CLAYTON COUNTY PUBLIC SCHOOLS

APPROVED FINAL BUDGET | FISCAL YEAR 2021-2022



TABLE OF CONTENTS

INTRODUCTION 3

BOARD OF EDUCATION 4
VISION, MISSION & BELIEFS 5
DISTRICT DATA 6
EXECUTIVE SUMMARY 7
MISSION STATEMENT AND GUIDING PRINCIPLES 9
FY 2021 BUDGET DEVELOPMENT CALENDAR 11
GENERAL TAX INFORMATION 13
MILLAGE RATE HISTORY 15
QUALITY BASIC EDUCATION (QBE) 16
STATE QBE HISTORY OF REVENUE CUTS 18

TOTAL BUDGET 19

TOTAL BUDGET – ALL FUNDS 20
TOTAL REVENUES CHART 21
TOTAL EXPENDITURES BY FUNCTION CHART 22
TOTAL EXPENDITURES BY OBJECT CHART 23

GENERAL FUND 24

GENERAL FUND NARRATIVE 25
HISTORY OF REVENUES, EXPENDITURES & FUND BALANCES 26
SUMMARY OF REVENUES AND EXPENDITURES 27
SOURCES OF REVENUES CHART 28
EXPENDITURES BY OBJECT CHART 29
EXPENDITURES BY OBJECT 30
EXPENDITURES BY FUNCTION CHART 34
POSITIONS AND EXPENDITURES BY FUNCTION 35

SPECIAL REVENUE FUND 61

FEDERAL AND STATE GRANTS 62

ENTERPRISE FUND/SCHOOL NUTRITION 66

SCHOOL NUTRITION SUMMARY 67
SCHOOL NUTRITION BUDGET 69
ENTERPRISE FUND BUDGET 70

CAPITAL PROJECTS FUND 71

CAPITAL PROJECTS BUDGET 72
SPLOST EXPENDITURES BUDGET 73
SPLOST EXPENDITURES BY PROJECT 74
SPLOST FUNDS TO BE RECEIVED 75
CAPITAL PROJECTS EXPENDITURES BY OBJECT 76
CAPITAL PROJECTS EXPENDITURES BY FUNCTION 77

SCHOOL SITES 78

GLOSSARY 91

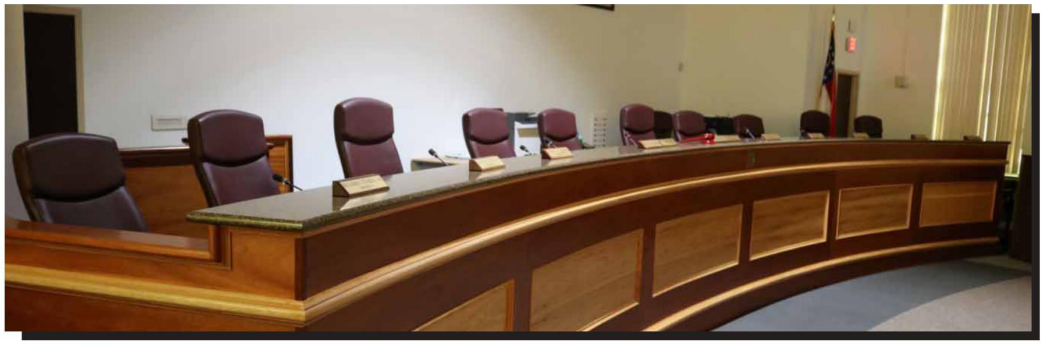
INTRODUCTION



Clayton County Board of Education

"Committed to High Performance"

Phone: (770) 473-2700 • FAX (770) 473-2701



The Clayton County School System is governed by an elected nine-member Board of Education which selects the Superintendent/CEO of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District staff enforce the school system's strategic mission and board policies so that ALL students are prepared to live and compete successfully in a global society.



Ms. Jessie Goree
Board Chair
(District 3)



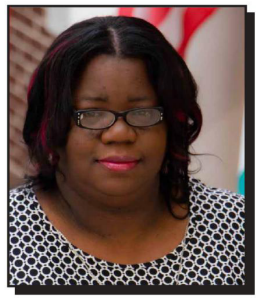
Dr. Alieka Anderson
Board Vice-Chair
(District 8)



Ms. Jasmine Bowles
(District 1)



Mr. Mark Christmas
(District 2)



Ms. Victoria Williams
(District 4)



Dr. Deatrice Dee Haney
(District 5)



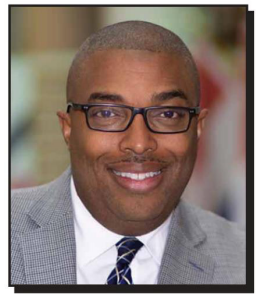
Ms. Mary Baker
(District 6)



Ms. Sabrina Hill
(District 7)



Ms. Benjamin Straker
(District 9)



Dr. Morcease J. Beasley
Superintendent/CEO
of Schools



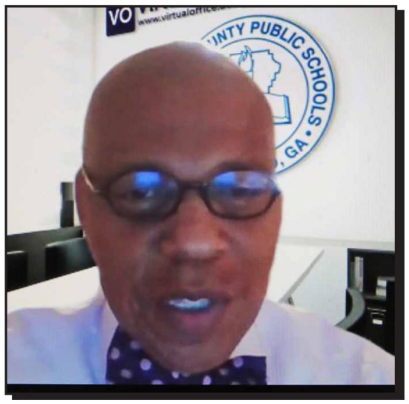
VISION, MISSION & BELIEFS

Vision/Aspiration Statement

The vision of Clayton County Public Schools is to prepare ALL graduates to have the skills to pursue and accomplish college, post-secondary training, and/or career opportunities in order to live and compete successfully in a global society.

Mission Statement

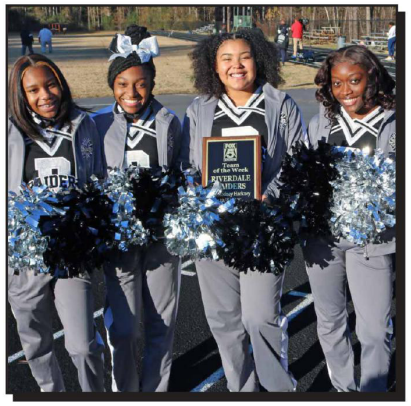
The mission of Clayton County Public Schools is to empower scholars to achieve academic, professional, and personal goals by providing equitable access and experiences that build skills in literacy, creativity, critical thinking, and collaboration.



Core Belief Statements

- We believe children have the first priority and right to all fiscal and human resources.
- We believe educational practices should be equitable and multicultural with the understanding that education is the shared responsibility of the scholar, the parent/guardian, the school, and the community.
- We believe communication and understanding among all stakeholders of our diverse community are essential to achieving the goals of education.
- We believe that learning is a continuous process and most productive when the needs of each child are met through high quality instruction provided by competent and caring adults.
- We believe a learning environment where everyone experiences security, care, dignity, and respect is essential.
- We believe that arts and culture cultivate the whole child, gradually building literacy while developing imagination, skill, reasoning, and intuition into unique forms of expression and communication.
- We believe that equality is a fundamental human right and a necessary foundation for scholars everywhere.
- We believe that integrating financial literacy education throughout the K-12 experience represents a promising opportunity to reach scholars at pivotal points in their development and financial lives.





Strategic Goals

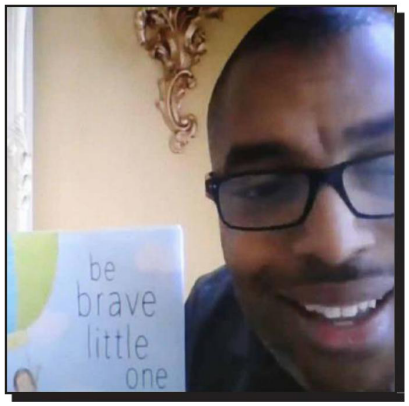
1. To increase and accelerate academic achievement in all content areas and literacy levels for all scholars, to include students in all special programs, in Clayton County Public Schools as evidenced by local, state, national, and international assessment results
2. To recruit, develop, and retain highly qualified and effective staff
3. To create an equitable and safe environment that promotes active engagement, communication, accountability, and collaboration of all stakeholders to maximize student achievement
4. To provide high quality, equitable support services delivered within budget to promote high performance in the Clayton County Public Schools
5. To create and assess equity metrics that include dedicated resources, both fiscal and human capital, instructional programming, organizational structures, policies, etc.
6. To establish a creative district where scholars and the community have access to the arts and cultural experiences and resources that support collaborative and individual creative pursuits











DISTRICT DATA

Clayton County Public Schools (CCPS) is fully accredited by AdvancED – Southern Association of Colleges and Schools Council on Accreditation and School Improvement. Serving more than 52,000 students, Clayton County Public Schools is ranked among the 100 largest school districts in the U.S. and is the fifth-largest school system in Georgia.

The system has 38 primary/elementary schools, 15 middle schools, 12 high schools, two district-approved charters, one alternative education center, one psychological education center, and one multi-purpose education center. Included in this number are five school-wide magnet schools, 12 magnet programs, one state-certified STEM program, one Cognia (AdvancED) certified STEM program, two International Baccalaureate Candidate schools, and three Cambridge Assessment International schools. The school district is highly diversified with 90 different ethnicities and countries represented. Seventy-two (72) different languages are spoken, with Spanish and Vietnamese as the two major languages spoken.

The district is proud that two of its high schools are among the top 50 Best High Schools in the United States as published by the US News and World Report and that two of its schools have been named by the U.S. Department of Education as National Blue Ribbon Schools in the Exemplary High Performing Schools Category.

Clayton County Public Schools' pivotal points of interest include but are not limited to (1) increase students' readiness for early learning, (2) continue to attract the best and the brightest to lead and teach in our school system, (3) ensure high quality teaching and learning that continue to produce CCPS graduates who can think critically, communicate, collaborate, and create in meaningful ways, and (4) provide the supports necessary to address the need of the whole student academically, socially and emotionally.

It is a priority of this administration to foster programs and projects that will continue to set this district apart from others while preparing our scholars to compete globally and internationally.

By the Numbers

Budget – FY22 $744,000,901 million (consolidated)

Facilities – Total number of facilities - 84, Total Square Footage - 8,315,329, Total Instructional Units - 3,365

Nutrition - 4,593,416 (includes breakfasts, lunches, and snacks served since August 10, 2020 through January 14, 2021)

Transportation – Total vehicles maintained 671, Total Buses 445 and developing over 200 routes to deliver meals to students while providing support to keep vehicles operational

Athletics - 941 Student Athletes participated during the 2020-2021 fall sports season. There were no middle school sports due to the COVID-19 pandemic.

Student Snapshot

Ethnicity	%
Black or African American	62.9
Hispanic/Latino	22.7
Asian	3.3
Multicultural	2.6
White	1.6
Other	0.5

EXECUTIVE SUMMARY

Provided for review is the Fiscal Year 2022 approved final budget. Preliminary information pertaining to the FY 2021 - 2022 budget was shared at the Board Retreat on May 1, 2021. The Board adopted the Tentative FY 2022 budget on May 3, 2021 and the District held public hearings on May 20, 2021 and June 3, 2021 to allow citizens the opportunity to address the Board regarding the budget.

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

Funds Comprising the Total Budget	FY 2021	FY 2022	Inc/(Dec)	% Inc/(Dec)
General Fund	$490,487,181	$502,389,285	$11,902,104	2.4%
Special Revenue Fund	88,532,015	146,084,381	57,552,366	65.0%
Capital Projects Fund	89,244,830	55,610,000	(33,634,830)	(37.7)%
Enterprise Fund	48,733,699	39,917,235	(8,816,464)	(18.1)%
Total Budget	**$716,997,725**	**$744,000,901**	**$27,003,176**	**3.8%**

General Fund Revenue Assumptions

- Revenue projections include an increase of 5% in QBE funding due to the Georgia Department of Education restoring the loss of austerity originally budgeted.
- Increase is projected in local tax revenue due to an increase in assessed property taxes.
- District is receiving additional multi-year Special Revenue funding from the Federal Government CARES and ARRA Acts. CCPS will use the funds to offset some district fixed costs, if determined to be allowable under the grants.

Expenditure Assumptions

- The employer-paid portion of employee benefits will increase by approximately $2.6 M due to a change in Teacher Retirement System (TRS) rates from 19.06% to 19.81%.
- As there is no change to the State Health Benefit Plan (SHBP) employer rate for FY 2022, there is no new budget impact.
- Projected General Fund expenditures for departments remain flat for FY 2022.
- The Capital Projects budget reflects a decrease as a result of negatively affected sales tax revenues due to the COVID-19 pandemic.

EXECUTIVE SUMMARY

Guided by the above assumptions, the FY 2022 expenditures will exceed projected revenue by $5.75M. The excess general fund expenditures will be offset in CARES funding. 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 approved final budget continues to address the critical needs of our students and improving academic achievement.



MISSION STATEMENT AND GUIDING PRINCIPLES

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Mission Statement

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

Vision Statement

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

Core Belief Statements

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

MISSION STATEMENT AND GUIDING PRINCIPLES

Strategic Goals

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

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

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

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

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

To recruit and retain highly qualified and effective staff.



FY 2021 BUDGET DEVELOPMENT CALENDAR

Date	Event	Additional Information
October 5, 2020	Board approval of FY 2021 Budget Calendar	
October 6, 2020	FTE student count date for State QBE funding	This information on student enrollment provides GaDOE with data for mid-term adjustment and District funding for the following year.
November 2020	Instructions & guidelines for submitting budgets provided to budget managers.	
November/December 2020	Departmental budget review	Business Services Budget Team meets with all department heads to review current budget and to plan for upcoming year.
December 16, 2020	Budget managers submit proposed FY 2022 budget requests to budget office.	
January - April, 2021	Monitoring of the state legislative process	District officials keep abreast of legislative changes that could impact school funding.
January - April, 2021	Citizen's Budget Committee meets.	The Citizens Budget Committee will meet throughout the budgeting process. A proposed calendar of meeting dates will be presented at the organizational meeting.
January 22, 2021	Budget Managers complete their budgets.	
February 12, 2021	Budget office prepares budget request summary for Superintendent's review.	
February 2021	Superintendent and Cabinet meet to discuss FY 2022 budget requests.	
March 5, 2021	Superintendent's recommendations due to budget office	Opportunity to discuss requests/plans for FY2022 budget
March 12, 2021	Preparation of Superintendent's Recommended Budget by budget office	
March 29, 2021	Board budget work session; adoption of tentative budget	Tentative adoption is necessary to provide time to advertise the budget and receive public input.
May 3, 2021	Publication of budget advertisement in Clayton News Daily.	Required by law.
May 20, 2021	First Public Budget Hearing	Required by law.

FY 2021 BUDGET DEVELOPMENT CALENDAR

Date	Event	Additional Information
June 3, 2021	Second Public Budget Hearing	Required by law.
June 7, 2021	Adoption of final budget and tentative millage rate	Tentative adoption of the millage rate is based on information received from the Tax Commissioner's Office regarding tax digest.
June 2021	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2021	Final adoption of millage rate by Board of Education	
September 2021	Transmittal of adopted budget to State Department	Required by law.
Dates are tentative and subject to change based on actions during the Legislative Session.		



GENERAL TAX INFORMATION

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

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

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

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

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

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

Tax Exempt Property

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



GENERAL TAX INFORMATION

Clayton County School Exemptions

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

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

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

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

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

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

MILLAGE RATE HISTORY

Clayton County Public Schools Millage Rate History

Year	M & O	Bond	Total	
2006	18.916	0.000	18.916	
2007	20.000	0.000	20.000	
2008	19.836	0.000	19.836	
2009	19.836	0.000	19.836	
2010	20.000	0.000	20.000	
2011	20.000	0.000	20.000	
2012	20.000	0.000	20.000	
2013	20.000	0.000	20.000	
2014	20.000	0.000	20.000	
2015	19.804	0.000	19.804	
2016	19.095	0.000	19.095	
2017	19.095	0.000	19.095	
2018	19.095	0.000	19.095	
2019	20.000	0.000	20.000	
2020	20.000	0.000	20.000	
2021	20.000	0.000	20.000	
2022	**20.000**	**0.000**	**20.000**	**Approved Final**

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

QUALITY BASIC EDUCATION (QBE)

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

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

Program	FY 2022 Weight	FY 2022 Value
Kindergarten	1.6724	$4,665.43
Kindergarten Early Intervention	2.0678	$5,768.46
Grades 1 - 3	1.2948	$3,612.05
Grades 1 - 3 Early Intervention	1.8180	$5,071.60
Grades 4 - 5	1.0390	$2,898.46
Grades 4 - 5 Early Intervention	1.8125	$5,056.26
Middle Grades (6-8) Program	1.1380	$3,174.63
Grades 9 - 12	1.0000	$2,789.66
CTAE 9-12	1.1830	$3,300.17
Special Ed. - Category I	2.4118	$6,728.10
Special Ed. - Category II	2.8402	$7,923.19
Special Ed. - Category III	3.6188	$10,095.22
Special Ed. - Category IV	5.8710	$16,378.09
Special Ed. - Category V	2.4737	$6,900.78
Gifted	1.6794	$4,684.96
Remedial	1.3576	$3,787.24
Alternative Education	1.4881	$4,151.29
ESOL Program	2.5892	$7,222.99

QUALITY BASIC EDUCATION (QBE)

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

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

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

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



STATE QBE HISTORY OF REVENUE CUTS

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

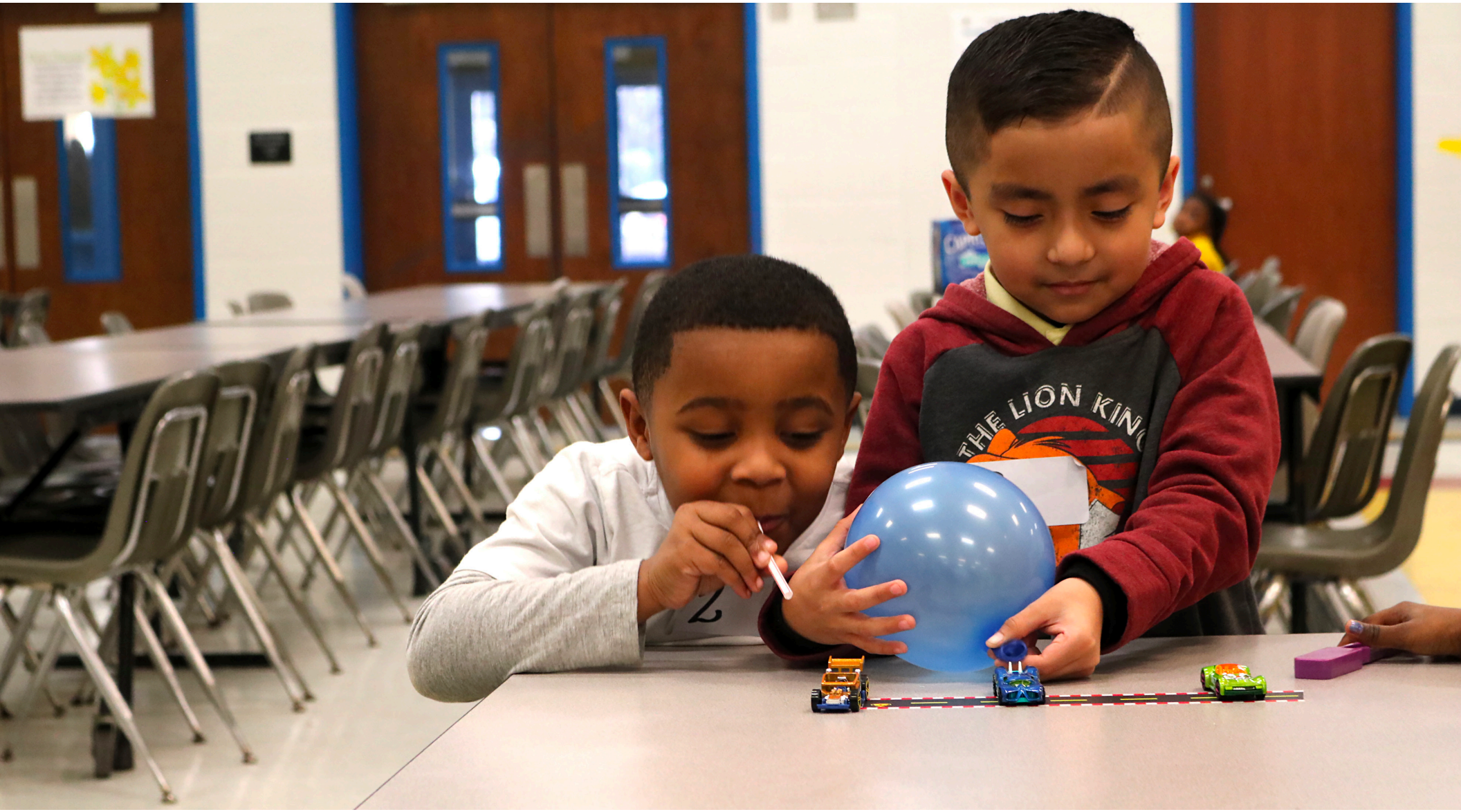
History of Austerity Reductions

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

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

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

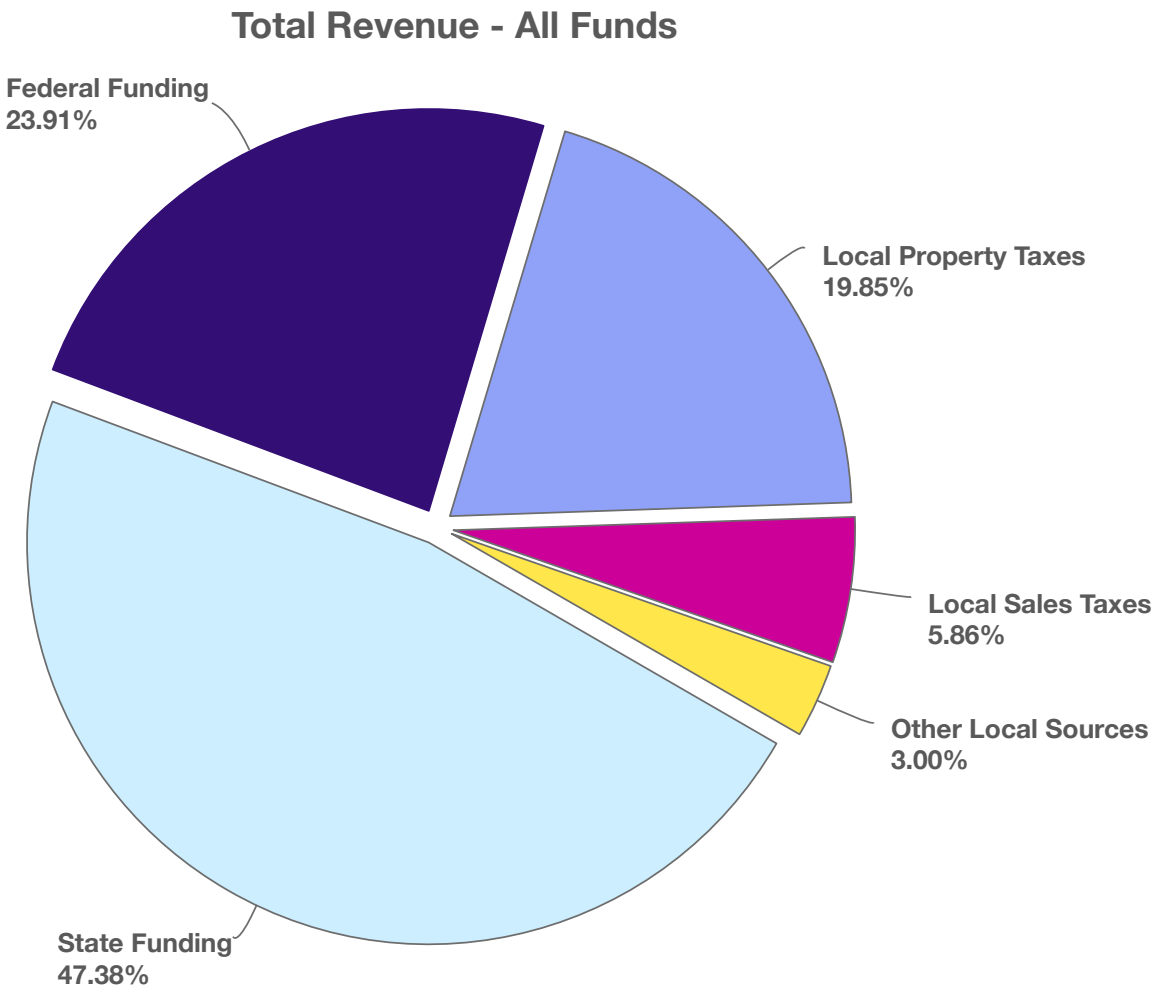
TOTAL BUDGET



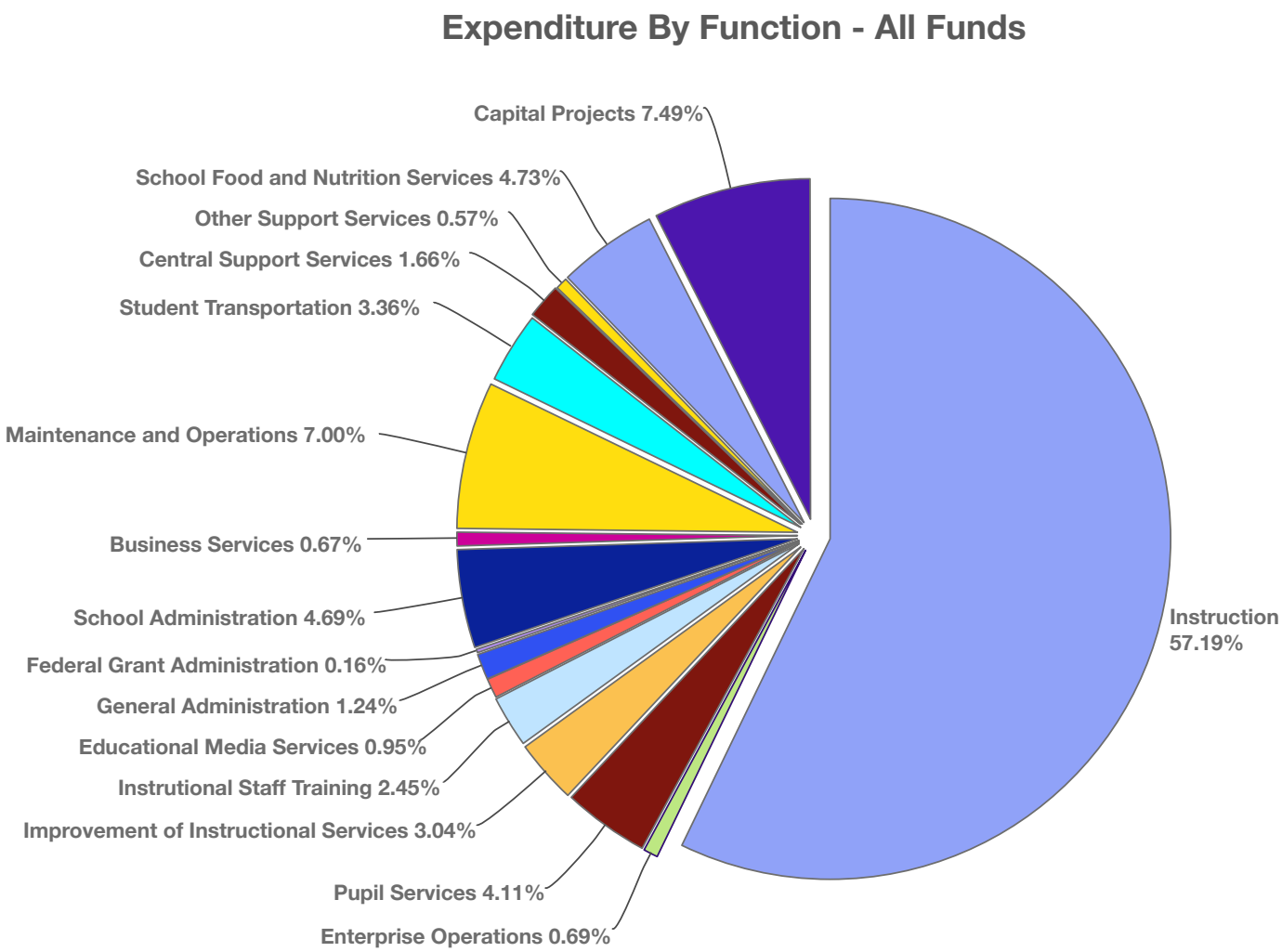
TOTAL BUDGET — ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	$146,275,000	$—	$—	$—	$146,275,000
Local Sales Taxes	1,400,000	—	41,816,659	—	43,216,659
Other Local Sources	2,729,752		12,793,341	6,559,110	22,082,203
State Funding	341,477,638	6,739,046	—	1,019,342	349,236,026
Federal Funding	690,000	138,363,332	—	37,171,420	176,224,752
TOTAL REVENUE ANTICIPATED	492,572,390	145,102,378	$54,610,000	44,749,872	737,034,640
Transfers From Other Funds	—	982,000	—	230,000	1,212,000
Beginning Unreserved Fund Balance 7-1-2021		—	—	—	—
TOTAL FUNDS AVAILABLE	$492,572,390	$146,084,378	$54,610,000	$44,979,872	$738,246,640
OPERATING BUDGET EXPENDITURES					
Instruction	$314,509,488	$110,263,583	$—	$—	$424,773,071
Pupil Services	23,117,595	7,397,327	—	3,800	30,518,722
Improvement of Instructional Services	19,581,419	2,865,519	—	147,479	22,594,417
Instructional Staff Training	445,287	17,752,373	—	—	18,197,660
Educational Media Services	7,025,269	—	—	—	7,025,269
Federal Grant Administration	—	1,220,119	—	—	1,220,119
General Administration	7,161,964	2,084,904	—	—	9,246,868
School Administration	34,065,670	781,185	—	—	34,846,855
Business Services	4,938,479	—	—	8,278	4,946,757
Maintenance and Operation	49,439,148	1,938,520	—	644,396	52,022,064
Student Transportation	24,316,293	636,320	—	34,358	24,986,971
Central Support Services	12,327,736	—	—	10,000	12,337,736
Other Support Services	4,250,937	—	—	1,003	4,251,940
School Food and Nutrition Services	—	1,142,528	—	33,959,928	35,102,456
Enterprise Operations	—	—	—	5,107,996	5,107,996
Facilities Acquisition and Construction Services	—	—	55,610,000	—	55,610,000
TOTAL OPERATING EXPENDITURES	501,179,285	146,084,378	55,610,000	39,917,238	742,790,901
Transfers To Other Funds	1,210,000		—	—	1,210,000
TOTAL EXPENDITURES & TRANSFERS	502,389,285	146,084,378	55,610,000	39,917,238	744,000,901
Increase/Decrease	(9,816,895)	—	(1,000,000)	5,062,634	(5,754,261)
Beginning Unreserved Fund Balance 7-1-2021	151,497,962		1,000,000	4,793,566	157,291,528
END OF YEAR FUND BALANCE (ESTIMATE)	$141,681,067	$—	$—	$9,856,200	$151,537,267

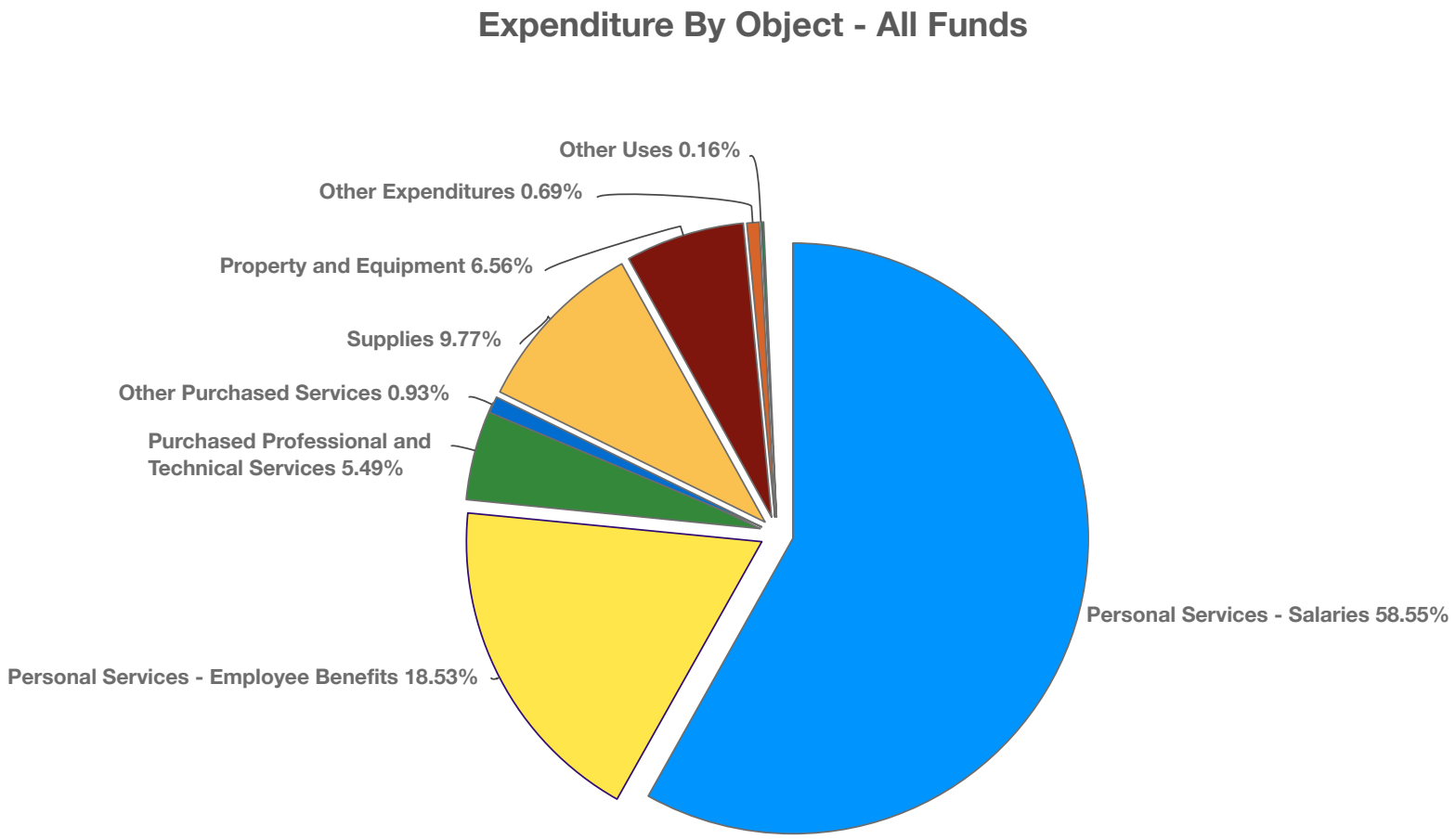
TOTAL REVENUES CHART



TOTAL EXPENDITURES BY FUNCTION CHART



TOTAL EXPENDITURES BY OBJECT CHART



GENERAL FUND



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 2022, the approved final budget has 73.5% of funds earmarked for the costs associated with direct classroom instruction.



HISTORY OF REVENUES, EXPENDITURES & FUND BALANCES

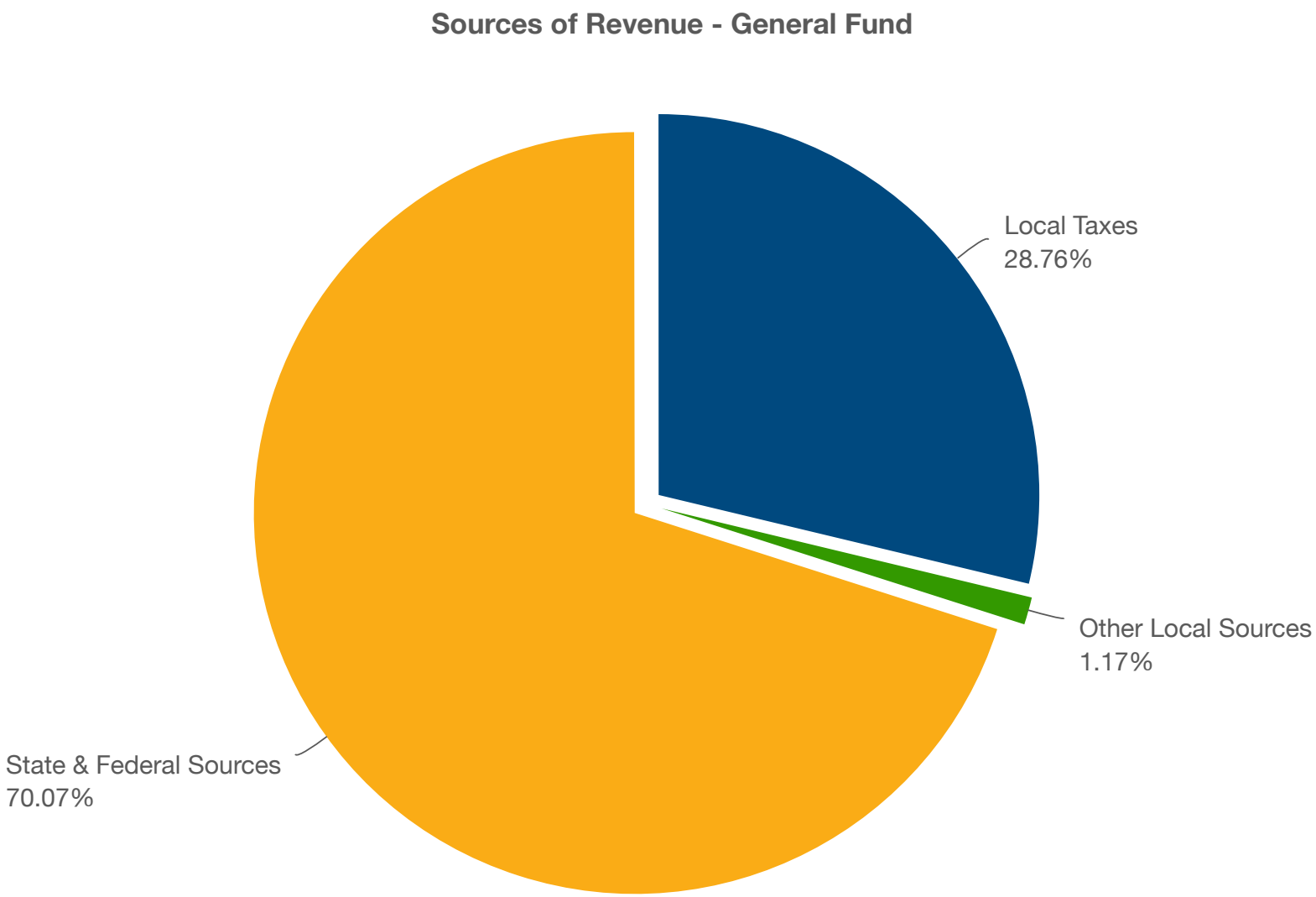
	FY 2020 Actuals		FY 2021 Actuals		FY 2022 Budget	
REVENUES:						
Ad Valorem Taxes	$133,126,379	28.5%	$148,760,717	46.6%	$146,275,000	29.7%
Other Local Sources	5,135,819	1.1%	649,143	0.2%	4,129,752	0.8%
QBE	327,685,432	70.2%	169,587,217	53.1%	341,477,638	69.3%
QBE Austerity Reduction	—	—%	—	—%	—	—%
Other State Sources	—	—%	—	—%	—	—%
Federal Sources	607,736	0.1%	238,394	0.1%	690,000	0.1%
Transfers in From Other Funds						
TOTAL REVENUES	**$466,555,366**		**$319,235,471**		**$492,572,390**	
EXPENDITURES:						
Instruction	$284,039,909	65.0%	$151,350,360	61.2%	$314,509,488	62.6%
Pupil Services	16,223,066	3.7%	12,175,444	4.9%	23,117,595	4.6%
Improvement of Instructional Services	8,403,363	1.9%	9,133,789	3.7%	19,581,419	3.9%
Instructional Staff Training	254,132	0.1%	91,513	—%	445,287	0.1%
Educational Media Services	6,539,767	1.5%	3,386,406	1.4%	7,025,269	1.4%
Federal Grant Administration	—	—%	—	—%	—	—%
General Administration	6,008,682	1.4%	4,422,752	1.8%	7,161,964	1.4%
School Administration	32,487,799	7.4%	21,959,142	8.9%	34,065,670	6.8%
Business Services	4,074,080	0.9%	2,855,798	1.2%	4,938,479	1.0%
Maintenance and Operation	41,493,295	9.5%	22,770,035	9.2%	49,439,148	9.8%
Student Transportation	22,905,635	5.2%	10,656,477	4.3%	24,316,293	4.8%
Central Support Services	10,456,319	2.4%	7,564,247	3.1%	12,327,736	2.5%
Other Support Services	2,954,516	0.7%	969,701	0.4%	4,250,937	0.8%
School Nutrition Program	—	—%		—%	—	—%
Other Outlays	1,240,600	0.3%	1,193	—%	1,210,000	0.2%
TOTAL EXPENDITURES	**$437,081,163**		**$247,336,857**		**$502,389,285**	
Excess of Revenue Over/(Under) Expenditures	29,474,203		71,898,614		(9,816,895)	
Beginning Fund Balance	68,894,422		98,368,625		151,497,962	
Ending Fund Balance	$98,368,625		$136,000,000		$141,681,067	
Tax Millage Rate	20.000		20.000		20.000	

SUMMARY OF REVENUES AND EXPENDITURES

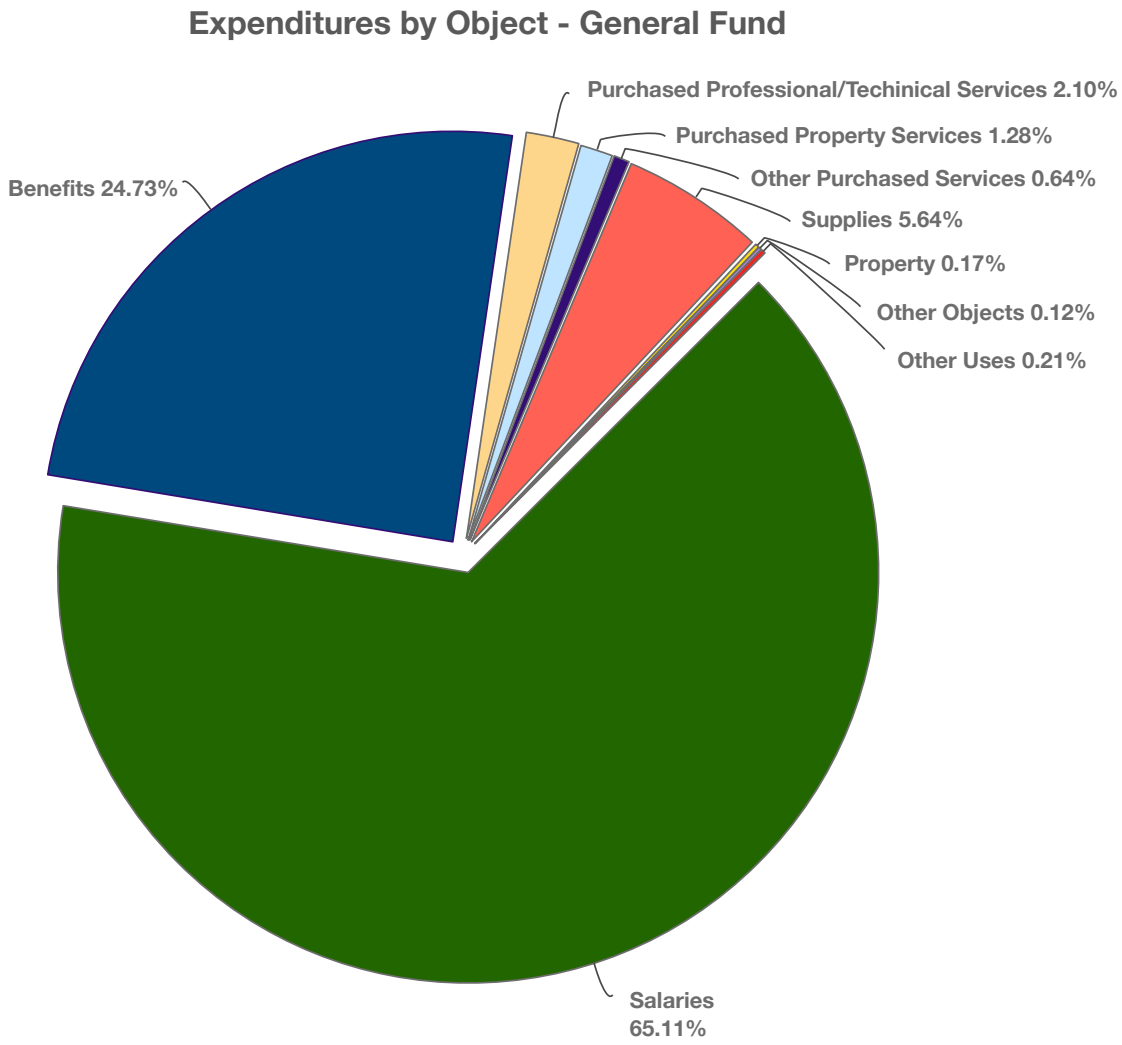
Comparison of Fiscal Year 2021 to Fiscal Year 2022

ANTICIPATED FUNDS AVAILABLE	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase (Decrease) from Previous FY	% Change
Local Property Taxes	$126,750,719	$146,275,000	$19,524,281	15.4%
Other Local Sources	6,306,617	4,129,752	(2,176,865)	(34.5)%
State Funding	310,776,523	341,477,638	30,701,115	9.9%
Federal Funding	690,000	690,000	—	—%
Total Revenue Anticipated	444,523,859	492,572,390	48,048,531	10.8%
Beginning Fund Balance	115,193,174	151,497,962	36,304,788	31.5%
Transfers from Other Funds				
Total Funds Available	**$559,717,033**	**$644,070,352**	**$84,353,319**	**15.1%**
OPERATION BUDGET EXPENDITURES				
Instruction	$312,503,357	$314,509,488	$2,006,131	0.6%
Pupil Services	19,700,527	23,117,595	3,417,068	17.3%
Improvement of Instructional Services	15,057,536	19,581,419	4,523,883	30.0%
Instructional Staff Training	436,113	445,287	9,174	2.1%
Educational Media Services	6,677,659	7,025,269	347,610	5.2%
Federal Grant Administration	—	—	—	
General Administration	6,460,581	7,161,964	701,383	10.9%
School Administration	35,704,580	34,065,670	(1,638,910)	(4.6)%
Business Services	5,195,153	4,938,479	(256,674)	(4.9)%
Maintenance and Operations	41,456,758	49,439,148	7,982,390	19.3%
Student Transportation	22,706,019	24,316,293	1,610,274	7.1%
Central Support Services	18,877,686	12,327,736	(6,549,950)	(34.7)%
Other Support Services	4,697,169	4,248,937	(448,232)	(9.5)%
School Nutrition Program	—	—	—	
Total Operating Expenditures	**489,473,138**	**501,177,285**	**11,704,147**	**—%**
Transfers to Other Funds	1,014,043	1,212,000	197,957	19.5%
Total Operating Expenditures and Transfers	**490,487,181**	**502,389,285**	**11,902,104**	**2.4%**
Ending Unreserved Fund Balance	86,679,852	141,681,067	55,001,215	63.5%
Total Expenditures and End of Year Balance	**$577,167,033**	**$644,070,352**	**$66,903,319**	**11.6%**

SOURCES OF REVENUES CHART



EXPENDITURES BY OBJECT CHART



EXPENDITURES BY OBJECT

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY
110	Salaries-Classroom Teachers	$179,099,310	$185,053,875	$5,954,565
111	Salaries-School Board Members	110,400	172,572	62,172
113	Salaries-Certified Substitutes	5,818,588	6,435,212	616,624
114	Salaries-Non Certified Substitutes	181,412	174,242	(7,170)
115	Salaries-Extended Staff	4	—	(4)
116	Salaries-Professional Development Stipends	471,630	594,324	122,694
117	Salaries-Extended Year	1	—	(1)
118	Salaries-Art, Music, P.E. Teachers	18,630,291	18,699,739	69,448
120	Salary Supt/RESA/Avts Director	395,596	395,596	—
121	Salaries-Dep, Assoc, Asst, Area Supt	1,022,890	1,253,922	231,032
130	Salaries-Principal	8,334,601	6,884,763	(1,449,838)
131	Salaries-Assistant Principal	11,894,675	10,856,357	(1,038,318)
140	Salaries-Aides & Paraprofessionals	11,522,514	12,016,956	494,442
142	Salaries-Clerical	8,560,804	8,800,727	239,923
145	Salaries-Interpreter	456,050	472,936	16,886
146	Salaries-Athletics Personnel	665,122	331,723	(333,399)
148	Salaries-Accountant	95,484	101,002	5,518
151	Salaries-Legal Personnel	108,872	149,701	40,829
161	Salaries-Technology Specialist	98,873	95,000	(3,873)
163	Salaries-Nurse	1,279,874	2,119,965	840,091
164	Salaries-Phys/Occ/Mobility Therapist	270,702	51,805	(218,897)
165	Salaries-Librarian Media Specialist	4,214,748	4,508,982	294,234
171	Salaries-Tch Support Spe/Dia/Aud	—	—	—
172	Salaries-Elementary Counselor	3,216,614	3,163,123	(53,491)
173	Salaries-Secondary Counselor	6,007,801	5,835,902	(171,899)
174	Salaries-School Psychologist	2,218,395	2,113,160	(105,235)
176	Salaries-School Social Worker	2,151,303	2,267,963	116,660

EXPENDITURES BY OBJECT

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY
178	Salaries-Graduation Coaches	604,821	348,396	(256,425)
180	Salaries-Pupil Transportation Drivers	7,689,382	8,046,694	357,312
181	Salaries-Maint/Trans Mech/Sec/Warehouse	11,973,355	13,622,838	1,649,483
186	Salaries-Custodial Personnel	8,012,278	7,412,278	(600,000)
190	Salaries-Other Management Personnel	3,552,319	3,928,705	376,386
191	Salaries-Other Admin Personnel	20,189,935	21,826,151	1,636,216
195	Other Compensation	—	—	—
199	Salaries-Other	495,939	2,867,963	2,372,024
100 - Personal Services - Salaries		**$319,344,583**	**$330,602,572**	**$11,257,989**
200	Employee Benefits	$2,879	$—	$(2,879)
210	State Health Insurance	56,015,576	55,096,296	(919,280)
220	FICA	—	—	—
221	Medicare	4,133,489	4,299,700	166,211
222	OASDI	1,287,426	1,224,936	(62,490)
230	Teachers Retirement System	53,862,920	57,488,177	3,625,257
250	Unemployment Compensation	189,965	178,140	(11,825)
260	Workers Compensation	4,683,147	4,045,872	(637,275)
290	Other Employee Benefits	1,137,769	2,710,156	1,572,387
200 - Personal Services - Employee Benefits		**$121,313,171**	**$125,043,277**	**$3,730,106**
300	Purchased Professional Technical Services	$8,910,157	$15,162,662	$6,252,505
321	Contracted Services - Teachers	1,374,043	1,320,267	(53,776)
300 - Purchased Professional and Technical Services		**$10,284,200**	**$16,482,929**	**$6,198,729**

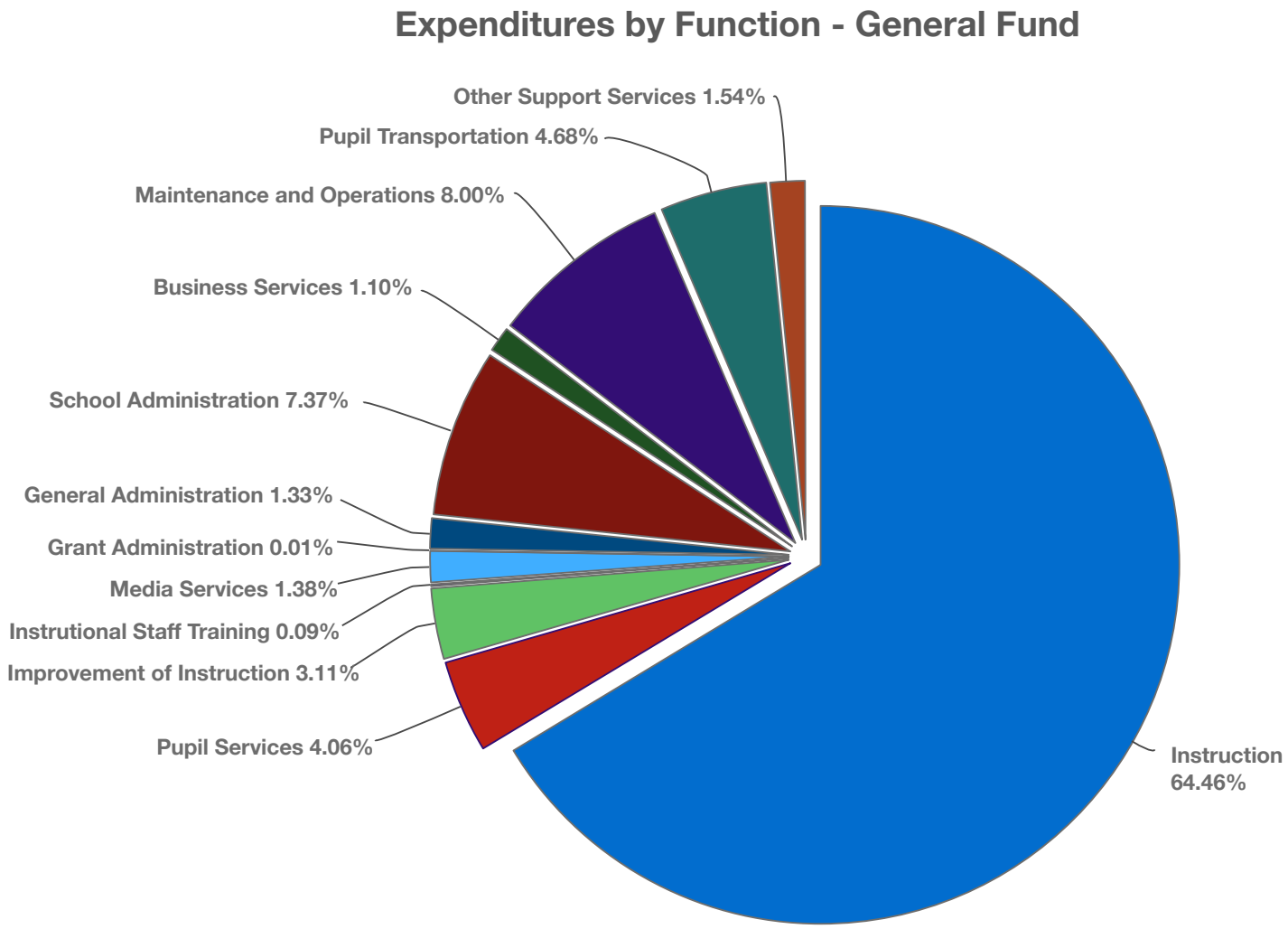
EXPENDITURES BY OBJECT

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY
410	Water-Sewer-Sanitation	$3,089,256	$(9,579,400)	$(12,668,656)
430	Repair & Maint-Bldg & Equip	2,823,761	3,502,340	678,579
432	Repair & Maint-Technology	42,000	148,100	106,100
441	Rental of Land or Buildings	15,000	—	(15,000)
442	Rental Equipment & Vehicles	297,949	307,924	9,975
443	Rental Computer Equipment	8,000	8,700	700
400 - Purchased Property Services		**$6,275,966**	**$(5,612,336)**	**$(11,888,302)**
519	Student Transport - Other Services	$—	$50,000	$50,000
520	Insurance (Other Than Emp. Benefits)	1,748,597	2,200,247	451,650
530	Communication	1,035,904	1,419,724	383,820
580	Travel Employees	202,292	233,637	31,345
585	Travel of Board Members	18,733	18,733	—
592	Services Purchased from M-RESA	27,527	27,527	—
595	Other Purchased Services	91,182	254,020	162,838
596	Residential Facilities	24,959	—	(24,959)
500 - Other Purchased Services		**$3,149,194**	**$4,203,888**	**$1,054,694**
610	Supplies	$4,410,298	$6,091,159	$1,680,861
611	Supplies-Technology Related	35,088	66,838	31,750
612	Purchase Of Software	11,450,136	4,785,426	(6,664,710)
615	Expendable Equipment	192,334	239,564	47,230
616	Expendable Computer Equipment	168,147	310,000	141,853
620	Energy-Electricity	9,949,987	14,546,913	4,596,926
630	Food Purchased	14,393	1,500	(12,893)
635	Food Acquisition - USDA	3,709	—	(3,709)
641	Textbooks	790,936	974,424	183,488
642	Books And Periodicals	649,425	1,750,713	1,101,288
600 - Supplies		**$27,664,453**	**$28,766,537**	**$1,102,084**

EXPENDITURES BY OBJECT

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY
720	Building Acquisition Construction	$2,458	$—	$(2,458)
730	Purchase Of Equipment	485,016	1,021,704	536,688
732	Purchase of Buses	—	—	—
734	Purchase Of Computers	—	—	—
700 - Property		**$487,474**	**$1,021,704**	**$534,230**
810	Dues And Fees	$467,132	$525,996	$58,864
890	Other Expenses	124,590	142,718	18,128
800 - Other Objects		**$591,722**	**$668,714**	**$76,992**
930	Transfer To Other Funds	$1,014,043	$1,212,000	$(195,559)
900 - Other Uses		**$1,014,043**	**$1,212,000**	**$197,957**
Grand Total Expenditures		**$490,124,806**	**$502,389,285**	**$12,264,479**

EXPENDITURES BY FUNCTION CHART



POSITIONS AND EXPENDITURES BY FUNCTION

INSTRUCTION

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Classroom Teachers	3,087.00	3,112.00	25.00
Art, Music, P.E Teachers	316.00	317.00	1.00
Aides and Paraprofessionals	562.00	569.00	7.00
Sign Language Interpreters	9.00	9.00	—
Technology Specialists	2.00	1.00	(1.00)
Counselors	130.00	129.00	(1.00)
Other Administrative Personnel	1.00	1.00	—
Total Instruction	**4,107.00**	**4,138.00**	**31.00**



POSITIONS AND EXPENDITURES BY FUNCTION

INSTRUCTION	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Classroom Teachers	$179,266,101	$185,053,875	$5,787,774	3.2%
Salaries-Certified Substitutes	5,376,787	6,264,575	887,788	16.5
Salaries-Classified Substitutes	176,412	169,242	(7,170)	(4.1)
Salaries-Extended Staff	4	—	(4)	(100.0)
Stipends	30,000	30,000	—	—
Salaries-Extended Year	1	—	(1)	(100.0)
Salaries-Art, Music, P.E.	18,630,291	18,699,739	69,448	0.4
Salaries-Aides & Paraprofessionals	11,469,317	11,989,205	519,888	4.5
Salaries-Interpreter	456,050	472,936	16,886	3.7
Salaries-Technology Specialist	98,873	95,000	(3,873)	(3.9)
Salaries-Elementary Counselors	3,215,414	3,163,123	(52,291)	(1.6)
Salaries-Secondary Counselors	5,983,101	5,835,902	(147,199)	(2.5)
Salaries-Other Administrative Personnel	40,624	—	(40,624)	(100.0)
Other Salaries	18,350	(12,952,462)	(12,970,812)	(70685.6)
Employee Benefits	81,941,061	86,059,454	4,118,393	5.0
Subtotal-Salaries and Benefits	**306,702,386**	**304,880,589**	**(1,821,797)**	**(0.6)**
Purchased Professional Tech Services	985,383	4,239,054	3,253,671	330.2
Contracted Services - Teachers	1,224,043	1,320,267	96,224	7.9
Contracted Services - TFA	—	—	—	—
Repair & Maintenance - Bldgs. & Equipment	265,953	181,017	(84,936)	(31.9)
Rental Equipment & Vehicles	265,875	273,046	7,171	2.7
Communication	823	823	—	—
Travel Employees	20,600	20,855	255	1.2
Other Purchased Services	22,432	146,770	124,338	554.3
Residential Facilities	24,959	—	(24,959)	(100.0)
Supplies	835,865	867,128	31,263	3.7
Supplies - Technology Related	19,443	7,700	(11,743)	(60.4)
Purchase of Software	327,437	930,592	603,155	184.2
Expendable Equipment	130,738	201,468	70,730	54.1
Expendable Computer Equipment	89,647	116,000	26,353	29.4
Purchased Food	11,393	—	(11,393)	(100.0)
Food Acquisition - USDA	3,709	—	(3,709)	(100.0)
Textbooks	790,936	974,424	183,488	23.2
Books and Periodicals	187,435	93,842	(93,593)	(49.9)
Bldg Acquisition Const Improvement	2,458	—	(2,458)	(100.0)
Purchase of Equipment	445,213	190,841	(254,372)	(57.1)
Software Purchase	3,129	—	(3,129)	(100.0)
Dues and Fees	113,200	29,344	(83,856)	(74.1)
Other Expenses	30,300	35,728	5,428	17.9
Subtotal-Other Costs	**5,800,971**	**9,628,899**	**3,827,928**	**66.0**
Total Expenditures-Instruction	**$312,503,357**	**$314,509,488**	**$2,006,131**	**0.6%**

POSITIONS AND EXPENDITURES BY FUNCTION

STUDENT SUPPORT SERVICES

Positions by Function

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, rehabilitation counseling, testing, attendance, social work, health services, etc. Also included are supplemental payments for additional duties such as coaching or supervising extracurricular activities.

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Aides & Paraprofessionals	2.00	2.00	—
Clerical	19.00	20.00	1.00
Athletic Personnel	3.00	3.00	—
Health Care Technician	74.00	75.00	1.00
Occupational & Physical Therapists	4.00	4.00	—
School Psychologist	25.00	26.00	1.00
Social Worker	31.00	32.00	1.00
Student Engagement Specialist	24.00	28.00	4.00
Other Management Personnel	3.00	4.00	1.00
Other Administrative Personnel	61.00	60.00	(1.00)
Total Student Support Services	5.00	5.00	—
	251.00	**259.00**	**8.00**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

Salaries-Classroom Teachers	$11,313	$—	$(11,313)	(100.00)%
Salaries-Non Certified Substitutes	5,000	5,000	$—	—%
Salaries-Stipends	—	275,000	$275,000	—%
Salaries-Aides & Paraprofessionals	53,197	27,751	$(25,446)	(47.83)%
Salaries-Clerical	636,009	667,798	$31,789	5.00%
Salaries-Athletic Personnel	665,122	331,723	$(333,399)	(50.13)%
Salaries-Nurses	1,279,874	2,119,965	$840,091	65.64%
Salaries-Phys/Occ/Mobility Therapist	270,702	51,805	$(218,897)	(80.86)%
Salaries-Elementary Counselor	1,200	—	$(1,200)	(100.00)%
Salaries-Secondary Counselor	24,700	—	$(24,700)	(100.00)%
Salaries-School Psychologists	2,040,291	2,113,160	$72,869	3.57%
Salaries-School Social Workers	2,151,303	2,267,963	$116,660	5.42%
Salaries-Graduation Coach	604,821	348,396	$(256,425)	(42.40)%
Salaries-Other Management Personnel	398,451	537,294	$138,843	34.85%
Salaries-Other Administrative Personnel	4,241,973	4,315,388	$73,415	1.73%
Salaries-Other	362,689	339,581	$(23,108)	(6.37)%
Employee Benefits	5,115,920	4,734,215	$(381,705)	(7.46)%
Subtotal-Salaries and Benefits	**17,862,565**	**18,135,039**	**272,474**	1.53%
Purchased Professional Tech Services	965,307	2,731,714	$1,766,407	182.99%
Repair & Maintenance	9,000	8,500	$(500)	(5.56)%
Rental Equipment & Vehicles	12,700	12,700	$—	—%
Communication	115,868	295,456	$179,588	154.99%
Travel Employees	30,000	35,600	$5,600	18.67%
Supplies	663,855	453,193	$(210,662)	(31.73)%
Purchase of Software	8,500	1,393,661	$1,385,161	16296.01%
Expendable Equipment	4,000	4,000	$—	—%
Books and Periodicals	—	15,000	$15,000	—%
Purchase of Equipment	13,732	13,732	$—	—%
Dues and Fees	15,000	19,000	$4,000	26.67%
Subtotal-Other Costs	**1,837,962**	**4,982,556**	**3,144,594**	171.09%
Total Expenditures-Student Support Services	**$19,700,527**	**$23,117,595**	**$3,417,068**	**17.35%**

POSITIONS AND EXPENDITURES BY FUNCTION

IMPROVEMENT OF INSTRUCTIONAL SERVICES

Positions by Function

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development, and creating staff training and professional development.

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Clerical	12.00	12.00	—
Other Management Personnel	7.00	7.25	0.25
Other Administrative Personnel	102.00	100.00	(2.00)
Total Improvement of Instructional Services	**121.00**	**119.25**	**(1.75)**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/ (Decrease) From Previous FY Percent
Salaries-Classroom Teachers	$—	$—	$—	—%
Salaries-Certified Substitutes	324,363	53,250	(271,113)	(83.58)%
Stipends	256,630	92,300	(164,330)	(64.03)%
Salaries-Clerical	457,024	438,071	(18,953)	(4.15)%
Salaries-Other Management Personnel	644,457	755,897	111,440	17.29%
Salaries-Other Administrative Personnel	7,012,435	8,565,042	1,552,607	22.14%
Salaries-Other	47,324	1,434,900	1,387,576	2932.08%
Employee Benefits	2,542,254	3,355,845	813,591	32.00%
Subtotal-Salaries and Benefits	**11,284,487**	**14,695,305**	**3,410,818**	**30.23%**
Purchased Professional Tech Services	225,534	1,315,340	1,089,806	483.21%
Repair & Maintenance Building & Equipment	39,652	79,529	39,877	100.57%
Communication	202,165	27,765	(174,400)	(86.27)%
Travel Employees	60,550	41,770	(18,780)	(31.02)%
Supplies	466,064	451,790	(14,274)	(3.06)%
Purchase of Software	2,529,859	1,345,819	(1,184,040)	(46.80)%
Expendable Equipment	11,789	10,289	(1,500)	(12.72)%
Books and Periodicals	168,271	1,305,456	1,137,185	675.81%
Dues and Fees	69,165	97,656	28,491	41.19%
Other Expenditures	—	700	700	—%
Subtotal-Other Costs	**3,773,049**	**4,886,114**	**1,113,065**	**29.50%**
Total Expenditures-Improvement Instructional Services	**$15,057,536**	**$19,581,419**	**$4,523,883**	**30.04%**

POSITIONS AND EXPENDITURES BY FUNCTION

INSTRUCTIONAL STAFF TRAINING

Positions by Function

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

No full-time positions are budgeted for this function.







POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

INSTRUCTIONAL STAFF TRAINING	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/ (Decrease) From Previous FY Percent
Salaries-Certified Substitutes	$90,050	$90,000	$(50)	(0.06)%
Stipends	185,000	184,224	$(776)	(0.42)%
Employee Benefits	—	—	$—	—%
Subtotal-Salaries and Benefits	**275,050**	**274,224**	**(826)**	**(0.30)%**
Purchased Professional Tech Services	70,000	70,000	$—	—%
Travel Employees	1,000	6,000	$5,000	500.00%
Supplies	36,000	36,000	$—	—%
Purchase of Software	54,063	54,063	$—	—%
Dues and Fees	—	5,000	$5,000	—%
Subtotal-Other Costs	**161,063**	**171,063**	**10,000**	**6.21%**
Total Expenditures-Instructional Staff Training	**$436,113**	**$445,287**	**$9,174**	**2.10%**

POSITIONS AND EXPENDITURES BY FUNCTION

EDUCATIONAL MEDIA SERVICES

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Media Paraprofessional	13.00	13.00	—
Media Specialist	64.00	63.00	(1.00)
Total Educational Media Services	**77.00**	**76.00**	**(1.00)**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

EDUCATIONAL MEDIA SERVICES	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	$21,342	$21,342	$—	—%
Salaries-Clerical	274,747	273,670	(1,077)	(0.39)%
Salaries-Librarian Media Specialist	4,214,748	4,508,982	294,234	6.98%
Employee Benefits	1,721,447	1,760,403	38,956	2.26%
Subtotal-Salaries and Benefits	**6,232,284**	**6,564,397**	**332,113**	**5.33%**
Supplies	20,000	20,000	—	—%
Purchase of Software	150,101	152,101	2,000	1.33%
Books and Periodicals	275,274	288,771	13,497	4.90%
Subtotals-Other Costs	**445,375**	**460,872**	**15,497**	**3.48%**
Total Expenditures-Educational Media Services	**$6,677,659**	**$7,025,269**	**$347,610**	**5.21%**

POSITIONS AND EXPENDITURES BY FUNCTION

GENERAL ADMINISTRATION

Positions by Function

Activities concerned with establishing and administering policy for operating the school district. These include the activities of members of the Board of Education, and costs of supporting activities of the Superintendent, administrative support personnel, and assistant superintendents having overall administrative responsibility. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors.

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
School Board Members	9.00	9.00	—
Superintendent	1.00	1.00	—
Deputy, Asst, Area Superintendent	7.00	7.00	—
Legal Personnel	1.00	1.00	—
Clerical	13.00	12.00	(1.00)
Other Management Personnel	2.00	1.25	(0.75)
Other Administrative Personnel	9.00	10.00	1.00
Total General Administration	**42.00**	**41.25**	**(0.75)**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

GENERAL ADMINISTRATION	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-School Board Members	$110,400	$172,572	$62,172	0.563152173913044
Salary-Superintendent	326,610	326,610	$—	—%
Salaries-Dep., Asst., Area, Superintendent	1,022,890	1,253,922	$231,032	22.59%
Salaries-Clerical	648,105	584,273	$(63,832)	(9.85)%
Salaries-Legal Personnel	108,872	149,701	$40,829	37.50%
Salaries-Other Management Personnel	172,307	179,226	$6,919	4.02%
Salaries-Other Administrative Personnel	856,226	1,132,709	$276,483	32.29%
Salaries-Other	17,100	7,500	$(9,600)	(56.14)%
Employee Benefits	1,064,456	1,128,436	$63,980	6.01%
Subtotal-Salaries and Benefits	**4,326,966**	**4,934,949**	**607,983**	**14.05%**
Purchased Professional Tech Services	1,690,629	1,690,629	$—	—%
Repair & Maintenance Building & Equipment	2,300	2,300	$—	—%
Communication	110,900	130,900	$20,000	18.03%
Travel Employees	32,312	32,312	$—	—%
Travel of Board Members	18,733	18,733	$—	—%
Other Purchased Services	25,250	25,250	$—	—%
Supplies	69,790	112,790	$43,000	61.61%
Supplies-Technology Related	5,638	5,638	$—	—%
Expendable Equipment	693	693	$—	—%
Expendable Computer Equipment	11,500	11,500	$—	—%
Books and Periodicals	13,085	13,085	$—	—%
Purchase of Equipment	4,807	4,807	$—	—%
Dues and Fees	147,478	177,878	$30,400	20.61%
Other Expenditures	500	500	$—	—%
Subtotal-Other Costs	**2,133,615**	**2,227,015**	**93,400**	**4.38%**
Total Expenditures-General Administration	**$6,460,581**	**$7,161,964**	**$701,383**	**10.86%**

POSITIONS AND EXPENDITURES BY FUNCTION

SCHOOL ADMINISTRATION

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Principals	65.00	65.00	—
Assistant Principals	122.00	125.00	3.00
Clerical	205.00	204.00	(1.00)
Other Administrative Personnel	1.00	1.00	—
Total School Administration	**393.00**	**395.00**	**2.00**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

SCHOOL ADMINISTRATION	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	$1	$—	$(1)	(100.00)%
Salaries-Principals	8,334,601	6,884,763	$(1,449,838)	(17.40)%
Salaries-Assistant Principals	11,894,675	10,856,357	$(1,038,318)	(8.73)%
Salaries-Clerical	5,441,972	5,808,574	$366,602	6.74%
Salaries-6 Extra Days Custodians	91,385	—	$(91,385)	(100.00)%
Salaries-Other Management Personnel	145,100	121,037	$(24,063)	(16.58)%
Salaries-Other Administrative Personnel	110,660	126,879	$16,219	14.66%
Salaries-Other	22,276	—	$(22,276)	(100.00)%
Employee Benefits	8,976,947	8,555,427	$(421,520)	(4.70)%
Subtotal-Salaries and Benefits	**35,017,617**	**32,353,037**	**(2,664,580)**	**(7.61)%**
Repair & Maintenance Building & Equipment	500	300,500	$300,000	60000.00%
Communications	100,768	541,700	$440,932	437.57%
Travel Employees	—	970	$970	—%
Supplies	505,040	574,478	$69,438	13.75%
Supplies - Technology Related	700	—	$(700)	(100.00)%
Contracts Payable	—	—	$—	—%
Purchase of Software	6,000	1,000	$(5,000)	(83.33)%
Expendable Equipment	2,500	100,000	$97,500	3900.00%
Books and Periodicals	1,000	250	$(750)	(75.00)%
Purchase of Equipment	9,135	109,135	$100,000	1094.69%
Dues and Fees	58,320	81,600	$23,280	39.92%
Other Expenses	3,000	3,000	$—	—%
Subtotal-Other Costs	**686,963**	**1,712,633**	**1,025,670**	**149.30%**
Total Expenditures-School Administration	**$35,704,580**	**$34,065,670**	**$(1,638,910)**	**(4.59)%**

POSITIONS AND EXPENDITURES BY FUNCTION

BUSINESS SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Clerical	3.00	3.00	—
Accountant	2.00	2.00	—
Procurement Specialist	1.00	1.00	—
Other Management Personnel	3.00	3.00	—
Other Administrative Personnel	30.00	30.20	0.20
Total Business Support Services	**39.00**	**39.20**	**0.20**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

BUSINESS SUPPORT SERVICES	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Clerical	$109,548	$114,682	$5,134	4.69%
Salaries-Accountant	95,484	101,002	$5,518	5.78%
Salaries-Maintenance, Security, Warehouse	74,477	79,038	$4,561	6.12%
Salaries-Other Management Personnel	413,975	438,982	$25,007	6.04%
Salaries-Other Administrative Personnel	1,700,782	1,599,987	$(100,795)	(5.93)%
Salaries-Other	7,200	1,200	$(6,000)	(83.33)%
Employee Benefits	861,213	829,188	$(32,025)	(3.72)%
Subtotal-Salaries and Benefits	**3,262,679**	**3,164,079**	**(98,600)**	**(3.02)%**
Purchased Professional Tech Services	1,340,387	1,125,083	$(215,304)	(16.06)%
Repair & Maintenance Building & Equipment	3,800	3,800	$—	—%
Rental Equipment & Vehicles	2,128	2,128	$—	—%
Insurance	342,123	342,123	$—	—%
Communications	—	7,700	$7,700	—%
Travel Employees	12,246	12,546	$300	2.45%
Other Purchased Services	—	500	$500	—%
Supplies	138,432	120,278	$(18,154)	(13.11)%
Purchase of Software	22,060	87,000	$64,940	294.38%
Expendable Equipment	6,114	6,114	$—	—%
Expendable Computer Equipment	38,500	38,500	$—	—%
Books and Periodicals	200	400	$200	100.00%
Dues and Fees	26,484	28,228	$1,744	6.59%
Subtotal-Other Costs	**1,932,474**	**1,774,400**	**(158,074)**	**(8.18)%**
Total Expenditures-Business Support Services	**$5,195,153**	**$4,938,479**	**$(256,674)**	**(4.94)%**

POSITIONS AND EXPENDITURES BY FUNCTION

MAINTENANCE AND OPERATIONS

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Clerical	10.00	10.00	—
Maintenance Personnel	193.00	193.70	0.70
Campus Security	38.00	38.00	—
Custodians	269.00	280.00	11.00
Other Management Personnel	2.00	2.00	—
Other Administrative Personnel	9.00	9.00	—
Total Maintenance & Operations	**521.00**	**532.70**	**11.70**





POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

MAINTENANCE AND OPERATIONS	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Clerical	$371,573	$349,152	$(22,421)	(6.03)%
Salaries-Maintenance, Security, Warehouse	8,816,911	10,348,927	1,532,016	17.38%
Salaries-Custodial Personnel	7,920,893	7,412,278	(508,615)	(6.42)%
Salaries-Other Management Personnel	286,868	304,353	17,485	6.10%
Salaries-Other Administrative Personnel	678,080	672,475	(5,605)	(0.83)%
Employee Benefits	6,912,805	7,021,511	108,706	1.57%
Subtotal-Salaries and Benefits	**24,987,130**	**26,108,696**	**1,121,566**	**4.49%**
Purchased Professional Tech Services	3,046,511	2,256,636	(789,875)	(25.93)%
Water-Sewer-Sanitation	2,361,499	3,577,087	1,215,588	51.48%
Sanitation	572,757	572,757	—	—%
Pest Control	155,000	155,000	—	—%
Repair & Maintenance-Building & Equipment	785,462	809,600	24,138	3.07%
Rental of Land or Buildings	15,000	—	(15,000)	(100.00)%
Rental Equipment & Vehicles	3,600	3,600	—	—%
Rental Computer Equipment	6,500	6,500	—	—%
Insurance Policy	729,495	859,495	130,000	17.82%
Communication	101,300	68,300	(33,000)	(32.58)%
Travel Employees	16,809	26,809	10,000	59.49%
Other Purchased Services	500	500	—	—%
Supplies	1,597,317	3,337,864	1,740,547	108.97%
Purchase of Software	18,000	18,000	—	—%
Expendable Equipment	26,500	6,500	(20,000)	(75.47)%
Expendable Computer Equipment	—	—	—	—%
Purchased Food	—	1,500	1,500	—%
Energy-Electricity	6,997,278	11,594,204	4,596,926	65.70%
Books and Periodicals	4,000	4,000	—	—%
Purchase of Equipment	9,000	—	(9,000)	(100.00)%
Dues and Fees	5,500	5,500	—	—%
Other Expenses	17,600	26,600	9,000	51.14%
Subtotal-Other Costs	**16,469,628**	**23,330,452**	**6,860,824**	**41.66%**
Total Expenditures-Maintenance & Operations	**$41,456,758**	**$49,439,148**	**$7,982,390**	**19.25%**

POSITIONS AND EXPENDITURES BY FUNCTION

STUDENT TRANSPORTATION

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Clerical	3.00	3.00	—
Bus Drivers	362.00	380.00	18.00
Transportation Personnel	125.00	151.00	26.00
Other Management Personnel	1.00	1.00	—
Other Administrative Personnel	2.00	2.00	—
Total Student Transportation	**493.00**	**537.00**	**44.00**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

STUDENT TRANSPORTATION	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Clerical	$104,451	$106,543	$2,092	2.00%
Salaries-Bus Drivers	7,689,382	8,046,694	357,312	4.65%
Salaries-Transportation Mech, Other Transp. Personnel	3,081,967	3,194,873	112,906	3.66%
Salaries-Other Management Personnel	236,530	244,924	8,394	3.55%
Salaries-Other Administrative Personnel	412,140	469,319	57,179	13.87%
Other Salaries	1,200	—	(1,200)	(100.00)%
Employee Benefits	5,092,652	5,147,093	54,441	1.07%
Subtotal-Salaries and Benefits	**16,618,322**	**17,209,446**	**591,124**	**3.56%**
Purchased Professional Tech Services	309,890	509,890	200,000	64.54%
Repair & Maintenance-Building & Equipment	1,685,619	2,085,619	400,000	23.73%
Student Transport	—	50,000	50,000	—%
Insurance	676,979	998,629	321,650	47.51%
Communication	2,000	19,000	17,000	850.00%
Travel Employees	—	23,000	23,000	—%
Other Purchased Services	33,000	33,000	—	—%
Supplies	12,500	20,000	7,500	60.00%
Expendable Equipment	10,000	10,000	—	—%
Energy-Electricity and Fuel	2,952,709	2,952,709	—	—%
Purchase of Equipment	350,000	350,000	—	—%
Other Expenditures	55,000	55,000	—	—%
Subtotal-Other Costs	**6,087,697**	**7,106,847**	**1,019,150**	**16.74%**
Total Expenditures-Student Transportation	**$22,706,019**	**$24,316,293**	**$1,610,274**	**7.09%**

POSITIONS AND EXPENDITURES BY FUNCTION

CENTRAL SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2021	FY 2022	Increase (Decrease)
Clerical	13.00	13.00	–
Other Management Personnel	9.00	9.00	–
Other Administrative Personnel	81.00	79.00	(2.00)
Total Central Support Services	**103.00**	**101.00**	**(2.00)**



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

CENTRAL SUPPORT SERVICES	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	$6,045	$6,045	$—	—%
Stipends	—	12,800	$12,800	—%
Salaries-Clerical	517,375	457,964	$(59,411)	(11.48)%
Salaries-Other Management Personnel	1,254,631	1,346,992	$92,361	7.36%
Salaries-Other Admin Personnel	5,131,100	4,938,437	$(192,663)	(3.75)%
Salaries-Other	19,800	153,000	$133,200	672.73%
Employee Benefits	2,477,654	2,296,679	$(180,975)	(7.30)%
Subtotal-Salaries and Benefits	**9,406,605**	**9,211,917**	**(194,688)**	**(2.07)%**
Purchased Professional Tech Services	271,516	1,219,316	$947,800	349.08%
Contracted Services - Teachers	150,000	—	$(150,000)	(100.00)%
Repair & Maintenance-Building & Equipment	31,475	31,475	$—	—%
Repair & Maintenance-Technology	42,000	148,100	$106,100	252.62%
Rental Equipment & Vehicles	3,140	3,140	$—	—%
Rental Computer Equipment	1,500	1,500	$—	—%
Communication	402,080	328,080	$(74,000)	(18.40)%
Travel Employees	28,775	33,775	$5,000	17.38%
Services Purchased From MRESA	27,527	27,527	$—	—%
Other Purchased Services	10,000	48,000	$38,000	380.00%
Supplies	65,435	97,638	$32,203	49.21%
Supplies-Technology Related	9,307	53,500	$44,193	474.84%
Purchase of Software	8,334,116	803,190	$(7,530,926)	(90.36)%
Expendable Equipment	2,500	500	$(2,000)	(80.00)%
Expendable Computers Equipment	26,000	44,000	$18,000	69.23%
Food Purchased	3,000	—	$(3,000)	(100.00)%
Books and Periodicals	160	29,909	$29,749	18593.13%
Purchase of Equipment	12,375	143,189	$130,814	1057.08%
Dues and Fees	31,985	81,790	$49,805	155.71%
Other Expenditures	18,190	21,190	$3,000	16.49%
Subtotal-Other Costs	**9,471,081**	**3,115,819**	**(6,355,262)**	**(67.10)%**
Total Expenditures-Central Support Services	**$18,877,686**	**$12,327,736**	**$(6,549,950)**	**(34.70)%**

POSITIONS AND EXPENDITURES BY FUNCTION

OTHER SUPPORT SERVICES

Positions by Function

Payments made to Charter Schools and activities for all other support services not properly classified elsewhere in the 2000 function series.

No full-time positions are budgeted for this function.



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

OTHER SUPPORT SERVICES	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/ (Decrease) From Previous FY Percent
Salaries-Other Administrative Personnel	$5,915	$5,915	$—	—%
Employee Benefits*	4,675,748	4,224,012	(451,736)	(9.66)%
Subtotal-Salaries and Benefits	**4,681,663**	**4,229,927**	**(451,736)**	**(9.65)%**
Purchased Professional Technical Services	5,000	5,000	—	—%
Rental Equipment & Vehicles	10,506	14,010	3,504	33.35%
Subtotal-Other Costs	**15,506**	**19,010**	**3,504**	**22.60%**
Total Expenditures-Other Support Services	**$4,697,169**	**$4,248,937**	**$(448,232)**	**(9.54)%**

* Increase due to Workmen's Compensation guideline change.

POSITIONS AND EXPENDITURES BY FUNCTION

OTHER OUTLAYS

Positions by Function

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

No full-time positions are budgeted for this function.



POSITIONS AND EXPENDITURES BY FUNCTION

Expenditures by Function

OTHER OUTLAYS	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/ (Decrease) From Previous FY Percent
Other Expenses	$—	$—	$—	—%
Transfer to Other Funds	1,014,043	1,212,000	$197,957	19.52%
Total Expenditures-Other Outlays	**$1,014,043**	**$1,212,000**	$197,957	**19.52%**
Grand Total Expenditures (General Fund)	**$490,487,181**	**$502,389,285**	**$34,028,306**	**6.94%**
Total Positions	**6,147.00**	**6,238.40**	91.40	**1.5%**

SPECIAL REVENUE FUND



FEDERAL AND STATE GRANTS

Special Revenue Funds

	FY 2021	FY 2022
Beginning Balance:	**$—**	
Revenue:		
Local	$—	$—
State	5,631,223	6,739,046
Federal	81,690,326	138,363,332
Total Revenue	87,321,549	145,102,378
Transfers In	1,210,466	982,000
Total Projected Sources Available	**88,532,015**	**146,084,378**
Expenditures:		
Instruction	$32,225,400	$110,263,583
Student Support Services	9,444,281	7,397,327
Improvement of Instruction	4,146,099	2,865,519
Instructional Staff Training	16,941,017	17,752,373
Media Services	—	—
Federal Grant Administration	2,724,759	1,220,119
General Administration	2,022,643	2,084,907
School Administration Services	1,326,380	781,185
Business Support Services	—	—
Maintenance & Operations	—	1,938,517
Transportation	841,604	636,320
Central Support Services	5,389	—
Other Support Services	182,962	—
Non-Instructional Services		—
School Nutrition	1,221,481	1,142,528
Other Outlays	17,450,000	2,000
Facility Planning/Construction	—	—
Subtotal	**$88,532,015**	**$146,084,378**
Transfers Out	—	—
Total Expenditures	88,532,015	146,084,378
Ending Fund Balance	—	—
Total Projected Expenditures & Fund Balance	**$88,532,015**	**$146,084,378**

FEDERAL AND STATE GRANTS

Description	Funding Source		Current FY 2021	Projected FY 2022
Adult Education				
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		$16,400	$5,900
	State		797,388	325,840
	Local		52,880	13,600
		Total	$866,668	$345,340
ChildTec				
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	$292,936
	Local		—	—
		Total	$298,422	$292,936
CTAE - Perkins IV Grant - Professional Development				
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	$665,450
Education for Homeless Children and Youth				
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		$505,413	$193,543
Fresh Fruit and Vegetable Program				
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		$1,221,481	$1,142,528
Georgia Pre-Kindergarten Program				
This grant represents funds from Bright From the Start - Georgia Department of Early Care and Learning. The Pre-K program is a lottery funded educational program to prepare four-year-old children with the learning experience needed to prepare for kindergarten.	State		$2,569,069	$2,018,576
Georgia State University - CrestEd				
This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal		$353,500	$351,500

FEDERAL AND STATE GRANTS

Description	Funding Source	Current FY 2021	Projected FY 2022
GNETS State Grant This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	$5,578,343	$3,939,648
GNETS Federal VI B Special Project This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.	Federal	$929,353	$537,865
SADD This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions	Federal	$66,000	$60,500
Special Education High Capacity Grant This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.	Federal	$89,311	$8,840
Special Education Preschool - Regular Project This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.	Federal	$356,388	$261,524
Title IV-B Special Education Flow Through This grant represents federa fund flowing through the Georgia Department of Education to provide educational assistance for special needs students.	Federal	$16,735,959	$17,412,775
Title IV-B IDEA Preschool This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs per kindergarten students.	Federal	$585,397	$566,369
Title I-A - Improving the Academic Achievement of the Disadvantaged This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.	Federal	$32,975,738	$31,311,401
Title I-A - School Improvement This grant represents federal funds flowing through the Georgia Department of Education to provide supplement	Federal	$468,000	$1,457,296

FEDERAL AND STATE GRANTS

Description	Funding Source	Current FY 2021	Projected FY 2022
Title II-A - Improving Teacher Quality			
This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	$4,273,673	$3,418,966
Title III-A Limited English Proficiency (LEP)			
This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	$989,395	$1,211,078
Total Special Revenue Funds		$88,532,015	$146,084,378



ENTERPRISE FUND/SCHOOL NUTRITION



SCHOOL NUTRITION SUMMARY

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 FY 2021 - 2022, 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 re-certified 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.

SCHOOL NUTRITION SUMMARY

Grant Assistance:

Over the past few years, the School Nutrition Program has applied for and did receive food service equipment grant funding to help offset the cost of purchasing school food service equipment. Schools receiving these funds were Jonesboro High School and West Clayton Elementary. As food service 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.



SCHOOL NUTRITION BUDGET

Enterprise Fund - School Nutrition	School Nutrition Budget FY 2021	School Nutrition Budget FY 2022
Beginning Balance	$—	$—
Revenue:		
Local	505,032	1,207,128
State	940,987	1,019,342
Federal	37,955,257	37,171,420
Total Revenue Anticipated	39,401,276	39,397,890
Beginning Unreserved Fund Balance 7-1-2020	15,042,673	
Transfer from Other Funds	2,103,296	—
Total Revenues and Transfers In	56,547,245	39,397,890
Total Funds Available	**$56,547,245**	**$39,397,890**
Expenditures:		
Salaries	$13,325,269	$9,426,290
Benefits	6,978,424	5,284,258
Total Salaries and Fringes	20,303,693	14,710,548
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	89,169	85,000
Repair and Maint. Bldg and Equip.	263,247	200,000
Repair and Maint. Technology	1,500	1,500
Communication	—	200
Travel Employees	25,000	60,000
Other Purchased Services	500	500
Supplies	1,658,000	1,500,000
Supplies - Technology Related	500	500
Purchase of Software	100,000	100,000
Expendable Equipment	47,000	20,000
Expendable Computer Equipment	20,000	—
Energy-Electricity	410,005	388,630
Food (Including USDA Commodities)	18,731,439	14,514,946
Books and Periodicals	4,000	4,000
Purchase of Equipment	521,714	1,500,000
Dues and Fees	10,720	5,000
Indirect Cost	2,000,000	1,500,000
Other Expenses	3,518	3,500
Total Operating Expenditures	23,896,312	19,893,776
Transfers to Other Funds	2,000,000	—
Total Expenditures & Transfers	46,200,005	34,604,324
Ending Fund Balance	10,347,240	4,793,566
Total Expenditures & Fund Balance	**$56,547,245**	**$39,397,890**

ENTERPRISE FUND BUDGET

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022
Beginning Balance	$491,382		$82,356		$202,432		$357,789		$1,659,750	$1,133,959
Revenue - Local										
Interest Earned	$—	$—	$—	$—	$—	$—	$—	$—	$—	$—
Local Other	1,366,995	4,009,499	164,888	102,809	—	414,766	587,046	824,908	2,118,929	5,351,982
Total Revenue Anticipated	1,366,995	4,009,499	164,888	102,809	—	414,766	587,046	824,908	2,118,929	5,351,982
Transfer from General Fund	—	—	—	—	—	—	—	230,000	—	230,000
Total Revenues and Transfers In	1,366,995	4,009,499	164,888	102,809	—	414,766	587,046	1,054,908	2,118,929	5,581,982
Total Funds Available	**$1,858,377**	**$4,009,499**	**$247,244**	**$102,809**	**$202,432**	**$414,766**	**$944,835**	**$1,054,908**	**$3,252,888**	**$5,581,982**
Expenditures:										
Salaries	$1,118,996	$2,963,868	$125,937	$36,841	$—	$—	$30,575	$35,784	$1,275,508	$3,036,493
Benefits	90,346	578,941	22,161	19,562	—	—	—	—	112,507	598,503
Purchased Services	36,600	44,538	2,450	2,450	—	—	112,253	101,931	151,303	148,919
Repair and Maint Bldg and Equip	1,500	1,500	—	—	—	—	59,463	81,768	60,963	83,268
Rental Equipment and Vehicles	—	—	—	—	82,651	82,651	6,488	5,588	89,139	88,239
Communication	—	500	1,300	1,300	—	—	—	—	1,300	1,800
Travel - Employee	2,000	2,035	—	—	—	—	5,000	9,500	7,000	11,535
Other Purchased Services	1,000	1,000	—	—	—	—	21,281	51,281	22,281	52,281
Supplies	54,890	62,053	3,041	3,041	322,115	319,917	2,367	2,367	382,413	387,378
Supplies-Technology Related	—	—	—	—	—	—	—	—	—	—
Purchase of Software	32,000	65,180	—	—	—	—	—	—	32,000	65,180
Expendable Equipment	5,400	5,400	—	—	—	—	293,253	545,535	298,653	550,935
Expendable Computer Equip.	6,435	6,435	—	—	—	—	—	—	6,435	6,435
Books & Periodicals	—	—	—	—	—	—	—	—	—	—
Purchase of Equipment	—	—	—	—	—	2,198	—	150,000	—	152,198
Dues and Fees	4,235	4,235	—	—	10,000	10,000	22,069	31,113	36,304	45,348
Other Expenses	13,591	34,358	10,000	10,000	—	—	34,297	40,041	57,888	84,399
Total Expenditures	1,366,993	3,770,043	164,889	73,194	414,766	414,766	587,046	1,054,908	2,533,694	5,312,911
Transfers to Other Funds	—	—	—	—	—	—	—	—	—	—
Total Expenditures & Transfers	**$1,366,993**	**$3,770,043**	**$164,889**	**$73,194**	**$414,766**	**$414,766**	**$587,046**	**$1,054,908**	**$2,533,694**	**$5,312,911**
Ending Fund Balance	982,766	239,456	164,711	29,615	(9,902)	—	715,578	—	1,853,153	269,071
Total Expenditures & Fund Bal.	**$2,349,759**	**$4,009,499**	**$329,600**	**$102,809**	**$404,864**	**$414,766**	**$1,302,624**	**$1,054,908**	**$4,386,847**	**$5,581,982**

CAPITAL PROJECTS FUND



CAPITAL PROJECTS BUDGET

Capital Projects Budget

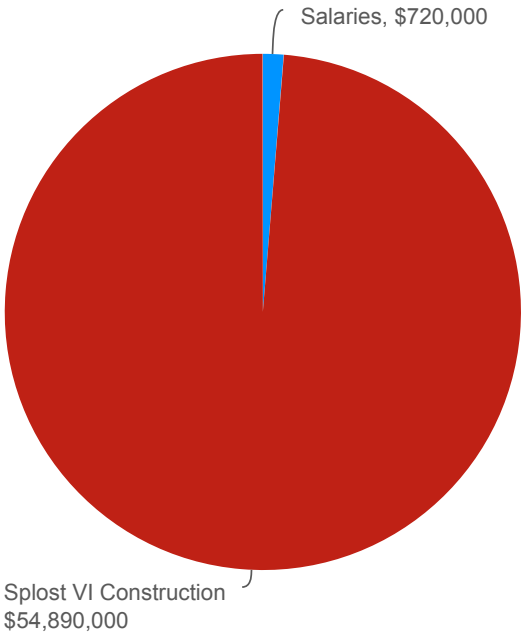
Sources of Funds:	FY 2022 CAPITAL FUND
Beginning of Year Cash	$—
State Capital Outlay Revenue	$12,793,341.00
Sales Tax Receipts	$41,816,659.00
Delta Foundation Grant	$—
Interest Income	$—
Total Sources of Funds	$54,610,000.00
Expenditures:	
Construction	$54,890,000.00
Salaries	$720,000.00
Total Expenditures and End-of-Year-Balance	$55,610,000.00

SPLOST EXPENDITURES BUDGET

Capital Projects Budget

Expenditures:	FY 2022 SPLOST VI FUND
Construction	$54,890,000
Salaries	$720,000
Total Expenditures	**$55,610,000**

Expenditures:



SPLOST EXPENDITURES BY PROJECT

SPLOST Expenditures by Project

Contingency	
Construction	$2,500,000.00
Purchased Professional Services	$712,421.00
Supplies	$500,000.00
Equipment Greater than $5K	$250,000.00
Expendable Equipment Less than $5K	$250,000.00
Expendable Computer Equipment	$250,000.00
Technology	
Purchased Professional Services	$250,000.00
Technology Supplies	$250,000.00
Technology Greater than $5K	$250,000.00
Expendable Computer Equipment	$250,000.00
Projects	
Jonesboro High - Construction	$2,874,033.00
Jonesboro High - Design	$60,355.00
Jonesboro High - Furniture	$50,000.00
Eddie White ES - Construction	$4,884,614.00
Eddie White ES - Design	$102,577.00
Eddie White ES - Furniture	$1,000,000.00
Eddie White MS - Construction	$1,500,000.00
Eddie White MS - Design	$90,000.00
Eddie White MS - Furniture	$50,000.00
Forest Park Middle School - Design	$2,400,000.00
College & Career Design Academy - Design	$712,500.00
New Morrow High School - Construction	$33,500,000.00
New Morrow High School - Design	$703,500.00
New Morrow High School - Furniture	$1,500,000.00
Total Construction	**$54,890,000.00**
Salaries	$720,000.00
Total Expenditures	**$55,610,000.00**

SPLOST FUNDS TO BE RECEIVED

SPLOST V Capital Outlay - Remaining State Funds To Be Received

East Clayton Elementary	$653,765
Riverdale HS Gym	$139,761
Adamason MS	$156,088
Brown ES	$124,526
Mt. Zion ES	$63,893
North Clayton MS	$126,604
Pointe South MS	$136,718
Riverdale HS Renovation	$347,034
Jonesboro High School FY18	$230,265
Jonesboro High School FY20	$5,268,040
Forest Park Middle School	$5,546,647
Total Remaining Funds to be Received	**$12,793,341**

CAPITAL PROJECTS EXPENDITURES BY OBJECT

Expenditures by Object - Capital Funds

OBJECT	DESCRIPTION	FY 2022 Budget Amount
142	Salaries-Clerical	$50,000
181	Salaries-Maint/Tran Mch/Sec/Warehouse	—
186	Salaries-Custodial Personnel	—
190	Salaries-Other Mgt Personnel	162,100
191	Salaries-Other Admin Personnel	262,848
195	Salaries-Terminal Leave Payments	—
199	Salaries-Other	—
100 - PERSONAL SERVICES - SALARIES		**474,948**
210	State Health Insurance	79,380
220	Medicare	10,440
230	Teachers Retirement System	137,232
290	Other (Life Insurance, Disability, ERS, etc.)	18,000
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		**245,052**
300	Purchased Professional Tech Services	5,031,353
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		**5,031,353**
610	Supplies	500,000
611	Supplies-Technology Related	250,000
615	Expendable Equipment	2,850,000
616	Expendable Computer Equipment	500,000
600 - SUPPLIES		**4,100,000**
715	Land Improvements	—
720	Bldg Acquisition Const Improvement	45,258,647
730	Purchase Of Equipment	250,000
734	Purchase Of Computers	250,000
700 - PROPERTY		**45,758,647**
	Grand Total Capital Projects Expenditures	**$55,610,000**

CAPITAL PROJECTS EXPENDITURES BY FUNCTION

Expenditures by Function - Capital Projects

Function	DESCRIPTION	FY 2022 Budget Amount
	Salaries & Benefits	$720,000
	Professional Services	—
	Facilities Acquisition & Construction Services	$54,890,000
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		**55,610,000**
	Grand Total Capital Projects Expenditures	**$55,610,000**





SCHOOL SITES



SCHOOL SITES

General Fund

Schools	FTE	Salary	Benefit	Other	Indirect	Total General Fund Budget	Average Cost Per Pupil
Elementary Schools							
ANDERSON ELEMENTARY	503	2,933,081	1,039,612	55,386	1,246,082	5,274,161	10,485
ARNOLD ELEMENTARY	462	2,970,805	1,064,693	55,629	1,144,513	5,235,640	11,333
BROWN ELEMENTARY	694	3,960,794	1,500,558	78,813	1,719,246	7,259,411	10,460
CALLAWAY ELEMENTARY	753	4,037,301	1,553,530	76,734	1,865,407	7,532,972	10,004
CHURCH STREET ELEMENTARY	781	4,110,016	1,456,184	53,703	1,934,771	7,554,674	9,673
EAST CLAYTON ELEMENTARY	611	3,101,514	1,170,102	65,191	1,513,630	5,850,437	9,575
EDMONDS ELEMENTARY	440	2,663,060	1,017,547	56,741	1,090,012	4,827,360	10,971
FOUNTAIN ELEMENTARY	558	3,450,032	1,242,358	53,567	1,382,333	6,128,290	10,983
HARPER ELEMENTARY	770	4,338,798	1,634,531	79,800	1,907,521	7,960,650	10,339
HAWTHORNE ELEMENTARY	855	4,324,646	1,697,778	55,755	2,118,092	8,196,271	9,586
HAYNIE ELEMENTARY	860	4,857,335	1,743,620	69,738	2,130,478	8,801,171	10,234
HENDRIX DRIVE ELEMENTARY	0	-	-	15,000	-	15,000	-
HUIE ELEMENTARY	691	3,905,651	1,493,782	76,062	1,711,814	7,187,309	10,401
JACKSON ELEMENTARY	576	3,134,936	1,178,697	89,023	1,426,925	5,829,580	10,121
KAY PACE FINE ARTS	472	2,161,078	799,013	9,947	1,169,286	4,139,324	8,770
KEMP ELEMENTARY	654	3,258,564	1,247,334	33,823	1,620,154	6,159,875	9,419
KEMP PRIMARY	610	3,471,903	1,303,816	70,496	1,511,153	6,357,368	10,422
KILPATRICK ELEMENTARY	599	3,760,023	1,442,187	69,498	1,483,903	6,755,611	11,278
KING ELEMENTARY	567	3,462,466	1,378,467	74,438	1,404,629	6,320,000	11,146
LAKE CITY ELEMENTARY	506	3,157,895	1,157,736	57,719	1,253,514	5,626,864	11,120
LAKE RIDGE ELEMENTARY	587	3,221,877	1,257,377	76,709	1,454,175	6,010,138	10,239
LEE STREET ELEMENTARY	572	3,081,682	1,171,535	59,969	1,417,016	5,730,202	10,018
MARSHALL ELEMENTARY	772	4,326,373	1,612,543	55,900	1,912,476	7,907,292	10,243
MCGARRAH ELEMENTARY	647	3,382,476	1,360,587	61,711	1,602,813	6,407,587	9,904
MICHELLE OBAMA STEM ELEMENTARY	694	3,650,256	1,320,987	54,995	1,719,246	6,745,484	9,720
MORROW ELEMENTARY	515	2,966,401	1,107,251	66,632	1,275,810	5,416,094	10,517

SCHOOL SITES

Schools	FTE	Salary	Benefit	Other	Indirect	Total General Fund Budget	Average Cost Per Pupil
MOUNT ZION PRIMARY	578	3,199,338	1,205,437	65,478	1,431,879	5,902,132	10,211
MOUNT ZION ELEMENTARY	512	3,075,631	1,204,163	62,126	1,268,378	5,610,298	10,958
NORTHCUTT ELEMENTARY	591	3,331,116	1,181,850	61,014	1,464,084	6,038,064	10,217
OLIVER ELEMENTARY	573	3,316,194	1,243,201	61,634	1,419,493	6,040,522	10,542
POINTE SOUTH ELEMENTARY	572	3,189,130	1,213,083	63,019	1,417,016	5,882,248	10,284
RIVERDALE ELEMENTARY	653	4,154,337	1,549,565	67,025	1,617,677	7,388,604	11,315
RIVER'S EDGE ELEMENTARY	647	3,168,987	1,204,991	65,898	1,602,813	6,042,689	9,340
SMITH ELEMENTARY	855	4,871,149	1,853,545	69,639	2,118,092	8,912,425	10,424
SUDER ELEMENTARY	580	3,222,311	1,319,571	66,172	1,436,834	6,044,888	10,422
SWINT ELEMENTARY	608	3,576,206	1,399,702	77,371	1,506,198	6,559,477	10,789
TARA ELEMENTARY	573	3,548,210	1,328,008	63,817	1,419,493	6,359,528	11,099
UNIDOS DUAL LANGUAGE CHARTER	429	2,583,679	978,908	42,307	1,062,762	4,667,656	10,880
WEST CLAYTON ELEMENTARY	464	2,452,806	990,230	48,877	1,149,467	4,641,380	10,003
PRE-K DIAGNOSTIC CENTER	-	482,533	169,635	14,000	-	666,168	-
ES TOTALS & AVERAGE PER PUPIL	23,384	131,860,590	49,793,714	2,401,356	57,929,183	241,984,843	10,088

Middle Schools

ADAMSON MIDDLE	564	3,362,914	1,256,533	74,024	1,397,197	6,090,668	10,799
BABB MIDDLE	988	4,902,127	1,865,477	76,790	2,447,572	9,291,966	9,405
FOREST PARK MIDDLE	705	3,609,885	1,334,962	72,584	1,746,497	6,763,928	9,594
JONESBORO MIDDLE	1027	5,229,505	1,997,466	112,470	2,544,187	9,883,628	9,624
KENDRICK MIDDLE	789	3,939,471	1,440,119	87,696	1,954,590	7,421,876	9,407
LOVEJOY MIDDLE	572	3,256,095	1,226,244	27,100	1,417,016	5,926,455	10,361
MORROW MIDDLE	924	4,729,466	1,728,320	98,019	2,289,025	8,844,830	9,572
MUNDY'S MILL MIDDLE	759	4,136,742	1,550,239	100,219	1,880,271	7,667,471	10,102
NORTH CLAYTON MIDDLE	896	4,160,771	1,544,647	88,719	2,219,661	8,013,798	8,944
POINTE SOUTH MIDDLE	839	4,113,891	1,532,323	101,936	2,078,455	7,826,605	9,328
REX MILL MIDDLE	1132	5,083,288	1,945,456	94,335	2,804,304	9,927,383	8,770
RIVERDALE MIDDLE	751	3,659,639	1,383,255	85,654	1,860,452	6,989,000	9,306

SCHOOL SITES

Schools	FTE	Salary	Benefit	Other	Indirect	Total General Fund Budget	Average Cost Per Pupil
ROBERTS MIDDLE	941	5,324,593	1,934,689	95,047	2,331,139	9,685,468	10,293
SEQUOYAH MIDDLE	881	4,345,524	1,618,613	94,142	2,182,501	8,240,780	9,354
EDDIE WHITE MIDDLE SCHOOL	792	3,630,520	1,339,454	59,928	1,962,022	6,991,924	8,828
MS TOTALS & AVERAGE PER PUPIL	12,560	63,484,431	23,697,797	1,268,663	31,114,888	119,565,779	9,579
High Schools							
DREW HIGH SCHOOL	1572	7,432,199	2,753,591	220,787	3,894,316	14,300,893	9,097
FOREST PARK HIGH	1745	7,158,041	2,555,067	269,193	4,322,889	14,305,190	8,198
JONESBORO HIGH	1337	6,485,022	2,432,521	296,079	3,312,150	12,525,772	9,369
LOVEJOY HIGH	1816	8,178,642	2,900,195	248,298	4,498,777	15,825,912	8,715
MORROW HIGH	1730	7,314,191	2,664,773	1,375,891	4,285,729	15,640,584	9,041
MOUNT ZION HIGH	1299	6,219,825	2,321,513	209,814	3,218,013	11,969,164	9,214
MUNDY'S MILL HIGH	1659	7,160,531	2,648,801	225,235	4,109,841	14,144,408	8,526
NORTH CLAYTON HIGH	1120	4,858,367	1,744,895	169,856	2,774,576	9,547,694	8,525
RIVERDALE HIGH	1268	5,936,717	2,162,268	241,602	3,141,216	11,481,803	9,055
ELITE SCHOLARS ACADEMY	680	3,511,914	1,315,002	68,669	1,684,564	6,580,149	9,677
STILWELL SCHOOL OF THE ARTS	572	3,238,898	1,180,972	76,598	1,417,016	5,913,484	10,338
PERFORMING ARTS CENTER	-	201,096	78,365	128,320	-	407,781	-
CLAYTON COUNTY OPEN CAMPUS	-	4,282,518	1,577,834	40,522	-	5,900,874	-
CLAYTON ALTERNATIVE VIRTUAL AC	-	1,146,125	413,254	139,643	-	1,699,022	-
NATIONAL YOUTH PLACEMENT CORP.	-	-	-	-	-	-	-
RESIDENTIAL TREATMENT FACILITY	-	423,314	172,437	-	-	595,751	-
HS TOTALS & AVERAGE PER PUPIL	14,798	73,547,400	26,921,488	3,710,507	36,659,085	140,838,480	9,069
DISTRICT GRAND TOTALS & AVERAGE PER PUPIL	**50,742**	**268,892,421**	**100,412,999**	**7,380,526**	**125,703,157**	**502,389,102**	**9,579**

SCHOOL SITES

Special Revenue Fund

Schools	Salary	Benefit	Other	Total Special Revenue Budget
Elementary Schools				
ANDERSON ELEMENTARY	128,138	40,367	151,666	320,171
ARNOLD ELEMENTARY	30,202	18,163	151,794	200,159
BROWN ELEMENTARY	121,707	61,659	86,350	269,716
CALLAWAY ELEMENTARY	197,005	100,487	429,981	727,473
CHURCH STREET ELEMENTARY	202,002	100,969	254,620	557,591
EAST CLAYTON ELEMENTARY	70,132	38,353	159,061	267,546
EDMONDS ELEMENTARY	84,822	29,876	271,464	386,162
FOUNTAIN ELEMENTARY	242,203	98,345	111,771	452,319
HARPER ELEMENTARY	222,437	83,512	354,360	660,309
HAWTHORNE ELEMENTARY	128,831	73,628	266,925	469,384
HAYNIE ELEMENTARY	128,171	51,116	447,002	626,289
HENDRIX DRIVE ELEMENTARY	-	-	-	-
HUIE ELEMENTARY	253,624	113,819	437,042	804,485
JACKSON ELEMENTARY	199,966	98,218	58,536	356,720
KAY PACE FINE ARTS	26,250	17,259	12,458	55,967
KEMP ELEMENTARY	68,154	24,421	253,275	345,850
KEMP PRIMARY	54,226	23,278	374,682	452,186
KILPATRICK ELEMENTARY	72,685	38,228	286,056	396,969
KING ELEMENTARY	107,027	44,949	349,840	501,816
LAKE CITY ELEMENTARY	55,647	21,744	137,838	215,229
LAKE RIDGE ELEMENTARY	223,223	82,412	208,569	514,204
LEE STREET ELEMENTARY	136,635	52,134	229,680	418,449
MARSHALL ELEMENTARY	145,915	66,099	936,857	1,148,871
MCGARRAH ELEMENTARY	92,377	42,660	188,392	323,429
MICHELLE OBAMA STEM ELEMENTARY	80,215	28,874	230,856	339,945
MORROW ELEMENTARY	47,864	22,172	154,219	224,255

SCHOOL SITES

Schools	Salary	Benefit	Other	Total Special Revenue Budget
MOUNT ZION PRIMARY	165,580	70,379	429,399	665,358
MOUNT ZION ELEMENTARY	90,848	19,589	248,941	359,378
NORTHCUTT ELEMENTARY	250,442	88,551	443,701	782,694
OLIVER ELEMENTARY	199,686	89,975	142,003	431,664
POINTE SOUTH ELEMENTARY	128,364	62,697	183,097	374,158
RIVERDALE ELEMENTARY	202,024	78,129	236,638	516,791
RIVER'S EDGE ELEMENTARY	87,030	29,842	166,480	283,352
SMITH ELEMENTARY	240,837	99,295	318,435	658,567
SUDER ELEMENTARY	117,483	49,495	126,779	293,757
SWINT ELEMENTARY	266,825	139,561	174,596	580,982
TARA ELEMENTARY	151,996	56,914	160,172	369,082
UNIDOS DUAL LANGUAGE CHARTER	147,951	65,992	215,606	429,549
WEST CLAYTON ELEMENTARY	90,304	42,293	154,862	287,459
PRE-K DIAGNOSTIC CENTER	-	-	78,000	78,000
ES TOTALS	5,258,828	2,265,454	9,622,001	17,146,283

Middle Schools

ADAMSON MIDDLE	271,456	151,887	102,555	525,898
BABB MIDDLE	142,173	54,091	154,156	350,420
FOREST PARK MIDDLE	148,199	54,975	348,540	551,714
JONESBORO MIDDLE	292,656	98,415	543,667	934,738
KENDRICK MIDDLE	269,476	127,828	250,993	648,297
LOVEJOY MIDDLE	177,367	96,201	268,559	542,127
MORROW MIDDLE	142,774	77,602	215,603	435,979
MUNDY'S MILL MIDDLE	103,058	34,064	252,795	389,917
NORTH CLAYTON MIDDLE	68,154	26,135	389,460	483,749
POINTE SOUTH MIDDLE	180,721	62,047	158,252	401,020
REX MILL MIDDLE	130,271	51,748	371,449	553,468
RIVERDALE MIDDLE	88,609	30,782	316,428	435,819
ROBERTS MIDDLE	88,338	44,513	241,327	374,178

SCHOOL SITES

Schools	Salary	Benefit	Other	Total Special Revenue Budget
SEQUOYAH MIDDLE	143,570	42,140	323,131	508,841
EDDIE WHITE MIDDLE SCHOOL	-	22,320	63,302	85,622
MS TOTALS	2,246,822	974,748	4,000,217	7,221,788
High Schools				
DREW HIGH SCHOOL	216,205	94,174	794,374	1,104,753
FOREST PARK HIGH	355,327	146,778	442,759	944,864
JONESBORO HIGH	133,068	51,882	332,883	517,833
LOVEJOY HIGH	171,797	71,667	356,727	600,191
MORROW HIGH	123,648	49,697	695,624	868,969
MOUNT ZION HIGH	368,706	186,081	250,814	805,601
MUNDY'S MILL HIGH	292,272	132,485	420,131	844,888
NORTH CLAYTON HIGH	197,202	76,688	391,880	665,770
RIVERDALE HIGH	156,934	68,569	197,716	423,219
ELITE SCHOLARS ACADEMY	-	-	285,063	285,063
STILWELL SCHOOL OF THE ARTS	-	-	104,952	104,952
				-
PERFORMING ARTS CENTER	-	-	65,556	65,556
CLAYTON COUNTY OPEN CAMPUS	158,946	57,344	335,039	551,329
CLAYTON ALTERNATIVE VIRTUAL AC	-	-	-	-
NATIONAL YOUTH PLACEMENT CORP.	-	-	42,548	42,548
RESIDENTIAL TREATMENT FACILITY	-	-	-	-
HS TOTALS	2,174,105	935,365	4,716,064	7,825,534
Non Direct Cost				113,890,773
DISTRICT GRAND TOTALS	**9,679,755**	**4,175,567**	**18,338,282**	**146,084,378**

SCHOOL SITES

Food Nutrition Fund

Schools	Salary	Benefit	Other	Total Food Nutrition
Elementary Schools				
ANDERSON ELEMENTARY	73,630	29,558	81,305	184,493
ARNOLD ELEMENTARY	50,403	15,896	231,352	297,651
BROWN ELEMENTARY	100,122	42,755	227,565	370,442
CALLAWAY ELEMENTARY	143,171	83,035	331,303	557,509
CHURCH STREET ELEMENTARY	167,422	109,077	208,213	484,712
EAST CLAYTON ELEMENTARY	103,512	76,015	172,325	351,852
EDMONDS ELEMENTARY	55,902	38,695	232,983	327,580
FOUNTAIN ELEMENTARY	94,460	64,510	187,351	346,321
HARPER ELEMENTARY	121,448	77,695	300,944	500,087
HAWTHORNE ELEMENTARY	141,763	80,538	244,775	467,076
HAYNIE ELEMENTARY	95,074	53,453	236,420	384,947
HENDRIX DRIVE ELEMENTARY	-	-	-	-
HUIE ELEMENTARY	166,758	127,503	183,773	478,034
JACKSON ELEMENTARY	122,058	78,687	211,163	411,908
KAY PACE FINE ARTS	-	-	-	-
KEMP ELEMENTARY	112,881	87,623	251,748	452,252
KEMP PRIMARY	119,796	67,084	204,660	391,540
KILPATRICK ELEMENTARY	117,748	55,969	227,629	401,346
KING ELEMENTARY	120,063	66,451	280,203	466,717
LAKE CITY ELEMENTARY	102,828	65,435	245,116	413,379
LAKE RIDGE ELEMENTARY	92,300	29,648	248,510	370,458
LEE STREET ELEMENTARY	104,673	65,862	252,847	423,382
MARSHALL ELEMENTARY	149,686	69,222	334,756	553,664
MCGARRAH ELEMENTARY	97,305	53,530	261,966	412,801
MICHELLE OBAMA STEM ELEMENTARY	24,175	13,508	257,871	295,554
MORROW ELEMENTARY	81,632	52,453	191,295	325,380

SCHOOL SITES

Schools	Salary	Benefit	Other	Total Food Nutrition
MOUNT ZION PRIMARY	111,795	67,360	237,065	416,220
MOUNT ZION ELEMENTARY	120,407	88,427	252,313	461,147
NORTHCUTT ELEMENTARY	116,113	65,382	198,559	380,054
OLIVER ELEMENTARY	113,217	55,402	143,981	312,600
POINTE SOUTH ELEMENTARY	100,287	42,562	177,817	320,666
RIVERDALE ELEMENTARY	144,756	79,872	152,600	377,228
RIVER'S EDGE ELEMENTARY	108,520	78,001	167,357	353,878
SMITH ELEMENTARY	181,281	117,226	289,335	587,842
SUDER ELEMENTARY	112,997	54,651	302,027	469,675
SWINT ELEMENTARY	146,286	102,431	214,780	463,497
TARA ELEMENTARY	117,916	65,970	231,139	415,025
UNIDOS DUAL LANGUAGE CHARTER	64,417	39,360	209,859	313,636
WEST CLAYTON ELEMENTARY	76,697	40,326	286,930	403,953
				-
PRE-K DIAGNOSTIC CENTER	-	-	-	-
ES TOTALS	4,073,499	2,401,172	8,469,834	14,944,505

Middle Schools

ADAMSON MIDDLE	106,603	55,289	180,438	342,330
BABB MIDDLE	150,216	103,853	202,285	456,354
FOREST PARK MIDDLE	89,874	52,818	244,641	387,333
JONESBORO MIDDLE	168,279	97,856	267,881	534,016
KENDRICK MIDDLE	132,366	68,241	233,982	434,589
LOVEJOY MIDDLE	88,919	52,572	341,220	482,711
MORROW MIDDLE	155,270	81,524	376,281	613,075
MUNDY'S MILL MIDDLE	80,874	40,544	239,176	360,594
NORTH CLAYTON MIDDLE	124,949	77,240	260,699	462,888
POINTE SOUTH MIDDLE	147,019	67,675	219,464	434,158
REX MILL MIDDLE	159,788	93,456	205,089	458,333
RIVERDALE MIDDLE	125,352	67,743	272,108	465,203

SCHOOL SITES

Schools	Salary	Benefit	Other	Total Food Nutrition
ROBERTS MIDDLE	155,766	92,563	295,571	543,900
SEQUOYAH MIDDLE	149,883	103,408	489,866	743,157
EDDIE WHITE MIDDLE SCHOOL	173,052	107,715	-	280,767
MS TOTALS	8,196,008	4,769,033	17,234,861	6,999,408
High Schools				
DREW HIGH SCHOOL	202,446	118,832	155,480	476,758
FOREST PARK HIGH	206,821	157,472	196,810	561,103
JONESBORO HIGH	172,596	127,325	273,483	573,404
LOVEJOY HIGH	204,629	105,977	177,816	488,422
MORROW HIGH	238,112	121,973	181,111	541,196
MOUNT ZION HIGH	170,309	71,570	219,463	461,342
MUNDY'S MILL HIGH	215,202	94,341	270,295	579,838
NORTH CLAYTON HIGH	134,532	89,973	168,784	393,289
RIVERDALE HIGH	175,445	93,971	135,095	404,511
ELITE SCHOLARS ACADEMY	97,050	31,390	197,137	325,577
STILWELL SCHOOL OF THE ARTS	85,610	40,109	309,194	434,913
				-
PERFORMING ARTS CENTER	-	-	-	-
CLAYTON COUNTY OPEN CAMPUS	36,303	25,701	207,878	269,882
CLAYTON ALTERNATIVE VIRTUAL AC	-	-	-	-
NATIONAL YOUTH PLACEMENT CORP.	-	-	-	-
RESIDENTIAL TREATMENT FACILITY	-	-	-	-
HS TOTALS	1,939,055	1,078,634	2,492,546	5,510,235
Non Direct Cost				7,151,175
DISTRICT GRAND TOTALS	**14,208,562**	**8,248,839**	**28,197,241**	**34,605,323**

SCHOOL SITES

Enterprise Fund

Schools	Salary	Benefit	Other	Total Enterprise
Elementary Schools				
ANDERSON ELEMENTARY	62,370	11,948	-	74,318
ARNOLD ELEMENTARY	105,012	25,584	-	130,596
BROWN ELEMENTARY	46,035	6,020	-	52,055
CALLAWAY ELEMENTARY	78,570	13,592	-	92,162
CHURCH STREET ELEMENTARY	167,535	24,706	-	192,241
EAST CLAYTON ELEMENTARY	135,135	34,542	-	169,677
EDMONDS ELEMENTARY	9,045	692	-	9,737
FOUNTAIN ELEMENTARY	58,579	13,706	-	72,285
HARPER ELEMENTARY	69,867	12,947	-	82,814
HAWTHORNE ELEMENTARY	62,370	10,405	-	72,775
HAYNIE ELEMENTARY	99,360	18,637	-	117,997
HENDRIX DRIVE ELEMENTARY	-	-	-	-
HUIE ELEMENTARY	48,600	17,970	-	66,570
JACKSON ELEMENTARY	153,605	23,710	-	177,315
KAY PACE FINE ARTS	125,820	16,784	-	142,604
KEMP ELEMENTARY	93,555	14,701	-	108,256
KEMP PRIMARY	32,400	4,552	-	36,952
KILPATRICK ELEMENTARY	93,555	13,954	-	107,509
KING ELEMENTARY	120,150	30,763	-	150,913
LAKE CITY ELEMENTARY	62,370	10,614	-	72,984
LAKE RIDGE ELEMENTARY	84,375	14,686	-	99,061
LEE STREET ELEMENTARY	66,825	10,308	-	77,133
MARSHALL ELEMENTARY	51,975	8,409	-	60,384
MCGARRAH ELEMENTARY	68,470	32,603	-	101,073
MICHELLE OBAMA STEM ELEMENTARY	31,185	5,332	-	36,517
MORROW ELEMENTARY	109,755	26,830	-	136,585
MOUNT ZION PRIMARY	47,115	7,505	-	54,620

SCHOOL SITES

Schools	Salary	Benefit	Other	Total Enterprise
MOUNT ZION ELEMENTARY	36,855	1,791	-	38,646
NORTHCUTT ELEMENTARY	57,780	9,040	-	66,820
OLIVER ELEMENTARY	60,588	12,519	-	73,107
POINTE SOUTH ELEMENTARY	58,995	8,953	-	67,948
RIVERDALE ELEMENTARY	57,780	19,236	-	77,016
RIVER'S EDGE ELEMENTARY	83,160	14,986	-	98,146
SMITH ELEMENTARY	20,790	1,739	-	22,529
SUDER ELEMENTARY	42,660	6,328	-	48,988
SWINT ELEMENTARY	9,045	692	-	9,737
TARA ELEMENTARY	54,405	5,936	-	60,341
UNIDOS DUAL LANGUAGE CHARTER	79,785	23,333	-	103,118
WEST CLAYTON ELEMENTARY	69,300	11,659	-	80,959
				-
PRE-K DIAGNOSTIC CENTER	-	-	-	-
ES TOTALS	2,714,776	527,712	-	3,242,488

Middle Schools

ADAMSON MIDDLE	51,975	727	-	52,702
BABB MIDDLE	-	-	-	-
FOREST PARK MIDDLE	-	-	-	-
JONESBORO MIDDLE	-	-	-	-
KENDRICK MIDDLE	-	-	-	-
LOVEJOY MIDDLE	-	-	-	-
MORROW MIDDLE	-	-	-	-
MUNDY'S MILL MIDDLE	-	-	-	-
NORTH CLAYTON MIDDLE	-	-	-	-
POINTE SOUTH MIDDLE	-	-	-	-
REX MILL MIDDLE	-	-	-	-
RIVERDALE MIDDLE	-	-	-	-

SCHOOL SITES

Schools	Salary	Benefit	Other	Total Enterprise
ROBERTS MIDDLE	62,139	11,429	-	73,568
SEQUOYAH MIDDLE	-	-	-	-
EDDIE WHITE MIDDLE SCHOOL	20,790	3,696	-	24,486
MS TOTALS	134,904	15,852	-	150,756
High Schools				
FOREST PARK HIGH	-	-	-	-
JONESBORO HIGH	-	-	-	-
LOVEJOY HIGH	-	-	-	-
MORROW HIGH	-	-	-	-
MOUNT ZION HIGH	-	-	-	-
MUNDY'S MILL HIGH	-	-	-	-
NORTH CLAYTON HIGH	-	-	-	-
RIVERDALE HIGH	-	-	-	-
ELITE SCHOLARS ACADEMY	-	-	-	-
STILWELL SCHOOL OF THE ARTS	-	-	-	-
PERFORMING ARTS CENTER				-
CLAYTON COUNTY OPEN CAMPUS	36,841	19,562	16,791	73,194
CLAYTON ALTERNATIVE VIRTUAL AC	-	-	-	-
NATIONAL YOUTH PLACEMENT CORP.	-	-	-	-
RESIDENTIAL TREATMENT FACILITY	-	-	-	-
	-	-	-	-
HS TOTALS	36,841	19,562	16,791	73,194
Non Direct Cost				1,845,474
DISTRICT GRAND TOTALS	**2,886,521**	**563,126**	**16,791**	**5,311,912**

GLOSSARY



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.

GLOSSARY

Balance Sheet

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

Board of Education, District

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

Budget

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

Budget Amendments

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

Budget Calendar

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

Budget Message

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

Capital Budget

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

GLOSSARY

Capital Outlays

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

Capital Program

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

Cash Basis

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

Certified Tax Digest

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

Cost Per Pupil

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

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.

GLOSSARY

Fixed Assets

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

Fringe Benefits

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

FTE (Full-Time Equivalency-State Funding)

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

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

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

GLOSSARY

Function (Classifications)

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

Fund

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

Fund Balance

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

Fund, Capital Projects

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

Fund, Enterprise

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

Fund, General

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

GLOSSARY

Fund, Special Revenue

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

Fund, Trust and Agency – Fiduciary

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

Grant

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

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

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

Levy

(Verb) To impose taxes or special assessments. (Noun)

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

Local Five Mill (Local Fair Share)

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

GLOSSARY

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

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.

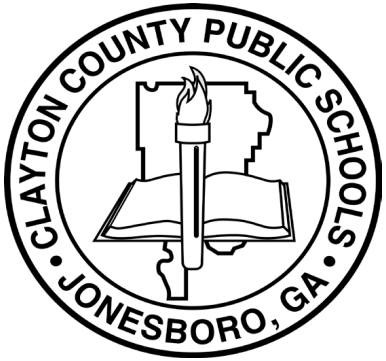
GLOSSARY

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.


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA