

**Clayton County Public Schools**  
**Fiscal Year 2019 - 2020 Recommended Budget**  
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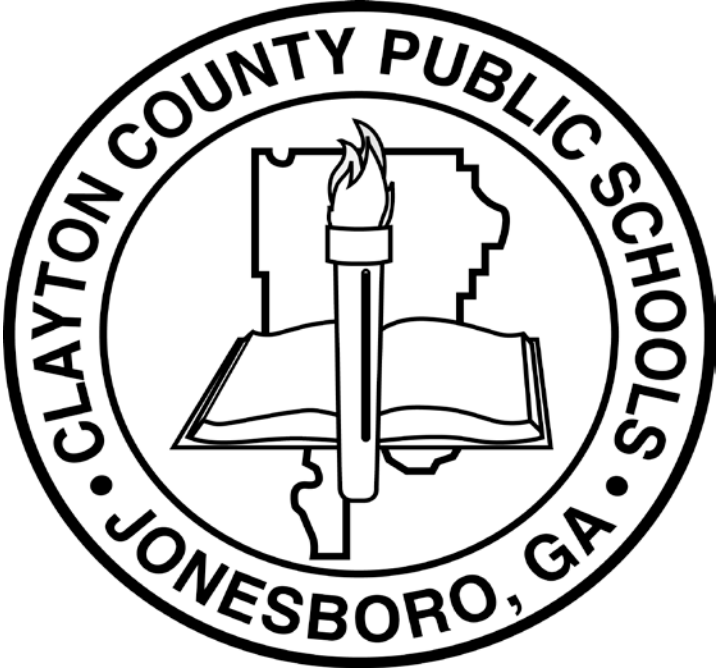
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## Executive Summary

Provided for review is the Fiscal Year 2020 adopted budget, approved by the Clayton County Board of Education on June 3, 2019. Preliminary information pertaining to the FY 2019-2020 budget was shared at the Board Retreat on March 23, 2019. The Board tentatively adopted the FY 2020 budget on April 8, 2019 and the District held public hearings on May 9, 2019 and May 16, 2019 to allow citizens the opportunity to address the Board regarding the budget.

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

<b>Funds Comprising the Total Budget</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Inc/(Dec)</b>	<b>% Inc/(Dec)</b>
· General Fund	\$ 455,181,347	\$ 489,209,652	\$ 34,028,305	7.5%
· Special Revenue Fund	65,089,811	63,221,374	-1,868,437	-2.9%
· Capital Projects Fund	125,601,812	131,610,000	6,008,188	4.8%
· Enterprise Fund	42,470,981	44,247,055	1,776,074	4.2%
<b>Total Budget</b>	<b>\$ 688,343,951</b>	<b>\$ 728,288,080</b>	<b>\$ 39,944,129</b>	<b>5.8%</b>

### General Fund Revenue Assumptions

- Revenue projections include an increase in local taxes due to growth and property reassessment, generating approximately \$7.23 million.
- Other local taxes, intangibles, real estate transfers, and Title Ad Valorem Tax is expected to increase by approximately \$1.9 million.
- Other local revenue is projected to increase approximately \$300,000 due to investment income.
- The district will receive an additional \$20.5 million in QBE funding for FY 2019-2020. This increase is primarily driven by the Governor's raise, enrollment growth, the equalization grant, and an increase in the local five mill share.

### Expenditure Assumptions

- The cost of employee benefits will continue to increase. The Teachers Retirement System (TRS) contribution rate will increase .24% from 20.90% to 21.14%. This is an additional expense for the District of approximately \$11 million.
- The State Health Benefit Plan (SHBP) employer rate for FY 2020 is identical to FY 2019, and has no new budget impact.
- Expenditure projections include increasing the fund balance, providing a raise for all employees not paid on the teacher scale, and addressing compensation parity within the District. Teachers will receive a 5-7% increase primarily due to a step increase in addition to state funds received from Governor Kemp's approved FY 2020 budget.
- Improving curriculum and instruction, providing student support, and expanding high school block scheduling resulted in the need for additional positions.
- Restoration of transportation and energy budgets to levels that align with actual FY 2019 expenditures resulted in a \$5M increase to the budget.

## Executive Summary

- The FY 2020 budget includes new positions for behavior intervention specialists, a world language coordinator, assistant principals, counselors, custodians, plumbers, and lead teachers to support the remediation and acceleration programs.
- Capital Projects reflects an increase due to the passage SPLOST VI which begins January 2020 and includes new projects.
- The decrease shown for Special Revenue is a result of the reduction of federal grant carryover funds from FY 2019.

Guided by the above assumptions, the FY 2020 budget will exceed the FY 2019 budget by approximately \$39.9 million. It is anticipated that the fund balance will fall within the guidelines set by the Board policy and State ensuring that funds would be available for any unforeseen expenditures or emergencies. The Superintendent's recommended budget continues to address the critical needs of our students and improving academic achievement.

# **MISSION, VISION, BELIEF STATEMENTS, AND GOALS**

## **Mission Statement**

The mission of Clayton County Public Schools is to 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 2019-2020

Date	Event	Additional Information
October 1, 2018	Board approval of FY 2020 Budget Calendar	
October 2, 2018	FTE student count date for State QBE funding	This information on student enrollment provides GaDOE with data for mid-term adjustment and District funding for the following year.
November 2018	Instructions & guidelines for submitting budgets provided to budget managers.	
November 2018	Departmental budget review	Business Services Budget Team meets with all department heads to review current budget and to plan for upcoming year.
December 14, 2018	Budget managers submit proposed FY 2020 budget requests to budget office.	
January - April, 2019	Monitoring of the state legislative process	District officials keep abreast of legislative changes that could impact school funding.
January - April, 2019	Citizen's Budget Committee meets.	The Citizens Budget Committee will meet throughout the budgeting process. A proposed calendar of meeting dates will be presented at the organizational meeting.
January 25, 2019	Budget Managers complete their budgets.	
February 12, 2019	Budget office prepares budget request summary for Superintendent's review.	
February 2019	Superintendent and Cabinet meet to discuss FY 2020 budget requests.	
March 4, 2019	Superintendent's recommendations due to budget office	Opportunity to discuss requests/plans for FY2020 budget
March 7, 2019	Preparation of Superintendent's Recommended Budget by budget office	
March 29, 2019	Board budget work session; adoption of tentative budget	Tentative adoption is necessary to provide time to advertise the budget and receive public input.
May 2, 2019	Publication of budget advertisement in Clayton News Daily.	Required by law.
May 9, 2019	First Public Budget Hearing	Required by law.
May 16, 2019	Second Public Budget Hearing	Required by law.

## Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year 2019-2020

Date	Event	Additional Information
June 3, 2019	Adoption of final budget and tentative millage rate	Tentative adoption of the millage rate is based on information received from the Tax Commissioner's Office regarding tax digest.
June 2019	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2019	Final adoption of millage rate by Board of Education	
September 2019	Transmittal of adopted budget to State Department	Required by law.
Dates are tentative and subject to change based on actions during the Legislative Session.		



## GENERAL TAX INFORMATION

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

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

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

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

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

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

### Tax Exempt Property

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

# GENERAL TAX INFORMATION

## Clayton County School Exemptions

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

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

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

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

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

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

## Clayton County Public Schools Millage Rate History

<b>Year</b>	<b>M &amp; O</b>	<b>Bond</b>	<b>Total</b>	
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	
2019	20.000	0.00	20.000	
<b>2020</b>	<b>20.000</b>	<b>0.00</b>	<b>20.000</b>	<b>Proposed</b>

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

## QUALITY BASIC EDUCATION (QBE)

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

The 19 programs as defined by the State of Georgia and their estimated weights and FY 2020 FTE values are:

<u>Program</u>	<u>FY 2020 Weight</u>	<u>FY 2020 Value</u>
Kindergarten	1.6715	\$ 4,653
Kindergarten Early Intervention	2.0664	\$ 5,752
Grades 1 - 3	1.2944	\$ 3,603
Grades 1 - 3 Early Intervention	1.8169	\$ 5,058
Grades 4 - 5	1.0389	\$ 2,892
Grades 4 - 5 Early Intervention	1.8114	\$ 5,042
Middle Grades (6-8) Program	1.0314	\$ 2,871
Middle School (6-8) Program	1.1377	\$ 3,167
Grades 9 - 12	1.0000	\$ 2,784
CTAE 9-12	1.1833	\$ 3,294
Special Ed. - Category I	2.4104	\$ 6,710
Special Ed. - Category II	2.8379	\$ 7,900
Special Ed. - Category III	3.6158	\$ 10,065
Special Ed. - Category IV	5.8658	\$ 16,328
Special Ed. - Category V	2.4727	\$ 6,883
Gifted	1.6786	\$ 4,673
Remedial	1.3570	\$ 3,777
Alternative Education	1.4874	\$ 4,140
ESOL Program	2.5870	\$ 7,201

## QUALITY BASIC EDUCATION (QBE)

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

- ▶ **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The amount funded for FY 2020 by the GaDOE is \$2,453,618. The budget for FY19 was \$2,356,618.
- ▶ **Local Five Mill** - In support of the QBE Act, each local board of education is required to provide local funds equivalent to a minimum of five mills. The Local Five Mill amount is calculated by the GaDOE and identified on the allotment sheet provided to each school system following the Georgia General Assembly's approval of the upcoming fiscal year's budget. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2020 local Five Mill amount for Clayton County is \$35,696,565.
- ▶ **Education Equalization Funding Grant** - Equalization grants are additional state funds earned by school districts whose determined property wealth per student (WPS) is below the 75th percentile of all districts in the state. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized, up to 3.25 equivalent mills. The equalization grant amount for CCPS in FY 2020 is \$57,598,798.

## STATE QBE HISTORY OF REVENUE CUTS

(in millions)

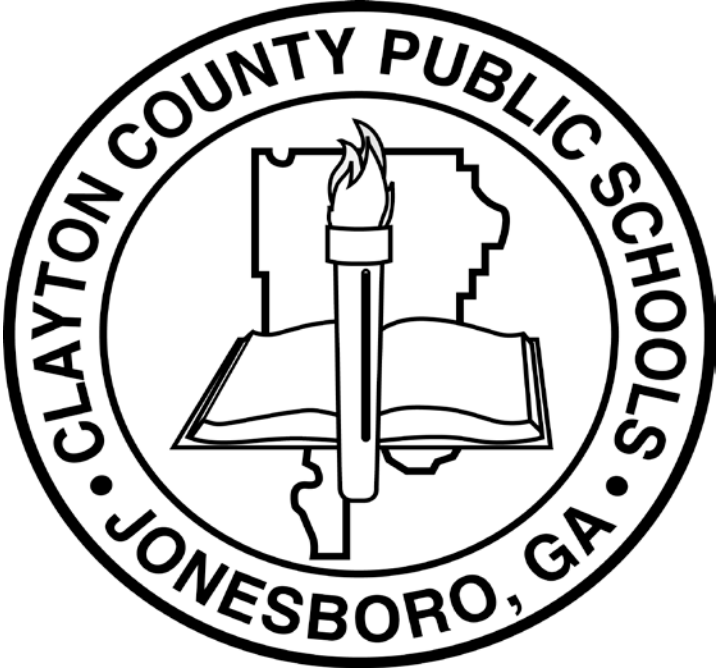
Type of Reduction	FY 2003-2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
<b>Austerity</b>	\$ 200.95	\$ 32.08	\$ 22.83	\$ 14.26	\$ 5.05	\$ 5.14	\$ -	\$ -	\$ 280.31
<b>Other</b>	12.51	-	-	-	-	-	-	-	12.51
<b>Total</b>	\$ 213.46	\$ 32.08	\$ 22.83	\$ 14.26	\$ 5.05	\$ 5.14	\$ -	\$ -	\$ 292.82

### History of Austerity Reductions

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

In FY 2004, the State continued to mandate the austerity reductions and increased the percentage to 5%. The 5% reduction continued in FY 2005 and FY 2006. In FY 2007, as part of Governor Perdue's Education Budget Proposal, there was a recommendation for a partial restoration of the austerity reductions. The austerity reduction continued through FY 2018.

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

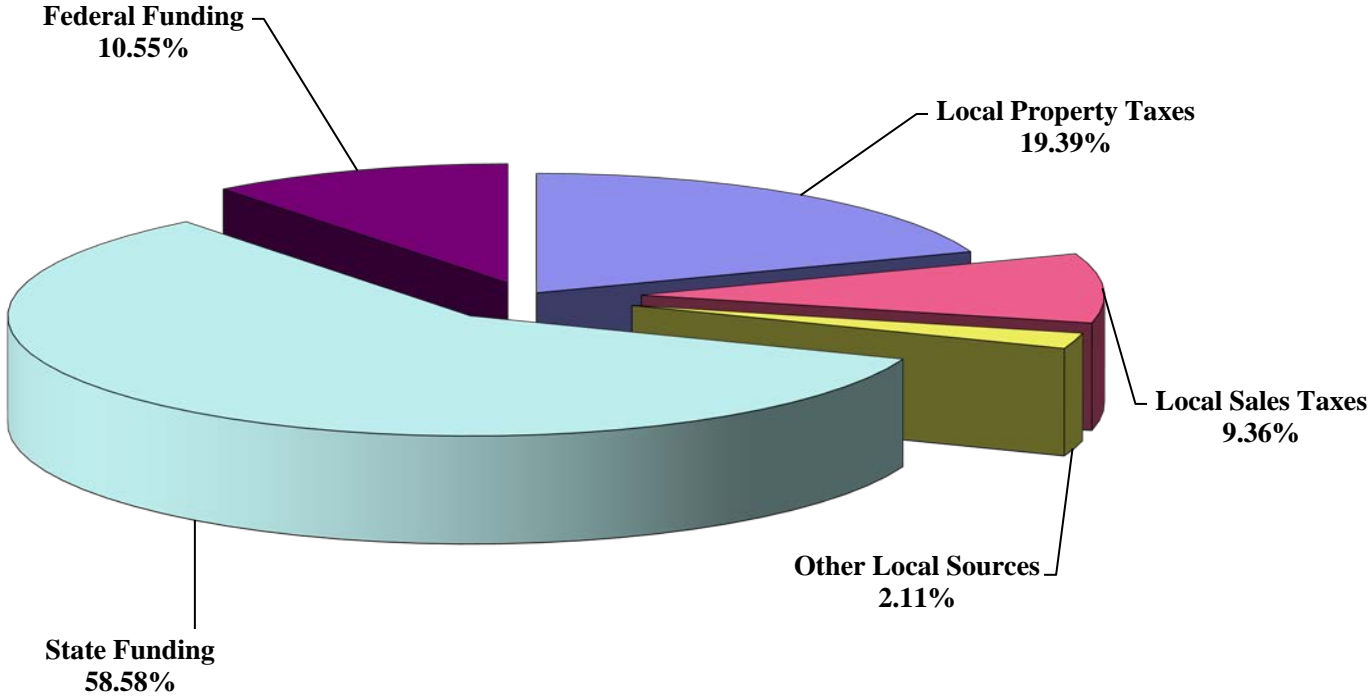


**CLAYTON COUNTY PUBLIC SCHOOLS**  
**FY 2020 PROPOSED BUDGET FOR ALL FUNDS**  
**JULY 1, 2019 - JUNE 30, 2020**

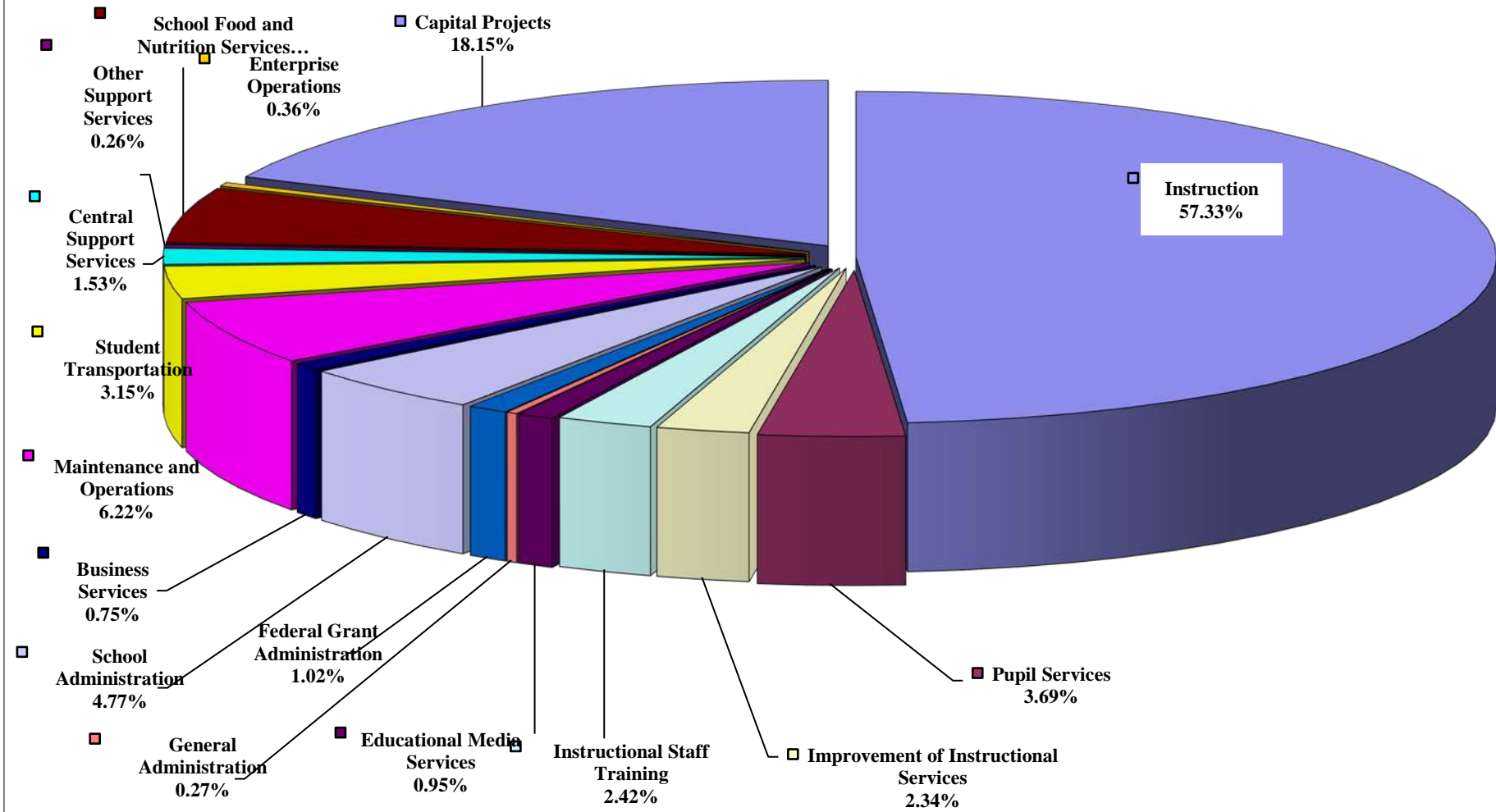
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>ENTERPRISE FUND</u>	<u>CONSOLIDATED FUNDS</u>
<b>ANTICIPATED FUNDS AVAILABLE</b>					
Local Property Taxes	\$ 128,037,373	\$ -	\$ -	\$ -	\$ 128,037,373
Local Sales Taxes	10,177,299	-	51,600,000	0	61,777,299
Other Local Sources	5,220,000	-	6,010,000	2,708,278	13,938,278
State Funding	345,356,682	5,796,784	9,000,000	26,600,850	386,754,316
Federal Funding	690,000	56,374,988	-	12,608,689	69,673,677
<b>TOTAL REVENUE ANTICIPATED</b>	<u>489,481,354</u>	<u>62,171,772</u>	<u>66,610,000</u>	<u>41,917,816</u>	<u>660,180,942</u>
Transfers From Other Funds	-	1,049,602	-	2,160,000	3,209,602
Beginning Unreserved Fund Balance 7-1-2019	48,084,204	-	65,000,000	10,159,750	123,243,954
<b>TOTAL FUNDS AVAILABLE</b>	<u>\$ 537,565,558</u>	<u>\$ 63,221,374</u>	<u>\$ 131,610,000</u>	<u>\$ 54,237,566</u>	<u>\$ 786,634,498</u>
<b>OPERATING BUDGET EXPENDITURES</b>					
Instruction	\$ 323,056,330	\$ 30,205,400	\$ -	\$ -	\$ 353,261,730
Pupil Services	17,741,498	8,989,739	-	-	26,731,237
Improvement of Instructional Services	15,037,070	1,832,199	-	127,657	16,996,926
Instructional Staff Training	460,413	17,114,569	-	-	17,574,982
Educational Media Services	6,857,709	-	-	-	6,857,709
Federal Grant Administration	-	1,972,653	-	-	1,972,653
General Administration	6,336,938	1,064,241	-	-	7,401,179
School Administration	33,627,107	946,944	-	-	34,574,051
Business Services	5,419,051	-	-	-	5,419,051
Maintenance and Operation	44,416,366	12,000	-	692,443	45,120,809
Student Transportation	22,205,047	603,548	-	-	22,808,595
Central Support Services	11,092,647	-	-	-	11,092,647
Other Support Services	1,749,874	124,826	-	-	1,874,700
School Food and Nutrition Services	-	355,253	-	38,812,095	39,167,348
Enterprise Operations	-	-	-	2,614,859	2,614,859
Facilities Acquisition and Construction Services	-	-	131,610,000	-	131,610,000
<b>TOTAL OPERATING EXPENDITURES</b>	<u>488,000,050</u>	<u>63,221,374</u>	<u>131,610,000</u>	<u>42,247,055</u>	<u>725,078,478</u>
Transfers To Other Funds	1,209,602	-	-	2,000,000	3,209,602
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<u>489,209,652</u>	<u>63,221,374</u>	<u>131,610,000</u>	<u>44,247,055</u>	<u>728,288,080</u>
Ending Unreserved Fund Balance 6-30-2020	48,355,906	-	-	9,990,512	58,346,418
<b>TOTAL EXPENDITURES &amp; END OF YEAR BALANCE</b>	<u>\$ 537,565,558</u>	<u>\$ 63,221,374</u>	<u>\$ 131,610,000</u>	<u>\$ 54,237,566</u>	<u>\$ 786,634,498</u>



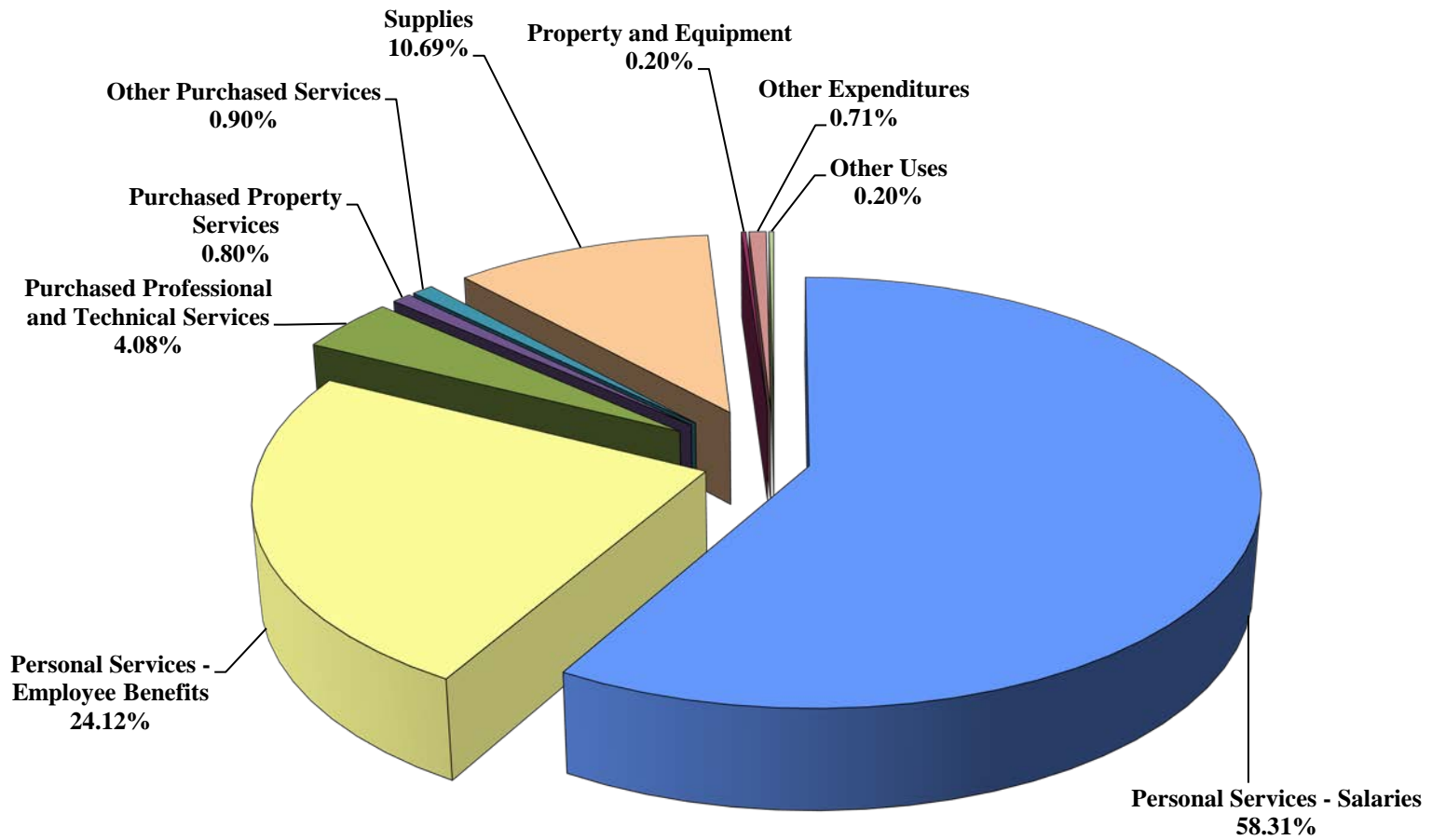
**FY 2020 TOTAL REVENUE  
ALL FUNDS**



## FY 2020 TOTAL EXPENDITURES BY FUNCTION ALL FUNDS



**FY 2020 TOTAL EXPENDITURES BY OBJECT  
ALL FUNDS**



**FY 2020 TOTAL EXPENDITURES BY OBJECT  
ALL FUNDS**

<b>Object</b>	<b>Description</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/ (Decrease) from Previous FY</b>
110	Salaries-Classroom Teachers	\$ 168,317,769	\$ 180,597,481	\$ 12,279,712
111	Salaries-School Board Members	110,400	110,400	-
112	Salaries-Pre-K Teachers	2,066,800	1,301,500	(765,300)
113	Salaries-Cert. Substitutes	5,000,000	6,422,083	1,422,083
114	Salaries-Non Cert. Substitutes	10,000	324,586	314,586
115	Salaries-Extended Staff	6	300,848	300,842
116	Salaries-Prof. Development Stipends	573,930	3,693,286	3,119,356
117	Salaries-Extended Year	1	406,901	406,900
118	Salaries-Art, Music, P.E. Teachers	17,262,387	18,171,982	909,595
120	Salary Supt/Resa/Avts Director	281,250	300,000	18,750
121	Salaries-Dep,Assc,Asst,Area Supt	933,332	961,298	27,966
130	Salaries-Principal	7,045,732	7,241,841	196,109
131	Salaries-Assistant Principal	9,907,831	10,629,936	722,105
140	Salaries-Aides & Paraprofessionals	13,967,818	14,301,351	333,533
142	Salaries-Clerical	8,289,611	9,026,096	736,485
145	Salaries-Interpreter	510,713	557,696	46,983
146	Salaries-Athletics Personnel	243,452	252,408	8,956
148	Salaries-Accountant	96,266	87,458	(8,808)
151	Salaries-Legal Personnel	84,999	87,557	2,558
161	Salaries-Technology Specialist	116,827	120,316	3,489
163	Salaries-Nurse	1,299,407	1,358,839	59,432
164	Salaries-Phys/Occ/Mobility Therapist	313,811	267,705	(46,106)
165	Salaries-Librarian Media Specialist	4,089,922	4,203,300	113,378
172	Salaries-Elementary Counselor	2,823,295	3,282,246	458,951
173	Salaries-Secondary Counselor	5,453,916	5,989,332	535,416
174	Salaries-School Psychologist	1,952,063	1,990,317	38,254
176	Salaries-School Social Worker	2,427,763	2,479,724	51,961
177	Salaries-Family Ser Coordinator	2,059,282	1,980,219	(79,063)
180	Salaries-Pupil Transp. Drivers	6,629,803	7,836,052	1,206,249
181	Salaries-Maint/Tran Mch/Sec/Warehouse	12,396,059	12,673,628	277,569
184	Salaries-Lunchroom Workers	24,715,639	11,957,964	(12,757,675)

**FY 2020 TOTAL EXPENDITURES BY OBJECT  
ALL FUNDS**

186	Salaries-Custodial Personnel	7,274,904	7,968,874	693,970
190	Salaries-Other Management Personnel	3,846,395	3,613,888	(232,507)
191	Salaries-Other Admin Personnel	18,073,391	21,361,821	3,288,430
195	Salaries-Terminal Leave Payments	17,474	14,233	(3,241)
199	Salaries-Other	552,194	4,340,349	3,788,155
<b>100 - Personal Services - Salaries</b>		<b>\$ 328,744,442</b>	<b>\$ 346,213,515</b>	<b>\$ 17,469,073</b>
200	Employee Benefits	\$ 27,174	\$ 5,521,574	\$ 5,494,400
210	State Health Insurance	80,270,190	61,855,363	(18,414,827)
220	FICA/Medicare	4,593,655	4,769,274	175,619
221	Medicare	656,575	1,125,434	468,859
222	Social Security	10,450	8,048	(2,402)
230	Teachers Retirement System	60,122,319	60,372,685	250,366
250	Unemployment Compensation	184,169	179,905	(4,264)
260	Workers Compensation	2,876,461	4,512,216	1,635,755
290	Other Employee Benefits	4,591,090	4,547,019	(44,071)
291	Life Insurance	20,810	264,809	243,999
292	Disability Insurance	79,372	23,475	(55,897)
293	Dental Insurance	141,125	29,597	(111,528)
<b>200 - Personal Services - Employee Benefits</b>		<b>\$ 153,573,390</b>	<b>\$ 143,209,399</b>	<b>\$ (10,363,991)</b>
300	Pur Professional Tech Services	\$ 6,968,734	\$ 19,486,032	\$ 12,517,298
321	Contracted Services-Teachers	638,500	2,987,913	2,349,413
322	Contracted Services-TFA	172,000	-	(172,000)
330	Contracted Nursing Services	-	1,750,091	1,750,091
<b>300 - Purchased Professional and Technical Services</b>		<b>\$ 7,779,234</b>	<b>\$ 24,224,036</b>	<b>\$ 16,444,802</b>
410	Water-Sewer-Sanitation	\$ 2,425,629	\$ 2,486,094	\$ 60,465
430	Repair & Maint-Bldg & Equip	801,041	1,773,282	972,241
432	Repair & Maint-Technology	143,500	143,500	-
441	Rental Of Land Or Buildings	25,000	25,500	500
442	Rental Equipment & Vehicles	305,600	304,760	(840)
443	Rental Computer Equipment	7,500	12,346	4,846
<b>400 - Purchased Property Services</b>		<b>\$ 3,708,270</b>	<b>\$ 4,745,482</b>	<b>\$ 1,037,212</b>

**FY 2020 TOTAL EXPENDITURES BY OBJECT  
ALL FUNDS**

519	Student Trans-Other Purch Services	\$	-	\$	145,268.00	\$	145,268.00
520	Insurance (Other Than Emp. Benefits)		1,520,521		1,748,597		228,076
530	Communication		1,024,690		1,055,826		31,136
532	Web Based Licenses and Fees		-		796,159		796,159
580	Travel Employees		198,103		1,374,823		1,176,720
585	Travel Of Board Members		16,875		26,875		10,000
592	Services Purchased From M-Resa		62,770		62,770		-
595	Other Purchased Services		89,710		105,632		15,922
<b>500 - Other Purchased Services</b>		<b>\$</b>	<b>2,912,669</b>	<b>\$</b>	<b>5,315,950</b>	<b>\$</b>	<b>2,403,281</b>
610	Supplies	\$	7,098,944	\$	15,028,936	\$	7,929,992
611	Supplies-Technology Related		107,888		107,172		(716)
612	Purchase Of Software		2,607,234		5,269,582		2,662,348
615	Expendable Equipment		179,750		919,775		740,025
616	Expendable Computer Equipment		377,200		9,180,275		8,803,075
620	Energy-Electricity		11,272,610		12,101,322		828,712
630	Food Purchased		13,587,559		13,839,917		252,358
635	USDA Commodities Used		2,677,896		2,618,478		(59,418)
641	Textbooks		5,000		1,891,673		1,886,673
642	Books And Periodicals		691,342		2,544,960		1,853,618
<b>600 - Supplies</b>		<b>\$</b>	<b>38,605,423</b>	<b>\$</b>	<b>63,502,090</b>	<b>\$</b>	<b>24,896,667</b>
720	Building Acquisition Construction		-		-		-
730	Purchase Of Equipment		1,016,672		1,159,746		143,074
732	Purchase of Buses		-		-		-
734	Purchase Of Computers		-		-		-
<b>700 - Property</b>		<b>\$</b>	<b>1,016,672</b>	<b>\$</b>	<b>1,159,746</b>	<b>\$</b>	<b>143,074</b>

**FY 2020 TOTAL EXPENDITURES BY OBJECT  
ALL FUNDS**

810	Dues And Fees	\$	377,140	\$	1,064,925	\$	687,785
880	Federal Indirect Cost Charges		2,000,000		2,986,040		986,040
890	Other Expenses		84,130		157,929		73,799
<b>800 - Other Objects</b>		<b>\$</b>	<b>2,461,270</b>	<b>\$</b>	<b>4,208,894</b>	<b>\$</b>	<b>1,747,624</b>
930	Transfer To Other Funds		1,214,602		1,209,602		(5,000)
<b>900 - Other Uses</b>		<b>\$</b>	<b>1,214,602</b>	<b>\$</b>	<b>1,209,602</b>	<b>\$</b>	<b>(5,000)</b>
<b>Grand Total Expenditures</b>		<b>\$</b>	<b>540,015,972</b>	<b>\$</b>	<b>593,788,714</b>	<b>\$</b>	<b>53,772,742</b>

## **GENERAL FUND NARRATIVE**

The General Fund is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is Clayton County Public Schools' primary operating fund and is used to finance the ordinary operations of the district. Major revenue sources include funding from the State of Georgia under the Quality Basic Education Act (QBE) and ad valorem or local property taxes. With a major emphasis towards direct instruction, expenditures are allocated to several different functions to pay for salaries and benefits, contracted services, supplies/instructional materials, utilities, computers, and equipment. For FY 2020, the adopted budget has 66.44% of funds earmarked for the costs associated with direct classroom instruction.



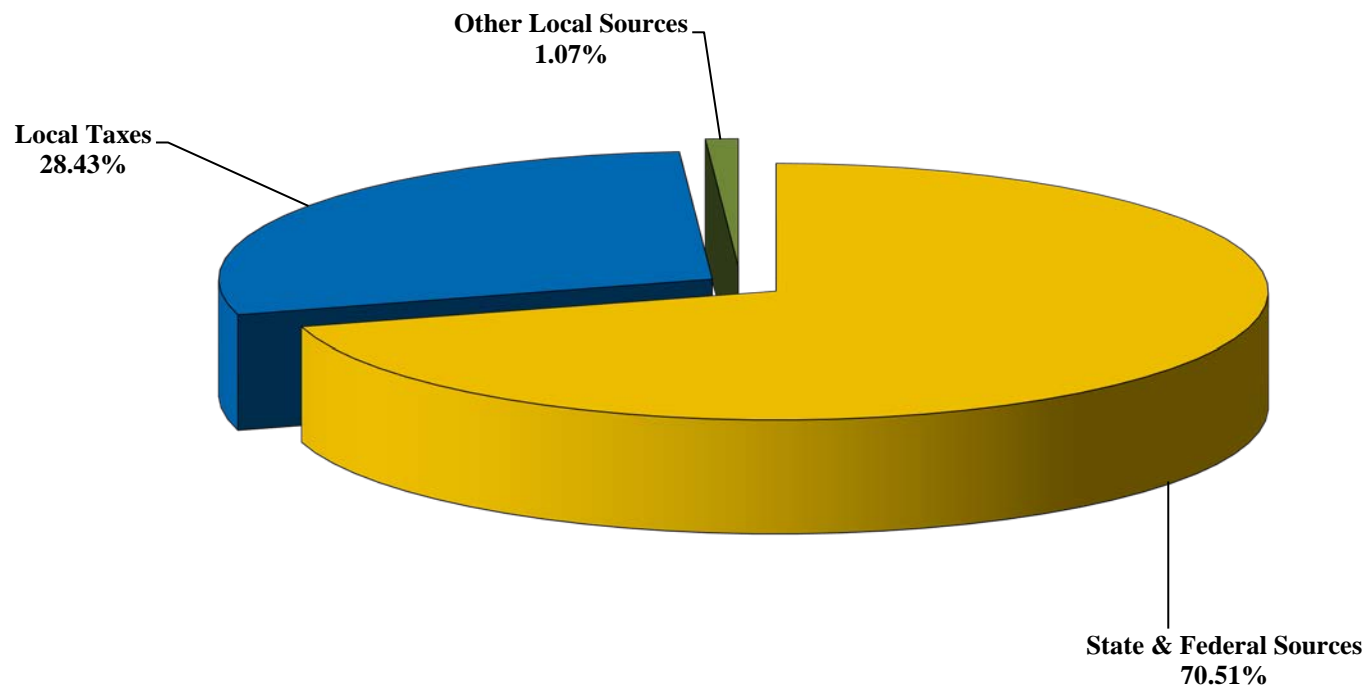
**CLAYTON COUNTY PUBLIC SCHOOLS**  
**General Fund History of Revenues, Expenditures, and Fund Balances**

	<b>FY 2018</b>		<b>FY 2019</b>		<b>FY 2020</b>	
	<b>Actuals</b>		<b>Projected</b>		<b>Budget</b>	
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 123,291,188	28.5%	\$ 133,126,379	28.5%	\$ 128,037,373	26.2%
Other Local Sources	4,773,211	1.1%	5,135,819	1.1%	15,397,299	3.1%
QBE	308,485,270	71.3%	327,685,432	70.2%	345,356,682	70.6%
QBE Austerity Reduction	(5,144,809)	-1.2%	-	0.0%	-	0.0%
Other State Sources	194,950	0.0%	-	0.0%	-	0.0%
Federal Sources	946,696	0.2%	607,736	0.1%	690,000	0.1%
Transfers in From Other Funds						
<b>TOTAL REVENUES</b>	<b>\$ 432,546,506</b>		<b>\$ 466,555,366</b>		<b>\$ 489,481,354</b>	
<b>EXPENDITURES:</b>						
Instruction	\$ 302,505,922	66.6%	\$ 284,039,909	65.0%	\$ 323,056,330	66.0%
Pupil Services	15,682,630	3.5%	16,223,066	3.7%	17,741,498	3.6%
Improvement of Instructional Services	18,612,909	4.1%	8,403,363	1.9%	15,037,070	3.1%
Instructional Staff Training	537,626		254,132	0.1%	460,413	
Educational Media Services	6,547,415	1.4%	6,539,767	1.5%	6,857,709	1.4%
Federal Grant Administration	-	0.0%	-	0.0%	-	0.0%
General Administration	4,847,922	1.1%	6,008,682	1.4%	6,336,938	1.3%
School Administration	29,498,954	6.5%	32,487,799	7.4%	33,627,107	6.9%
Business Services	3,541,798	0.8%	4,074,080	0.9%	5,419,051	1.1%
Maintenance and Operation	38,062,508	8.4%	41,493,295	9.5%	44,416,366	9.1%
Student Transportation	20,605,754	4.5%	22,905,635	5.2%	22,205,047	4.5%
Central Support Services	9,783,799	2.2%	10,456,319	2.4%	11,092,647	2.3%
Other Support Services	3,002,808	0.7%	2,954,516	0.7%	1,749,874	0.4%
School Nutrition Program	-		-		-	
Other Outlays	1,214,602	0.3%	1,240,600	0.3%	1,209,602	0.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 454,444,645</b>		<b>\$ 437,081,163</b>		<b>\$ 489,209,652</b>	
Excess of Revenue Over/(Under) Expenditures	(21,898,140)		29,474,203		271,702	
Beginning Fund Balance	40,508,141		18,610,001		48,084,204	
Ending Fund Balance	18,610,001		48,084,204		48,355,906	
Tax Millage Rate	19.095		20.000		20.000	

**GENERAL FUND BUDGET**  
**Summary of Revenues and Expenditures**  
**Comparison of FY 2019 to FY 2020**

<b><u>ANTICIPATED FUNDS AVAILABLE</u></b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase (Decrease) from Previous FY</b>	<b>%</b>
Local Property Taxes	\$ 131,227,588	\$ 138,214,672	\$ 6,987,084	5.3%
Other Local Sources	4,920,000	5,220,000	300,000	6.1%
State Funding	324,785,916	345,356,682	20,570,766	6.3%
Federal Funding	690,000	690,000	-	0.0%
Total Revenue Anticipated	461,623,504	489,481,354	27,857,850	6.0%
Beginning Fund Balance	18,610,001	48,084,204	29,474,203	158.4%
<b>Total Funds Available</b>	<b>\$ 480,233,505</b>	<b>\$ 537,565,558</b>	<b>\$ 57,332,053</b>	<b>11.9%</b>
 <b><u>OPERATION BUDGET EXPENDITURES</u></b>				
Instruction	\$ 306,205,059	\$ 323,056,330	\$ 16,851,271	6%
Pupil Services	15,665,194	17,741,498	2,076,304	13%
Improvement of Instructional Services	10,385,508	15,037,070	4,651,562	45%
Instructional Staff Training	440,413	460,413	20,000	5%
Educational Media Services	6,767,059	6,857,709	90,650	1%
Federal Grant Administration	-	-	-	0%
General Administration	5,978,905	6,336,938	358,033	6%
School Administration	32,499,454	33,627,107	1,127,653	3%
Business Services	5,088,538	5,419,051	330,513	6%
Maintenance and Operations	40,399,820	44,416,366	4,016,546	10%
Student Transportation	19,807,915	22,205,047	2,397,132	12%
Central Support Services	10,679,006	11,092,647	413,641	4%
Other Support Services	49,874	1,749,874	1,700,000	3409%
School Nutrition Program	-	-	-	
<b>Total Operating Expenditures</b>	<b>453,966,745</b>	<b>488,000,050</b>	<b>34,033,305</b>	<b>7%</b>
Transfers to Other Funds	1,214,602	1,209,602	(5,000)	0%
<b>Total Operating Expenditures and Transfers</b>	<b>455,181,347</b>	<b>489,209,652</b>	<b>34,028,305</b>	<b>7%</b>
Ending Unreserved Fund Balance	25,052,158	48,355,906	23,303,748	93%
<b>Total Expenditures and End of Year Balance</b>	<b>\$ 480,233,505</b>	<b>\$ 537,565,558</b>	<b>\$ 57,332,053</b>	<b>12%</b>

## FY 2020 SOURCES OF REVENUE GENERAL FUND

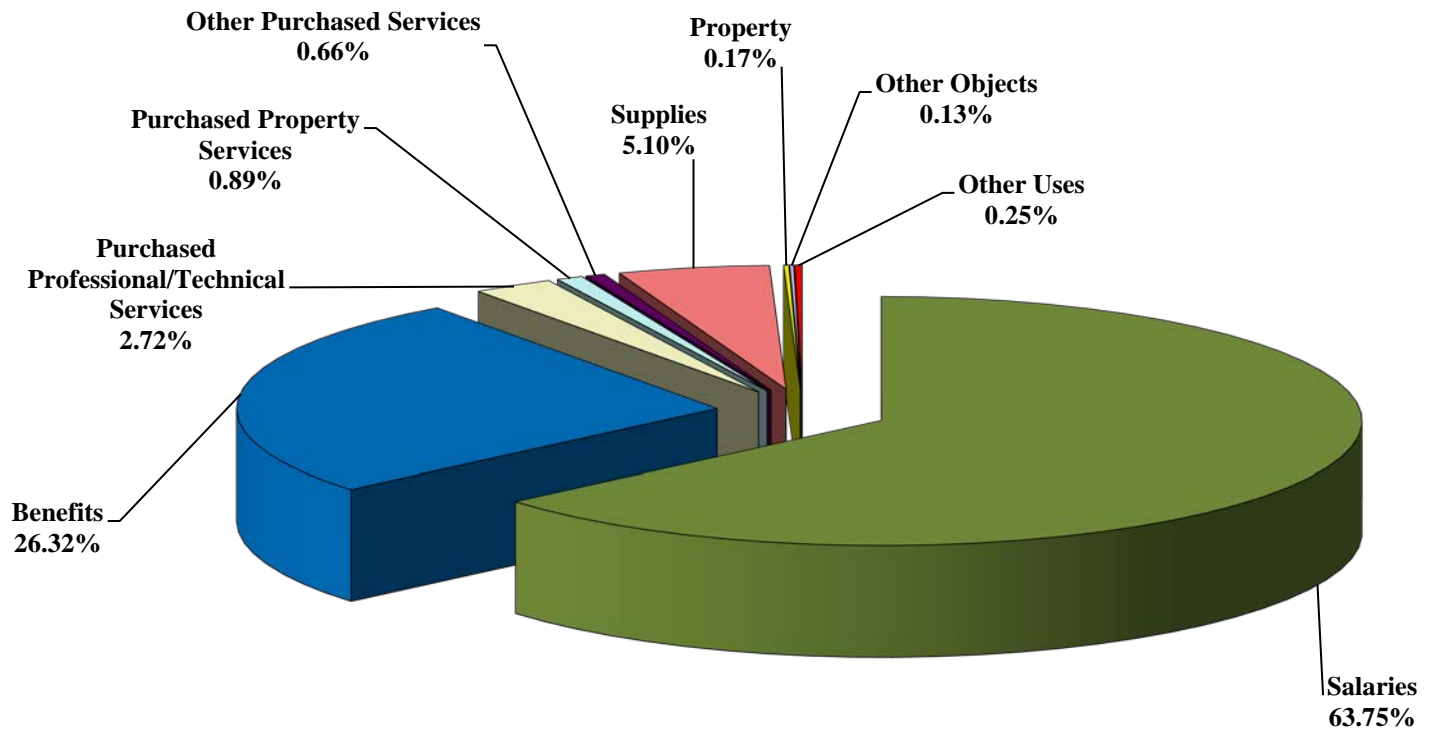


# GENERAL FUND BUDGET

## Sources of Revenues

	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase (Decrease) from Previous FY</b>	<b>% Increase (Decrease) from Previous FY</b>
<b><u>Local Revenues</u></b>				
Local Property Taxes	\$ 131,227,588	\$ 138,214,672	\$ 6,987,084	5.3%
Interest Earned	30,000	330,000	300,000	1000.0%
Indirect Cost Reimbursement	2,400,000	2,400,000	-	0.0%
Local Other	2,490,000	2,490,000	-	0.0%
Subtotal - Local	<u>136,147,588</u>	<u>143,434,672</u>	<u>7,287,084</u>	<u>5.4%</u>
<b><u>State Revenues</u></b>				
QBE	324,785,916	345,356,682	20,570,766	6.3%
Subtotal - State	<u>324,785,916</u>	<u>345,356,682</u>	<u>20,570,766</u>	<u>6.3%</u>
<b><u>Federal Revenues</u></b>				
Categorical Grants	690,000	690,000	-	0.0%
Subtotal - Federal	<u>690,000</u>	<u>690,000</u>	<u>-</u>	<u>0%</u>
<b>Total General Fund Revenues</b>	<b><u><u>\$ 461,623,504</u></u></b>	<b><u><u>\$ 489,481,354</u></u></b>	<b><u><u>\$ 27,857,850</u></u></b>	<b><u><u>6.0%</u></u></b>

## FY 2020 EXPENDITURES BY OBJECT GENERAL FUND



## FY 2020 EXPENDITURES BY OBJECT GENERAL FUND

Object	Description	FY 2018-2019 Budget	FY 2019-2020 Budget	Increase/(Decrease) From Previous FY
110	Salaries-Classroom Teachers	\$ 166,374,248	\$ 178,806,008	\$ 12,431,760
111	Salaries-School Board Members	110,400	110,400	-
113	Salaries-Certified Substitutes	5,000,000	5,818,588	818,588
114	Salaries-Non Certified Substitutes	10,000	181,412	171,412
115	Salaries-Extended Staff	6	4	(2)
116	Salaries-Professional Development Stipends	573,930	471,630	(102,300)
117	Salaries-Extended Year	1	1	-
118	Salaries-Art, Music, P.E. Teachers	17,262,387	18,171,982	909,595
120	Salary Supt/RESA/Avts Director	281,250	300,000	18,750
121	Salaries-Dep, Assoc, Asst, Area Supt	933,332	961,298	27,966
130	Salaries-Principal	7,045,732	7,241,841	196,109
131	Salaries-Assistant Principal	9,907,831	10,629,936	722,105
140	Salaries-Aides & Paraprofessionals	10,159,038	11,312,895	1,153,857
142	Salaries-Clerical	7,709,272	8,366,323	657,051
145	Salaries-Interpreter	510,713	527,696	16,983
146	Salaries-Athletics Personnel	243,452	252,408	8,956
148	Salaries-Accountant	96,266	87,458	(8,808)
151	Salaries-Legal Personnel	84,999	87,557	2,558
161	Salaries-Technology Specialist	116,827	120,316	3,489
163	Salaries-Nurse	1,299,407	1,358,839	59,432
164	Salaries-Phys/Occ/Mobility Therapist	247,428	267,705	20,277
165	Salaries-Librarian Media Specialist	4,089,922	4,203,300	113,378
171	Salaries-Tch Support Spe/Dia/Aud	-	-	
172	Salaries-Elementary Counselor	2,823,295	3,282,246	458,951
173	Salaries-Secondary Counselor	5,453,916	5,989,332	535,416
174	Salaries-School Psychologist	1,830,308	1,917,927	87,619
176	Salaries-School Social Worker	2,079,560	2,095,828	16,268

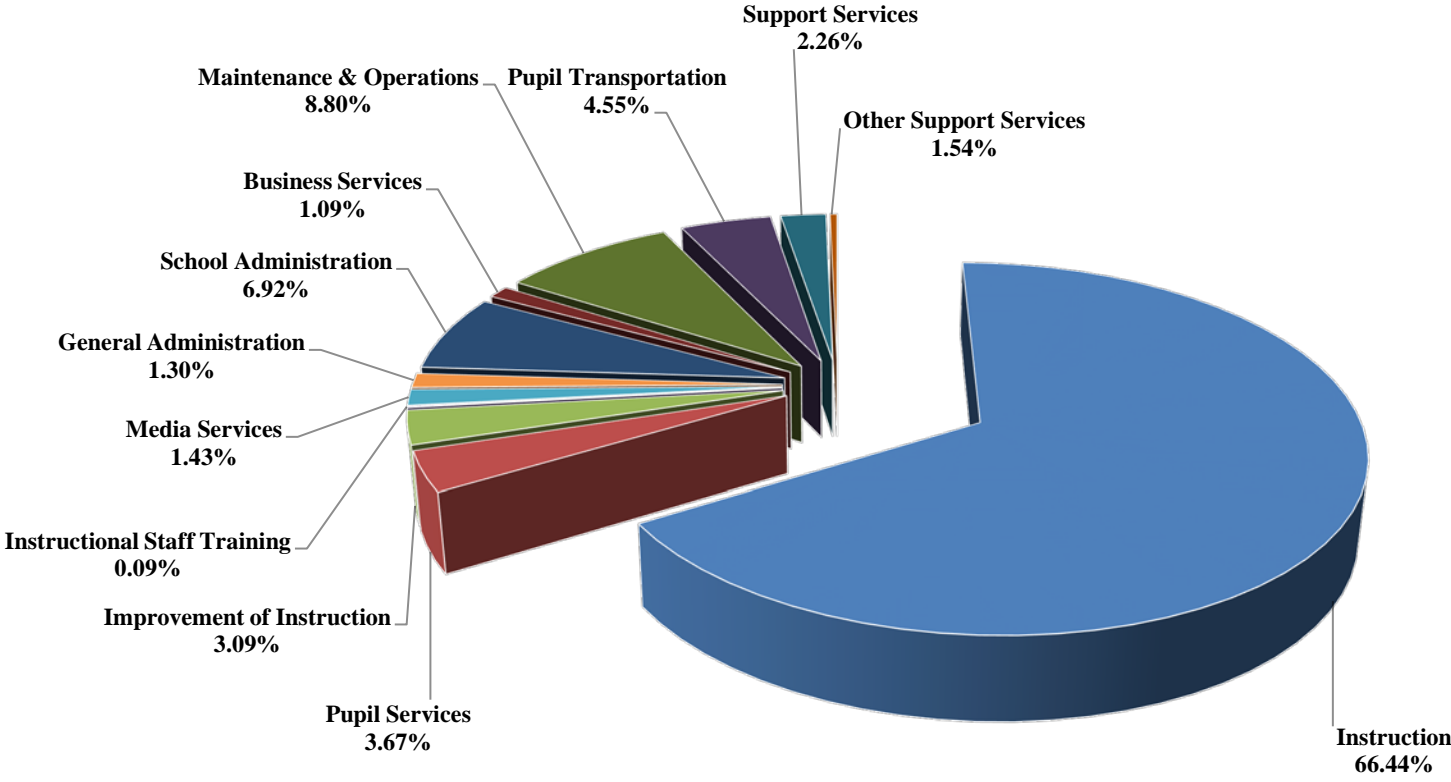
<b>Object</b>	<b>Description</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>
180	Salaries-Pupil Transportation Drivers	6,629,803	7,587,350	957,547
181	Salaries-Maint/Trans Mech/Sec/Warehouse	11,834,839	12,144,768	309,929
186	Salaries-Custodial Personnel	7,274,904	7,968,874	693,970
190	Salaries-Other Management Personnel	3,222,528	3,265,896	43,368
191	Salaries-Other Admin Personnel	14,461,444	18,021,477	3,560,033
195	Other Compensation	-	-	-
199	Salaries-Other	363,949	335,761	(28,188)
<b>100 - Personal Services - Salaries</b>		<b>\$ 288,030,987</b>	<b>\$ 311,887,056</b>	<b>\$ 23,856,069</b>
200	Employee Benefits	\$ 27,174	\$ 2,942	\$ (24,232)
210	State Health Insurance	65,402,543	56,016,965	(9,385,578)
220	FICA	4,195,446	4,441,031	245,585
230	Teachers Retirement System	54,356,047	59,167,372	4,811,325
250	Unemployment Compensation	166,463	178,140	11,677
260	Workers Compensation	2,600,196	4,497,522	1,897,326
290	Other Employee Benefits	4,150,006	4,464,304	314,298
<b>200 - Personal Services - Employee Benefits</b>		<b>\$ 130,897,875</b>	<b>\$ 128,768,276</b>	<b>\$ (2,129,599)</b>
300	Purchased Professional Technical Services	\$ 6,958,734	\$ 10,305,085	\$ 3,346,351
321	Contracted Services - Teachers	638,500	2,987,913	2,349,413
322	Contracted Services - TFA	172,000	-	(172,000)
<b>300 - Purchased Professional and Technical Services</b>		<b>\$ 7,769,234</b>	<b>\$ 13,292,998</b>	<b>\$ 5,523,764</b>

<b>Object</b>	<b>Description</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>
410	Water-Sewer-Sanitation	\$ 2,340,629	\$ 2,401,094	\$ 60,465
430	Repair & Maint-Bldg & Equip	601,041	1,491,980	890,939
432	Repair & Maint-Technology	142,000	142,000	-
441	Rental of Land or Buildings	25,000	15,000	(10,000)
442	Rental Equipment & Vehicles	305,600	300,349	(5,251)
443	Rental Computer Equipment	7,500	9,000	1,500
<b>400 - Purchased Property Services</b>		<b>\$ 3,421,770</b>	<b>\$ 4,359,423</b>	<b>\$ 937,653</b>
520	Insurance (Other Than Emp. Benefits)	\$ 1,520,521	\$ 1,748,597	\$ 228,076
530	Communication	1,024,490	1,043,681	19,191
580	Travel Employees	173,103	295,204	122,101
585	Travel of Board Members	16,875	26,875	10,000
592	Services Purchased from M-RESA	62,770	62,770	-
595	Other Purchased Services	89,210	68,750	(20,460)
<b>500 - Other Purchased Services</b>		<b>\$ 2,886,969</b>	<b>\$ 3,245,877</b>	<b>\$ 358,908</b>
610	Supplies	\$ 5,098,944	\$ 5,217,523	\$ 118,579
611	Supplies-Technology Related	107,388	82,281	(25,107)
612	Purchase Of Software	2,507,234	4,976,035	2,468,801
615	Expendable Equipment	159,750	193,734	33,984
616	Expendable Computer Equipment	357,200	250,647	(106,553)
620	Energy-Electricity	10,862,610	11,623,997	761,387
630	Food Purchased	5,000	5,000	-
641	Textbooks	5,000	1,868,393	1,863,393
642	Books And Periodicals	687,342	727,498	40,156
<b>600 - Supplies</b>		<b>\$ 19,790,468</b>	<b>\$ 24,945,108</b>	<b>\$ 5,154,640</b>



<b>Object</b>	<b>Description</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>
720	Building Acquisition Construction	\$ -	\$ -	\$ -
730	Purchase Of Equipment	716,672	849,182	132,510
732	Purchase of Buses	-	-	-
734	Purchase Of Computers	-	-	-
<b>700 - Property</b>		<b>\$ 716,672</b>	<b>\$ 849,182</b>	<b>\$ 132,510</b>
810	Dues And Fees	\$ 372,140	\$ 527,540	\$ 155,400
890	Other Expenses	80,630	124,590	43,960
<b>800 - Other Objects</b>		<b>\$ 452,770</b>	<b>\$ 652,130</b>	<b>\$ 199,360</b>
930	Transfer To Other Funds	\$ 1,214,602	\$ 1,209,602	\$ (5,000)
<b>900 - Other Uses</b>		<b>\$ 1,214,602</b>	<b>\$ 1,209,602</b>	<b>\$ (5,000)</b>
<b>Grand Total Expenditures</b>		<b>\$ 455,181,347</b>	<b>\$ 489,209,652</b>	<b>\$ 34,028,305</b>

# FY 2020 EXPENDITURES BY FUNCTION GENERAL FUND



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## INSTRUCTION

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### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Classroom Teachers	2,930.00	3,013.50	83.50
Art, Music, P.E Teachers	309.00	310.00	1.00
Aides and Paraprofessionals	500.00	539.00	39.00
Sign Language Interpreters	10.00	10.00	-
Technology Specialists	2.00	2.00	-
Counselors	117.50	125.50	8.00
Other Administrative Personnel	2.00	1.00	(1.00)
Other Salaries	2.00	-	(2.00)
ROTC Instructors	27.00	25.00	(2.00)
<b>Total Instruction</b>	<b>3,899.50</b>	<b>4,026.00</b>	<b>126.50</b>

## Expenditures by Function

<b>INSTRUCTION</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Classroom Teachers	\$ 166,362,935	\$ 178,794,695	\$ 12,431,760	7.47%
Salaries-Certified Substitutes	4,588,375	5,376,787	788,412	17.18%
Salaries-Classified Substitutes	-	176,412	176,412	100.00%
Salaries-Extended Staff	6	4	(2)	-33.33%
Stipends	30,000	30,000	-	0.00%
Salaries-Extended Year	1	1	-	0.00%
Salaries-Art, Music, P.E.	17,262,387	18,171,982	909,595	5.27%
Salaries-Aides & Paraprofessionals	10,111,611	11,261,198	1,149,587	11.37%
Salaries-Interpreter	510,713	527,696	16,983	3.33%
Salaries-Technology Specialist	116,827	120,316	3,489	2.99%
Salaries-Elementary Counselors	2,822,095	3,281,046	458,951	16.26%
Salaries-Secondary Counselors	5,429,216	5,964,632	535,416	9.86%
Salaries-Other Administrative Personnel	87,237	40,624	(46,613)	-53.43%
Other Salaries	151,728	18,350	(133,378)	-87.91%
Employee Benefits	94,231,649	91,576,006	(2,655,643)	-2.82%
<b>Subtotal-Salaries and Benefits</b>	<b>301,704,780</b>	<b>315,339,749</b>	<b>13,634,969</b>	<b>4.52%</b>
Purchased Professional Tech Services	1,096,983	1,221,448	124,465	11.35%
Contracted Services - Teachers	638,500	2,987,913	2,349,413	367.96%
Contracted Services - TFA	172,000	-	(172,000)	-100.00%
Repair & Maintenance - Bldgs. & Equipment	28,200	265,953	237,753	843.10%
Rental Equipment & Vehicles	263,017	265,875	2,858	1.09%
Communication	2,600	2,600	-	0.00%
Travel Employees	5,000	25,600	20,600	412.00%
Supplies	751,589	804,417	52,828	7.03%
Supplies - Technology Related	16,300	19,443	3,143	19.28%
Purchase of Software	208,000	327,437	119,437	57.42%
Expendable Equipment	111,350	130,738	19,388	17.41%
Expendable Computer Equipment	255,000	170,647	(84,353)	-33.08%
Textbooks	5,000	1,868,393	1,863,393	37267.86%
Books and Periodicals	128,500	192,435	63,935	49.75%
Purchase of Equipment	644,440	443,508	(200,932)	-31.18%
Dues and Fees	168,500	135,000	(33,500)	-19.88%
Other Expenses	5,300	30,300	25,000	471.70%
<b>Subtotal-Other Costs</b>	<b>4,500,279</b>	<b>8,891,707</b>	<b>4,391,428</b>	<b>97.58%</b>
<b>Total Expenditures-Instruction</b>	<b>\$ 306,205,059</b>	<b>\$ 324,231,456</b>	<b>\$ 18,026,397</b>	<b>5.89%</b>

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**STUDENT SUPPORT SERVICES**

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**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.

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Aides & Paraprofessionals	2.00	2.00	-
Clerical	18.00	19.00	1.00
Athletic Personnel	3.00	3.00	-
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	4.00	1.00
Other Administrative Personnel	34.22	52.00	17.78
<b>Other Salaries</b>	-	2.00	2.00
	<b>192.22</b>	<b>214.00</b>	<b>21.78</b>

## Expenditures by Function

<b>STUDENT SUPPORT SERVICES</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Classroom Teachers	\$ 11,313	\$ 11,313	\$ -	0.00%
Salaries-Non Certified Substitutes	10,000	5,000	(5,000)	-50.00%
Salaries-Aides & Paraprofessionals	47,427	51,697	4,270	9.00%
Salaries-Clerical	583,186	715,748	132,562	22.73%
Salaries-Athletic Personnel	243,452	252,408	8,956	3.68%
Salaries-Nurses	1,299,407	1,358,839	59,432	4.57%
Salaries-Phys/Occ/Mobility Therapist	247,428	267,705	20,277	8.20%
Salaries-Elementary Counselor	1,200	1,200	-	0.00%
Salaries-Secondary Counselor	24,700	24,700	-	0.00%
Salaries-School Psychologists	1,830,308	1,917,927	87,619	4.79%
Salaries-School Social Workers	2,079,560	2,095,828	16,268	0.78%
Salaries-Other Management Personnel	372,382	466,499	94,117	25.27%
Salaries-Other Administrative Personnel	2,411,219	3,614,871	1,203,652	49.92%
Salaries-Other	101,820	202,511	100,691	98.89%
Employee Benefits	4,437,868	4,853,213	415,345	9.36%
<b>Subtotal-Salaries and Benefits</b>	<b>13,701,270</b>	<b>15,839,459</b>	<b>2,138,189</b>	<b>15.61%</b>
Purchased Professional Tech Services	682,897	808,684	125,787	18.42%
Repair & Maintenance	9,000	9,000	-	0.00%
Rental Equipment & Vehicles	12,700	12,700	-	0.00%
Communication	115,868	115,868	-	0.00%
Travel Employees	41,000	43,500	2,500	6.10%
Supplies	1,061,077	1,035,452	(25,625)	-2.41%
Purchase of Software	8,500	8,500	-	0.00%
Expendable Equipment	4,000	4,000	-	0.00%
Books and Periodicals	300	-	(300)	-100.00%
Purchase of Equipment	13,732	13,732	-	0.00%
Dues and Fees	14,850	16,500	1,650	11.11%
<b>Subtotal-Other Costs</b>	<b>1,963,924</b>	<b>2,067,936</b>	<b>104,012</b>	<b>5.30%</b>
<b>Total Expenditures-Student Support Services</b>	<b>\$ 15,665,194</b>	<b>\$ 17,907,395</b>	<b>\$ 2,242,201</b>	<b>14.31%</b>

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**IMPROVEMENT OF INSTRUCTIONAL SERVICES**

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**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.

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Clerical	12.00	12.00	-
Other Management Personnel	5.93	4.90	(1.03)
Other Administrative Personnel	38.37	62.37	26.00
Lunchroom Monitors	87.00	89.00	-
<b>Total Impr of Instruction</b>	<b>143.30</b>	<b>168.27</b>	<b>24.97</b>

## Expenditures by Function

<b>IMPROVEMENT OF INSTRUCTIONAL SERVICES</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Certified Substitutes	\$ 315,529	\$ 324,363	\$ 8,834	2.80%
Stipends	358,930	256,630	(102,300)	-28.50%
Salaries-Clerical	403,732	421,847	18,115	4.49%
Salaries-Other Management Personnel	622,402	566,051	(56,351)	-9.05%
Salaries-Other Administrative Personnel	4,663,303	6,660,024	1,996,721	42.82%
Salaries-Other	42,561	47,324	4,763	11.19%
Employee Benefits	1,772,315	2,434,214	661,899	37.35%
<b>Subtotal-Salaries and Benefits</b>	<b>8,178,772</b>	<b>10,710,453</b>	<b>2,531,681</b>	<b>30.95%</b>
Purchased Professional Tech Services	288,482	247,251	(41,231)	-14.29%
Repair & Maintenance Building & Equipment	43,652	39,652	(4,000)	-9.16%
Communication	202,165	202,165	-	0.00%
Travel Employees	56,975	118,888	61,913	108.67%
Supplies	691,915	508,774	(183,141)	-26.47%
Purchase of Software	623,615	2,969,859	2,346,244	376.23%
Expendable Equipment	2,500	11,789	9,289	371.56%
Books and Periodicals	230,002	182,442	(47,560)	-20.68%
Dues and Fees	47,430	90,030	42,600	89.82%
Other Expenditures	20,000	-	(20,000)	-100.00%
<b>Subtotal-Other Costs</b>	<b>2,206,736</b>	<b>4,370,850</b>	<b>2,164,114</b>	<b>98.07%</b>
<b>Total Expenditures-Impr Instructional Services</b>	<b>\$ 10,385,508</b>	<b>\$ 15,081,303</b>	<b>\$ 4,695,795</b>	<b>45.21%</b>



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## **Instructional Staff Training**

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### **Positions by Function**

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

No full-time positions are budgeted for this function.

## Expenditures by Function

<b>INSTRUCTIONAL STAFF TRAINING</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase-/(Decrease) From Previous FY Percent</b>
Salaries-Certified Substitutes	\$ 90,050	\$ 90,050	\$ -	0.00%
Stipends	185,000	185,000	-	0.00%
Employee Benefits	-	-	-	0.00%
<b>Subtotal-Salaries and Benefits</b>	<b>275,050</b>	<b>275,050</b>	<b>-</b>	<b>0.00%</b>
Purchased Professional Tech Services	55,300	73,300	18,000	32.55%
Travel Employees	-	1,000	1,000	100.00%
Supplies	46,000	46,000	-	0.00%
Purchase of Software	64,063	64,063	-	0.00%
Dues and Fees	-	1,000	1,000	100.00%
<b>Subtotal-Other Costs</b>	<b>165,363</b>	<b>185,363</b>	<b>20,000</b>	<b>12.09%</b>
<b>Total Expenditures-Instructional Staff Training</b>	<b>\$ 440,413</b>	<b>\$ 460,413</b>	<b>\$ 20,000</b>	<b>4.54%</b>

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**EDUCATIONAL MEDIA SERVICES**

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**Positions by Function**

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Media Paraprofessional	12.00	13.00	<b>1.00</b>
Media Specialist	63.00	63.00	-
<b>Total Media Services</b>	<b>75.00</b>	<b>76.00</b>	<b>1.00</b>

## Expenditures by Function

<b>EDUCATIONAL MEDIA SERVICES</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase-/(Decrease) From Previous FY Percent</b>
Salaries-Certified Substitutes	\$ -	\$ 21,342	\$ 21,342	100.00%
Salaries-Clerical	256,530	292,783	36,253	14.13%
Salaries-Librarian Media Specialist	4,089,922	4,203,300	113,378	2.77%
Employee Benefits	1,930,607	1,945,953	15,346	0.79%
<b>Subtotal-Salaries and Benefits</b>	<b>6,277,059</b>	<b>6,463,378</b>	<b>186,319</b>	<b>2.97%</b>
Supplies	20,000	20,000	-	0.00%
Purchase of Software	160,000	160,000	-	0.00%
Books and Periodicals	310,000	334,149	24,149	7.79%
<b>Subtotals-Other Costs</b>	<b>490,000</b>	<b>514,149</b>	<b>24,149</b>	<b>4.93%</b>
<b>Total Expenditures-Educational Media Services</b>	<b>\$ 6,767,059</b>	<b>\$ 6,977,527</b>	<b>\$ 210,468</b>	<b>3.11%</b>

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**GENERAL ADMINISTRATION**

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**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.

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	6.00	6.00	-
Legal Personnel	1.00	12.00	-
Clerical	12.00	1.00	-
Other Management Personnel	1.25	1.25	-
Other Administrative Personnel	6.00	7.00	1.00
<b>Total General Admin</b>	<b>36.25</b>	<b>37.25</b>	<b>1.00</b>

## Expenditures by Function

<b>GENERAL ADMINISTRATION</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase-/(Decrease) From Previous FY Percent</b>
Salaries-School Board Members	\$ 110,400	\$ 110,400	\$ -	0.00%
Salary-Superintendent	281,250	300,000	18,750	6.67%
Salaries-Dep., Asst., Area, Superintendent	933,332	961,298	27,966	3.00%
Salaries-Clerical	560,961	588,746	27,785	4.95%
Salaries-Legal Personnel	84,999	87,557	2,558	3.01%
Salaries-Other Management Personnel	138,132	142,290	4,158	3.01%
Salaries-Other Administrative Personnel	622,191	726,636	104,445	16.79%
Salaries-Other	15,900	17,100	1,200	0.00%
Employee Benefits	897,396	972,751	75,355	8.40%
<b>Subtotal-Salaries and Benefits</b>	<b>3,644,561</b>	<b>3,906,778</b>	<b>262,217</b>	<b>7.19%</b>
Purchased Professional Tech Services	1,978,517	1,953,193	(25,324)	-1.28%
Repair & Maintenance Building & Equipment	3,114	2,300	(814)	-26.14%
Communication	113,250	110,900	(2,350)	-2.08%
Travel Employees	34,350	34,266	(84)	-0.24%
Travel of Board Members	16,875	26,875	10,000	59.26%
Other Purchased Services	31,670	25,250	(6,420)	-20.27%
Supplies	67,224	73,890	6,666	9.92%
Supplies-Technology Related	10,638	5,638	(5,000)	-47.00%
Expendable Equipment	-	693	693	100.00%
Expendable Computer Equipment	15,500	12,500	(3,000)	-19.35%
Books and Periodicals	13,153	13,085	(68)	-0.52%
Purchase of Equipment	9,000	4,807	(4,193)	-46.59%
Dues and Fees	40,553	150,478	109,925	271.07%
Other Expenditures	500	500	-	0.00%
<b>Subtotal-Other Costs</b>	<b>2,334,344</b>	<b>2,414,375</b>	<b>80,031</b>	<b>3.43%</b>
<b>Total Expenditures-General Administration</b>	<b>\$ 5,978,905</b>	<b>\$ 6,321,153</b>	<b>\$ 342,248</b>	<b>5.72%</b>

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**SCHOOL ADMINISTRATION**

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**Positions by Function**

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

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Principals	64.00	64.00	-
Assistant Principals	114.00	116.00	2.00
Clerical	203.00	204.00	1.00
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	1.45	1.48	0.03
<b>Total School Admin</b>	<b>385.45</b>	<b>388.48</b>	<b>3.03</b>

## Expenditures by Function

<b>SCHOOL ADMINISTRATION</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Certified Substitutes	\$ 1	\$ 1	-	0.00%
Salaries-Principals	7,045,732	7,241,841	196,109	2.78%
Salaries-Assistant Principals	9,907,831	10,629,936	722,105.00	7.29%
Salaries-Clerical	4,889,086	5,274,850	385,764.00	7.89%
Salaries-Other Management Personnel	310,943	248,248	(62,695.00)	-20.16%
Salaries-Other Administrative Personnel	111,834	118,984	7,150.00	6.39%
Salaries-Other	21,340	22,276	936.00	0.00%
Employee Benefits	9,791,435	9,502,785	(288,650.00)	-2.95%
<b>Subtotal-Salaries and Benefits</b>	<b>32,078,202</b>	<b>33,038,921</b>	<b>960,719</b>	<b>2.99%</b>
Repair & Maintenance Building & Equipment	500	500	-	0.00%
Communications	101,807	100,768	(1,039)	-1.02%
Supplies	241,100	533,453	292,353	121.26%
Supplies - Technology Related	700	700	-	0.00%
Contracts Payable	-	1,000	1,000	100.00%
Purchase of Software	6,000	5,000	(1,000)	-16.67%
Expendable Equipment	-	2,500	2,500	0.00%
Books and Periodicals	1,000	1,000	-	0.00%
Purchase of Equipment	20,000	9,135	(10,865)	-54.33%
Dues and Fees	50,145	58,320	8,175	16.30%
Other Expenses	-	3,000	3,000	100.00%
<b>Subtotal-Other Costs</b>	<b>421,252</b>	<b>715,376</b>	<b>294,124</b>	<b>69.82%</b>
<b>Total Expenditures-School Administration</b>	<b>\$ 32,499,454</b>	<b>\$ 33,754,297</b>	<b>\$ 1,254,843</b>	<b>3.86%</b>



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**BUSINESS SUPPORT SERVICES**

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**Positions by Function**

Activities concerned with the fiscal operation of the school district, including budgeting, financial and property accounting, payroll, inventory control, internal auditing, purchasing, and management of funds.

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Clerical	3.00	3.00	-
Accountant	2.00	2.00	-
Procurement Specialist	1.00	1.00	-
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	29.00	30.00	<b>1.00</b>
<b>Total Business Support Services</b>	<b>38.00</b>	<b>39.00</b>	<b>1.00</b>

## Expenditures by Function

<b>BUSINESS SUPPORT SERVICES</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase-/(Decrease) From Previous FY Percent</b>
Salaries-Clerical	\$ 123,129	\$ 130,343	\$ 7,214	5.86%
Salaries-Accountant	96,266	87,458	(8,808)	-9.15%
Salaries-Maintenance, Security, Warehouse	64,250	74,477	10,227	15.92%
Salaries-Other Management Personnel	380,030	402,249	22,219	5.85%
Salaries-Other Administrative Personnel	1,533,583	1,568,085	34,502	2.25%
Salaries-Other	8,400	7,200	(1,200)	0.00%
Employee Benefits	963,143	916,975	(46,168)	-4.79%
<b>Subtotal-Salaries and Benefits</b>	<b>3,168,801</b>	<b>3,186,787</b>	<b>17,986</b>	<b>0.57%</b>
Purchased Professional Tech Services	1,270,367	1,540,970	270,603	21.30%
Repair & Maintenance Building & Equipment	3,800	3,800	-	0.00%
Rental Equipment & Vehicles	5,228	2,128	-	0.00%
Insurance	254,780	342,123	87,343	34.28%
Travel Employees	10,500	13,500	3,000	28.57%
Other Purchased Services	300	-	(300)	-100.00%
Supplies	293,700	139,686	(154,014)	-52.44%
Purchase of Software	-	22,060	22,060	100.00%
Expendable Equipment	-	6,114	6,114	100.00%
Expendable Computer Equipment	63,200	38,500	(24,700)	-39.08%
Books and Periodicals	200	200	-	0.00%
Dues and Fees	17,662	28,712	11,050	62.56%
<b>Subtotal-Other Costs</b>	<b>1,919,737</b>	<b>2,137,793</b>	<b>218,056</b>	<b>11.36%</b>
<b>Total Expenditures-Business Support Services</b>	<b>\$ 5,088,538</b>	<b>\$ 5,324,580</b>	<b>\$ 236,042</b>	<b>4.64%</b>

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## MAINTENANCE AND OPERATIONS

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### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Clerical	10.00	10.00	-
Maintenance Personnel	184.70	186.70	2.00
Campus Security	38.00	38.00	-
Custodians	264.00	268.00	4.00
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	9.00	9.00	-
<b>Total Maintenance &amp; Operations</b>	<b>507.70</b>	<b>513.70</b>	<b>6.00</b>

## Expenditures by Function

<b>MAINTENANCE AND OPERATIONS</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Clerical	\$ 366,486	\$ 379,226	\$ 12,740	3.48%
Salaries-Maintenance, Security, Warehouse	9,011,504	9,051,938	40,434	0.45%
Salaries-Custodial Personnel	7,274,904	7,968,874	693,970	9.54%
Salaries-Other Management Personnel	260,508	268,337	7,829	3.01%
Salaries-Other Administrative Personnel	566,318	595,340	29,022	5.12%
Employee Benefits	7,934,662	7,107,017	(827,645)	-10.43%
<b>Subtotal-Salaries and Benefits</b>	<b>25,414,382</b>	<b>25,370,732</b>	<b>(43,650)</b>	<b>-0.17%</b>
Purchased Professional Tech Services	1,211,009	3,571,000	2,359,991	194.88%
Water-Sewer-Sanitation	2,340,629	2,401,094	60,465	2.58%
Repair & Maintenance-Building & Equipment	28,300	7,300	(21,000)	-74.20%
Rental of Land or Buildings	25,000	-	(25,000)	0.00%
Rental Equipment & Vehicles	8,609	18,600	9,991	116.05%
Rental Computer Equipment	6,500	6,500	-	0.00%
Insurance Policy	706,486	729,495	23,009	3.26%
Communication	101,000	101,300	300	0.30%
Travel Employees	4,675	22,675	18,000	385.03%
Other Purchased Services	500	500	-	0.00%
Supplies	1,798,104	1,957,216	159,112	8.85%
Purchase of Software	18,800	18,000	(800)	-4.26%
Expendable Equipment	28,000	26,500	(1,500)	-5.36%
Energy-Electricity	8,685,776	8,671,288	(14,488)	-0.17%
Books and Periodicals	4,000	4,000	-	0.00%
Purchase of Equipment	4,000	9,000	5,000	125.00%
Dues and Fees	3,000	5,500	2,500	83.33%
Other Expenses	11,050	17,600	6,550	59.28%
<b>Subtotal-Other Costs</b>	<b>14,985,438</b>	<b>17,567,568</b>	<b>2,582,130</b>	<b>17.23%</b>
<b>Total Expenditures-Maintenance &amp; Operations</b>	<b>\$ 40,399,820</b>	<b>\$ 42,938,300</b>	<b>\$ 2,538,480</b>	<b>6.28%</b>

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## STUDENT TRANSPORTATION

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### 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.

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Clerical	3.00	3.00	-
Bus Drivers	362.00	362.00	-
Bus Monitors	87.00	87.00	(1.00)
Transportation Personnel	36.00	36.00	1.00
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	2.00	2.00	-
<b>Total Student Transportation</b>	<b>491.00</b>	<b>491.00</b>	<b>-</b>

## Expenditures by Function

<b>STUDENT TRANSPORTATION</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Clerical	\$ 96,116	\$ 104,451	\$ 8,335	8.67%
Salaries-Bus Drivers	6,629,803	7,587,350	957,547	14.44%
Salaries-Transportation Mech, Other Transp. Personnel	2,759,085	3,018,353	259,268	9.40%
Salaries-Other Management Personnel	119,919	123,507	3,588	2.99%
Salaries-Other Administrative Personnel	194,555	221,170	26,615	13.68%
Other Salaries	2,400	1,200	(1,200)	100.00%
Employee Benefits	6,483,188	5,418,781	(1,064,407)	-16.42%
<b>Subtotal-Salaries and Benefits</b>	<b>16,285,066</b>	<b>16,474,812</b>	<b>189,746</b>	<b>1.17%</b>
Purchased Professional Tech Services	249,430	509,890	260,460	104.42%
Repair & Maintenance-Building & Equipment	451,000	1,130,000	679,000	150.55%
Insurance	559,255	676,979	117,724	21.05%
Communication	2,000	2,000	-	0.00%
Other Purchased Services	33,740	33,000	(740)	-2.19%
Supplies	12,500	12,500	-	0.00%
Expendable Equipment	10,000	10,000	-	0.00%
Energy-Electricity and Fuel	2,176,834	2,952,709	775,875	35.64%
Purchase of Equipment	2,500	350,000	347,500	100.00%
Other Expenditures	25,590	55,000	29,410	114.93%
<b>Subtotal-Other Costs</b>	<b>3,522,849</b>	<b>5,732,078</b>	<b>2,209,229</b>	<b>62.71%</b>
<b>Total Expenditures-Student Transportation</b>	<b>\$ 19,807,915</b>	<b>\$ 22,206,890</b>	<b>\$ 2,398,975</b>	<b>12.11%</b>

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## CENTRAL SUPPORT SERVICES

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### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Increase (Decrease)</b>
Clerical	12.00	13.00	1.00
Other Management Personnel	8.00	10.00	2.00
Other Administrative Personnel	75.00	73.00	(2.00)
<b>Total Central Support</b>	<b>95.00</b>	<b>96.00</b>	<b>1.00</b>

## Expenditures by Function

<b>CENTRAL SUPPORT SERVICES</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>Increase/(Decrease)</b>	<b>Increase-/(Decrease)</b>
	<b>Budget</b>	<b>Budget</b>	<b>From</b>	<b>From</b>
			<b>Previous FY</b>	<b>Previous FY Percent</b>
Salaries-Certified Substitutes	\$ 6,045	\$ 6,045	\$ -	0.00%
Salaries-Clerical	430,046	458,329	28,283	6.58%
Salaries-Other Management Personnel	1,018,212	1,048,715	30,503	3.00%
Salaries-Other Admin Personnel	4,236,836	4,441,375	204,539	4.83%
Salaries-Other	19,800	19,800	-	0.00%
Employee Benefits	2,455,612	2,340,581	(115,031)	-4.68%
<b>Subtotal-Salaries and Benefits</b>	<b>8,166,551</b>	<b>8,314,845</b>	<b>148,294</b>	<b>1.82%</b>
Purchased Professional Tech Services	120,749	374,349	253,600	210.02%
Repair & Maintenance-Building & Equipment	33,475	33,475	-	0.00%
Repair & Maintenance-Technology	142,000	142,000	-	0.00%
Rental Equipment & Vehicles	5,540	5,540	-	0.00%
Rental Computer Equipment	1,000	2,500	1,500	150.00%
Communication	385,800	408,080	22,280	5.78%
Travel Employees	20,603	35,775	15,172	73.64%
Services Purchased From MRESA	62,770	62,770	-	0.00%
Other Purchased Services	23,000	10,000	(13,000)	-56.52%
Supplies	115,735	86,135	(29,600)	-25.58%
Supplies-Technology Related	79,750	56,500	(23,250)	-29.15%
Purchase of Software4	1,418,256	1,400,116	(18,140)	-1.28%
Expendable Equipment	3,900	3,900	-	0.00%
Expendable Computers Equipment	23,500	26,500	3,000	12.77%
Food Purchased	5,000	5,000	-	0.00%
Books and Periodicals	187	187	-	0.00%
Purchase of Equipment	23,000	19,000	(4,000)	-17.39%
Dues and Fees	30,000	42,000	12,000	40.00%
Other Expenditures	18,190	18,190	-	0.00%
<b>Subtotal-Other Costs</b>	<b>2,512,455</b>	<b>2,732,017</b>	<b>219,562</b>	<b>8.74%</b>
<b>Total Expenditures-Central Support Services</b>	<b>\$ 10,679,006</b>	<b>\$ 11,046,862</b>	<b>\$ 367,856</b>	<b>3.44%</b>



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**OTHER SUPPORT SERVICES**

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**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

<b>OTHER SUPPORT SERVICES</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase-/(Decrease) From Previous FY Percent</b>
Salaries-Other Administrative Personnel	\$ 34,368	\$ 34,368	\$ -	0.00%
Employee Benefits*	-	1,700,000	1,700,000	100.00%
<b>Subtotal-Salaries and Benefits</b>	<b>34,368</b>	<b>1,734,368</b>	<b>1,700,000</b>	<b>4946.46%</b>
Purchased Professional Technical Services	5,000	5,000	-	0.00%
Rental Equipment & Vehicles	10,506	10,506	-	0.00%
<b>Subtotal-Other Costs</b>	<b>15,506</b>	<b>15,506</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expenditures-Other Support Services</b>	<b>\$ 49,874</b>	<b>\$ 1,749,874</b>	<b>\$ 1,700,000</b>	<b>3408.59%</b>

\* Increase due to Workmen's Compensation guideline change.

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## OTHER OUTLAYS

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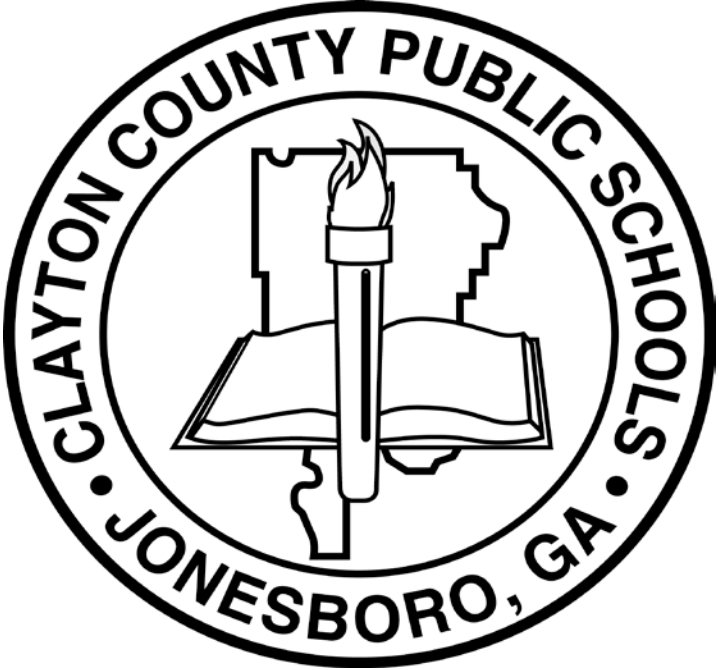
### Positions by Function

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**

<b>OTHER OUTLAYS</b>	<b>FY 2018-2019 Budget</b>	<b>FY 2019-2020 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase-/(Decrease) From Previous FY Percent</b>
Transfer to Other Funds	\$ 1,214,602	\$ 1,209,602	\$ (4,999)	-0.41%
<b>Total Expenditures-Other Outlays</b>	<b>\$ 1,214,602</b>	<b>\$ 1,209,602</b>	<b>\$ (5,000)</b>	<b>-0.41%</b>
 <b>Grand Total Expenditures (General Fund)</b>	 <b>\$ 455,181,347</b>	 <b>\$ 489,209,652</b>	 <b>\$ 34,028,306</b>	 <b>7.48%</b>
 <b>Total Positions</b>	 <b>5,863.42</b>	 <b>6,049.70</b>	 <b>186.28</b>	 <b>3.2%</b>



**CLAYTON COUNTY PUBLIC SCHOOLS  
PROJECTED SPECIAL REVENUE FUNDS  
FY 2020**

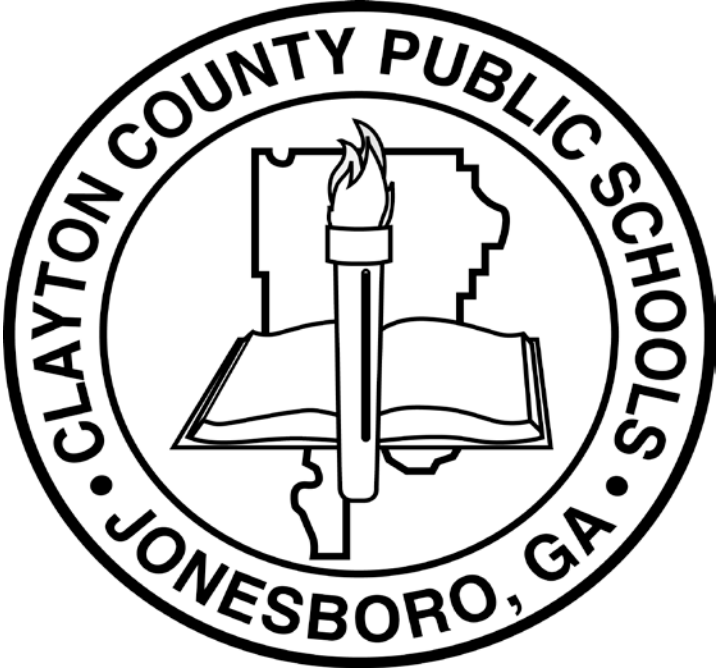
	<b>FY2019</b>	<b>FY2020</b>
<b>Beginning Balance:</b>	\$ -	\$ -
<b>Revenue:</b>		
Local	\$ -	\$ -
State	7,183,664	5,796,784
Federal	56,804,572	56,374,988
Total Revenue	63,988,236	62,171,772
Transfers In	-	1,049,602
<b>Total Projected Sources Available</b>	<b>\$ 63,988,236</b>	<b>\$ 63,221,374</b>
<b>Expenditures:</b>		
Instruction	\$ 39,980,701	\$ 30,205,400
Student Support Services	9,345,417	8,989,740
Improvement of Instruction	3,970,030	1,832,200
Instructional Staff Training	7,031,440	17,114,569
Media Services	-	-
Federal Grant Administration	1,165,868	1,972,653
General Administration	1,920,091	1,064,241
School Administration Services	845,767	946,944
Business Support Services	-	-
Maintenance & Operations	-	12,000
Transportation	571,581	603,548
Central Support Services	-	-
Other Support Services	-	124,826
Non-Instructional Services	-	-
School Nutrition	258,917	355,253
Other Outlays	-	-
Facility Planning/Construction	-	-
<b>Subtotal</b>	<b>\$ 65,089,812</b>	<b>\$ 63,221,374</b>
Transfers Out	-	-
Total Expenditures	65,089,812	63,221,374
Ending Fund Balance	-	-
<b>Total Projected Expenditures &amp; Fund Balance</b>	<b>\$ 65,089,812</b>	<b>\$ 63,221,374</b>

<u>Description</u>	<u>Funding Source</u>	<u>Current 2019 Budget</u>	<u>Projected 2020 Budget</u>
<b><u>Adult Education</u></b>			
This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal	\$ 23,800	\$ 23,800
	State	280,000	280,000
	Local	52,880	52,880
	Total	\$ 356,680	\$ 356,680
<b><u>ChildTec</u></b>			
This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State	\$ 298,422	\$ 298,422
	Local	-	-
	Total	\$ 298,422	\$ 298,422
<b><u>CTE - Perking IV Reserve - Education Career Partnerships</u></b>			
	Federal	\$ -	\$ -
<b><u>CTAE - Perkins IV Grant - Professional Development</u></b>			
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	\$ 577,991	\$ 595,606
<b><u>Education for Homeless Children and Youth</u></b>			
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	\$ 83,142	\$ 89,727
<b><u>Fresh Fruit and Vegetable Program</u></b>			
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	\$ 258,917	\$ 355,253
<b><u>Georgia Pre-Kindergarten Program</u></b>			
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	\$ 2,227,018	\$ 2,569,069
<b><u>Georgia State University - CrestEd</u></b>			
This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal	\$ 103,500	\$ 103,500

<b>Description</b>	<b>Funding Source</b>	<b>Current 2019 Budget</b>	<b>Projected 2020 Budget</b>
<p><b><u>GNETS State Grant</u></b>  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.</p>	State	\$ 3,779,700	\$ 3,752,516
<p><b><u>GNETS Federal VI B Special Project</u></b>  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. The</p>	Federal	\$ 724,701	\$ 724,701
<p><b><u>SADD</u></b>  This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions</p>	Federal	\$ 66,000	\$ 63,000
<p><b><u>Special Education Title VI-B Flow through</u></b>  This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.</p>	Federal	\$ 9,099,003	\$ 9,099,003
<p><b><u>Special Education Preschool - Regular Project</u></b>  This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.</p>	Federal	\$ 244,575	\$ 307,202
<p><b><u>Title IV-B Special Education Flow Through</u></b>  This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs students.</p>	Federal	\$ 15,262,849	\$ 14,317,213
<p><b><u>Title IV-B IDEA Preschool</u></b>  This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs per kindergarten students.</p>	Federal	\$ 519,158	\$ 541,424
<p><b><u>Title I-A - Improving the Academic Achievement of the Disadvantaged</u></b>  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.</p>	Federal	\$ 27,649,178	\$ 26,117,758
<p><b><u>Title I-A - School Improvement</u></b>  This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental Federal</p>	Federal	\$ 458,000	\$ 458,000



<u>Description</u>	<u>Funding Source</u>	<u>Current 2019 Budget</u>	<u>Projected 2020 Budget</u>
<b><u>Title II-A - Improving Teacher Quality</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	\$ 2,422,468	\$ 2,513,790
<b><u>Title III-A Limited English Proficiency (LEP)</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	\$ 958,510	\$ 958,510
Total Special Revenue Funds		<u>\$ 65,089,812</u>	<u>\$ 63,221,374</u>



## **Enterprise Fund - School Nutrition**

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

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

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

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

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

**Grant Assistance:**

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

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

# ENTERPRISE FUND - SCHOOL NUTRITION

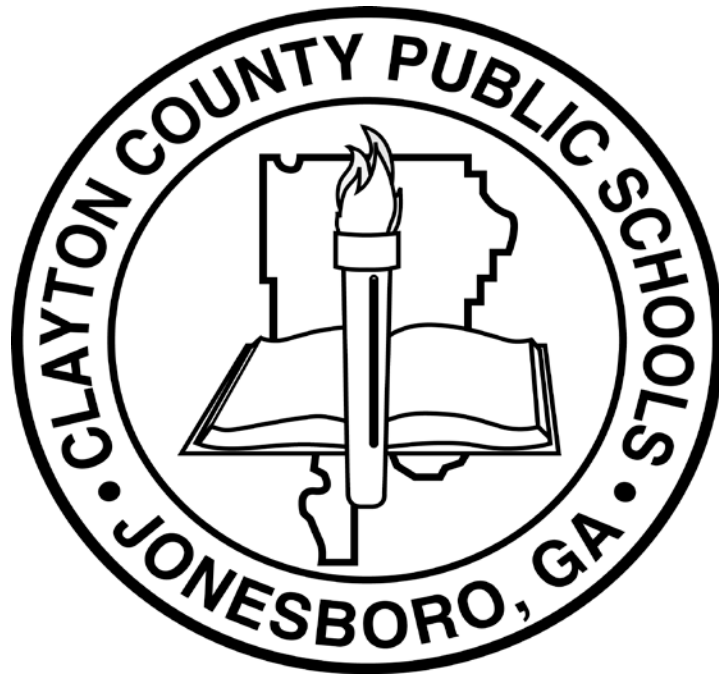
FY 2020

## School Nutrition

	<b>Budget FY2019</b>	<b>Budget FY2020</b>
<b>Beginning Balance</b>	\$ 9,053,191	\$ -
<b>Revenue:</b>		
Local	470,000	295,000
State	940,987	26,600,850
Federal	38,385,079	12,608,688
Total Revenue Anticipated	39,796,066	39,504,538
Beginning Unreserved Fund Balance 7-1-2019		8,500,000
Transfer from Other Funds	-	2,000,000
Total Revenues and Transfers In	39,796,066	50,004,538
<b>Total Funds Available</b>	<b>\$ 48,849,257</b>	<b>\$ 50,004,538</b>
<b>Expenditures:</b>		
Salaries	\$ 12,750,070	\$ 12,750,070
Benefits	5,600,341	5,600,341
<b>Total Salaries and Fringes</b>	18,350,411	18,350,411
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	85,000	85,000
Repair and Maint. Bldg and Equip.	200,000	200,000
Repair and Maint. Technology	1,500	1,500
Communication	200	200
Travel Employees	25,000	60,000
Other Purchased Services	500	500
Supplies	2,000,000	1,715,449
Supplies - Technology Related	500	500
Purchase of Software	100,000	100,000
Expendable Equipment	20,000	20,000
Expendable Computer Equipment	20,000	20,000
Energy-Electricity	410,000	410,000
Food (Including USDA Commodities)	16,260,455	16,218,478
Books and Periodicals	4,000	4,000
Purchase of Equipment	300,000	300,000
Dues and Fees	5,000	5,000
Indirect Cost	2,000,000	2,000,000
Other Expenses	3,500	3,500
<b>Total Operating Expenditures</b>	21,445,655	21,154,127
Transfers to Other Funds	-	-
<b>Total Expenditures &amp; Transfers</b>	39,796,066	39,504,538
Ending Fund Balance	9,053,191	10,500,000
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 48,849,257</b>	<b>\$ 50,004,538</b>

## Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2019	Budget FY2020	Budget FY2019	Budget FY2020	Budget FY2019	Budget FY2020	Budget FY2019	Budget FY2020	Budget FY2019	Budget FY2020
<b>Beginning Balance</b>	\$ 576,771	\$ 554,858	\$ 212,078	\$ 221,978	\$ 877,405	\$ 873,205	\$ 17,239	\$ 9,709	\$ 1,552,021	\$ 1,659,750
<b>Revenue - Local</b>										
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Local Other	1,366,995	1,643,278	127,000	127,000	685,000	293,000	300,000	350,000	\$ 2,478,995	\$ 2,413,278
Total Revenue Anticipated	1,366,995	1,643,278	127,000	127,000	685,000	293,000	300,000	350,000	\$ 2,478,995	\$ 2,413,278
Transfer from General Fund	-	-	-	-	-	-	113,027	160,000	\$ 113,027	\$ 160,000
Total Revenues and Transfers In	1,366,995	1,643,278	127,000	127,000	685,000	293,000	413,027	510,000	2,592,022	2,573,278
<b>Total Funds Available</b>	<b>\$ 1,943,766</b>	<b>\$ 2,198,136</b>	<b>\$ 339,078</b>	<b>\$ 348,978</b>	<b>\$ 1,562,405</b>	<b>\$ 1,166,205</b>	<b>\$ 430,266</b>	<b>\$ 519,709</b>	<b>\$ 4,275,515</b>	<b>\$ 4,233,028</b>
<b>Expenditures:</b>										
Salaries	\$ 1,140,487	\$ 1,140,487	\$ 119,500	\$ 119,500	\$ -	\$ -	\$ 25,366	\$ 25,366	\$ 1,488,700	\$ 1,488,700
Benefits	90,938	90,938	12,509	12,509	-	-	-	-	77,599	77,599
Purchased Services	31,300	31,300	10,018	10,018	-	-	91,575	91,575	130,219	130,219
Repair and Maint Bldg and Equip	1,500	1,500	9,820	9,820	36,224	36,224	-	-	47,026	47,026
Rental Equipment and Vehicles	-	-	-	-	82,651	82,651	6,488	6,488	82,651	82,651
Communication	-	-	2,031	2,031	-	-	-	-	38	38
Travel - Employee	-	-	2,675	2,675	-	-	-	-	6,670	6,670
Other Purchased Services	1,000	1,000	-	-	-	-	36,463	36,463	80,000	80,000
Supplies	51,500	51,500	20,033	20,033	332,115	288,960	11,067	13,515	438,586	438,586
Supplies-Technology Related	-	-	901	901	-	-	-	-	1,842	1,842
Purchase of Software	32,000	64,000	-	-	3,307	3,307	-	-	3,307	3,307
Expendable Equipment	5,400	10,400	2,000	2,000	-	-	195,197	295,197	236,700	236,700
Expendable Computer Equip.	6,435	16,435	-	-	3,585	3,585	-	-	5,729	5,729
Books & Periodicals	-	-	94	94	39	39	-	-	133	133
Purchase of Equipment	-	214,215	-	-	252,907	-	-	-	309,680	309,680
Dues and Fees	6,435	6,435	719	719	-	-	23,069	23,069	26,226	26,226
Other Expenses	-	-	-	-	-	-	27,567	27,567	41,650	41,650
<b>Total Expenditures</b>	<b>1,366,995</b>	<b>1,628,210</b>	<b>180,300</b>	<b>180,300</b>	<b>710,828</b>	<b>414,766</b>	<b>416,792</b>	<b>519,240</b>	<b>2,674,915</b>	<b>2,742,516</b>
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,366,995</b>	<b>\$ 1,628,210</b>	<b>\$ 180,300</b>	<b>\$ 180,300</b>	<b>\$ 710,828</b>	<b>\$ 414,766</b>	<b>\$ 416,792</b>	<b>\$ 519,240</b>	<b>\$ 2,674,915</b>	<b>\$ 2,742,516</b>
Ending Fund Balance	576,771	569,926	158,778	168,678	851,577	751,439	13,474	469	1,600,600	1,490,512
<b>Total Expenditures &amp; Fund Bal.</b>	<b>\$ 1,943,766</b>	<b>\$ 2,198,136</b>	<b>\$ 339,078</b>	<b>\$ 348,978</b>	<b>\$ 1,562,405</b>	<b>\$ 1,166,205</b>	<b>\$ 430,266</b>	<b>\$ 519,709</b>	<b>\$ 4,275,515</b>	<b>\$ 4,233,028</b>



**CLAYTON COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS BUDGET  
FY 2020**

	<b>SPLOST V FUND FY2020</b>
<b>Sources of Funds:</b>	
Beginning of Year Cash	\$ 65,000,000
State Capital Outlay Revenue	9,000,000
Sales Tax Receipts	51,600,000
Delta Foundation Grang	6,000,000
Interest Income	10,000
<b>Total Sources of Funds</b>	<b>\$ 131,610,000</b>
<b>Expenditures:</b>	
Construction	\$ 131,022,215
Salaries	587,785
<b>Total Expenditures and End-of-Year-Balance</b>	<b>\$ 131,610,000</b>



**CLAYTON COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS BUDGET  
FY 2020**

**SPLOST V FUND  
FY 2020**

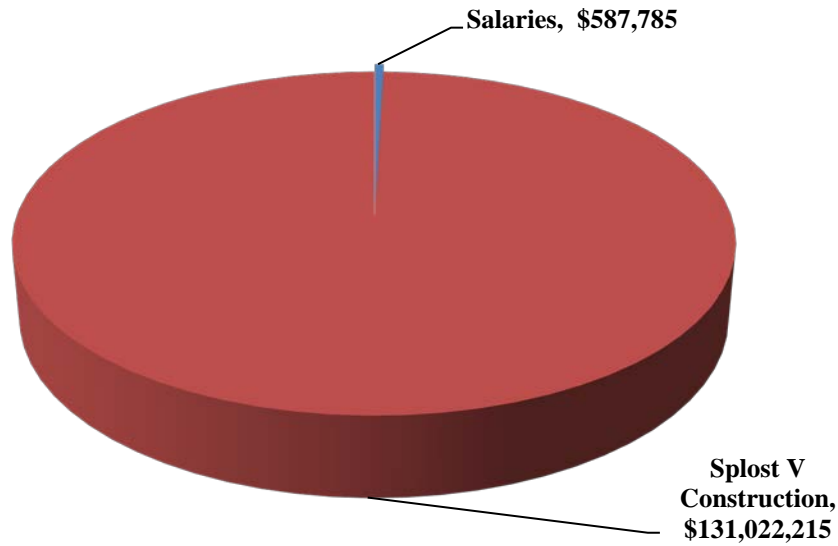
**Expenditures:**

Construction \$ 131,022,215

Salaries 587,785

**Total Expenditures** \$ 131,610,000

**Expenditures:**



## SPLOST IV PROJECTS FOR FISCAL YEAR 2020

### Expenditures By Project

North Clayton MS- Construction	\$	6,256,628
North Clayton Middle - Design		131,389
North Clayton Middle - Furniture		75,000
Riverdale HS - Construction		13,055,693
Riverdale HS - Design		274,170
Riverdale HS -Furniture		100,000
Adamson MS - Construction		5,008,026
Adamson MS - Design		105,169
Adamson MS - Furniture		75,000
Pointe South MS - Construction		8,216,140
Pointe South MS - Design		172,539
Pointe South MS - Furniture		75,000
HVAC Group 3 - Construction		4,050,000
HVAC Group 3 - Design		85,050
HVAC Group 4 - Construction		3,030,000
HVAC Group 4 - Design		63,630
Brown ES - Construction		6,456,375
Brown ES - Design		135,584
Brown ES - Furniture		75,000
Mt. Zion ES - Construction		7,050,000
Mt. Zion ES - Design		148,050
Mt. Zion ES - Funiture		75,000
Jonesboro High - Construction		33,747,910
Jonesboro High - Design		708,706
Jonesboro High - Furniture		200,000
Eddie White ES - Construction		12,000,000
Eddie White ES - Design		1,370,000
Morrow High - Construction		15,000,000
Morrow High - Design		4,450,000
College & Career - Design		1,425,000
Contingency		5,675,000
Steel Road Improvements		1,732,157
<b>Total Construction</b>	<b>\$</b>	<b>131,022,216.00</b>
Salaries		587,784
<b>Total Expenditures</b>	<b>\$</b>	<b>131,610,000.00</b>

**SPLOST IV CAPITAL OUTLAY - REMAINING STATE FUNDS TO BE RECEIVED**

Eddie White Elementary	\$ 8,000,000
Jonesboro High	1,000,000
<b>Total Remaining Funds to be Received</b>	<b><u><u>\$ 9,000,000</u></u></b>

**EXPENDITURES BY OBJECT  
CAPITAL PROJECTS FUND  
FY 2020**

<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>FY 2020 BUDGET AMOUNT</b>
142	Salaries-Clerical	\$ 38,919
181	Salaries-Maint/Tran Mch/Sec/Warehouse	-
186	Salaries-Custodial Personnel	-
190	Salaries-Other Mgt Personnel	103,431
191	Salaries-Other Admin Personnel	262,848
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
<b>100 - PERSONAL SERVICES - SALARIES</b>		<b>405,198</b>
210	State Health Insurance	79,380
220	Medicare	5,875
230	Teachers Retirement System	85,659
290	Other (Life Insurance, Disability, ERS, etc.)	11,673
<b>200 - PERSONAL SERVICES - EMPLOYEE BENEFITS</b>		<b>182,587</b>
300	Purchased Professional Tech Services	9,069,286
<b>300 - PURCHASED PROFESSIONAL &amp; TECHNICAL SERVICES</b>		<b>9,069,286</b>
615	Expendable Equipment	675,000
<b>600 - SUPPLIES</b>		<b>675,000</b>
715	Land Improvements	1,732,157
720	Bldg Acquisition Const Improvement	119,545,772
<b>700 - PROPERTY</b>		<b>121,277,929</b>
<b>Grand Total Capital Projects Expenditures</b>		<b>\$ 131,610,000</b>

**EXPENDITURES BY FUNCTION  
CAPITAL PROJECTS FUND  
FY 2020**

<b>Function</b>	<b>DESCRIPTION</b>	<b>FY 2020 BUDGET AMOUNT</b>
	Salaries & Benefits	\$ 587,785
	Professional Services	-
	Facilities Acquisition & Construction Services	131,022,215
<b>4000 - FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES</b>		<b>131,610,000</b>
<b>Grand Total Capital Projects Expenditures</b>		<b>\$ 131,610,000</b>

# GLOSSARY

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

## **Accounting System**

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

## **Accrual Basis**

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

## **Administration**

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

## **Ad Valorem Taxes**

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

## **Appropriation**

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

## **Assessed Valuation**

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

## **Balance Sheet**

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

## GLOSSARY

### **Board of Education, District**

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

### **Budget**

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

### **Budget Amendments**

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

### **Budget Calendar**

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

### **Budget Message**

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

### **Capital Budget**

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

### **Capital Outlays**

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

### **Capital Program**

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

## GLOSSARY

### **Cash Basis**

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

### **Certified Tax Digest**

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

### **Cost Per Pupil**

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

### **Encumbrance Accounting**

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

### **Encumbrances**

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

### **Fiscal Period**

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

### **Fixed Assets**

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

### **Fringe Benefits**

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



## GLOSSARY

### **FTE (Full-Time Equivalency-State Funding)**

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

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

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

### **Function (Classifications)**

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

### **Fund**

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

### **Fund Balance**

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

# GLOSSARY

## **Fund, Capital Projects**

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

## **Fund, Enterprise**

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

## **Fund, General**

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

## **Fund, Special Revenue**

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

## **Fund, Trust and Agency - Fiduciary**

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

## **Grant**

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

## **Inter-Fund Transfers**

Amounts transferred from one fund to another fund.

## **Lapse**

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

## GLOSSARY

### **Levy**

(Verb) To impose taxes or special assessments.

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

### **Local Five Mill (Local Fair Share)**

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

### **Medicare Tax**

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

### **Mill**

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

### **Millage Rate**

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

### **Per Pupil (Expenditure)**

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

### **Program Weights**

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

### **Public Law 81-874 (Impact Aid)**

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

# GLOSSARY

## **QBE (Quality Basic Education) - Allotments**

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

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

## **QBE Mid-Year Adjustment**

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

## **Reserve**

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

## **Revised Budget**

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

## **Social Security**

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

## **Source of Funds**

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

## **Tax Digest**

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

