr. Edmond Heatley, Superintendent**  
**Dr. Stefanie Phillips, Deputy Superintendent**  
**Ms. Ramona Thurman, Director of Budgets and Grants**

IT'S ALL ABOUT THE CHILDREN





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## Overview of the Budget

- The district budgets operate through four funds
  - Special Revenue Fund
  - Capital Projects fund
  - Enterprise Fund
  - General Fund

Equals “total” budget of School District



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# Explanation of the Funds

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## Special Revenue Funds

Budgets and accounts for grants awarded to district

### Revenue sources

- Title I
- Title II
- Title VI-B

### Primary expenditures

- Salaries, supplies/materials, and other expenditures only if allowable per grant guidelines



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## Explanation of the Funds (cont'd)

### Capital projects fund

Accounts for the districts capital improvements

#### Revenue sources

- SPLOST revenue
- State capital outlay
- Interest earnings

#### Primary expenditures

- Land purchases
- New schools
- Additions and renovations to existing schools
- Technology
- School Buses

*Resources of this fund cannot be used to fund the day-to-day operations of the district. It cannot fund teacher salaries, books, or other instructional needs of the district*

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### Enterprise Fund

Accounts for the operations of the school nutrition department, including the school cafeterias

### Revenue Sources

- Sale of meals
- State revenues
- Federal revenues
  - Free/reduced meals reimbursement
  - Commodities

**The enterprise fund is self-supporting. It requires no support from the General Operating Fund**



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### General Fund

- Budget and account for day to day operations
- Largest of all funds

### Revenue Sources

- State QBE funds
- Local tax revenues
- Federal funds

### Primary Expenditures

- Salaries and benefits (85% to 90% of total budget)
- Instructional supplies and materials
- Textbooks
- Utilities
- Fuel
- Contracted Services



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## Significant General Fund Revenue Challenges

- State Funding
  - Austerity
  
- Local Tax Digest
  - Declining property values
  - Millage rate
  
- Federal Funding
  - Reduced ARRA funds



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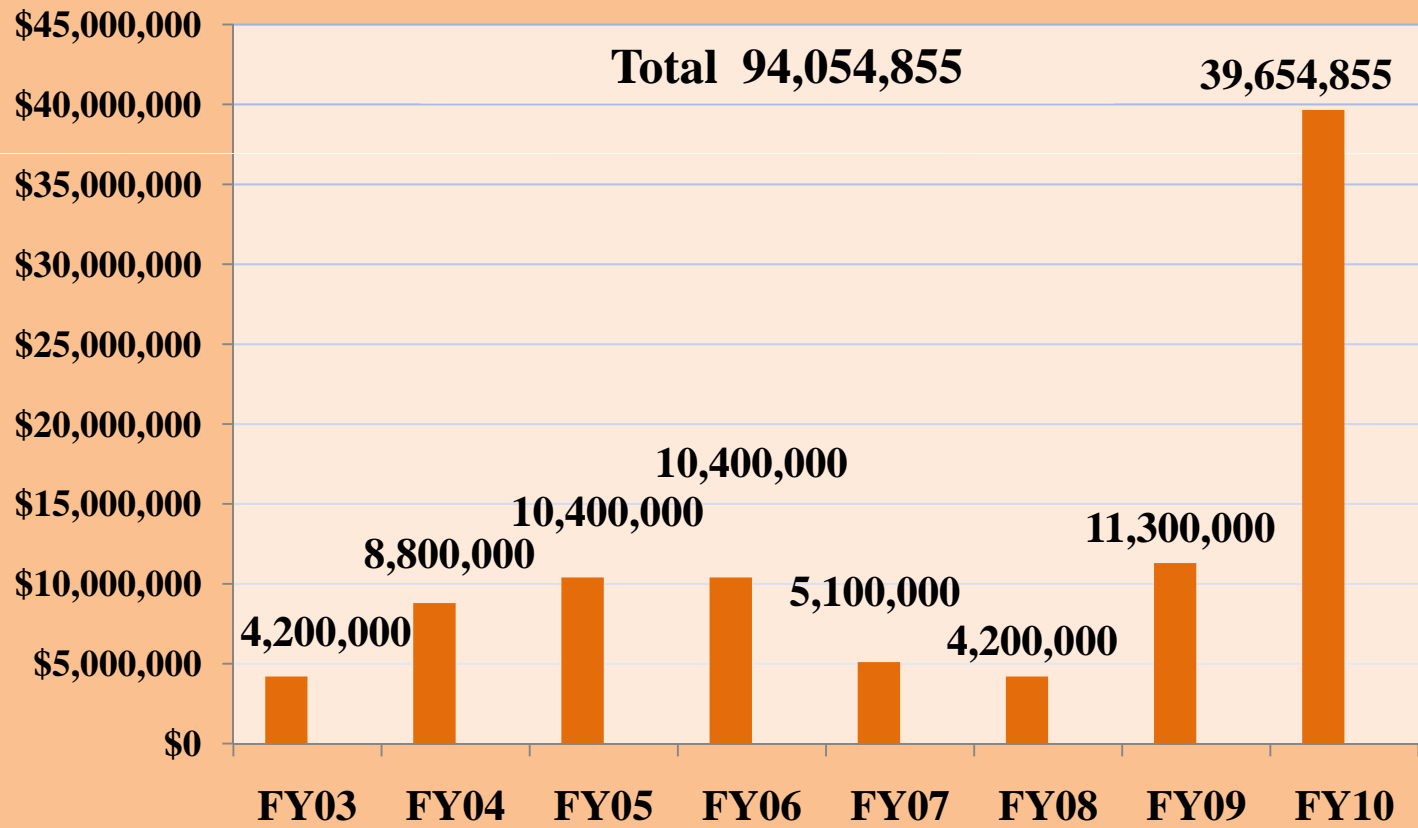
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## History of Austerity Cuts



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## State QBE Funding Update History of General Fund Revenue Cuts

	<b>FY03 thru FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11 (est)</b>	<b>Total</b>
<b>Austerity</b>	<b>\$33.80</b>	<b>\$5.10</b>	<b>\$4.20</b>	<b>\$11.30</b>	<b>\$39.70</b>	<b>\$27.10</b>	<b>\$121.2 M</b>
<b>Other</b>	<b>\$8.00</b>	<b>\$1.20</b>	<b>\$2.20</b>	<b>\$0.00</b>	<b>\$1.10</b>	<b>\$ 0.00</b>	<b>\$ 12.5 M</b>
<b>Total</b>	<b>\$41.80</b>	<b>\$6.30</b>	<b>\$6.40</b>	<b>\$11.30</b>	<b>\$40.80</b>	<b>\$27.10</b>	<b>\$133.7 M</b>



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# Six Year General Fund History

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Year	Revenues	Expenditures	End of Year Balance
FY05	319.2	310.9	21.2
FY06	324.7	328.0	20.7
FY07	385.7	348.5	42.0
FY08	393.9	386.7	54.2
FY09	389.4	407.1	36.6
FY10 (budget)	388.3	405.7	19.1
FY10 Actuals Projection	366.2	381.2	21.6



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## FY 11 General Fund as Proposed

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Beginning Balance	\$21,632,134
Revenues	\$332,171,685
Expenditures	\$357,845,403
Ending Fund Balance	(\$4,041,584)



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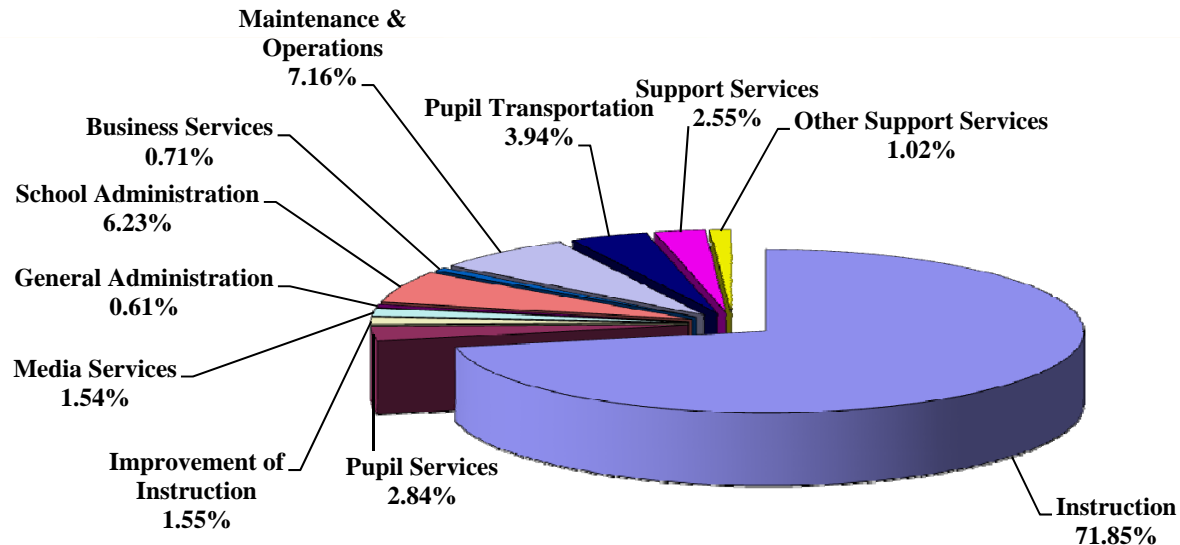
# FY 11 General Fund Expenditures by Function

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## Multi-Year Projections

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	09-10 (projections)	10-11	11-12
<b>Beginning Balance (7-1-09)</b>	<b>36,594,539</b>	<b>21,632,134</b>	<b>-4,041,584</b>
<b>Revenues</b>	<b>366,242,316</b>	<b>332,171,685</b>	<b>327,396,776</b>
<b>Expenditures</b>	<b>381,204,721</b>	<b>357,845,403</b>	<b>316,538,880</b>
<b>Excess/(Deficit)</b>	<b>-14,962,405</b>	<b>-25,673,718</b>	<b>10,857,896</b>
<b>Ending Balance</b>	<b>21,632,134</b>	<b>-4,041,584</b>	<b>6,816,312</b>
<b>Reductions Needed to Balance the Budget</b>		<b>-4,041,584</b>	<b>6,816,312</b>



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## Next Steps

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Continue to provide **high quality support services delivered on time and within budget** to promote student academic success in the Clayton County Public Schools. (Strategic Plan Goal 5)

- Budget Reduction Planning – Round 2 to Balance the Budget
- Continue to Monitor and Collect Revenues from State and Local Sources
- Increase Grant Writing Efforts



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## Calendar of remaining budget dates

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- Follow up work session – May 17<sup>th</sup>
- Tentative adoption of budget – May 24<sup>th</sup> Board Work Session
- Public hearings on budget – June 7<sup>th</sup>
- Final Adoption of budget – June 28<sup>th</sup>
- Tentative adoption of Millage – June 28<sup>th</sup>
- Public hearing on millage rate – July
- Adoption of millage rate –Mid/Late July



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