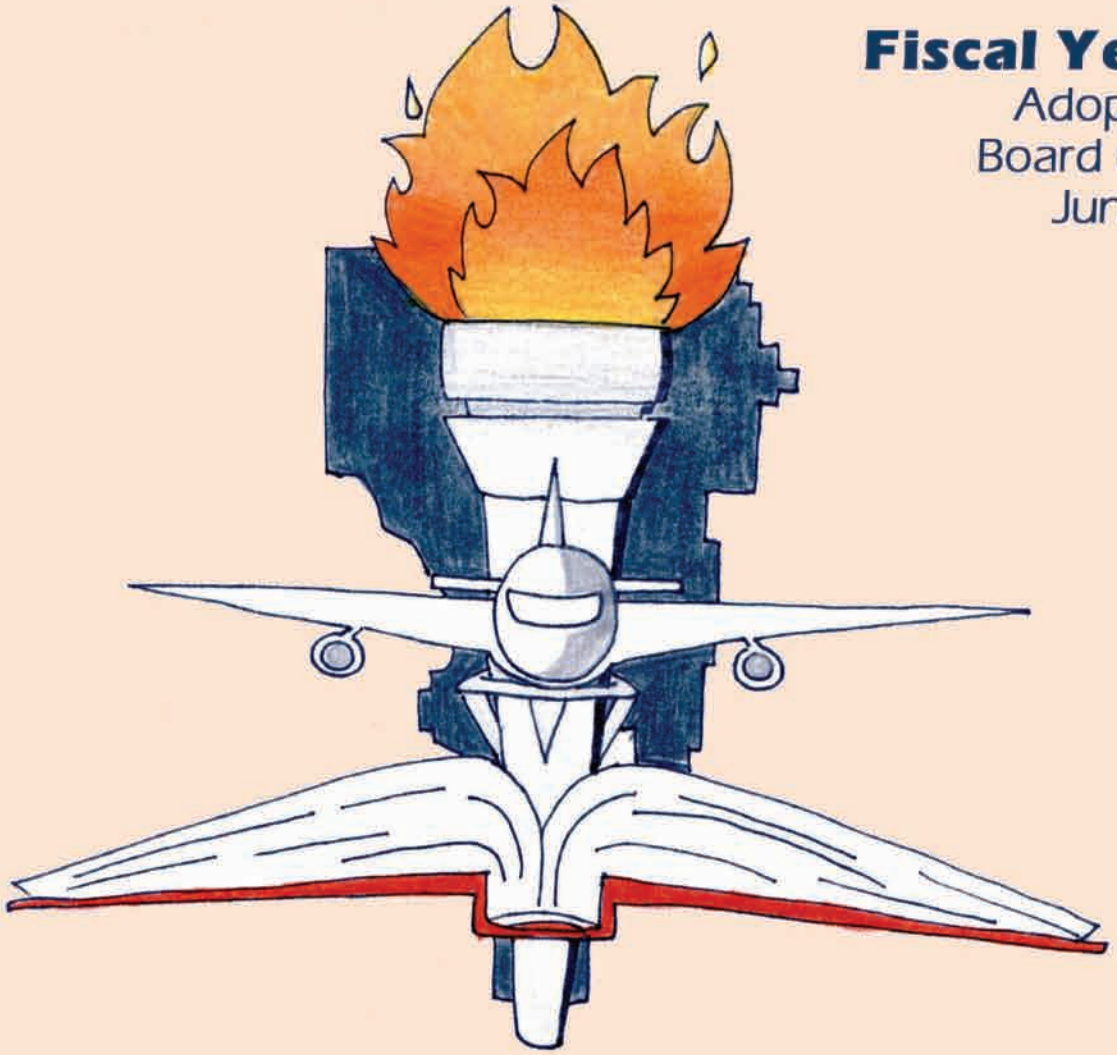
CLAYTON COUNTY PUBLIC SCHOOLS

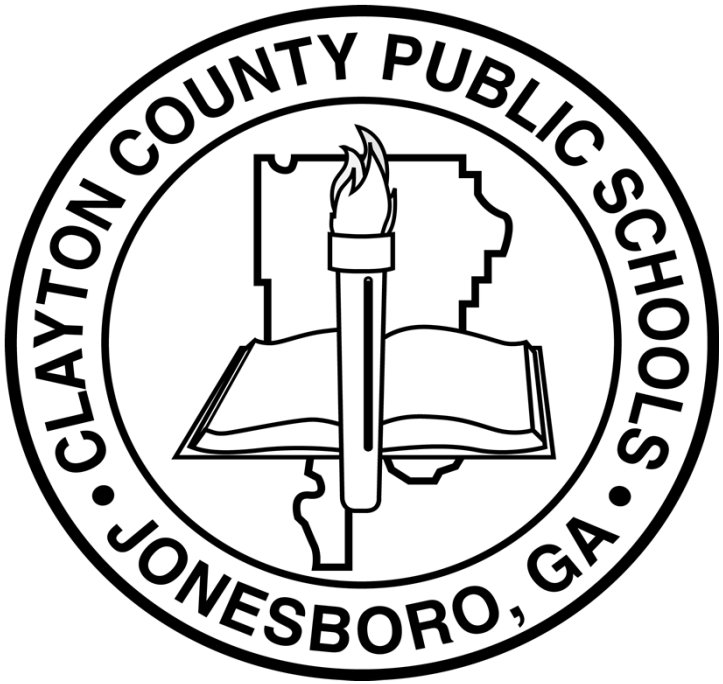
SUPERINTENDENT'S RECOMMENDED BUDGET



Fiscal Year 2011-2012

Adopted by the
Board of Education
June 27, 2011

Edmond T. Heatley, Ed.D., Superintendent

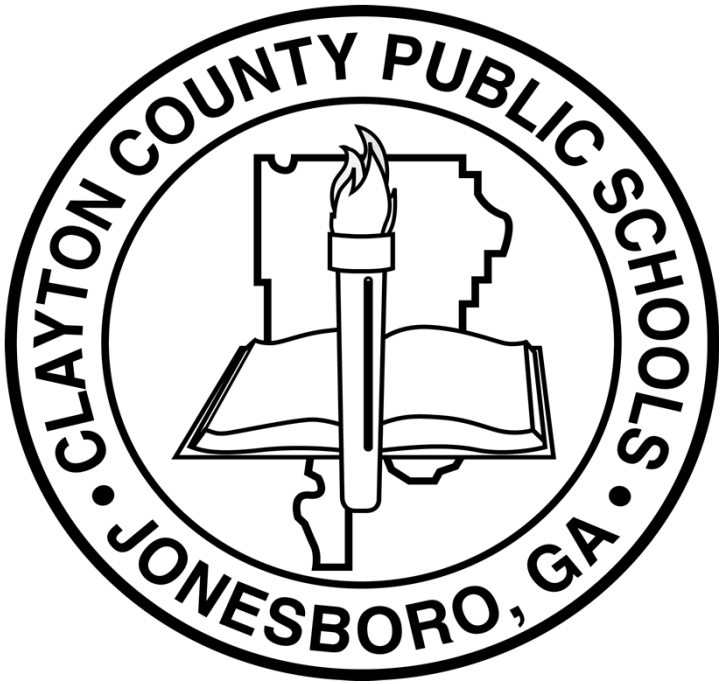

CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

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Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
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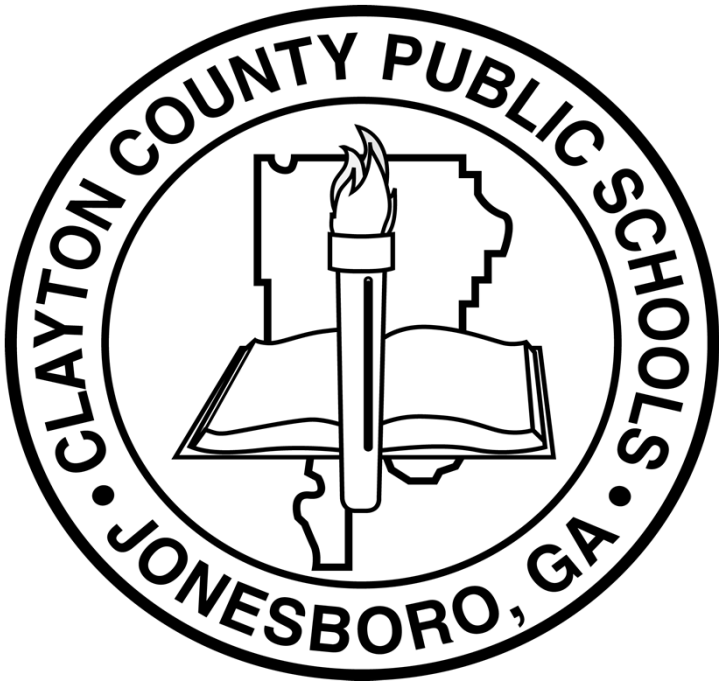
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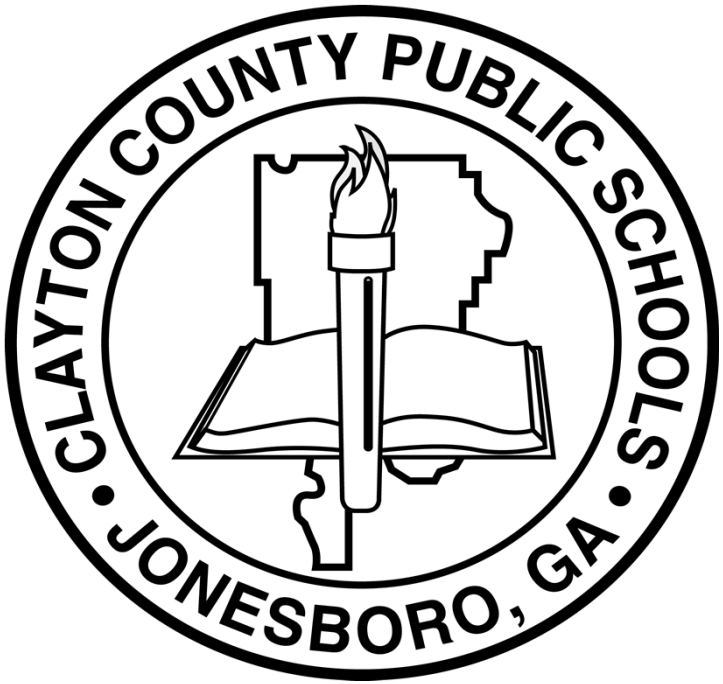

CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Introduction

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

Executive Summary

Submitted is the adopted budget for Fiscal Year 2012. The Clayton County Board of Education gave its approval during a called board meeting on June 27, 2011. The citizens of Clayton County were provided opportunities to address the Board of Education at public hearings on June 6, 2011.

The total budget recommended by Superintendent Dr. Edmond Heatley is comprised of four funds as displayed below:

Funds Comprising the Total Budget	**FY 2011**	**FY 2012**
• General Fund	$ 358,970,508	$ 339,460,278
• Special Revenue Fund	74,712,389	57,099,653
• Capital Projects Fund	56,460,149	102,961,082
• Enterprise Fund	31,349,816	30,509,575
Total Budget	**$ 521,492,862**	**$ 530,030,588**

The budget process began in the fall of 2010 when the Board adopted the budget calendar for FY2011-2012. The process has involved a Citizens Budget Committee, central level staff, the Superintendent and the Board of Education. Information regarding the FY12 budget was presented to the Board during the regular monthly work sessions and board meetings January through May, 2011.

Revenue Assumptions

- The revenue budget was prepared using conservative projections.
- The state QBE mid-year adjustment is not included in the initial budget.
- All possible revenue sources were explored to support the anticipated needs of the district.
- All potential grants that support the mission and goals of the Board and the District were explored.

Expenditure Assumptions

- Support core (basic) academic programs and Georgia high school graduation requirements.
- Provide instructional and student support service resources necessary to improve student achievement.
- Recruit, train and maintain a highly qualified and effective work force.
- Ensure a safe and orderly learning environment.
- Provide clean and well-maintained facilities.

Executive Summary

The task of providing adequate resources to meet the needs of students in a growing and changing school district is a challenge. All school districts in the state continue to see decreased state funding due to the continuation of the state formula of a "temporary QBE reduction" which was put in place in 2002. With continuous declining revenues at the state level, the legislature or Governor increased the cut to local school districts. Because of this, Clayton County has lost in excess of $149 million in state revenue since 2002. Additionally, FY2011 was the last year that American Recovery and Reinvestment Act (ARRA) funds were available.

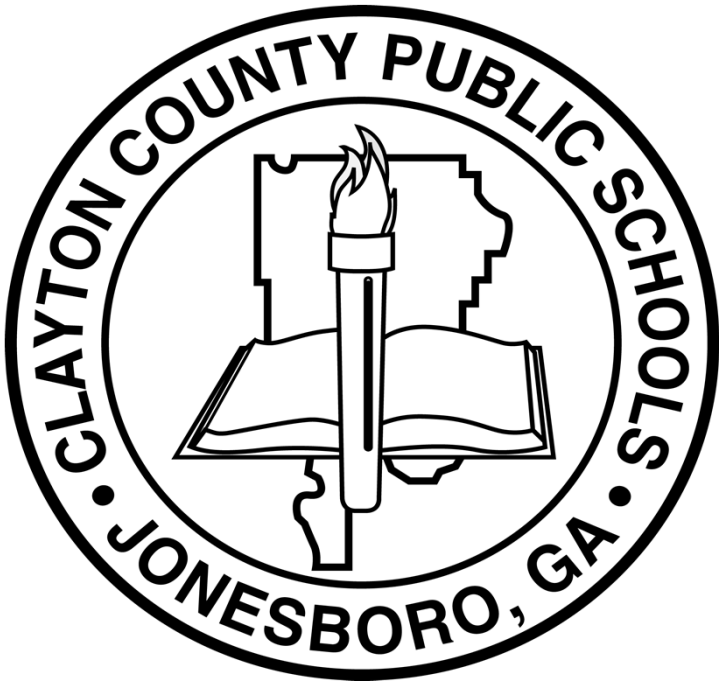
In addition to the state revenue challenges, the local tax revenue has presented its own challenges. During Fiscal Year 2011, home values continued to decline significantly due to the mortgage industry crisis and the country's ongoing recession. The tax base for Clayton County has decreased by approximately $732 million.

This budget was put together with all of these challenges, and despite these revenue challenges, the budget is focused on the goals of the district and primarily on the instructional needs of the students. This is evidenced by the fact that almost 73% of the general fund budget is budgeted in the Instructional function. When the functions of Pupil Services, Improvement of Instruction and Media Services are added to Direct Instruction, the percentage is 78%.

Because of these revenue challenges, the administrative staff had to make some very hard decisions to reduce expenditures. In response to the anticipated revenue shortfall of over $49 million, the Board approved a two year budget reduction plan that included a reduction in force (RIF) as well as other salary cuts in the spring. The RIF resulted in reducing staff in instructional, operations and administrative areas.

No salary increases are included in this budget. Teachers will receive the earned state step if eligible. However, their total salaries will remain at the same level as FY2011. In addition to increasing class size, the school year continues to be reduced by five days.

Despite the revenue challenges facing the district, the budget continues to focus on the core business of teaching and learning and the goals and initiatives adopted by the Board of Education with the most important focus on student achievement.


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Mission Statement

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

Vision Statement

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

Belief Statements

- Education is the shared responsibility of the home, the school, and the community.
- An involved parent will enhance the educational experience of every child.
- Communication and understanding among all stakeholders of our diverse community are essential to achieving the goals of education.
- Learning is most productive when the needs of each child are met through instruction provided by competent teachers.
- We believe that learning is a continuous process.
- A learning environment where children experience security, care, dignity, and respect is essential.
- We believe that children have first priority on all of our resources.
- Children must accept responsibility for their learning and improvement of their future.

MISSION, VISION, BELIEF STATEMENTS AND GOALS

Strategic Goals

Goal 1

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

Goal 2

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

Goal 3

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

Goal 4

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

Goal 5

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

Goal 6

To recruit and retain highly qualified and effective staff.

Clayton County Public Schools
Budget Development/Planning Calendar
Fiscal Year 2011-2012

Process/Action	Timeline/Date	Additional Information
1. Board approves budget calendar	September 13, 2010	
2. FTE student count date for State QBE funding	October 4, 2010	Information on student enrollment that provides data for mid-term adjustment
3. Budget committee organizational meeting (CCPS staff)	No later than October 30, 2010	Committee will consist of the Superintendent's cabinet, other central level administrators and local school principals representing each level
4. Citizens Budget Committee Identified	No later than November 30, 2010	Names submitted by Board Members for Citizens Committee
5. Budget assumptions approved by the	October, 2010 Board Work Session, November, 2010 Board Meeting	Guidelines for developing the FY2012 budget
6. FY2012 Student Enrollment Projections Complete	Initial Draft of Student Enrollment December 8, 2010	Data needed to develop personnel allotments for schools
7. Mid-year adjustment to FY2011 budget action taken by the Board	December, 2010 Board Work Session, January, 2011 Board Meeting	• Allows opportunity to amend the budget for any items deemed necessary by the Superintendent and Board • Allows opportunity to update the budget with current information on grant awards not available at the time the budget was adopted • Most organizations review their budgets mid-year for any necessary adjustments
8. Budget instructions to department heads	Mid – December	Instructions & guidelines for submitting budget requests
9. Tax Anticipation Note retired	December 31, 2010	Temporary loan for cash flow purposes paid in full

Process/Action	Timeline/Date	Additional Information
10. Budget committee meets (CCPS staff)	January – June Ongoing	Committee will have meetings throughout the budget development process
11. Citizens Budget Committee Meets	January – June	The Citizens Budget Committee will meet throughout the process. A proposed calendar of meeting dates will be presented at the organizational meeting
12. Monitor the State legislative process	January – May	Keep abreast of legislative changes that impact school funding
13. FY2012 Student Enrollment Projections Complete	Finalized Adjustment no later than January 7, 2011	Data needed to develop personnel allotments for schools
14. Personnel allotments created using enrollment projections.	No later than January 21, 2011	Budget Office will work with HR to develop personnel allotments for budget development
15. Schools notified of initial personnel allotments.	February 4, 2011	Allows Principals to begin planning for staffing the next school year
16. Department budget requests due to budget office.	February 11, 2011	Budget Office will summarize all budget requests
17. Superintendent's recommended budget presented in work session.	April, 2011	The Board will have opportunity to ask questions from staff regarding various budget options
18. Follow up work session with Board to discuss options.	No later than April 30, 2011	The Board will have opportunity to ask questions from staff regarding various budget options
19. Tentative adoption of budget	May 2, 2011	Tentative adoption is necessary to provide time for advertising the budget and receive public input
20. Advertise budget and time and place of public hearings	April 28, 2011 May 25 & 27, 2011	Required by law

Clayton County Public Schools
Budget Development/Planning Calendar
Fiscal Year 2011-2012

Process/Action	Timeline/Date	Additional Information
21. Hold public hearings on budget	May 5 & 12, 2011 June 6, 2011	Allows public to comment on budget proposal
22. Final adoption of budget	June 27, 2011	Per Board policy
23. Tentative adoption of millage rate	June 6, 2011	Budget is adopted with a tentative millage rate until final information is received from the Tax Commissioner's office on digest
24. Public hearings on millage rate	Mid - July 2011	Needed if millage rate increases or remains the same
25. Adoption of millage rate	Late - July 2011	Prior to County adopting total rate and submission of digest to State Department of Revenue

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

GENERAL TAX INFORMATION

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

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

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

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

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

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

Tax Exempt Property

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

GENERAL TAX INFORMATION

Clayton County School Exemptions

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

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

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

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

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

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

CLAYTON COUNTY PUBLIC SCHOOLS
MILLAGE RATE HISTORY

YEAR	M & O	BOND	TOTAL	
2001	17.916	0.00	17.916	
2002	17.916	0.00	17.916	
2003	18.916	0.00	18.916	
2004	18.916	0.00	18.916	
2005	18.916	0.00	18.916	
2006	18.916	0.00	18.916	
2007	20.000	0.00	20.000	
2008	19.836	0.00	19.836	
2009	19;836	0.00	19.836	
2010	20.000	0.00	20.000	
2011	20.000	0.00	20.000	
2012	**20.000**	**0.00**	**20.000**	Proposed

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

QUALITY BASIC EDUCATION (QBE)

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

The 19 programs as defined by the State of Georgia and their assigned weights and FY 2012 FTE values is as follows:

Program	FY 2012 Weight	FY 2012 Value
Kindergarten	1.6601	$ 4,523.82
Kindergarten Early Intervention	2.0517	$ 5,591.07
Grades 1 - 3	1.2861	$ 3,504.84
Grades 1 - 3 Early Intervention	1.8045	$ 4,917.37
Grades 4 - 5	1.0326	$ 2,813.80
Grades 4 - 5 Early Intervention	1.7988	$ 4,901.89
Middle Grades (6-8) Program	1.0164	$ 2,769.77
Middle School (6-8) Program	1.1218	$ 3,056.88
Grades 9 - 12	1.0000	$ 2,725.07
Vocational Labs	1.1841	$ 3,226.78
Special Ed. - Category I	2.3960	$ 6,529.37
Special Ed. - Category II	2.8189	$ 7,681.67
Special Ed. - Category III	3.5912	$ 9,786.38
Special Ed. - Category IV	5.8253	$ 15,874.43
Special Ed. - Category V	2.4597	$ 6,702.83
Gifted	1.6686	$ 4,546.99
Remedial	1.3136	$ 3,579.72
Alternative Education	1.6038	$ 4,370.57
ESOL Program	2.5337	$ 6,904.61

QUALITY BASIC EDUCATION (QBE)

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

- **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The proposed budget for FY 2012 is $2,273,103

- **Local Five Mill** - Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Five Mill is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2012 local five mill proposal for Clayton County is $38,896,929.

- **Equalization Funding Grant** - Equalization grants are additional State funds earned by school districts whose property "wealth per student " (WPS) is below the 75th percentile of all districts in the State. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized, up to 3.25 equivalent mills. This is a change from previous years when the cut-off for earning equalization dollars was at the 90th percentile. The proposed budget for FY 2012 is $23,494,466

STATE QBE HISTORY OF REVENUE CUTS
(in millions)

Type of Reduction	FY 2003 - FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 (prelim)	Total
Austerity	$ 23.4	$ 10.4	$ 5.1	$ 4.2	$ 11.3	$ 28.1	$ 32.9	$ 34.2	$ 149.6
Other	$ 5.7	$ 2.3	$ 1.2	$ 2.2	$ -	$ 1.1	$ -	$ -	$ 12.5
Total	$ 29.1	$ 12.7	$ 6.3	$ 6.4	$ 11.3	$ 29.2	$ 32.9	$ 34.2	$ 162.1

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 is a recommendation for a partial restoration of the austerity reductions. The austerity reduction continues in FY 2012. There are no plans yet to fully restore the austerity reductions to school districts.

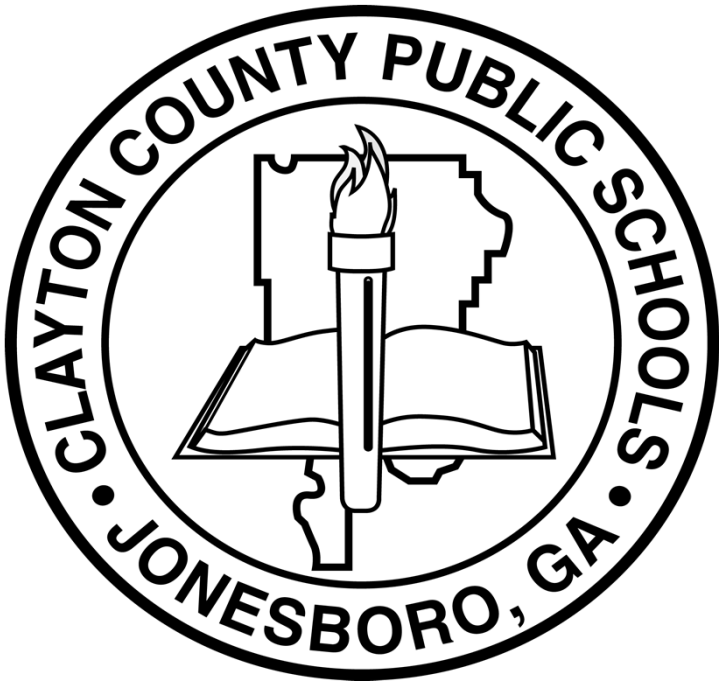
The "other" reductions include decreases in revenues in various categories such as transportation, professional learning and educational media services.

CLAYTON COUNTY PUBLIC SCHOOLS

Total Budget

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent

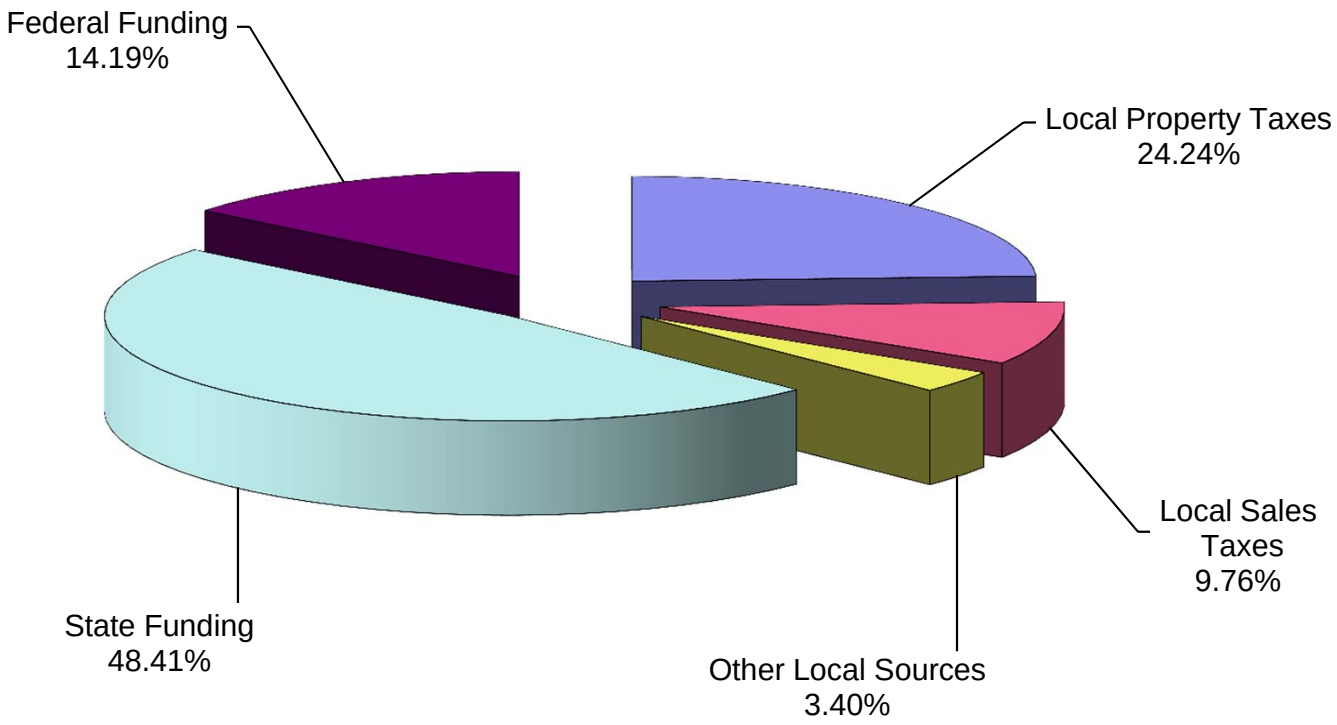

CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS
FY 2012 PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2011 - JUNE 30, 2012

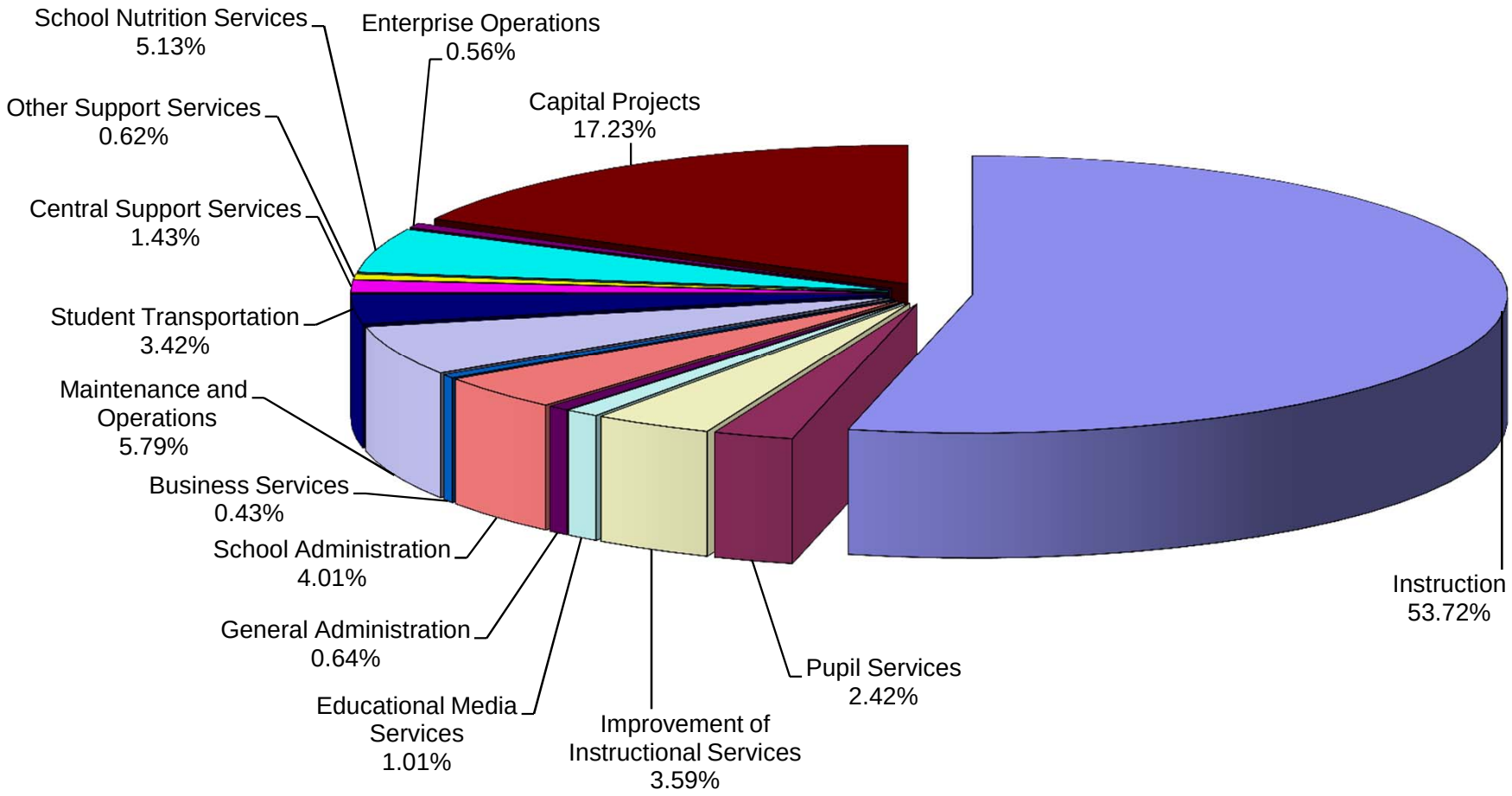
	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	$ 116,750,000	$ -	$ -	$ -	$ 116,750,000
Local Sales Taxes	-	-	47,000,000	-	47,000,000
Other Local Sources	4,550,500	6,577,583	273,344	4,995,523	16,396,950
State Funding	213,084,668	7,429,527	12,105,193	565,228	233,184,616
Federal Funding	655,682	42,962,277	-	24,705,285	68,323,244
TOTAL REVENUE ANTICIPATED	335,040,850	56,969,387	59,378,537	30,266,036	481,654,810
Transfers From Other Funds	-	130,266	-	243,539	373,805
Beginning Unreserved Fund Balance 7-1-2011	4,778,100	-	120,777,462	3,898,681	129,454,243
TOTAL FUNDS AVAILABLE	$ 339,818,950	$ 57,099,653	$ 180,155,999	$ 34,408,256	$ 611,482,858
OPERATING BUDGET EXPENDITURES					
Instruction	$ 246,370,263	$ 30,160,320	$ 8,000,000	$ -	$ 284,530,583
Pupil Services	8,252,955	4,567,123	-	-	12,820,078
Improvement of Instructional Services	5,013,703	13,990,523	-	-	19,004,226
Educational Media Services	5,357,986	985	-	-	5,358,971
General Administration	2,108,620	1,291,445	-	-	3,400,065
School Administration	20,859,279	370,005	-	-	21,229,284
Business Services	2,289,215	-	-	-	2,289,215
Maintenance and Operation	26,173,889	4,093,737	-	388,830	30,656,456
Student Transportation	13,340,473	1,048,575	3,721,160	-	18,110,208
Central Support Services	6,984,811	579,833	-		7,564,644
Other Support Services	2,385,079	924,354	-	-	3,309,433
School Food and Nutrition Services		72,753	-	27,124,706	27,197,459
Enterprise Operations	-	-	-	2,946,239	2,946,239
Facilities Acquisition and Construction Services	-	-	91,239,922	-	91,239,922
TOTAL OPERATING EXPENDITURES	339,136,273	57,099,653	102,961,082	30,459,775	529,656,783
Transfers To Other Funds	324,005	-	-	49,800	373,805
TOTAL EXPENDITURES & TRANSFERS	339,460,278	57,099,653	102,961,082	30,509,575	530,030,588
Ending Unreserved Fund Balance 6-30-2012	358,672	-	77,194,917	3,898,681	81,452,270
TOTAL EXPENDITURES & END OF YEAR BALANCE	$ 339,818,950	$ 57,099,653	$ 180,155,999	$ 34,408,256	$ 611,482,858

The Clayton County Board of Education will revise this proposed FY 2012 budget as necessary. Public Hearings on this proposed budget are scheduled for June 6, 2011 at 11:00 a.m. and 5:30 p.m. at the Clayton County Board of Education Administrative Complex, 1058 Fifth Avenue, Jonesboro, GA 30236. Copies of the proposed budget will be available for public inspection beginning **June 2, 2011** at the Clayton County Board of Education Complex and at the Clayton County Public Library main branch located at 865 Battle Creek Road, Jonesboro, GA 30236. The budget will also be available online at the Clayton County Public Schools website at www.clayton.k12.ga.us.

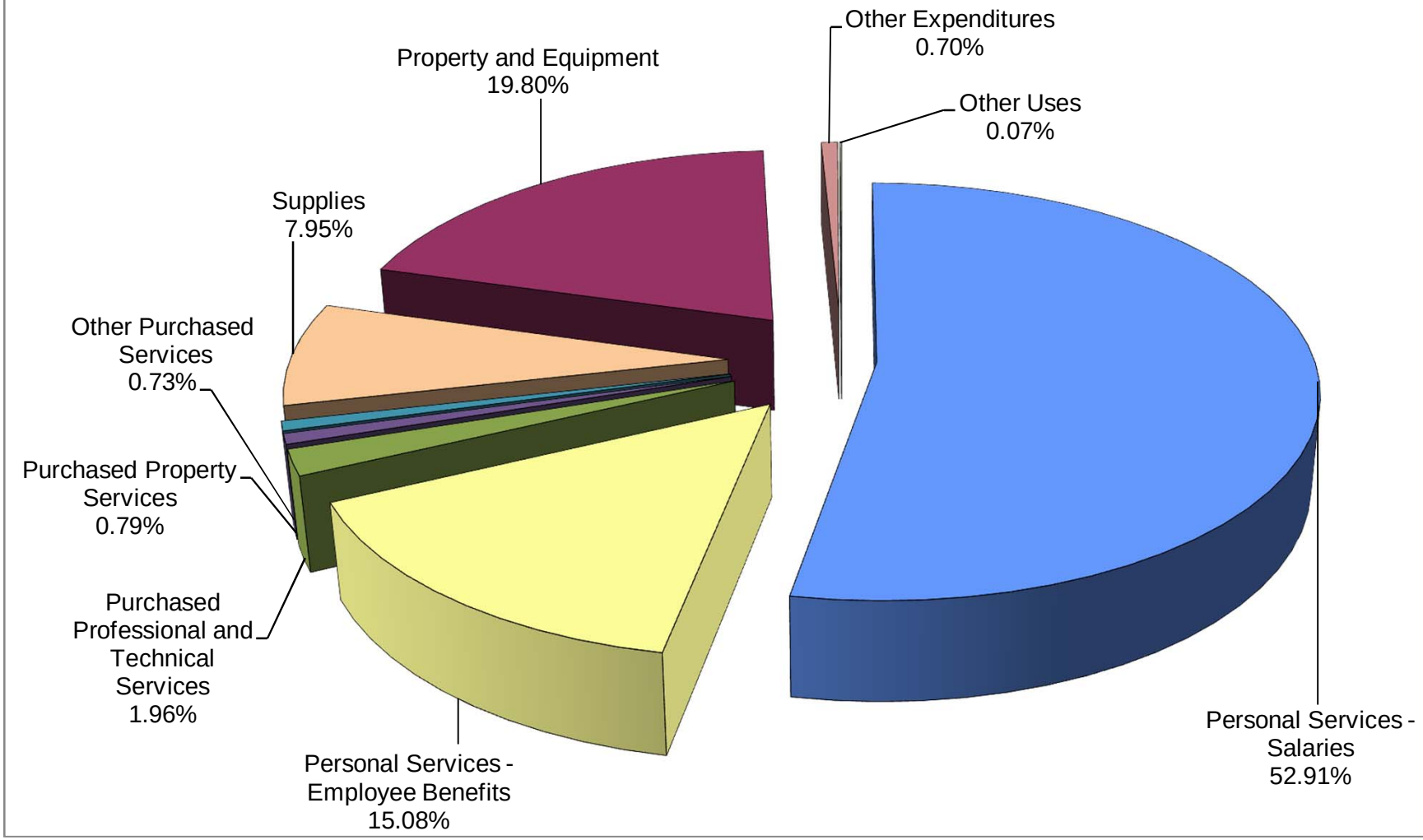
FY 2012 TOTAL REVENUE
ALL FUNDS



FY 2012 TOTAL EXPENDITURES BY FUNCTION
ALL FUNDS



FY 2012 EXPENDITURES BY OBJECT
ALL FUNDS



FY 2012 EXPENDITURES BY OBJECT
ALL FUNDS

Object	Description	F/Y 2000-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
110	Salaries-Classroom Teachers	165,622,579	161,006,681	(4,615,898)
111	Salaries-School Board Members	105,597	105,597	-
112	Salaries-Pre-K Teachers	1,718,398	1,700,000	(18,398)
113	Salaries-Cert. Substitutes	6,334,701	4,899,495	(1,435,206)
114	Salaries-Non Cert. Substitutes	460,951	411,057	(49,894)
115	Salaries-Extended Staff	428,864	388,085	(40,779)
116	Salaries-Prof. Development Stipends	2,272,615	1,598,384	(674,231)
117	Salaries-Extended Year	317,214	315,907	(1,307)
118	Salaries-Art, Music, P.E. Teachers	15,907,404	14,545,383	(1,362,021)
120	Salary Supt/Resa/Avts Director	239,130	239,130	-
121	Salaries-Dep,Assc,Asst,Area Supt	537,041	426,403	(110,638)
130	Salaries-Principal	5,706,382	5,597,598	(108,784)
131	Salaries-Assistant Principal	7,653,102	6,116,805	(1,536,297)
140	Salaries-Aides & Paraprofessionals	11,406,309	10,952,722	(453,587)
142	Salaries-Clerical	7,999,410	7,263,315	(736,095)
145	Salaries-Interpreter	379,860	35,000	(344,860)
146	Salaries-Athletics Personnel	175,264	114,039	(61,225)
148	Salaries-Accountant	47,284	47,286	2
151	Salaries-Legal Personnel	55,590	55,589	(1)
161	Salaries-Technology Specialist	247,110	253,562	6,452
163	Salaries-Nurse	1,079,451	1,067,350	(12,101)
164	Salaries-Phys/Occ/Mobility Therapist	473,017	478,261	5,244
165	Salaries-Librarian Media Specialist	3,630,985	3,666,900	35,915
172	Salaries-Elementary Counselor	2,547,569	2,481,244	(66,325)
173	Salaries-Secondary Counselor	4,176,153	3,699,539	(476,614)
174	Salaries-School Psychologist	1,428,383	1,417,586	(10,797)
176	Salaries-School Social Worker	1,775,300	1,758,444	(16,856)
177	Salaries-Family Ser Coordinator	947,555	158,831	(788,724)

Object	Description	F/Y 2000-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
180	Salaries-Pupil Transp. Drivers	7,476,293	5,944,028	(1,532,265)
181	Salaries-Maint/Tran Mch/Sec/Warehouse	8,272,464	7,853,261	(419,203)
184	Salaries-Lunchroom Workers	8,499,928	8,065,713	(434,215)
186	Salaries-Custodial Personnel	5,931,030	5,888,274	(42,756)
190	Salaries-Other Management Personnel	4,801,098	3,808,171	(992,927)
191	Salaries-Other Admin Personnel	19,354,436	16,658,897	(2,695,539)
195	Salaries-Terminal Leave Payments	27,014	28,890	1,876
199	Salaries-Other	1,913,148	1,414,053	(499,095)
100 - Personal Services - Salaries		299,948,629	280,461,480	(19,487,149)
200	Employee Benefits	757,496	756,884	(612)
210	State Health Insurance	42,161,161	42,196,836	35,675
220	FICA/Medicare	5,281,069	5,116,783	(164,286)
230	Teachers Retirement System	23,818,236	24,241,277	423,041
250	Unemployment Compensation	1,665,219	2,162,310	497,091
260	Workers Compensation	1,581,994	1,502,822	(79,172)
290	Other Employee Benefits	3,950,811	3,931,860	(18,951)
200 - Personal Services - Employee Benefits		79,215,986	79,908,772	692,786
300	Pur Professional Tech Services	13,296,721	9,881,689	(3,415,032)
330	Contracted Nursing Services	520,000	520,000	-
300 - Purchased Professional and Technical Services		13,816,721	10,401,689	(3,415,032)

Object	Description	F/Y 2000-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
410	Water-Sewer-Sanitation	2,286,004	1,873,554	(412,450)
430	Repair & Maint-Bldg & Equip	1,925,359	1,479,336	(446,023)
432	Repair & Maint-Technology	222,071	298,107	76,036
441	Rental Of Land Or Buildings	487,098	414,033	(73,065)
442	Rental Equipment & Vehicles	125,041	118,756	(6,285)
400 - Purchased Property Services		5,045,573	4,183,786	(861,787)
519	Student Trans-Other Purch Services	132,650	98,357	(34,293)
520	Insurance (Other Than Emp. Benefits)	1,028,893	875,009	(153,884)
530	Communication	1,871,224	1,788,520	(82,704)
580	Travel Employees	977,286	787,928	(189,358)
585	Travel Of Board Members	9,138	11,250	2,112
591	Commodity Hauling	500	500	-
592	Services Purchased From M-Resa	14,770	12,555	(2,215)
595	Other Purchased Services	374,627	313,350	(61,277)
500 - Other Purchased Services		4,409,088	3,887,469	(521,619)
610	Supplies	14,152,611	9,406,126	(4,746,485)
611	Supplies-Technology Related	394,178	335,681	(58,497)
612	Purchase Of Software	4,110,871	3,821,311	(289,560)
615	Expendable Equipment	2,767,688	1,813,997	(953,691)
616	Expendable Computer Equipment	4,546,827	3,414,842	(1,131,985)
620	Energy-Electricity	10,922,098	9,513,188	(1,408,910)
630	Food Purchased	11,040,543	10,458,011	(582,532)
635	Usda Commodities Used	1,300,000	1,650,000	350,000
641	Textbooks	3,546,482	535,200	(3,011,282)
642	Books And Periodicals	1,748,669	1,191,351	(557,318)
600 - Supplies		54,529,967	42,139,707	(12,390,260)

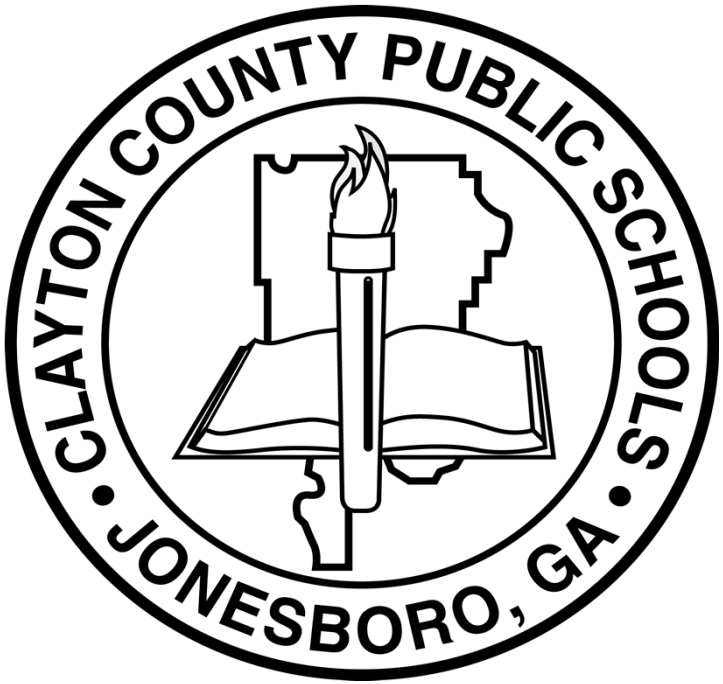
Object	Description	F/Y 2000-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
720	Bldg Acquisition Const Improvement	46,401,618	91,239,922	44,838,304
730	Purchase Of Equipment	1,684,778	995,899	(688,879)
732	Purchase Of Buses	3,471,451	4,484,080	1,012,629
734	Purchase Of Computers	7,824,579	8,228,000	403,421
700 - Property		59,382,426	104,947,901	45,565,475
810	Dues And Fees	1,413,276	1,160,658	(252,618)
830	Interest Expense	152,000	129,200	(22,800)
880	Federal Indirect Cost Charges	2,717,120	2,224,861	(492,259)
890	Other Expenses	247,469	211,260	(36,209)
800 - Other Objects		4,529,865	3,725,979	(803,886)
930	Transfer To Other Funds	614,607	373,805	(240,802)
900 - Other Uses		614,607	373,805	(240,802)
Grand Total Expenditures		**521,492,862**	**530,030,588**	**8,537,726**

CLAYTON COUNTY PUBLIC SCHOOLS

General Fund

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

GENERAL FUND NARRATIVE

The General Fund is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is Clayton County Public Schools' primary operating fund and is used to finance the ordinary operations of the district. Major revenue sources include funding from the State of Georgia under the Quality Basic Education Act (QBE), and ad valorem or local property taxes. Expenditures are allocated to several different functions to pay for salaries and benefits, contract services, supplies/instructional materals, utilities, computers and equipment with a major emphasis directed toward direct instructional expenditures. The FY2012 adopted budget has 73% of the budget earmarked for the cost associated with classroom instruction.

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

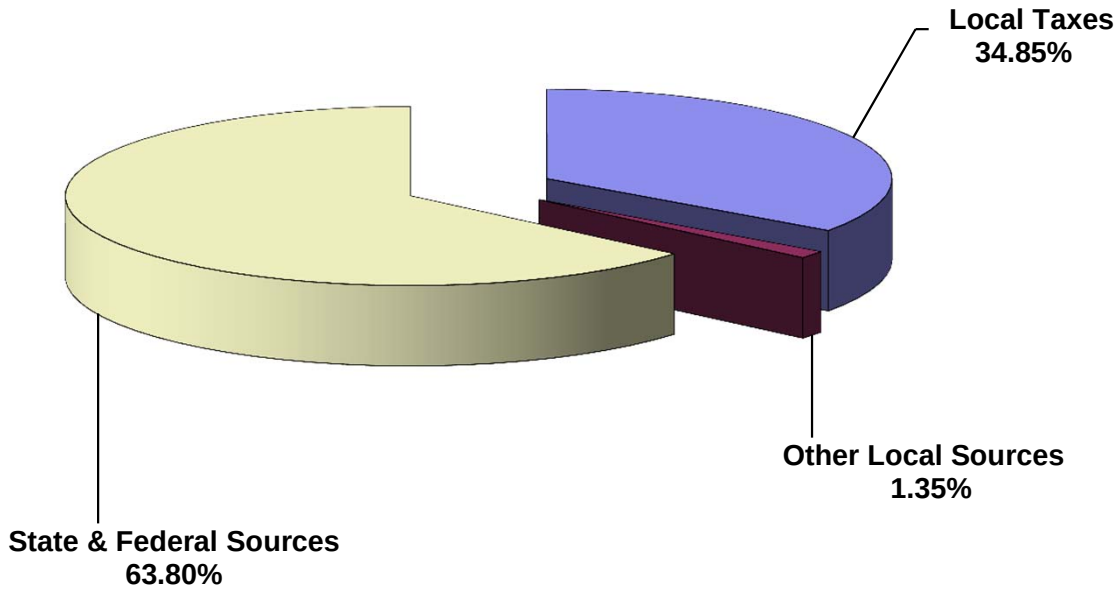
REVENUES:	FY 2008 Actuals		FY 2009 Actuals		FY 2010 Actuals		FY 2011 Budget		FY 2012 Budget	
Ad Valorem Taxes	$155,541,379	39.31%	$154,851,387	39.76%	$147,916,446	40.41%	$123,250,000	36.50%	$116,750,000	34.85%
Other Local Sources	10,692,777	2.70%	8,259,791	2.12%	6,374,443	1.74%	3,788,000	1.12%	4,550,500	1.36%
QBE	222,704,818	56.28%	229,139,325	58.84%	227,302,449	62.10%	237,147,717	70.22%	245,373,024	73.24%
QBE Austerity Reduction	(4,155,700)	-1.05%	(16,674,240)	-4.28%	(40,294,367)	-11.01%	(32,692,266)	-9.68%	(34,233,195)	-10.22%
Other State Sources	9,934,934	2.51%	8,344,297	2.08%	1,508,065	0.41%	1,989,467	0.59%	1,944,839	0.58%
Federal Sources	973,228	0.25%	5,517,877	1.42%	23,198,968	6.34%	4,214,360	1.25%	655,682	0.20%
TOTAL REVENUES	**$395,691,435**		**$389,438,438**		**$366,006,005**		**$337,697,278**		**$335,040,850**	
EXPENDITURES:										
Instruction	257,532,818	66.30%	273,018,169	67.06%	261,947,141	67.64%	254,052,906	70.77%	246,370,263	72.58%
Pupil Services	12,697,176	3.27%	13,786,691	3.39%	13,344,963	3.45%	9,199,946	2.56%	8,252,955	2.43%
Improvement of Instructional Services	11,613,679	2.99%	11,924,909	3.33%	9,729,808	2.51%	6,665,602	1.86%	5,013,703	1.48%
Educational Media Services	7,096,588	1.83%	7,488,170	1.84%	7,810,001	2.02%	5,373,839	1.50%	5,357,986	1.58%
General Administration	2,876,885	0.74%	3,476,979	0.85%	2,942,795	0.76%	2,464,077	0.69%	2,108,620	0.62%
School Administration	23,358,946	6.01%	24,051,087	5.91%	23,770,523	6.14%	22,740,618	6.33%	20,859,279	6.14%
Business Services	2,839,548	0.73%	3,447,148	0.85%	2,810,962	0.73%	2,522,834	0.70%	2,289,215	0.67%
Maintenance and Operation	31,702,464	8.16%	34,927,573	8.58%	31,953,246	8.25%	28,527,753	7.95%	26,173,889	7.71%
Student Transportation	22,405,834	5.77%	19,197,358	4.72%	19,210,853	4.96%	16,066,560	4.48%	13,340,473	3.93%
Central Support Services	11,380,752	2.93%	11,053,974	2.72%	9,000,451	2.32%	8,908,230	2.48%	6,984,811	2.06%
Other Support Services	3,083,427	0.79%	4,071,466	1.00%	4,139,595	1.07%	1,905,388	0.53%	2,385,079	0.70%
Outgoing Transfers	1,856,601	0.48%	699,407	0.17%	628,828	0.16%	542,755	0.15%	324,005	0.10%
TOTAL EXPENDITURES	**$388,444,719**		**$407,142,932**		**$387,289,167**		**$358,970,508**		**$339,460,278**	
Excess of Revenue Over/(Under) Expenditures	7,246,717		(17,704,494)		(21,283,163)		(21,273,230)		(4,419,428)	
Beginning Fund Balance	47,052,316		54,299,033		36,594,539		21,632,134		4,778,100	
Ending Fund Balance	54,299,033		36,594,539		15,311,376		358,904		358,672	
Tax Millage Rate	19.836		19.836		20.000		20.000		20.000	Proposed

GENERAL FUND BUDGET

Summary of Revenues and Expenditures
Comparison of FY 2011 to 2012

ANTICIPATED FUNDS AVAILABLE	FY 2010-2011 Budget Amount	FY 2011-2012 Budget Amount	Increase (Decrease) from Previous FY	%
Local Property Taxes	$ 123,250,000	$ 116,750,000	$ (6,500,000)	-5.3%
Other Local Sources	3,788,000	4,550,500	762,500	20.1%
State Funding	206,444,918	213,084,668	6,639,750	3.2%
Federal Funding	4,214,360	655,682	(3,558,678)	-84.4%
Total Revenue Anticipated	337,697,278	335,040,850	(2,656,428)	-0.8%
Beginning Fund Balance	21,632,134	4,778,100	(16,854,034)	-77.9%
Total Funds Available	**$ 359,329,412**	**$ 339,818,950**	**$ (19,510,462)**	**-5.4%**
OPERATION BUDGET EXPENDITURES				
Instruction	$ 254,052,906	$ 246,370,263	$ (7,682,643)	-3%
Pupil Services	9,199,946	8,252,955	(946,991)	-10%
Improvement of Instructional Services	6,665,602	5,013,703	(1,651,899)	-25%
Educational Media Services	5,373,839	5,357,986	(15,853)	0%
General Administration	2,464,077	2,108,620	(355,457)	-14%
School Administration	22,740,618	20,859,279	(1,881,339)	-8%
Business Services	2,522,834	2,289,215	(233,619)	-9%
Maintenance and Operations	28,527,753	26,173,889	(2,353,864)	-8%
Student Transportation	16,066,560	13,340,473	(2,726,087)	-17%
Central Support Services	8,908,230	6,984,811	(1,923,419)	-22%
Other Support Services	1,905,388	2,385,079	479,691	25%
Total Operating Expenditures	358,427,753	339,136,273	(19,291,480)	-5%
Transfers to Other Funds	542,755	324,005	(218,750)	-40%
Total Operating Expenditures and Transfers	358,970,508	339,460,278	(19,510,230)	-5%
Ending Unreserved Fund Balance	358,904	358,672	(232)	0%
Total Expenditures and End of Year Balance	**$ 359,329,412**	**$ 339,818,950**	**$ (19,510,462)**	**-5%**

FY 2012 SOURCES OF REVENUE
GENERAL FUND

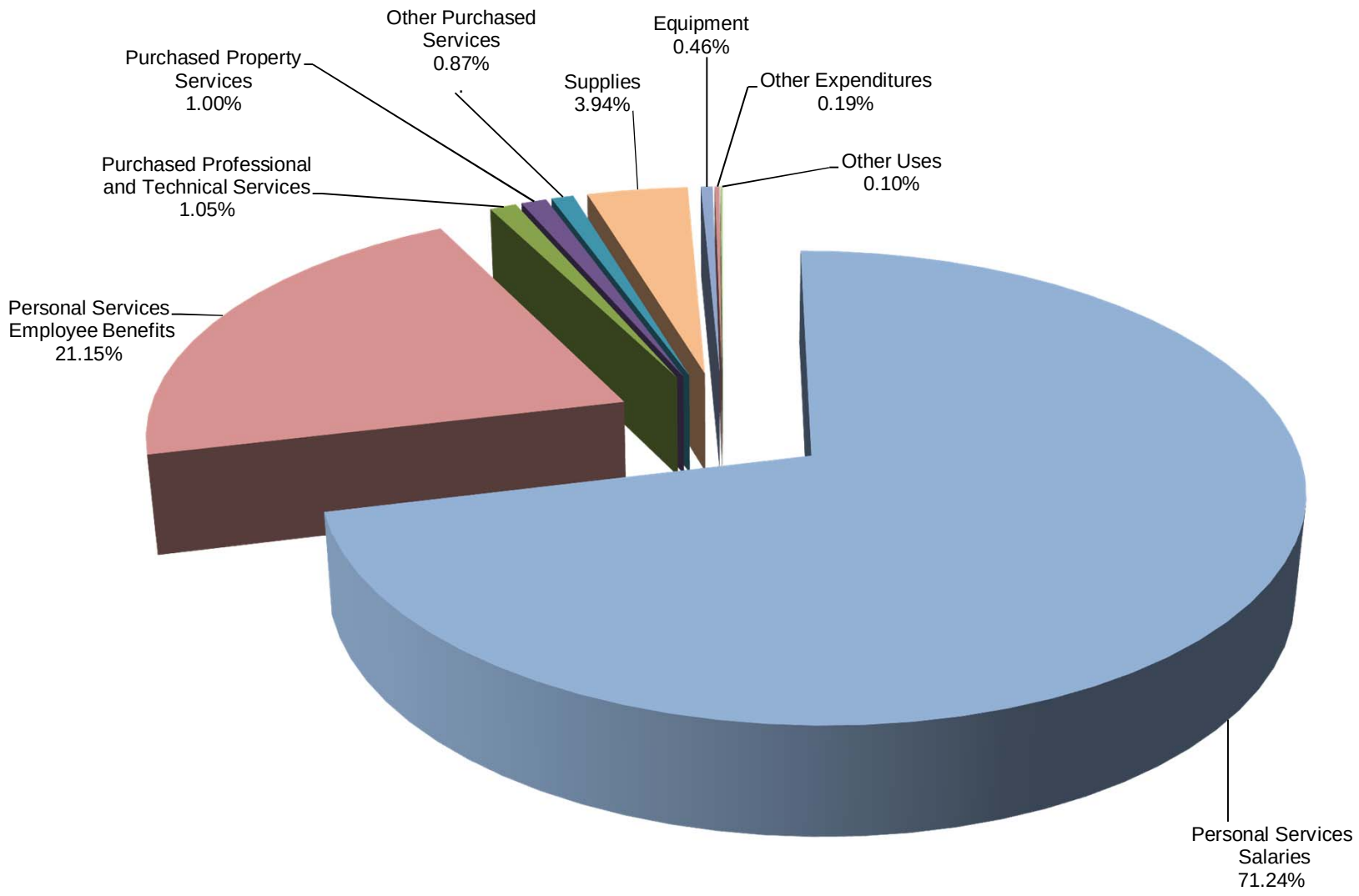


GENERAL FUND BUDGET

Sources of Revenues

	FY 2010-2011 Budget Amount	FY 2011-2012 Budget Amount	Increase (Decrease) from Previous FY	% Increase (Decrease) from Previous FY
Local Revenues				
Local Property Taxes	$ 123,250,000	$ 116,750,000	$ (6,500,000)	-5.3%
Interest Earned	200,000	122,500	(77,500)	-38.8%
Community Service Activities	130,000	130,000	-	0.0%
Indirect Cost Reimbursement	1,500,000	2,000,000	500,000	33.3%
Local Other	1,958,000	2,298,000	340,000	17.4%
Subtotal - Local	127,038,000	121,300,500	(5,737,500)	-4.5%
State Revenues				
QBE	204,455,451	211,139,829	6,684,378	3.3%
Georgia Department of Education	1,989,467	1,944,839	(44,628)	-2.2%
Subtotal - State	206,444,918	213,084,668	6,639,750	3.2%
Federal Revenues				
Categorical Grants	600,000	655,682	55,682	9.3%
AARA-Federal thru GA Dept of Ed	3,614,360	-	(3,614,360)	-100.0%
Subtotal - Federal	4,214,360	655,682	(3,558,678)	-84%
Total General Fund Revenues	**$ 337,697,278**	**$ 335,040,850**	**$ (2,656,428)**	**-0.8%**

FY 2012 EXPENDITURES BY OBJECT
GENERAL FUND



FY 2012 EXPENDITURES BY OBJECT
GENERAL FUND

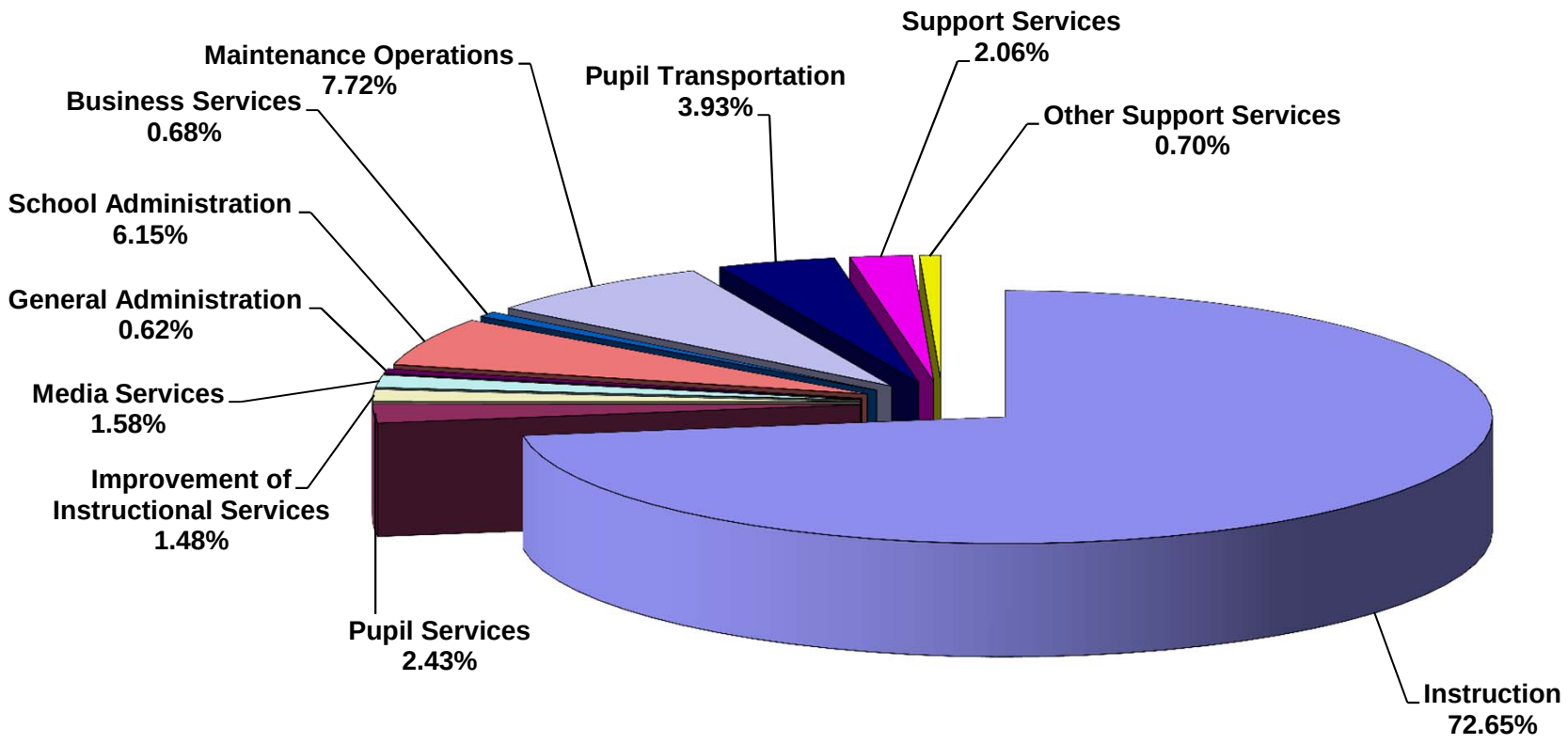
Object	Description	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
110	Salaries-Classroom Teachers	156,121,067	155,664,817	(456,250)
111	Salaries-School Board Members	105,597	105,597	-
112	Salaries-Pre-K Teachers	18,398	-	(18,398)
113	Salaries-Cert. Substitutes	4,945,566	3,876,439	(1,069,127)
114	Salaries-Non Cert. Substitutes	36,430	30,966	(5,464)
115	Salaries-Extended Staff	271,864	231,085	(40,779)
116	Salaries-Prof. Development Stipends	356,223	304,589	(51,634)
117	Salaries-Extended Year	17,214	15,907	(1,307)
118	Salaries-Art, Music, P.E. Teachers	15,907,404	14,545,383	(1,362,021)
120	Salary Supt/Resa/Avts Director	239,130	239,130	-
121	Salaries-Dep,Assc,Asst,Area Supt	537,041	426,403	(110,638)
130	Salaries-Principal	5,704,817	5,596,033	(108,784)
131	Salaries-Assistant Principal	7,652,287	6,115,990	(1,536,297)
140	Salaries-Aides & Paraprofessionals	6,453,127	6,148,862	(304,265)
142	Salaries-Clerical	6,101,075	5,563,790	(537,285)
145	Salaries-Interpreter	344,860	-	(344,860)
146	Salaries-Athletics Personnel	175,264	114,039	(61,225)
148	Salaries-Accountant	47,284	47,286	2
151	Salaries-Legal Personnel	55,590	55,589	(1)
161	Salaries-Technology Specialist	247,110	253,562	6,452
163	Salaries-Nurse	1,078,817	1,066,716	(12,101)
164	Salaries-Phys/Occ/Mobility Therapist	473,017	478,261	5,244
165	Salaries-Librarian Media Specialist	3,630,100	3,666,015	35,915
172	Salaries-Elementary Counselor	2,486,679	2,420,354	(66,325)
173	Salaries-Secondary Counselor	4,002,853	3,629,339	(373,514)
174	Salaries-School Psychologist	1,361,055	1,350,258	(10,797)
176	Salaries-School Social Worker	1,277,932	1,261,076	(16,856)
180	Salaries-Pupil Transp. Drivers	7,311,145	5,798,773	(1,512,372)

Object	Description	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
181	Salaries-Maint/Tran Mch/Sec/Warehouse	7,927,982	7,508,779	(419,203)
186	Salaries-Custodial Personnel	5,928,085	5,885,329	(42,756)
190	Salaries-Other Management Personnel	1,996,239	1,692,965	(303,274)
191	Salaries-Other Admin Personnel	8,715,802	7,339,525	(1,376,277)
199	Salaries-Other	409,339	400,785	(8,554)
100 - Personal Services - Salaries		251,936,393	241,833,642	(10,102,751)
200	Employee Benefits	6,016	5,404	(612)
210	State Health Insurance	35,876,800	37,463,831	1,587,031
220	FICA/Medicare	4,022,837	3,954,542	(68,295)
230	Teachers Retirement System	23,065,407	23,514,997	449,590
250	Unemployment Compensation	1,644,245	2,141,496	497,251
260	Workers Compensation	1,202,870	1,177,698	(25,172)
290	Other Employee Benefits	3,575,860	3,533,441	(42,419)
200 - Personal Services - Employee Benefits		69,394,035	71,791,409	2,397,374
300	Pur Professional Tech Services	5,600,794	3,562,991	(2,037,803)
300 - Purchased Professional and Technical Services		5,600,794	3,562,991	(2,037,803)
410	Water-Sewer-Sanitation	2,278,004	1,865,554	(412,450)
430	Repair & Maint-Bldg & Equip	1,285,582	892,960	(392,622)
432	Repair & Maint-Technology	211,891	180,107	(31,784)
441	Rental Of Land Or Buildings	487,098	414,033	(73,065)
442	Rental Equipment & Vehicles	41,904	35,619	(6,285)
400 - Purchased Property Services		4,304,479	3,388,273	(916,206)

Object	Description	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
519	Student Trans-Other Purch Services	7,220	6,137	(1,083)
520	Insurance (Other Than Emp. Benefits)	1,025,893	872,009	(153,884)
530	Communication	1,804,181	1,734,010	(70,171)
580	Travel Employees	152,814	135,899	(16,915)
585	Travel Of Board Members	9,138	11,250	2,112
592	Services Purchased From M-Resa	14,770	12,555	(2,215)
595	Other Purchased Services	238,521	184,744	(53,777)
500 - Other Purchased Services		3,252,537	2,956,604	(295,933)
610	Supplies	5,262,813	2,976,497	(2,286,316)
611	Supplies-Technology Related	389,985	331,488	(58,497)
612	Purchase Of Software	443,237	380,861	(62,376)
615	Expendable Equipment	864,803	480,000	(384,803)
616	Expendable Computer Equipment	281,078	100,002	(181,076)
620	Energy-Electricity	9,610,917	8,251,088	(1,359,829)
641	Textbooks	3,511,282	500,000	(3,011,282)
642	Books And Periodicals	424,311	360,670	(63,641)
600 - Supplies		20,788,426	13,380,606	(7,407,820)
730	Purchase Of Equipment	1,220,878	591,999	(628,879)
732	Purchase Of Buses	762,920	762,920	-
734	Purchase Of Computers	466,579	220,000	(246,579)
700 - Property		2,450,377	1,574,919	(875,458)

Object	Description	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous
810	Dues And Fees	376,331	372,106	(4,225)
830	Interest Expense	152,000	129,200	(22,800)
890	Other Expenses	172,381	146,523	(25,858)
800 - Other Objects		700,712	647,829	(52,883)
930	Transfer To Other Funds	542,755	324,005	(218,750)
900 - Other Uses		542,755	324,005	(218,750)
Grand Total Expenditures		**358,970,508**	**339,460,278**	**(19,510,230)**

FY 2012 EXPENDITURES BY FUNCTION
GENERAL FUND



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 and correspondence. Included here are the activities of aides or classroom assistants of any type which assist in the instructional process.

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Classroom Teachers	3,055.33	2,973.50	(81.83)
Art, Music, P.E Teachers	307.50	283.00	(24.50)
Aides and Paraprofessionals	362.00	316.00	(46.00)
Technology Specialists	7.00	5.00	(2.00)
Counselors	102.00	95.34	(6.66)
ROTC Instructors	22.00	24.00	2.00
Total Instruction	**3,855.83**	**3,696.84**	**(158.99)**

Expenditures by Function

INSTRUCTION	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Classroom Teachers	$ 155,834,152	$ 155,656,056	$ (178,096)	
Salaries-Pre-K Paraprofessionals	18,398	-	(18,398)	
Salaries-Certified Substitutes	4,465,220	3,460,685	(1,004,535)	
Salaries-Extended Staff	271,864	231,085	(40,779)	
Salaries-Extended Year	17,214	15,907	(1,307)	
Salaries-Art, Music, P.E..	15,907,404	14,545,383	(1,362,021)	
Salaries-Aides & Paraprofessionals	6,433,072	6,128,807	(304,265)	
Salaries-Interpreter	344,860	-	(344,860)	
Salaries-Technology Specialist	247,110	253,562	6,452	
Salaries-Elementary Counselors	2,477,654	2,412,683	(64,971)	
Salaries-Secondary Counselors	3,984,803	3,613,996	(370,807)	
Salaries-Other Administrative Personnel	140,153	134,902	(5,251)	
Employee Benefits	54,473,137	55,677,504	1,204,367	
Subtotal-Salaries and Benefits	**244,615,041**	**242,130,570**	**(2,484,471)**	**-1%**
Purchased Professional Tech Services	2,558,816	1,638,275	(920,541)	
Repair & Maintenance	85,372	72,566	(12,806)	
Rental Equipment & Vehicles	4,399	3,739	(660)	
Communication	31,766	27,001	(4,765)	
Travel Employees	16,609	14,268	(2,341)	
Supplies	2,022,069	1,150,670	(871,399)	
Purchase of Software	121,369	107,272	(14,097)	
Expendable Equipment	485,423	282,504	(202,919)	
Expendable Computer Equipment	52,525	19,446	(33,079)	
Textbooks	3,511,282	500,000	(3,011,282)	
Books and Periodicals	201,140	170,973	(30,167)	
Purchase of Equipment	247,696	134,711	(112,985)	
Dues and Fees	99,399	118,268	18,869	
Subtotal-Other Costs	**9,437,865**	**4,239,693**	**(5,198,172)**	**-55%**
Total Expenditures-Instruction	**$ 254,052,906**	**$ 246,370,263**	**$ (7,682,643)**	**-3%**

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 include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Clerical	32.00	28.00	(4.00)
Athletic Personnel	3.00	2.00	(1.00)
Health Care Technician	71.00	69.00	(2.00)
School Psychologist	21.00	21.00	-
Social Worker	21.00	21.00	-
Other Management Personnel	2.00	1.00	(1.00)
Other Administrative Personnel	12.60	12.00	(0.60)
Home Extension Instructor	4.00	4.00	-
Total Student Support Services	**166.60**	**158.00**	**(8.60)**

Expenditures by Function

STUDENT SUPPORT SERVICES	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Aides & Paraprofessionals	20,055	20,055	-	
Salaries-Clerical	763,839	624,354	(139,485)	
Salaries-Athletic Personnel	175,264	114,039	(61,225)	
Salaries-Nurses	1,078,817	1,066,716	(12,101)	
Salaries-Phys/Occ/Mobility Therapist	473,017	478,261	5,244	
Salaries-Elementary Counselor	9,025	7,671	(1,354)	
Salaries-Secondary Counselor	18,050	15,343	(2,707)	
Salaries-School Psychologists	1,361,055	1,350,258	(10,797)	
Salaries-School Social Workers	1,277,932	1,261,076	(16,856)	
Salaries-Other Management Personnel	192,158	103,165	(88,993)	
Salaries-Other Administrative Personnel	422,867	410,676	(12,191)	
Salaries-Other	67,945	59,391	(8,554)	
Employee Benefits	1,579,012	1,622,599	43,587	
Subtotal-Salaries and Benefits	**7,439,036**	**7,133,604**	**(305,432)**	**-4%**
Purchased Professional Tech Services	345,503	221,207	(124,296)	
Repair & Maintenance	4,513	3,837	(676)	
Rental Equipment & Vehicles	15,232	12,948	(2,284)	
Communication	159,274	158,333	(941)	
Travel Employees	17,278	14,687	(2,591)	
Other Purchased Services	8,563	7,279	(1,284)	
Supplies	1,134,327	642,279	(492,048)	
Purchase of Software	28,348	24,096	(4,252)	
Expendable Equipment	14,746	8,269	(6,477)	
Expendable Computer Equipment	3,500	1,234	(2,266)	
Books and Periodicals	3,251	2,763	(488)	
Dues and Fees	26,375	22,419	(3,956)	
Subtotal-Other Costs	**1,760,910**	**1,119,351**	**(641,559)**	**-36%**
Total Expenditures-Student Support Services	**$ 9,199,946**	**$ 8,252,955**	**$ (946,991)**	**-10%**

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 understanding, staff training and professional development.

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Clerical	16.00	7.00	(9.00)
Other Management Personnel	6.00	6.00	-
Other Administrative Personnel	24.33	22.00	(2.33)
Lunchroom Monitors	80.00	81.00	1.00
Total Impr of Instruction	**126.33**	**116.00**	**(10.33)**

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Classroom Teachers	$ 286,915	$ 8,761	$ (278,154)	
Salaries-Certified Substitutes	479,443	414,986	(64,457)	
Stipends	356,223	304,589	(51,634)	
Salaries-Clerical	546,909	247,461	(299,448)	
Salaries-Other Management Personnel	605,884	361,264	(244,620)	
Salaries-Other Administrative Personnel	2,437,445	2,162,476	(274,969)	
Salaries-Other	27,720	27,720	-	
Employee Benefits	960,509	811,878	(148,631)	
Subtotal-Salaries and Benefits	**5,701,048**	**4,339,135**	**(1,361,913)**	**-24%**
Purchased Professional Tech Services	178,023	113,980	(64,043)	
Repair & Maintenance Building & Equipment	3,185	2,921	(264)	
Communication	73,925	72,590	(1,335)	
Travel Employees	78,099	72,238	(5,861)	
Supplies	381,836	218,300	(163,536)	
Supplies-Technology Related	4,513	3,836	(677)	
Purchase of Software	671	571	(100)	
Expendable Equipment	67,196	42,436	(24,760)	
Expendable Computer Equipment	2,640	930	(1,710)	
Books and Periodicals	27,922	23,735	(4,187)	
Purchase of Equipment	5,068	2,756	(2,312)	
Purchase of Computers	1,083	511	(572)	
Dues and Fees	133,513	113,916	(19,597)	
Other Expenditures	6,880	5,848	(1,032)	
Subtotal-Other Costs	**964,554**	**674,568**	**(289,986)**	**-30%**
Total Expenditures-Impr Instructional Services	**$ 6,665,602**	**$ 5,013,703**	**$ (1,651,899)**	**-25%**

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 2011	FY 2012	Increase (Decrease)
Media Paraprofessional	11.00	11.00	-
Media Specialist	62.00	62.00	-
Total Media Services	**73.00**	**73.00**	**-**

Expenditures by Function

EDUCATIONAL MEDIA SERVICES	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Clerical	$ 217,129	$ 235,411	$ 18,282	
Salaries-Librarian Media Specialist	3,630,100	3,666,015	35,915	
Employee Benefits	1,136,190	1,168,565	32,375	
Subtotal-Salaries and Benefits	**4,983,419**	**5,069,991**	**86,572**	**2%**
Supplies	42,587	24,114	(18,473)	
Purchase of Software	70,396	59,837	(10,559)	
Expendable Equipment	76,045	42,645	(33,400)	
Expendable Computer Equipment	4,025	1,419	(2,606)	
Books and Periodicals	176,804	150,284	(26,520)	
Purchase of Computers	20,563	9,696	(10,867)	
Subtotal-Other Costs	**390,420**	**287,995**	**(102,425)**	**-26%**
Total Expenditures-Educational Media Services	**$ 5,373,839**	**$ 5,357,986**	**$ (15,853)**	**0%**

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 2011	FY 2012	Increase (Decrease)
School Board Members	9.00	9.00	-
Superintendent	1.00	1.00	-
Deputy, Asst, Area Superintendent	4.00	3.00	(1.00)
Legal Personnel	1.00	1.00	-
Clerical	9.00	7.00	(2.00)
Other Management Personnel	0.75	0.75	-
Total General Admin	**24.75**	**21.75**	**(3.00)**

Expenditures by Function

GENERAL ADMINISTRATION	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-School Board Members	$ 105,597	$ 105,597	$ -	
Salary-Superintendent	239,130	239,130	-	
Salaries-Dep., Asst., Area, Superintendent	537,041	426,403	(110,638)	
Salaries-Clerical	350,920	301,264	(49,656)	
Salaries-Legal Personnel	55,590	55,589	(1)	
Salaries-Other Management Personnel	82,118	81,440	(678)	
Salaries-Other	7,200	7,200	-	
Employee Benefits	271,511	287,628	16,117	
Subtotal-Salaries and Benefits	**1,649,107**	**1,504,251**	**(144,856)**	**-9%**
Purchased Professional Tech Services	534,851	333,770	(201,081)	
Repair & Maintenance Building & Equipment	2,822	2,399	(423)	
Communication	114,110	114,071	(39)	
Travel Employees	22,209	18,880	(3,329)	
Travel of Board Members	9,138	11,250	2,112	
Other Purchased Services	36,100	30,685	(5,415)	
Supplies	19,350	10,956	(8,394)	
Supplies-Technology Related	750	638	(112)	
Expendable Equipment	750	421	(329)	
Expendable Computer Equipment	750	265	(485)	
Books and Periodicals	8,364	7,109	(1,255)	
Dues and Fees	64,857	73,144	8,287	
Other Expenditures	919	781	(138)	
Subtotal-Other Costs	**814,970**	**604,369**	**(210,601)**	**-26%**
Total Expenditures-General Administration	**$ 2,464,077**	**$ 2,108,620**	**$ (355,457)**	**-14%**

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 2011	FY 2012	Increase (Decrease)
Principals	61.00	61.00	-
Assistant Principals	101.00	83.00	(18.00)
Clerical	168.00	168.00	-
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	1.00	1.00	-
Total School Admin	**332.00**	**314.00**	**(18.00)**

Expenditures by Function

SCHOOL ADMINISTRATION	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Substitutes	$ 903	$ 768	$ (135.00)	
Salaries-Principals	5,704,817	5,596,033	(108,784.00)	
Salaries-Assistant Principals	7,652,287	6,115,990	(1,536,297.00)	
Salaries-Clerical	3,649,742	3,645,116	(4,626)	
Salaries-Other Management Personnel	112,710	95,946	(16,764)	
Salaries-Other Administrative Personnel	214,499	297,644	83,145	
Salaries-Other	20,274	20,274	-	
Employee Benefits	4,876,082	4,617,137	(258,945)	
Subtotal-Salaries and Benefits	**22,231,314**	**20,388,908**	**(1,842,406)**	**-8%**
Purchased Professional Tech Services	16,221	10,386	(5,835)	
Repair & Maintenance Building & Equipment	2,708	2,302	(406)	
Communications	325,980	325,661	(319)	
Travel Employees	903	768	(135)	
Supplies	25,904	14,667	(11,237)	
Expendable Computer Equipment	451	159	(292)	
Books and Periodicals	226	192	(34)	
Purchase of Equipment	451	245	(206)	
Dues and Fees	31,175	26,499	(4,676)	
Other Expenses	105,285	89,492	(15,793)	
Subtotal-Other Costs	**509,304**	**470,371**	**(38,933)**	**-8%**
Total Expenditures-School Administration	**$ 22,740,618**	**$ 20,859,279**	**$ (1,881,339)**	**-8%**

BUSINESS SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Clerical	1.00	1.00	-
Other Management Personnel	3.00	2.00	(1.00)
Other Administrative Personnel	25.00	23.00	(2.00)
Total Business Support Services	**29.00**	**26.00**	**(3.00)**

Expenditures by Function

BUSINESS SUPPORT SERVICES	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Clerical	$ 77,187	$ 50,162	$ (27,025)	
Salaries-Accountant	47,284	47,286	2	
Salaries-Maintenance, Security, Warehouse	-	55,300	55,300	
Salaries-Other Management Personnel	180,798	215,665	34,867	
Salaries-Other Administrative Personnel	1,041,287	901,717	(139,570)	
Salaries-Other	9,600	9,600	-	
Employee Benefits	245,242	251,592	6,350	
Subtotal-Salaries and Benefits	**1,601,398**	**1,531,322**	**(70,076)**	**-4%**
Purchased Professional Tech Services	27,075	17,335	(9,740)	
Repair & Maintenance Building & Equipment	9,366	7,961	(1,405)	
Insurance	556,466	472,996	(83,470)	
Travel Employees	4,787	4,069	(718)	
Other Purchased Services	60,735	51,625	(9,110)	
Supplies	30,310	17,162	(13,148)	
Supplies-Technology Related	1,972	1,676	(296)	
Purchase of Software	15,830	13,455	(2,375)	
Expendable Equipment	3,658	2,052	(1,606)	
Expendable Computer Equipment	8,708	824	(7,884)	
Books and Periodicals	3,250	2,763	(487)	
Purchase of Equipment	11,148	6,063	(5,085)	
Dues and Fees	4,362	3,708	(654)	
Interest	152,000	129,200	(22,800)	
Other Expenses	31,769	27,004	(4,765)	
Subtotal-Other Costs	**921,436**	**757,893**	**(163,543)**	**-18%**
Total Expenditures-Business Support Services	**$ 2,522,834**	**$ 2,289,215**	**$ (233,619)**	**-9%**

MAINTENANCE AND OPERATIONS

Positions by Function

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

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Clerical	6.00	5.00	(1.00)
Maintenance Personnel	122.40	113.80	(8.60)
Parking Security	10.00	10.00	-
Campus Security	23.00	23.00	-
Custodians	246.00	244.00	(2.00)
Other Management Personnel	2.00	2.00	-
Total Maintenance & Operations	**409.40**	**397.80**	**(11.60)**

Expenditures by Function

MAINTENANCE AND OPERATIONS	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Non Cert. Substitutes	$ 36,430	$ 30,966	$ (5,464)	
Salaries-Clerical	151,020	181,230	30,210	
Salaries-Maintenance, Security, Warehouse	5,596,542	5,539,544	(56,998)	
Salaries-Custodial Personnel	5,928,085	5,885,329	(42,756)	
Salaries-Other Management Personnel	109,491	89,001	(20,490)	
Salaries-Other Administrative Personnel	243,836	223,679	(20,157)	
Salaries-Other	1,200	1,200	-	
Employee Benefits	1,792,533	2,752,435	959,902	
Subtotal-Salaries and Benefits	**13,859,137**	**14,703,384**	**844,247**	**6%**
Purchased Professional Tech Services	1,880,184	1,189,546	(690,638)	
Water-Sewer-Sanitation	2,278,004	1,865,554	(412,450)	
Repair & Maintenance-Building & Equipment	465,498	395,673	(69,825)	
Rental of Land or Buildings	423,294	359,800	(63,494)	
Rental Equipment & Vehicles	3,320	2,822	(498)	
Communication	30,386	29,845	(541)	
Travel Employees	3,681	3,129	(552)	
Other Purchased Services	58,663	49,864	(8,799)	
Supplies	1,411,474	787,962	(623,512)	
Purchase of Software	30,342	25,791	(4,551)	
Expendable Equipment	200,962	92,689	(108,273)	
Expendable Computer Equipment	4,513	3,836	(677)	
Energy-Electricity	7,705,502	6,573,293	(1,132,209)	
Books and Periodicals	2,058	1,749	(309)	
Purchase of Equipment	157,350	77,576	(79,774)	
Dues and Fees	11,580	9,842	(1,738)	
Other Expenses	1,805	1,534	(271)	
Subtotal-Other Costs	**14,668,616**	**11,470,505**	**(3,198,111)**	**-22%**
Total Expenditures-Maintenance & Operations	**$ 28,527,753**	**$ 26,173,889**	**$ (2,353,864)**	**-8%**

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, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Clerical	2.00	2.00	-
Bus Drivers	434.00	349.00	(85.00)
Bus Monitors	103.00	83.00	(20.00)
Transportation Personnel	32.00	27.00	(5.00)
Other Management Personnel	1.00	1.00	-
Other Administrative Personnel	2.00	2.00	-
Total Student Transportation	**574.00**	**464.00**	**(110.00)**

Expenditures by Function

STUDENT TRANSPORTATION	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Clerical	$ 67,362	$ 67,366	$ 4	
Salaries-Bus Drivers	7,311,145	5,798,773	(1,512,372)	
Salaries-Transportation Mech, Other Transp. Personnel	2,331,440	1,913,935	(417,505)	
Salaries-Other Management Personnel	91,674	137,968	46,294	
Salaries-Other Administrative Personnel	203,277	111,656	(91,621)	
Salaries-Other	-	-	-	
Employee Benefits	1,708,654	1,849,592	140,938	
Subtotal-Salaries and Benefits	**11,713,552**	**9,879,290**	**(1,834,262)**	**-16%**
Repair & Maintenance-Building & Equipment	680,936	378,796	(302,140)	
Student Trans-Other Purchased Service	7,220	6,137	(1,083)	
Insurance	469,427	399,013	(70,414)	
Communication	14,612	14,612	-	
Travel Employees	3,858	3,279	(579)	
Other Purchased Services	53,702	27,647	(26,055)	
Supplies	20,306	11,497	(8,809)	
Expendable Equipment	5,593	3,136	(2,457)	
Energy-Electricity and Fuel	1,905,415	1,677,795	(227,620)	
Books and Periodicals	330	281	(49)	
Purchase of Equipment	406,125	156,891	(249,234)	
Purchase of Buses	762,920	762,920	-	
Other Expenditures	22,564	19,179	(3,385)	
Subtotal-Other Costs	**4,353,008**	**3,461,183**	**(891,825)**	**-20%**
Total Expenditures-Student Transportation	**$ 16,066,560**	**$ 13,340,473**	**$ (2,726,087)**	**-17%**

CENTRAL SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2011	FY 2012	Increase (Decrease)
Clerical	7.00	6.00	(1.00)
Other Management Personnel	6.00	6.00	-
Other Administrative Personnel	80.60	61.00	(19.60)
Total Central Support	**93.60**	**73.00**	**(20.60)**

Expenditures by Function

CENTRAL SUPPORT SERVICES	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Clerical	$ 276,967	$ 211,426	$ (65,541)	
Salaries-Other Management Personnel	621,406	608,516	(12,890)	
Salaries-Other Administrative Personnel	3,940,854	3,035,929	(904,925)	
Salaries-Other	17,400	17,400	-	
Employee Benefits	839,165	740,479	(98,686)	
Subtotal-Salaries and Benefits	**5,695,792**	**4,613,750**	**(1,082,042)**	**-19%**
Purchased Professional Tech Services	60,121	38,492	(21,629)	
Repair & Maintenance-Building & Equipment	31,182	26,505	(4,677)	
Repair & Maintenance-Technology	211,891	180,107	(31,784)	
Rental Equipment & Vehicles	18,953	16,110	(2,843)	
Communication	1,054,128	991,897	(62,231)	
Travel Employees	5,390	4,581	(809)	
Services Purchased From MRESA	14,770	12,555	(2,215)	
Other Purchased Services	20,758	17,644	(3,114)	
Supplies	174,650	98,890	(75,760)	
Supplies-Technology Related	382,750	325,338	(57,412)	
Purchase of Software	176,281	149,839	(26,442)	
Expendable Equipment	10,430	5,848	(4,582)	
Expendable Computers Equipment	203,966	71,889	(132,077)	
Books and Periodicals	966	821	(145)	
Purchase of Equipment	393,040	213,757	(179,283)	
Purchase of Computers	444,933	209,793	(235,140)	
Dues and Fees	5,070	4,310	(760)	
Other Expenditures	3,159	2,685	(474)	
Subtotal-Other Costs	**3,212,438**	**2,371,061**	**(841,377)**	**-26%**
Total Expenditures-Central Support Services	**$ 8,908,230**	**$ 6,984,811**	**$ (1,923,419)**	**-22%**

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.

Expenditures by Function

OTHER SUPPORT SERVICES	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Other Administrative Personnel	$ 71,584	$ 60,846	$ (10,738)	
Salaries-Other	258,000	258,000	-	
Employee Benefits	1,512,000	2,012,000	500,000	
Subtotal-Salaries and Benefits	**1,841,584**	**2,330,846**	**489,262**	**27%**
Rental of Land or Buildings	63,804	54,233	(9,571)	
Payments to Charter Schools	-	-	-	
Other Expenses	-	-	-	
Subtotal-Other Costs	**63,804**	**54,233**	**(9,571)**	**-15%**
Total Expenditures-Other Support Services	**$ 1,905,388**	**$ 2,385,079**	**$ 479,691**	**25%**

OTHER OUTLAYS

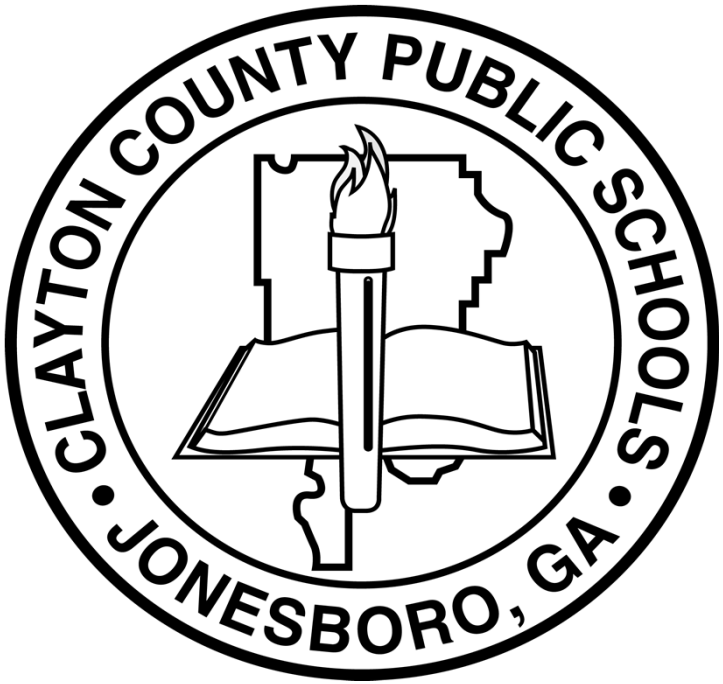
Positions by Function

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 can also be made to support educational programs initiated by Clayton County Public Schools.

No full-time positions are budgeted for this function.

Expenditures by Function

OTHER OUTLAYS	F/Y 2010-2011 Budget Amount	F/Y 2011-2012 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Transfer to Other Funds	$ 542,755	$ 324,005	$ (218,750)	
Total Expenditures-Other Outlays	542,755	324,005	(218,750)	
Grand Total Expenditures (General Fund)	**$ 358,970,508**	**$ 339,460,278**	**$ (19,510,230)**	-5%

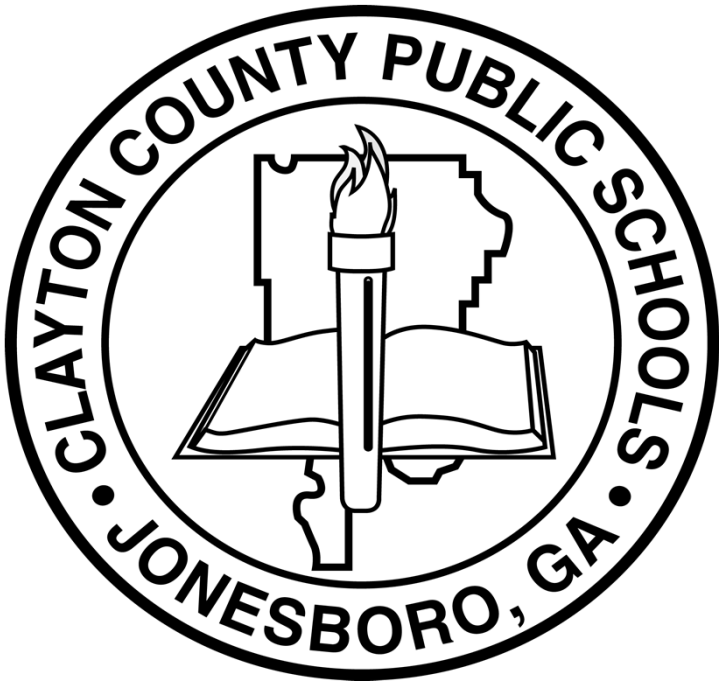

CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Special Revenue Fund

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS
FY 2012 PROJECTED SPECIAL REVENUE FUNDS

	FY 2011	FY2012
Beginning Balance:	$ -	$ -
Revenue:		
Local	6,458,833	6,577,583
State	7,509,527	7,429,527
Federal	60,495,013	42,962,277
Total Revenue	74,463,373	56,969,387
Transfers In	249,016	130,266
Total Projected Sources Available	**$ 74,712,389**	**$ 57,099,653**
Expenditures:		
Instruction	$ 39,490,333	$ 30,160,320
Student Support Services	6,396,126	4,567,123
Improvement of Instruction	18,330,670	13,990,523
Media Services	12,985	985
General Administration	1,936,891	1,291,445
School Administration Services	370,005	370,005
Business Support Services	-	-
Maintenance & Operations	4,094,408	4,093,737
Transportation	1,121,535	1,048,575
Central Support Services	579,833	579,833
Other Support Services	2,306,850	924,354
Non-Instructional Services	-	-
School Nutrition	72,753	72,753
Community Services	-	-
Facility Planning/Construction	-	-
Subtotal	74,712,389	57,099,653
Transfers Out	-	-
Total Expenditures	74,712,389	57,099,653
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	**$ 74,712,389**	**$ 57,099,653**

Description	Funding Source		Current 2011 Budget	Projected 2012 Budget
Adult Education				
This grant represents federal funds flowing through the Georgia Department of Technical and Adult Education to provide literacy, GED preparation and English as a second language for adult learners and out of school youth over the age of 16.	Federal		$ 314,827	$ 314,827
	State		244,740	244,740
	Local		53,000	53,000
		Total	$ 612,567	$ 612,567
Charter Schools Federal Implementation Grant				
This grant represents federal funds flowing through the Georgia Department of Education to provide funds allocated to support the implementation of charter schools.	Federal		$ 200,000	$ -
ChildTec				
This grant represents state funds from Department 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		$ 180,000	177,146
	Local		105,524	108,378
		Total	$ 285,524	$ 285,524
CTE - Perkins IV Grant - Program Improvement				
This grant represents federal funds flowing through the Georgia Department of Education to provide secondary vocational education programs throughout the school district.	Federal		$ 524,601	$ 524,601
CTE - Perkins Plus Grant				
This grant represents federal funds flowing through the Georgia Department of Education for assessment needs and special projects for secondary vocational education programs throughout the school district.	Federal		$ 57,918	$ -
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		$ 72,128	$ 72,128

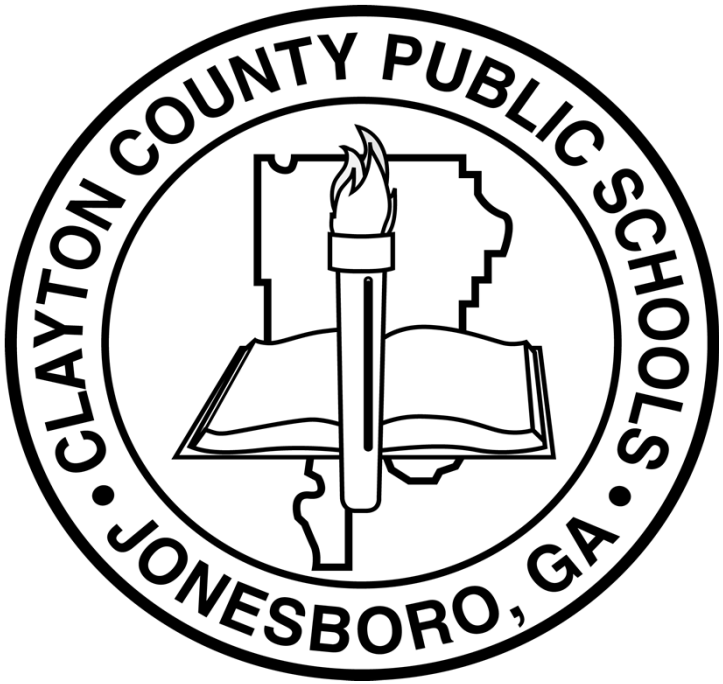
Description	Funding Source	Current 2011 Budget	Projected 2012 Budget
Education for Homeless Children and Youth American Recovery and Reinvestment Act (ARRA) This grant represents federal funds flowing through the Georgia Department of Education to provide additional resources in addressing the educational and related needs of homeless children and youth.	Federal	$ 66,846	$ -
Gang Resistance Education and Training This grant represents federal funds from Department of Justice to train law enforcement officers in a school-based curriculum in which the officers provide instruction to school-aged children in life skill competencies, gang awareness, and anti-violence techniques.	Federal	$ 50,561	$ -
Georgia Pre-Kindergarten Program This grant represents funds from the 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	$ 2,577,885	$ 2,577,885
Georgia Pre-Kindergarten Program - Transition Coach This represents federal funds flowing from the Bright From the Start - Georgia Department of Early Care and Learning to provide assistance to at-risk children and families.	State	$ 80,000	$ -
Georgia State University - Net Q This grant represents USDOE federal funds flowing through Georgia State University to improve student achievement, improve the quality of prospective and new teachers.	Federal	$ 152,617	$ 152,617
High School After School Program This grant represents state funds from the Georgia Department of Human Resources to administer a High School-Based After-School and Summer Learning Program designed to support the goal of promoting self-sufficiency among families and ending intergenerational poverty.	State	$ 50,000	$ -

Description	Funding Source	Current 2011 Budget	Projected 2012 Budget
Pointe South Middle After School Passport Program This grant represents state funds from the Georgia Department of Human Resources to administer an after school and summer program to cultivate middle school students who are in tuned with their community and the world around them and understand that new experiences provide opportunities to learn and change their lives.	State	$ 50,000	$ -
Race to the Top This grant represents federal funds flowing through the Georgia Department of Education to invest in comprehensive education reform that increases student achievement and closes gaps in achievement among groups of students.	Federal	$ 3,893,788	$ 3,893,788
SED State 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. The program empowers students to become productive members of society.	State	$ 4,308,756	$ 4,308,756
SED Federal Title VI-B Special Project 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. The program empowers students to become productive members of society.	Federal	$ 709,456	$ 709,456
Special Ed Title VI-B Flowthrough This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.	Federal	$ 10,530,079	$ 10,530,079
IDEA Part VI-B Flowthrough - American Recovery and Reinvestment Act (ARRA) This grant represents federal funds flowing though the Georgia Department of Education to provide additional support to supplement the level of special education and related services to students with disabilities.	Federal	$ 7,725,968	$ -

Description	Funding Source	Current 2011 Budget	Projected 2012 Budget
IDEA Part VI-B Preschool - American Recovery and Reinvestment Act (ARRA) This grants represents federal funds flowing through the Georgia Department of Education to provide additional support for special needs pre-kindergarten students.	Federal	$ 275,156	$ -
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	$ 406,163	$ 406,163
System of Care This grants represents federal and state funds from the Governor's Office for Children and Families to provide middle-school students who have been identified as "as-risk" for out of school suspension. System of care is a philosophy that builds a framework to incorporate a broad array of services and supports that are arranged into an organized network that focuses on the whole needs of the child and family, coordinating prevention, intervention and treatment services.	Federal State	$ 220,000 55,000.00 $ 275,000	$ 220,000 55,000.00 $ 275,000
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	$ 21,161,435	$ 21,161,435
Title I-A - American Recovery and Reinvestment Act (ARRA) This grant represents federal funds flowing through the Georgia Department of Education to implement innovative strategies to improve education for academically at-risk students and to close the achievement gap in Title I schools while stimulating the economy.	Federal	$ 8,845,661	$ -
Title I-A - School Improvement This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental resources to Title I schools that are identified as Needs Improvement status. The funds are used to provide additional support to schools in meeting annual AYP requirements.	Federal	$ 666,380	$ 666,380

Description	Funding Source	Current 2011 Budget	Projected 2012 Budget
Title I-A Distinguished Schools This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental resources to Title I schools that have met AYP for several consecutive years.	Federal	$ 136,872	$ 136,872
Title II-A - Advanced Placement This grant represents federal funds flowing through the Georgia Department of Education to increase availability of Advanced Placement courses. The funds are used for teacher registration and travel for AP training workshops	Federal	$ 14,000	$ 14,000
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	$ 2,436,253	$ 2,436,253
Title II-D Enhancing Educ. Through Tech-Ed Tech Formula This grant represents federal funds flowing through the Georgia Department of Education to implement and support a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement.	Federal	$ 89,654	$ -
Title II-D Engaging AP Students through Mobile Handheld Computing This grant represents federal funds flowing through the Georgia Department of Education to improve student academic achievement through the use of technology.	Federal	$ 19,749	$ -
Title III-A Immigrant This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	$ 64,184	$ -
Title III-A Limited English Proficiency This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	$ 774,526	$ 774,526

Description	Funding Source	Current 2011 Budget	Projected 2012 Budget
Title IV-A1 - Safe and Drug Free Schools and Communities			
This grant represents federal funds flowing through the Georgia Department of Education to provide health education in the area of student substance abuse, through the provision of instructional materials, staff development and other school based staff.	Federal	$ 37,039	$ -
USDA 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	$ 67,611	$ 67,611
WorkTec			
This grant represents federal and state funds flowing through the Georgia Department of Education, Georgia Department of Labor, Atlanta Regional Commission, and local funds to create and provide employment opportunities for people with disabilities and other barriers to employment.	Federal	$ 881,541	$ 881,541
	State	66,000	66,000
	Local	6,546,471	6,546,471
		$ 7,494,012	$ 7,494,012
Total Special Revenue Funds		$ 74,712,389	$ 57,099,653

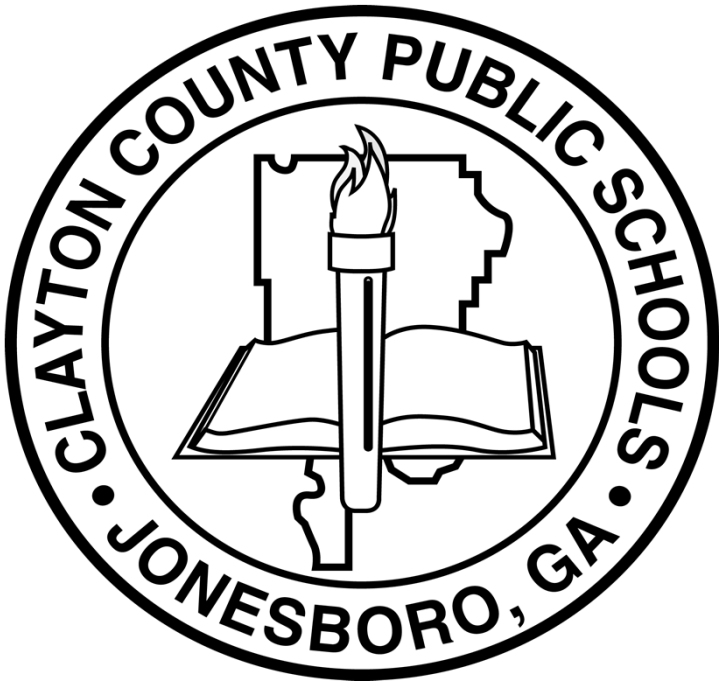

CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Enterprise Fund

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

Enterprise (School Nutrition) Fund

Formally named a "District of Excellence in Child Nutrition" in 2005 by the National School Nutrition Association, the Nutrition Services Program in Clayton County Public Schools continues to provide nutritious breakfast, lunch and snack to students, faculty, staff, and the community. We not only provide meals, but teach healthy, lifelong eating habits. Lunches are planned to provide approximately one-third of a student's daily recommended dietary intake, and breakfast is planned to provide one-fourth to one-third of their daily recommended dietary intake. Menus are planned according to the USDA dietary guidelines, offering items lower in fat, sugar, and salt and offering multiple fruit, vegetable and low-fat milk choices daily. Students and school administrators play a major role in selecting the offerings we provide on our menus. Other contributors to this process are organized taste test panels, feedback from the Nutrition Advisory Council (NAC), and parents and stakeholders participating on a menu planning committee. Meals consumed by students must meet nutrient standards for protein, calories, vitamin A, vitamin C, calcium, and iron. The Georgia Department of Education also recommends reducing the amount of sodium and increasing the amount of fiber in the foods purchased. Menus are centrally planned and analyzed for nutritional content. Each month, the menus and the nutrient analysis are posted on the Clayton County School Nutrition web site.

Pursuant to the United States Department of Agriculture and the Georgia Department of Education regulations and standards, students are offered four food components for breakfast: low-fat milk, fruit, meat/meat alternate* and bread or cereal; and students are offered five food components for lunch: meat/meat alternate*, bread, vegetable, fruit and low-fat milk. Occasionally a low-fat dessert is offered as a 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. We encourage students to select one of each of the food components to support the selection of a well-balanced diet and to promote healthy eating habits. In accordance with the CCPS Wellness Policy, at the elementary and middle school levels, our nutrition program does not offer extra food sales in competition with the school meal. Additionally, at the high school level, extra supplemental sales are kept to a minimum and must meet the nutrition guidelines set by the Wellness Policy.

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 work cooperatively with principals and teachers to make the cafeteria an extension of the classroom. Since FY 2008-2009, school nutrition has enhanced 26 of 34 elementary school cafeterias. Cafeterias were converted into Learning Laboratories, offering classroom instruction with the primary focus on nutrition education and engaging physical activity.

School meals are provided and offered to all students, regardless of financial eligibility. Students who do not qualify for free or reduced lunch, and do not have the funds to purchase a meal, have had the ability to charge meals once they have received a meal tray. SNP supports the school district's philosophy against taking a tray away from a student after a meal has been received. An alternative meal will be provided if the school staff is aware of outstanding charges and/or lack of funds prior to the student being served a meal. Students whose approved Individual Education Plan (IEP) on file requires special dietary restrictions will receive those foods and/or beverages according to their doctor's orders. Students with doctor's orders on file documenting food allergies will receive program approved substitutions at no additional charge.

"This institution is an equal opportunity provided."

Federal law requires the School Nutrition Program to operate on a financially sound, non-profit basis. All costs of the program are financed by funds from student & adult payments and federal and state meal reimbursements. In addition, approximately $1,600,000 is received annually in Planned Assistance Level (PAL) to use for commodity foods. All student meals are subsidized in some way. Adults are required to pay the full price of their meal because there are no offsetting federal or state funds received to subsidize these meals.

The nutrition program employs approximately 577 employees. According to family income, approximately 77% of the students receive meals that are free, approximately 7% of the students receive meals at a reduced cost, and approximately 16% of the students pay for their meals. For 2010-2011, the average student lunch participation is 84%, and the average student breakfast participation is 40%. As of May 2011, a total of 50,314 students are enrolled in the free and reduced meal program.

Beginning July 1, 2011, the Healthy Hunger Free Kids Act of 2010 will require School Nutrition Programs to raise meal prices to close the gap between the Paid Reimbursement Rate and the Free Reimbursement Rate. The Board of Education approved new meal prices effective July 1 2011 at the June board meeting. Lunch prices are $1.50 for elementary, and $1.75 for middle and high. The regular breakfast price is $1.00 for elementary and $1.10 for middle and high. The reduced price for breakfast and lunch is $.30. The adult meal price for breakfast is $1.75 and lunch is $3.00. Ten elementary schools participate in the "Provision II Special Breakfast" which allows all students to eat breakfast at no cost. The Nutrition Program absorbs the cost for the paying students in these schools. School Nutrition has been able to do this financially because the free and reduced price meals eligibility is very high at these schools. .

Equipment Assistance Grant (EAG)

In March 2011, School Nutrition applied for the Equipment Assistance Grants to help offset the cost of purchasing school foodservice equipment. Grants were applied for the following schools; West Clayton ES (steamer), Haynie ES (dishwasher), Swint ES (dishwasher), Northcutt ES (dishwasher) and Babb MS (dishwasher). To date, grant recipients have not been notified.

*A "meat alternate" includes items such as a cheese sandwich, peanut butter and jelly, salad entrée and milk.

"This institution is an equal opportunity provided."

FY 2012 ENTERPRISE FUND - SCHOOL NUTRITION

	School Nutrition	
	Budget FY2011	**Budget FY2012**
Beginning Balance	$ 5,352,934	$ 3,898,681
Revenue:		
Local	2,374,897	2,243,023
State	1,013,538	565,228
Federal	24,843,290	24,705,285
Total Revenue Anticipated	28,231,725	27,513,536
Transfer from Other Funds	71,852	49,800
Total Revenues and Transfers In	28,303,577	27,563,336
Total Funds Available	**$ 33,656,511**	**$ 31,462,017**
Expenditures:		
Salaries	$ 9,741,126	$ 9,029,818
Benefits	2,098,070	2,258,918
Total Salaries and Fringes	11,839,196	11,288,736
Purchased Prof Tech Services	7,030	119,200
Repair and Maint. Bldg and Equip.	262,329	250,000
Repair and Maint. Technology	10,180	118,000
Rental Eqipment and Vehicles	2,000	2,000
Communication	5,000	5,500
Travel Employees	39,705	45,000
Commodity Hauling	500	500
Other Purchased Services	2,500	2,000
Supplies	1,442,980	1,527,000
Purchase of Software	65,000	150,000
Expendable Equipment	55,000	10,000
Expendable Computer Equipment	20,000	15,000
Energy-Electricity	329,587	300,000
Food (Including USDA Commodities)	12,282,532	12,050,000
Books and Periodicals	500	100
Purchase of Equipment	150,000	100,000
Purchase of Computers	-	-
Dues and Fees	20,000	27,500
Other Expenses	1,697,686	1,503,000
Total Operating Expenditures	16,392,529	16,224,800
Transfers to Other Funds	71,852	49,800
Total Expenditures & Transfers	28,303,577	27,563,336
Ending Fund Balance	5,352,934	3,898,681
Total Expenditures & Fund Balance	**$ 33,656,511**	**$ 31,462,017**

Enterprise Funds

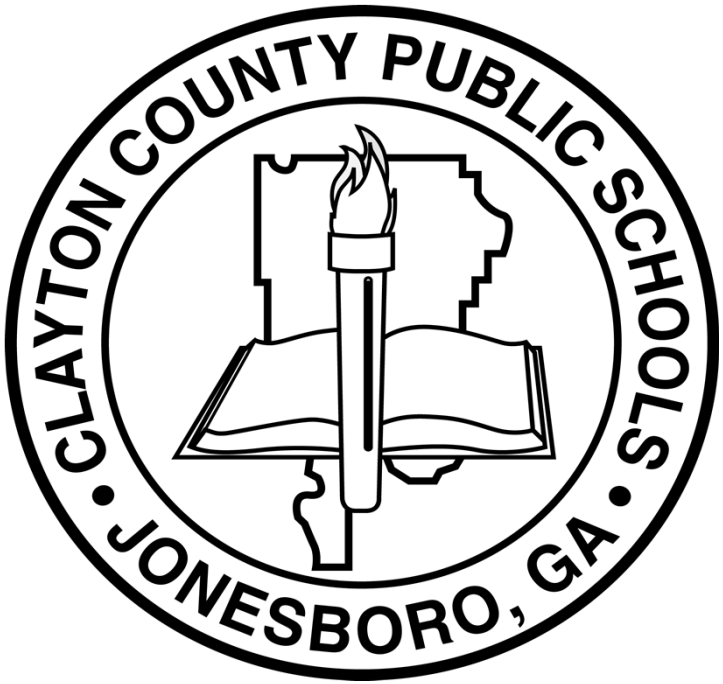
	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2011	**Budget FY2012**	**Budget FY2011**	**Budget FY2012**	**Budget FY2011**	**Budget FY2012**	**Budget FY2011**	**Budget FY2012**	**Budget FY2011**	**Budget FY2012**
Beginning Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue - Local										
Interest Earned	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Local Other	1,445,000	1,445,000	212,500	212,500	685,000	685,000	400,000	400,000	2,742,500	2,742,500
Total Revenue Anticipated	1,445,000	1,445,000	212,500	212,500	685,000	685,000	410,000	410,000	2,752,500	2,752,500
									-	-
Transfer from General Fund	-	-	-	-	-	-	293,739	193,739	293,739	193,739
Total Revenues and Transfers In	1,445,000	1,445,000	212,500	212,500	685,000	685,000	703,739	603,739	3,046,239	2,946,239
									-	-
Total Funds Available	**$ 1,445,000**	**$ 1,445,000**	**$ 212,500**	**$ 212,500**	**$ 685,000**	**$ 685,000**	**$ 703,739**	**$ 603,739**	**$ 3,046,239**	**$ 2,946,239**
Expenditures:										
Salaries	$ 1,334,236	$ 1,334,236	$ 136,086	$ 136,086	$ -	$ -	$ -	$ -	$ 1,470,322	$ 1,470,322
Benefits	57,610	57,610	11,759	11,759	-	-	-	-	69,369	69,369
Purchased Services	30,423	30,423	22,744	22,744	-	-	69,234	69,234	122,401	122,401
Repair and Maint Bldg and Equip	-	-	8,927	8,927	32,931	32,931	-	-	41,858	41,858
Rental Equipment and Vehicles	-	-	-	-	75,137	75,137	-	-	75,137	75,137
Communication	4	4	28	28	-	-	-	-	32	32
Travel - Employee	601	601	2,432	2,432	-	-	5,650	5,650	8,683	8,683
Other Purchased Services	-	-	-	-	-	-	90,000	90,000	90,000	90,000
Supplies	13,878	13,878	18,212	18,212	292,832	292,832	85,444	85,444	410,366	410,366
Supplies-Technology Related	774	774	819	819	-	-	-	-	1,593	1,593
Purchase of Software	-	-	-	-	3,006	3,006	-	-	3,006	3,006
Expendable Equipment	-	-	10,754	10,754	-	-	387,661	287,661	398,415	298,415
Expendable Computer Equip.	1,624	1,624	-	-	3,259	3,259	-	-	4,883	4,883
Books & Periodicals	-	-	85	85	35	35	-	-	120	120
Purchase of Equipment	-	-	-	-	277,800	277,800	4,100	4,100	281,900	281,900
Dues and Fees	5,850	5,850	654	654	-	-	20,000	20,000	26,504	26,504
Other Expenses							41,650	41,650	41,650	41,650
Total Expenditures	1,445,000	1,445,000	212,500	212,500	685,000	685,000	703,739	603,739	3,046,239	2,946,239
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	**$ 1,445,000**	**$ 1,445,000**	**$ 212,500**	**$ 212,500**	**$ 685,000**	**$ 685,000**	**$ 703,739**	**$ 603,739**	**$ 3,046,239**	**$ 2,946,239**
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
									-	-
Total Expenditures & Fund Bal.	**1,445,000**	**1,445,000**	**212,500**	**212,500**	**685,000**	**685,000**	**703,739**	**603,739**	**3,046,239**	**2,946,239**

CLAYTON COUNTY PUBLIC SCHOOLS

Capital Projects Fund

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

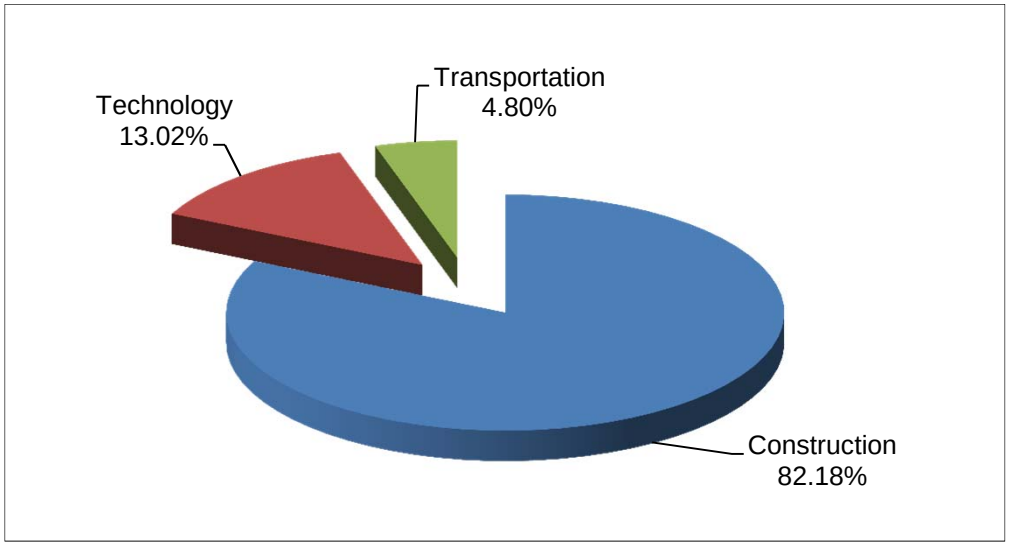
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2012 CAPITAL PROJECTS BUDGET

Sources of Funds:	SPLOST III FUND FY2012	SPLOST IV FUND FY2012	TOTAL SPLOST III & IV
Beginging of Year Balance	46,054,707	74,722,755	120,777,463
State Capital Outlay Revenue**	1,940,325	*10,164,868*	12,105,193
Sales Tax Receipts	-	47,000,000	47,000,000
Interest Earnings	113,070	160,274	273,344
Total Revenue Anticipated	2,053,395	57,325,142	59,378,537
Total Sources of Funds	$ 48,108,103	$ 132,047,897	$ 180,156,000
Expenditures	$ 13,560,700	$ 89,400,382	$ 102,961,082
End-of-Year Balance	34,547,403	42,647,515	77,194,918
Total Expenditures and End-of-Year-Balance	$ 48,108,103	$ 132,047,897	$ 180,156,000

Includes $10,164,868 amount to be received pending approval

CLAYTON COUNTY PUBLIC SCHOOLS
FY 2012 CAPITAL PROJECTS BUDGET

Sources of Funds:	SPLOST III FUND FY2012	SPLOST IV FUND FY2012	TOTAL SPLOST III & IV
Expenditures:			
Construction	$ 13,560,700.00	$ 77,679,222.00	91,239,922
Technology		$ 8,000,000.00	8,000,000
Transportation	-	$ 3,721,160.00	3,721,160
Total Expenditures	**$ 13,560,700**	**$ 89,400,382**	**$ 102,961,082**



SPLOST III PROJECTS FY 2012

Expenditures	
King Elementary - Security Upgrade	4,600.00
Morrow Annex - Renovation	200,000.00
New Elementary #13	12,800,000.00
Pointe South Middle - Addition	101,000.00
Pointe South Middle - Voice & Data	7,100.00
Riverdale Middle - Addition	442,000.00
Riverdale Middle - Voice & Data	6,000.00
Total Expenditures	**13,560,700.00**

SPLOST IV PROJECTS FY 2012

Expenditures	
Ash Street Center - Renovation	300,000.00
Babb Middle - Renovation	2,701,479.00
Church Street Elementary - Renovation	2,256,408.00
Drew High - Auxilliary Gym	3,500,000.00
Forest Park High - Auxilliary Gym	1,400,000.00
Forest Park High - Renovation	5,907,905.00
Garden Walk Facility - New	877,000.00
Hawthorne Elementary - Security Upgrade	7,000.00
Haynie Elementary - Renovation	4,972,746.00
Haynie Elementary - Security Upgrade	50,000.00
Hendrix Drive Elementary - Security Upgrade	6,000.00
Jackson Elementary - Renovation	897,000.00
Jonesboro High - Auxilliary Gym	787,000.00
Jonesboro Middle - Renovation	1,500,000.00
Kemp Primary - Renovation	1,010,000.00
Kemp Primary - Security Upgrade	6,000.00
King Elementary - Renovation	1,065,000.00
King Elementary - Security Upgrade	1,200.00
Lovejoy Middle - Renovation	4,937,756.00
Magnet School / PAC Upgrade	14,000,000.00
Marshall Elementary - Renovation	4,120,000.00
Marshall Elementary - Security Upgrade	5,500.00
McGarrah Elementary - Phone Upgrade	5,000.00
McGarrah Elementary - Renovation	2,114,911.00
Morrow High - Renovation	7,110,000.00
Mount Zion Primary - Improvement	342,672.00
Mount Zion Primary - Renovation	670,000.00
Mundy's Mill Middle - Renovation	1,443,412.00
New Elementary #13	1,200,000.00
North Clayton High - Auxilliary Gym	1,300,000.00
North Clayton High - Renovation	2,376,263.00
Northcutt Elementary - Phone Upgrade	5,000.00
Northcutt Elementary - Renovation	2,937,634.00
Pointe South Elementary - Renovation	4,241,336.00
Pointe South Elementary - Re-Roof	750,000.00
Rex Mill Middle - Renovation	1,285,000.00
Sequoyah Middle - Renovation	1,585,000.00
West Clayton Elementary - Phone Upgrade	5,000.00
Technology	8,000,000.00
Transportation	3,721,160.00
Total Expenditures	**89,400,382.00**

SPLOST III GSFIC - REMAINING FUNDS TO BE RECEIVED

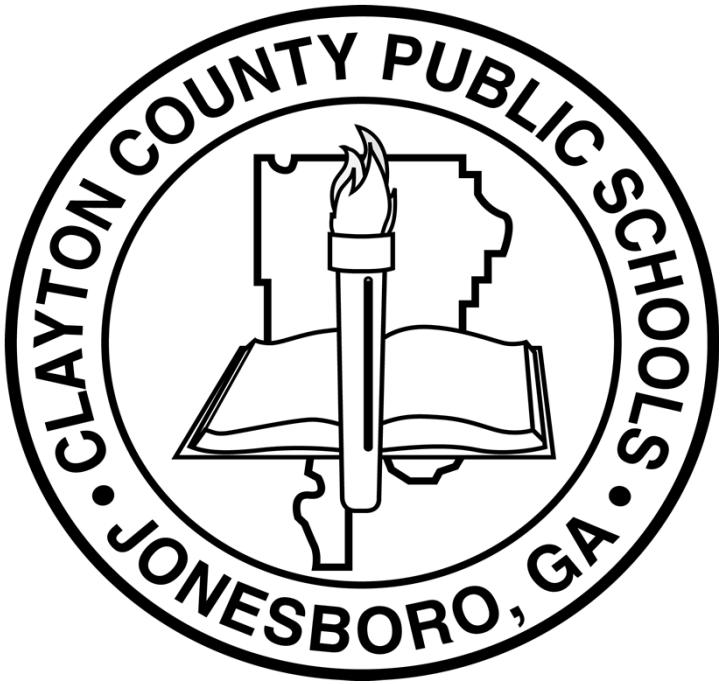
K-8 Facility (White Academy)			
Total funds to be received:	10,208,482	remaining 10% to be received:	1,020,848
Lovejoy High			
Total funds to be received:	1,742,642	remaining 10% to be received:	174,264
Riverdale Middle			
Total funds to be received:	1,575,764	remaining 10% to be received:	157,576
Pointe South Middle			
Total funds to be received:	665,740	remaining 10% to be received:	66,574
Middle School #7			
Total funds to be received:	5,210,624	remaining 10% to be received:	521,062
TOTAL			**1,940,325**
Capital Outlay Funding To Be Received FY 12 Pending Approval			***10,164,868***
			12,105,193

CLAYTON COUNTY PUBLIC SCHOOLS

Glossary

Fiscal Year 2011 - 2012

Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

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 for 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 when 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 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 log 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 Accounting
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 Department of Revenue and approved by the State Revenue Commissioner.

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

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

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

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

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

GLOSSARY

Fringe Benefits

Total employer's share of F.I.C.A. Taxes, hospitalization, dental, disability, worker's compensation, unemployment and retirement contributions made on behalf of employees.

F.T.E. (Full-time Equivalency-State Funding)

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

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

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

Function (Classifications)

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

GLOSSARY

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. 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., for land, buildings and equipment.

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

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

Fund, Internal Service
A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single government unit. Amounts expended by the fund are restored thereto, either from operating earnings or by transfer from other funds so that the original fund capital fund is kept intact.

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.

GLOSSARY

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
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 Department of Audits and adjusted for exemptions. The Local Five Mill is subtracted from the total QBE revenue entitlements.

Medicare Tax
Under the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), **all** employees of a state employer or a political subdivision employer, who were initially employed or reemployed after March 31, 1986, are subject to the Medicare Tax requirements. The percent of covered salary for the employee's and employer's contribution is 1.45% each of total salary in calendar year 2005. In addition, effective July 1, 1991, Medicare Tax is appropriate for those employees subject to Social Security. See also: Social Security.

GLOSSARY

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.

Q.B.E. (Quality Basic Education) - Allotments
Funds are allotted by the state on the basis of "Weighted F.T.E." (Full Time Equivalent students) to the local school system. The following are 19 Programs of allotment under Q.B.E.:

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

GLOSSARY

Q.B.E. 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.

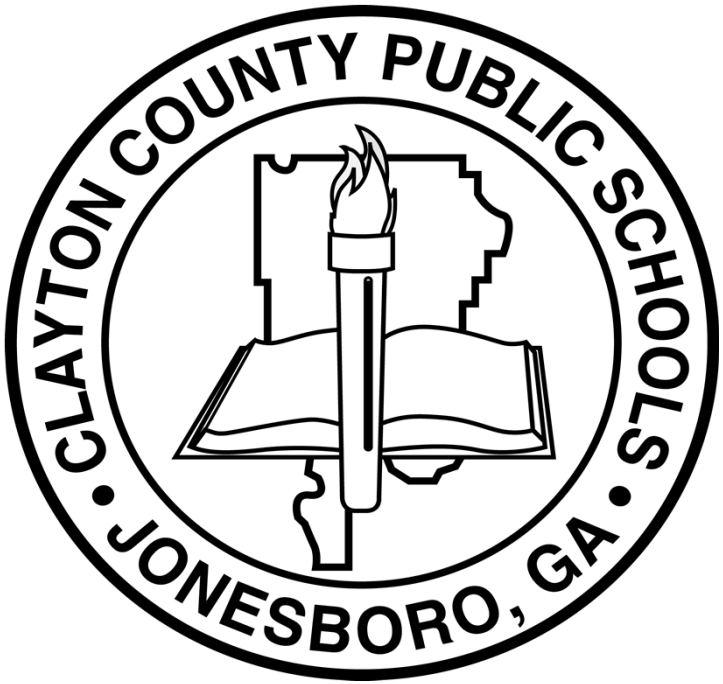
Revised Budget
An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

Social Security
Effective July 1, 1991, Clayton County Public Schools employees who are not covered by Employees Retirement System (ERS) or 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). For calendar year 2008, the employee (and the School System) pay 7.65% for Social Security: 6.2% for FICA on the limit of $90,000 and 1.45 for Medicare on their total earnings.

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

Tax Digest

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


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA