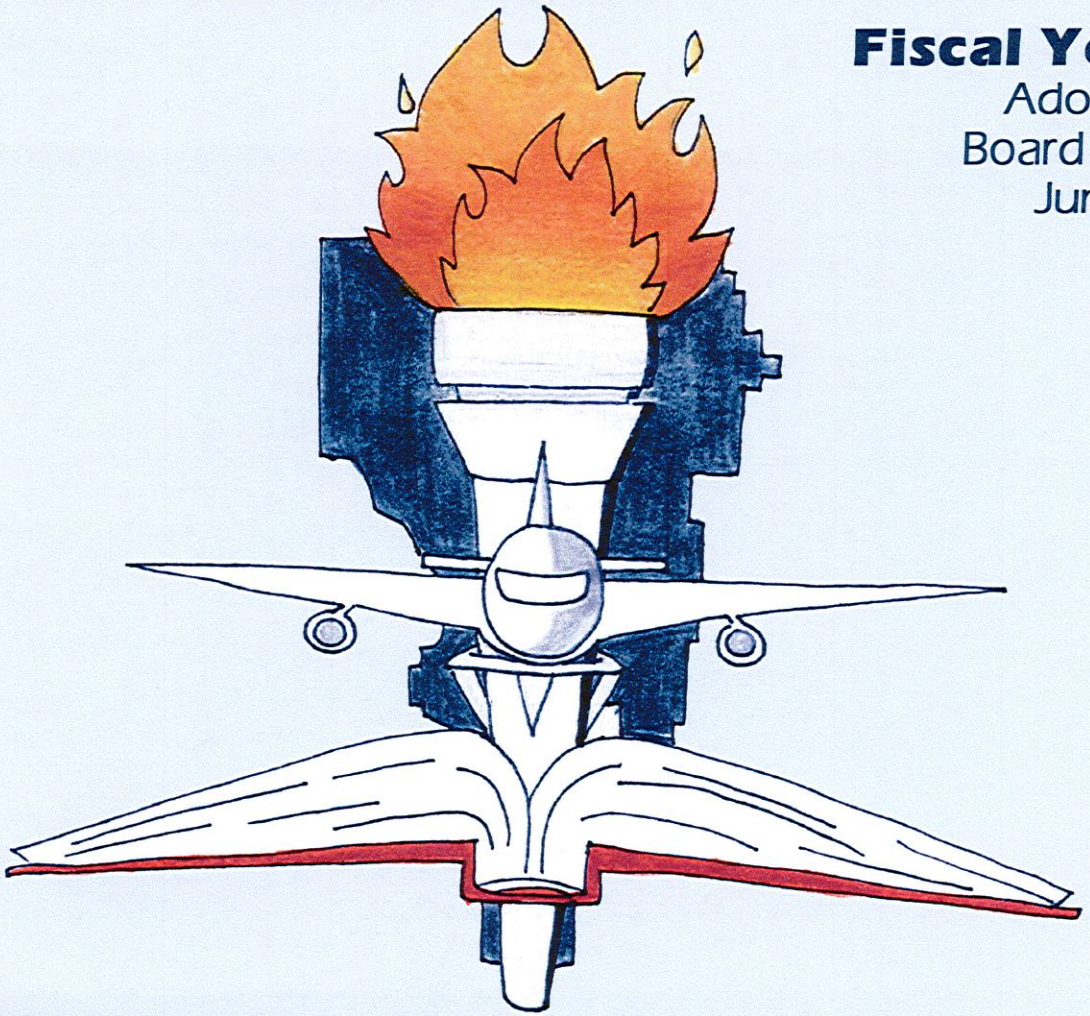
CLAYTON COUNTY PUBLIC SCHOOLS

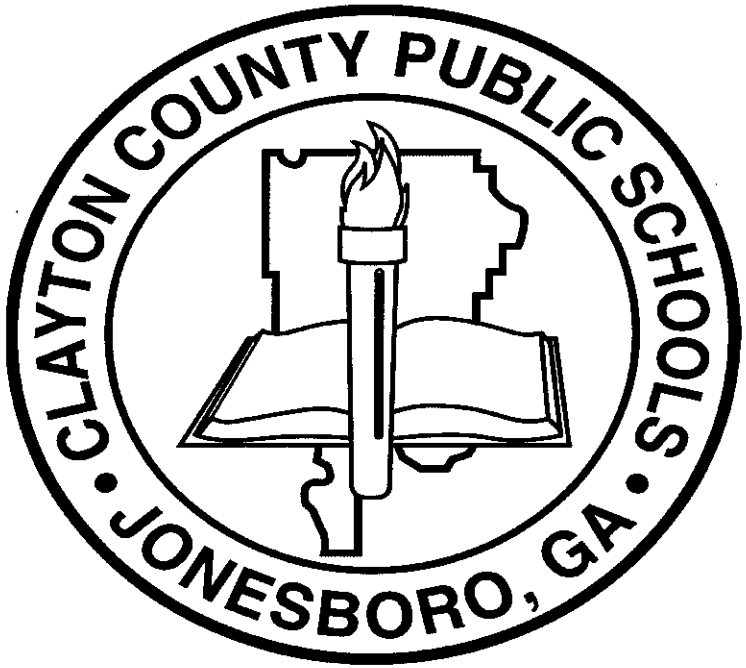
SUPERINTENDENT'S RECOMMENDED BUDGET



Fiscal Year 2012-2013

Adopted by the
Board of Education
June 25, 2012

Edmond T. Heatley, Ed.D., Superintendent


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

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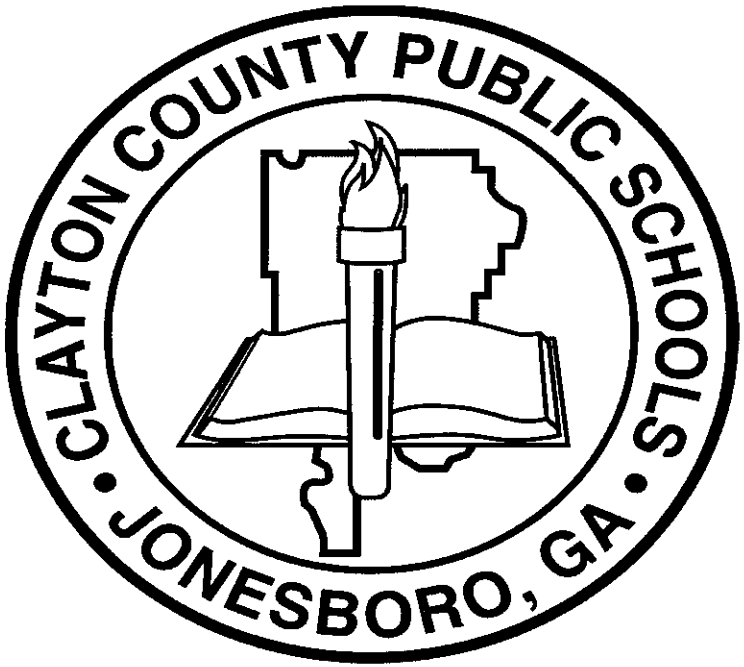
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CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Introduction

Fiscal Year 2012 - 2013

Superintendent's Recommended Budget

Edmond T. Heatley, Ed.D., Superintendent

Executive Summary

Submitted is the Fiscal Year 2013 adopted budget. The Clayton County Board of Education gave its approval on June 25, 2012. The citizens of Clayton County were provided opportunities to address the Board of Education at public hearings on June 4, 2012.

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

Funds Comprising the Total Budget	**FY 2012**	**FY 2013**
• General Fund	$ 347,419,382	$ 335,836,530
• Special Revenue Fund	59,551,581	46,107,826
• Capital Projects Fund	102,961,082	58,594,579
• Enterprise Fund	30,509,575	30,501,653
Total Budget	**$ 540,441,620**	**$ 471,040,588**

The budget process began in the fall of 2011 when the Board adopted the budget calendar for FY2012-2013. The process has involved a Citizens Budget Committee, central level staff, the Superintendent and the Board of Education. Information regarding the FY13 budget was presented to the Board during the regular monthly work sessions and board meetings January through May, 2012.

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 $196 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 2012, home values continued to decline significantly due to the mortgage industry crisis and the country's on-going recession. The tax base for Clayton County is projected to decrease by approximately $437 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 70% 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 75%.

Because of these revenue challenges, administrative staff had to make some very hard decisions to reduce expenditures. In response to the anticipated revenue shortfall of over $44 million, the Board approved a three-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 FY2012. 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.

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.

	Process/Action	Timeline/Date	Additional Information
1.	Board approves budget calendar	October 3, 2011 Board Work Session	Calendar for FY 2012-13
2.	FTE student count date for State QBE funding	October 4, 2011	Information on student enrollment that provides data for mid-term adjustment
3.	Budget committee organizational meeting (CCPS staff)	No later than October 31, 2011	Committee consists 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, 2011	Names submitted by Board members for Citizens Committee
5.	Budget assumptions approved by the Board Board	November 28, 2011 Board Work Session, December 5, 2011 Board Meeting	Guidelines for developing the FY2013 budget.
6.	FY2012 Student Enrollment Projections complete	Initial Draft of Student Enrollment December 8, 2011	Data needed to develop personnel allotments for schools.
7.	Mid-year adjustment to FY2012 budget action taken by the Board	December 12, 2011 Board Work Session, January, 2012 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 2011	Instructions & guidelines for submitting budget requests.
9.	Tax Anticipation Note retired	December 30, 2011	Temporary loan for cash flow purposes paid in full.

Process/Action	Timeline/Date	Additional Information
10. Budget Committee meets (CCPS staff)	January – June 2012 Ongoing	Committee will have meetings throughout the budget development process.
11. Citizens Budget Committee meets	January – June 2012	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 2012	Keep abreast of legislative changes that impact school funding.
13. FY2013 Student Enrollment Projections complete	Finalized Adjustment no later than January 6, 2012	Data needed to develop personnel allotments for schools.
14. Personnel allotments created using enrollment projections	No later than January 20, 2012	Budget Office will work with HR to develop personnel allotments for budget development.
15. Schools notified of initial personnel allotments	February 3, 2012	Allows Principals to begin planning for staffing the next school year.
16. Budget options to the Board	February 6, 2012	The Board will have the opportunity to ask questions regarding budget options.
17. Department budget requests due to Business Services	February 10, 2012	Business Services will summarize all budget requests.
18. Tentative Board study session/Board retreat	March 3, 2012	The Board will have opportunity to ask budgetary questions.
19. Board adopts Preliminary Plan (if needed)	March 5, 2012	The Board will have opportunity to ask budgetary questions.
20. Further consideration of Preliminary Plan (if needed)	March 26, 2012	The Board will have opportunity to ask budgetary questions.
21. Board adopts Final Reduction Plan (if needed)	April 9, 2012	The Board will have opportunity to ask budgetary questions.
22. Follow-up work session with Board to discuss options	No later than April 30, 2012	The Board will have opportunity to ask budgetary questions.
23. Preliminary budget adoption to the Board	May 7, 2012	Preliminary adoption is necessary to provide time for advertising the budget and receive public input.

Process/Action	Timeline/Date	Additional Information
24. Advertise time and location of public budget hearings	May 9 & 10, 2012 June 1, 2012	Required by law
25. Hold public hearings on budget	May 10 & 17, 2012 6:00 pm	Allows public to comment on budget proposal at Board's discretion.
26. Board adopts Tentative Budget	May 29, 2012	Per Board policy.
27. Public Budget Hearings	June 4, 2012 11:00 am & 5:30 pm	Required by law.
28. Public Hearings - Teacher Salaries	June 4, 2012 10:30 am & 5:00 pm	Required by law.
29 Tentative adoption of millage rate	June 25, 2012	Budget is adopted with a tentative millage rate until final information is received from the Tax Commissioner's office on digest.
30. Board adopts Final 2012-2013 Budget	June 25, 2012	Per Board policy.
31 Public hearings on millage rate	Mid - July 2012	Needed if millage rate increases or remains the same.
32 Adoption of millage rate	Late - July 2012	Prior to County adopting total rate and submission of digest to GA Department of Revenue.

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

GENERAL TAX INFORMATION

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

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

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

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

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

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

Tax Exempt Property

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

GENERAL TAX INFORMATION

Clayton County School Exemptions

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

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

Double Homestead - This exemption applies to homeowners who are 65 years of age on January 1st of the 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	
2013	**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 2013 FTE values is as follows.

Program	FY 2013 Weight	FY 2013 Value
Kindergarten	1.6611	$ 4,559.33
Kindergarten Early Intervention	2.0532	$ 5,635.73
Grades 1 - 3	1.2866	$ 3,531.47
Grades 1 - 3 Early Intervention	1.8056	$ 4,956.12
Grades 4 - 5	1.0327	$ 2,834.64
Grades 4 - 5 Early Intervention	1.8000	$ 4,940.64
Middle Grades (6-8) Program	1.0166	$ 2,790.26
Middle School (6-8) Program	1.1221	$ 3,079.84
Grades 9 - 12	1.0000	$ 2,744.80
Vocational Labs	1.1837	$ 3,248.98
Special Ed. - Category I	2.3975	$ 6,580.58
Special Ed. - Category II	2.8213	$ 7,743.78
Special Ed. - Category III	3.5944	$ 9,865.92
Special Ed. - Category IV	5.8308	$ 16,004.32
Special Ed. - Category V	2.4607	$ 6,754.04
Gifted	1.6695	$ 4,582.46
Remedial	1.3142	$ 3,607.27
Alternative Education	1.6048	$ 4,404.81
ESOL Program	2.5359	$ 6,960.67

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 2013 is $2,233,182.

- **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 2013 local 5 Mill proposal for Clayton County is $36,648,053.

- **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 2013 is $27,623,377.

STATE QBE HISTORY OF REVENUE CUTS
(in millions)

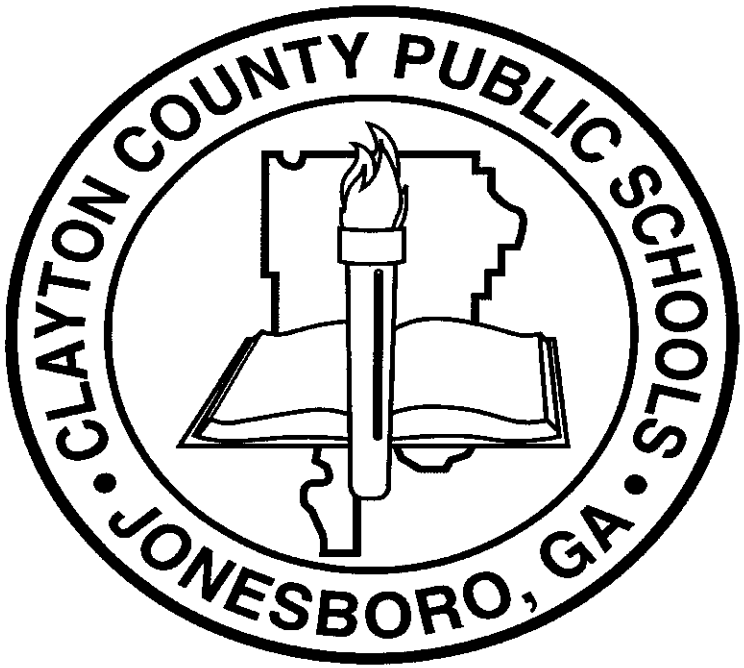
Type of Reduction	FY 2002 - FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013 (prelim)	Total
Austerity	$ 38.9	$ 4.2	$ 11.3	$ 28.1	$ 32.9	$ 34.2	$ 34.8	$ 184.4
Other	$ 9.2	$ 2.2	$ -	$ 1.1	$ -	$ -	$ -	$ 12.5
Total	$ 48.1	$ 6.4	$ 11.3	$ 29.2	$ 32.9	$ 34.2	$ 34.8	$ 196.9

History of Austerity Reductions

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

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

CLAYTON COUNTY PUBLIC SCHOOLS

Total Budget

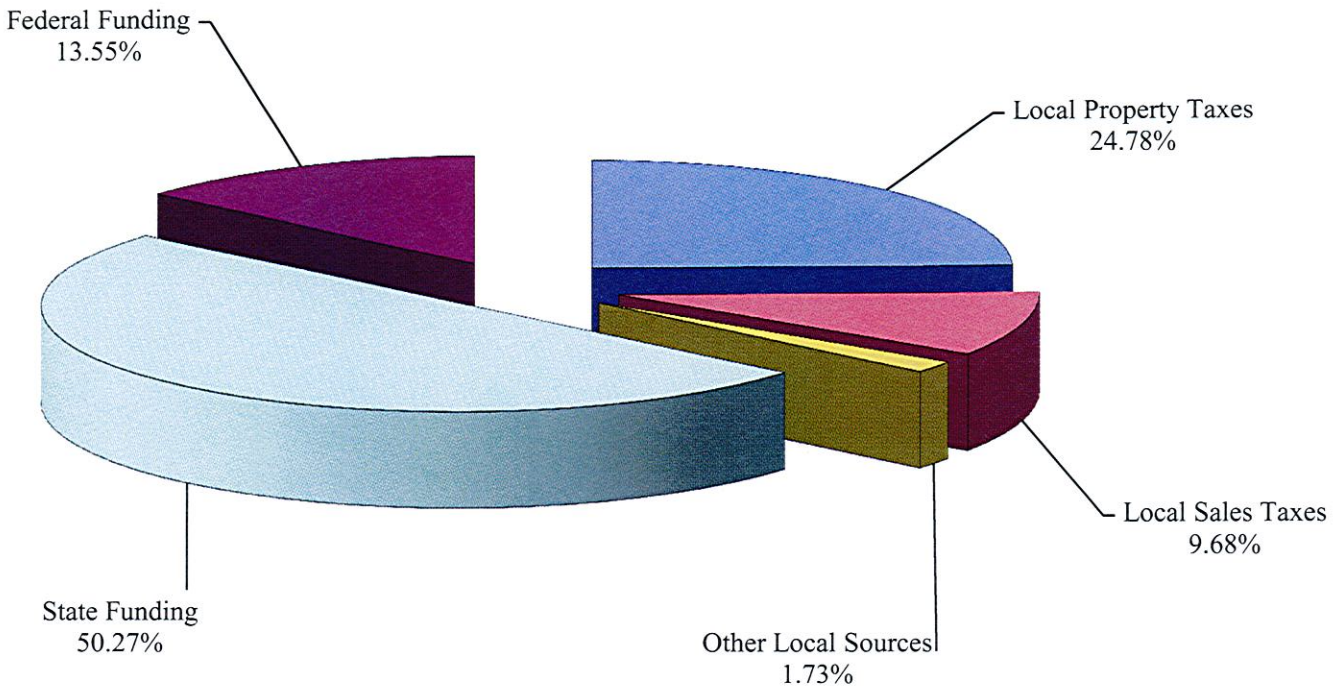
Fiscal Year 2012 - 2013

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

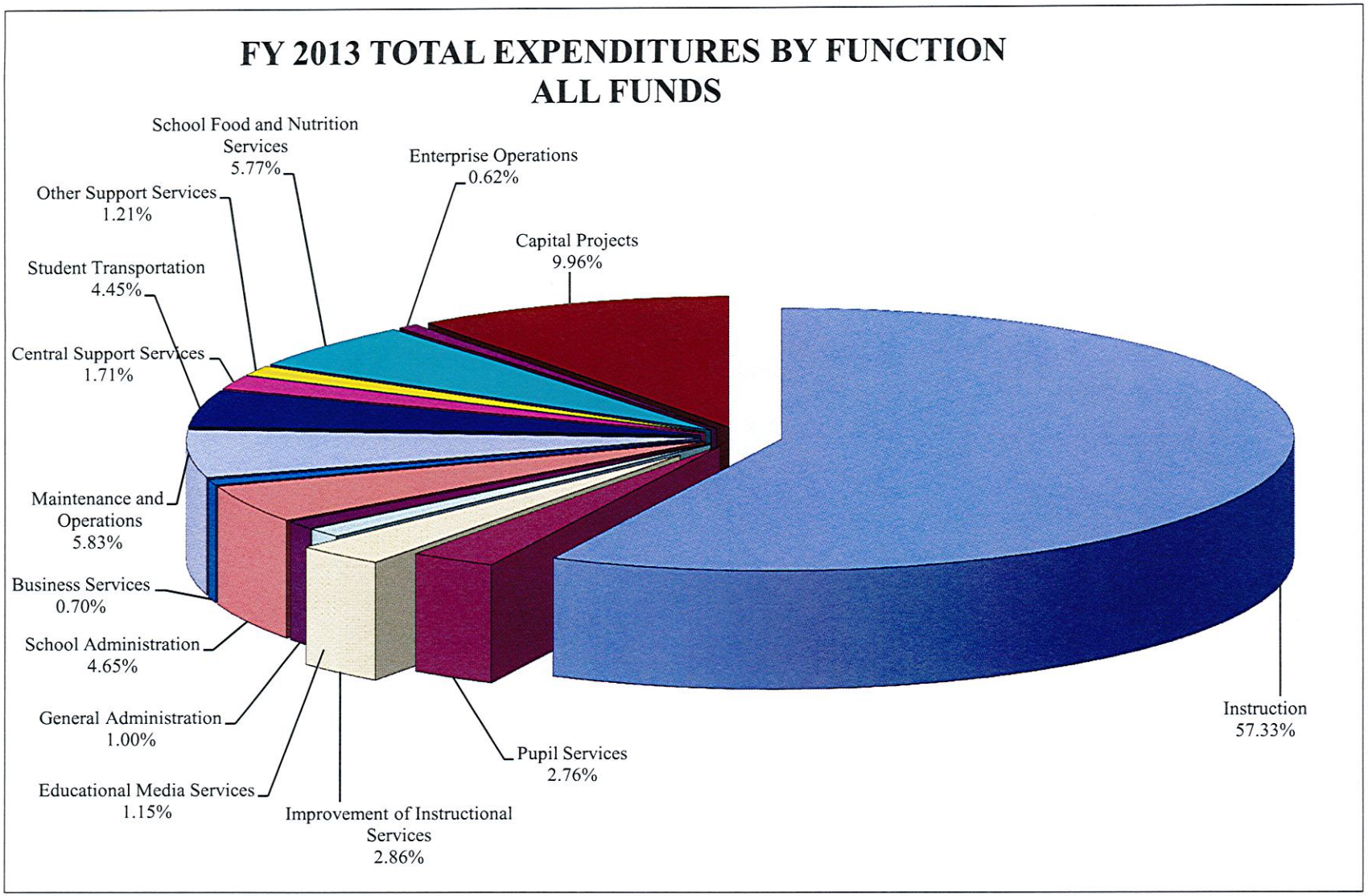
CLAYTON COUNTY PUBLIC SCHOOLS
FY 2013 PROPOSED BUDGET FOR ALL FUNDS
JULY 1, 2012 - JUNE 30, 2013

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	$ 115,257,500	$ -	$ -	$ -	$ 115,257,500
Local Sales Taxes	-		45,042,295		45,042,295
Other Local Sources	2,567,846	142,672	341,294	4,995,523	8,047,335
State Funding	222,523,786	8,189,451	2,561,912	565,228	233,840,377
Federal Funding	655,682	37,658,464	-	24,705,285	63,019,431
TOTAL REVENUE ANTICIPATED	341,004,814	45,990,587	47,945,501	30,266,036	465,206,938
Transfers From Other Funds	-	117,239	-	162,827	280,066
Beginning Unreserved Fund Balance 7-1-2011	15,510,835	-	77,194,918	5,391,759	98,097,512
TOTAL FUNDS AVAILABLE	$ 356,515,649	$ 46,107,826	$ 125,140,419	$ 35,820,622	$ 563,584,516
OPERATING BUDGET EXPENDITURES					
Instruction	$ 233,376,280	$ 28,447,069	$ 8,000,000	$ -	$ 269,823,349
Pupil Services	8,707,106	4,270,679	-	-	12,977,785
Improvement of Instructional Services	5,369,228	8,105,188	-	-	13,474,416
Educational Media Services	5,404,193	-	-	-	5,404,193
General Administration	3,284,979	1,445,336	-	-	4,730,315
School Administration	21,412,373	470,570	-	-	21,882,943
Business Services	3,293,273	-	-	-	3,293,273
Maintenance and Operation	27,042,034	26,720	-	388,830	27,457,584
Student Transportation	17,090,651	149,697	3,721,160	-	20,961,508
Central Support Services	7,037,979	1,011,135	-		8,049,114
Other Support Services	3,588,168	2,120,252	-	-	5,708,420
School Food and Nutrition Services		61,180	-	27,124,706	27,185,886
Enterprise Operations	-	-	-	2,938,317	2,938,317
Facilities Acquisition and Construction Services	-	-	46,873,419	-	46,873,419
TOTAL OPERATING EXPENDITURES	335,606,264	46,107,826	58,594,579	30,451,853	470,760,522
Transfers To Other Funds	230,266	-	-	49,800	280,066
TOTAL EXPENDITURES & TRANSFERS	335,836,530	46,107,826	58,594,579	30,501,653	471,040,588
Ending Unreserved Fund Balance 6-30-2012	20,679,119	-	66,545,840	5,318,969	92,543,928
TOTAL EXPENDITURES & END OF YEAR BALANCE	$ 356,515,649	$ 46,107,826	$ 125,140,419	$ 35,820,622	$ 563,584,516

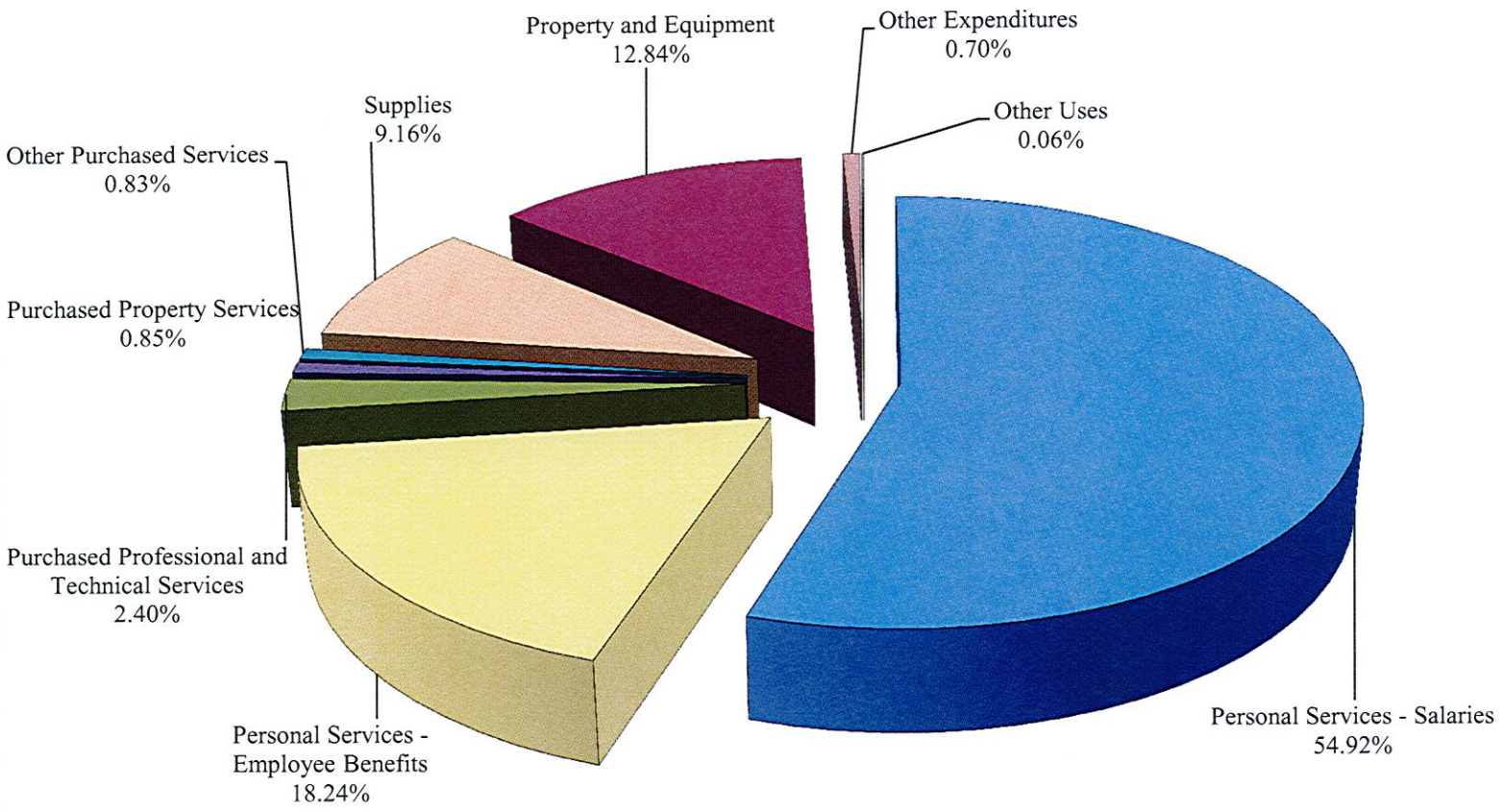
FY 2013 TOTAL REVENUE
ALL FUNDS



FY 2013 TOTAL EXPENDITURES BY FUNCTION
ALL FUNDS



FY 2013 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS



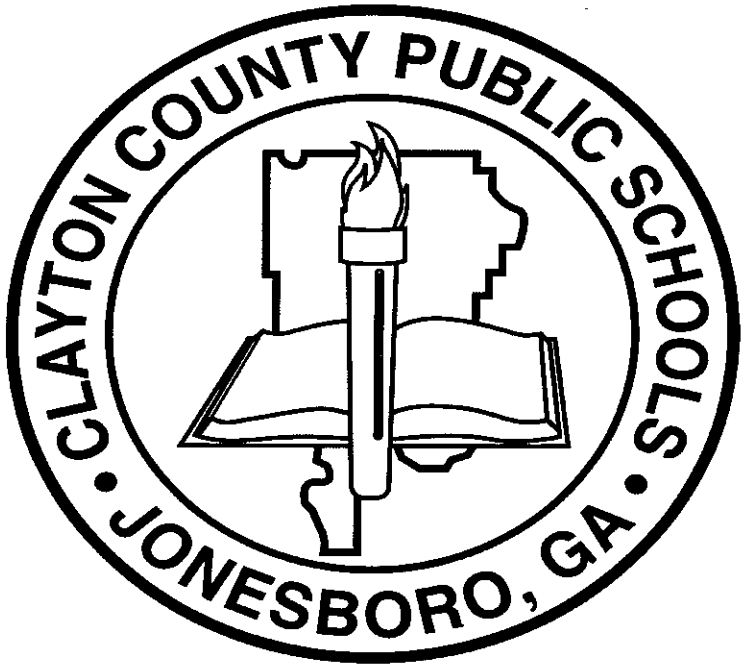
FY 2013 TOTAL EXPENDITURES BY OBJECT
ALL FUNDS

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease from Previous FY
110	Salaries-Classroom Teachers	162,742,793	154,176,740	(8,566,053)
111	Salaries-School Board Members	105,597	105,597	-
112	Salaries-Pre-K Teachers	1,700,000	1,530,000	(170,000)
113	Salaries-Cert. Substitutes	4,095,275	525,399	(3,569,876)
114	Salaries-Non Cert. Substitutes	81,241	56,386	(24,855)
115	Salaries-Extended Staff	376,072	341,657	(34,415)
116	Salaries-Prof. Development Stipends	1,522,786	1,312,954	(209,832)
117	Salaries-Extended Year	218,841	270,489	51,648
118	Salaries-Art, Music, P.E. Teachers	14,545,383	13,183,382	(1,362,001)
120	Salary Supt/Resa/Avts Director	239,130	239,130	-
121	Salaries-Dep,Assc,Asst,Area Supt	426,403	425,515	(888)
130	Salaries-Principal	5,596,458	5,644,942	48,484
131	Salaries-Assistant Principal	6,411,016	6,071,155	(339,861)
140	Salaries-Aides & Paraprofessionals	10,496,755	9,070,775	(1,425,980)
141	Salaries-Secretary	125,000	125,000	
142	Salaries-Clerical	6,674,049	5,630,021	(1,044,028)
145	Salaries-Interpreter	50,000	404,851	354,851
146	Salaries-Athletics Personnel	696,537	114,039	(582,498)
148	Salaries-Accountant	47,286	47,286	-
151	Salaries-Legal Personnel	55,589	55,589	-
161	Salaries-Technology Specialist	362,824	260,002	(102,822)
163	Salaries-Nurse	1,066,966	985,326	(81,640)
164	Salaries-Phys/Occ/Mobility Therapist	478,261	478,261	-
165	Salaries-Librarian Media Specialist	3,666,015	3,666,015	-
172	Salaries-Elementary Counselor	2,420,779	2,293,816	(126,963)
173	Salaries-Secondary Counselor	4,064,607	4,006,781	(57,826)
174	Salaries-School Psychologist	1,422,086	1,414,310	(7,776)
176	Salaries-School Social Worker	1,777,569	1,713,928	(63,641)
177	Salaries-Family Ser Coordinator	1,116,988	1,084,411	(32,577)

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease from Previous FY
178	Salaries-Graduation Coach	52,000	52,000	-
180	Salaries-Pupil Transp. Drivers	6,294,879	7,234,249	939,370
181	Salaries-Maint/Tran Mch/Sec/Warehouse	8,197,089	7,414,701	(782,388)
184	Salaries-Lunchroom Workers	15,156,476	7,856,462	(7,300,014)
186	Salaries-Custodial Personnel	5,887,529	5,842,544	(44,985)
190	Salaries-Other Management Personnel	4,026,211	3,448,635	(577,576)
191	Salaries-Other Admin Personnel	15,444,914	9,579,190	(5,865,724)
195	Salaries-Terminal Leave Payments	37,780	18,890	(18,890)
199	Salaries-Other	1,288,673	2,021,038	732,365
100 - Personal Services - Salaries		**288,967,857**	**258,701,466**	**(30,266,391)**
200	Employee Benefits	4,585,197	4,264,711	(320,486)
210	State Health Insurance	41,080,795	43,638,461	2,557,666
220	FICA/Medicare	6,155,709	4,590,082	(1,565,627)
230	Teachers Retirement System	24,564,982	25,549,136	984,154
250	Unemployment Compensation	2,163,265	1,740,714	(422,551)
260	Workers Compensation	1,842,016	2,431,448	589,432
290	Other Employee Benefits	4,210,524	3,697,169	(513,355)
200 - Personal Services - Employee Benefits		**84,602,488**	**85,911,721**	**1,309,233**
300	Pur Professional Tech Services	8,523,597	10,715,332	2,191,735
330	Contracted Nursing Services	675,000	607,500	(67,500)
300 - Purchased Professional and Technical Services		**9,198,597**	**11,322,832**	**2,124,235**

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease from Previous FY
410	Water-Sewer-Sanitation	2,059,103	2,024,104	(34,999)
430	Repair & Maint-Bldg & Equip	1,832,894	1,598,993	(233,901)
432	Repair & Maint-Technology	198,107	218,000	19,893
441	Rental Of Land Or Buildings	74,880	54,880	(20,000)
442	Rental Equipment & Vehicles	123,800	104,716	(19,084)
400 - Purchased Property Services		4,288,784	4,000,693	(288,091)
519	Student Trans-Other Purch Services	125,131	115,032	(10,099)
520	Insurance (Other Than Emp. Benefits)	875,009	880,728	5,719
530	Communication	1,817,947	1,790,194	(27,753)
580	Travel Employees	757,952	851,116	93,164
585	Travel Of Board Members	11,250	11,250	-
591	Commodity Hauling	500	500	-
592	Services Purchased From M-Resa	12,555	12,555	-
595	Other Purchased Services	271,664	268,636	(3,028)
500 - Other Purchased Services		3,872,008	3,930,011	58,003
610	Supplies	8,602,049	8,307,030	(295,019)
611	Supplies-Technology Related	340,619	75,731	(264,888)
612	Purchase Of Software	3,122,318	4,941,808	1,819,490
615	Expendable Equipment	2,392,724	2,467,775	75,051
616	Expendable Computer Equipment	1,738,375	3,291,014	1,552,639
620	Energy-Electricity	9,723,396	10,446,615	723,219
630	Food Purchased	10,458,011	10,452,210	(5,801)
635	USDA Commodities Used	1,650,000	1,650,000	-
641	Textbooks	524,900	286,947	(237,953)
642	Books And Periodicals	1,090,525	1,215,315	124,790
600 - Supplies		39,642,916	43,134,445	3,491,529

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease from Previous FY
720	Bldg Acquisition Const Improvement	91,239,922	46,873,419	(44,366,503)
730	Purchase Of Equipment	1,178,011	741,258	(436,753)
732	Purchase Of Buses	4,788,958	4,788,958	-
734	Purchase Of Computers	8,228,266	8,072,280	(155,986)
700 - Property		105,435,157	60,475,915	(44,959,242)
810	Dues And Fees	867,828	848,077	(19,751)
830	Interest Expense	129,200	50,000	(79,200)
880	Federal Indirect Cost Charges	1,974,357	1,810,672	(163,685)
890	Other Expenses	1,109,473	574,690	(534,783)
800 - Other Objects		4,080,858	3,283,439	(797,419)
930	Transfer To Other Funds	373,805	280,066	(93,739)
900 - Other Uses		373,805	280,066	(93,739)
Grand Total Expenditures		**540,462,470**	**471,040,588**	**(69,421,882)**


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

General Fund

Fiscal Year 2012 - 2013

Superintendent's Recommended Budget

Edmond T. Heatley, Ed.D., Superintendent

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 FY2013 adopted budget has 69.54% of the budget earmarked for the cost associated with classroom instruction.

CLAYTON COUNTY PUBLIC SCHOOLS

General Fund History of Revenues, Expenditures and Fund Balances

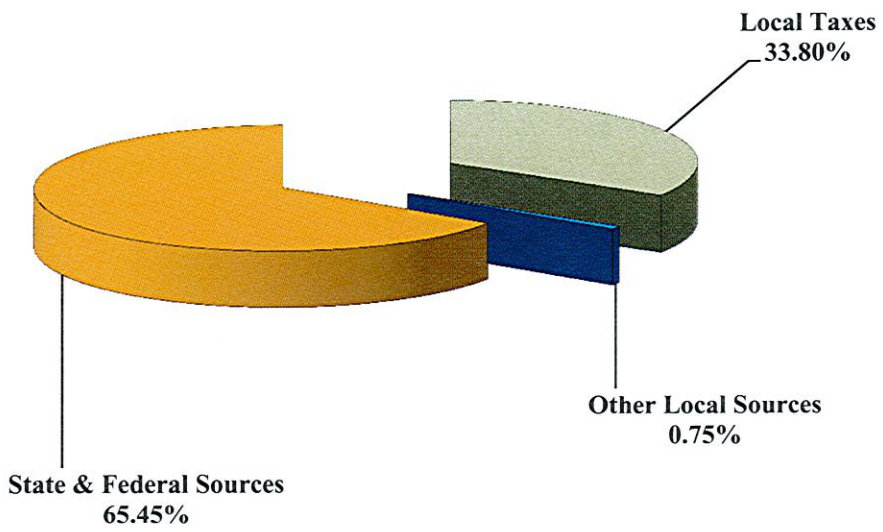
REVENUES:	FY 2009 Actuals		FY 2010 Actuals		FY 2011 Actuals		FY 2012 Budget		FY 2013 Budget	
Ad Valorem Taxes	$154,851,387	39.76%	$147,916,446	40.41%	$131,952,999	36.73%	$116,750,000	34.83%	$115,257,500	33.80%
Other Local Sources	8,259,791	2.12%	6,374,443	1.74%	5,781,806	1.61%	4,550,500	1.36%	2,567,846	0.75%
QBE	229,139,325	58.84%	227,302,449	62.10%	242,884,487	67.61%	245,373,024	73.20%	254,699,701	74.69%
QBE Austerity Reduction	(16,674,240)	-4.28%	(40,294,367)	-11.01%	(32,768,254)	-9.12%	(34,233,195)	-10.21%	(34,781,270)	-10.20%
Other State Sources	8,344,297	2.08%	1,508,065	0.41%	1,375,012	0.38%	2,106,885	0.63%	2,605,355	0.76%
Federal Sources	5,517,877	1.42%	23,198,968	6.34%	9,990,958	2.78%	655,682	0.20%	655,682	0.19%
TOTAL REVENUES	**$389,438,438**		**$366,006,005**		**$359,217,008**		**$335,202,896**		**$341,004,814**	
EXPENDITURES:										
Instruction	273,018,169	67.06%	261,947,141	67.64%	244,814,698	70.59%	247,841,525	71.34%	233,376,280	69.49%
Pupil Services	13,786,691	3.39%	13,344,963	3.45%	10,441,785	3.01%	9,514,186	2.74%	8,707,106	2.59%
Improvement of Instructional Services	11,924,909	3.33%	9,729,808	2.51%	4,913,628	1.42%	5,154,824	1.48%	5,369,228	1.60%
Educational Media Services	7,488,170	1.84%	7,810,001	2.02%	5,240,168	1.51%	5,357,986	1.54%	5,404,193	1.61%
General Administration	3,476,979	0.85%	2,942,795	0.76%	2,539,944	0.73%	2,699,120	0.78%	3,284,979	0.98%
School Administration	24,051,087	5.91%	23,770,523	6.14%	21,593,907	6.23%	21,157,047	6.09%	21,412,373	6.38%
Business Services	3,447,148	0.85%	2,810,962	0.73%	2,542,771	0.73%	2,363,871	0.68%	3,293,273	0.98%
Maintenance and Operation	34,927,573	8.58%	31,953,246	8.25%	29,146,554	8.40%	27,248,672	7.84%	27,042,034	8.05%
Student Transportation	19,197,358	4.72%	19,210,853	4.96%	14,798,150	4.27%	14,790,779	4.26%	17,090,651	5.09%
Central Support Services	11,053,974	2.72%	9,000,451	2.32%	8,337,130	2.40%	7,182,288	2.07%	7,037,979	2.10%
Other Support Services	4,071,466	1.00%	4,139,595	1.07%	2,293,009	0.66%	3,785,079	1.09%	3,588,168	1.07%
Outgoing Transfers	699,407	0.17%	628,828	0.16%	139,321	0.04%	324,005	0.09%	230,266	0.07%
TOTAL EXPENDITURES	**$407,142,932**		**$387,289,167**		**$346,801,065**		**$347,419,382**		**$335,836,530**	
Excess of Revenue Over/(Under) Expenditures	(17,704,494)		(21,283,163)		12,415,944		(12,216,486)		5,168,284	
Beginning Fund Balance	54,299,033		36,594,539		15,311,377		27,727,321		15,510,835	
Ending Fund Balance	36,594,539		15,311,377		27,727,321		15,510,835		20,679,119	
Tax Millage Rate	19.836		20.000		20.000		20.000		20.000	Proposed

GENERAL FUND BUDGET

Summary of Revenues and Expenditures
Comparison of FY 2012 to 2013

ANTICIPATED FUNDS AVAILABLE	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase (Decrease) from Previous FY	%
Local Property Taxes	$116,750,000	$ 115,257,500	$ (1,492,500)	-1.3%
Other Local Sources	4,550,500	2,567,846	(1,982,654)	-43.6%
State Funding	213,246,714	222,523,786	9,277,072	4.4%
Federal Funding	655,682	655,682	-	0.0%
Total Revenue Anticipated	335,202,896	341,004,814	5,801,918	1.7%
Beginning Fund Balance	27,727,321	15,510,835	(12,216,486)	-44.1%
Total Funds Available	**$ 362,930,217**	**$ 356,515,649**	**$ (6,414,568)**	**-1.8%**
OPERATION BUDGET EXPENDITURES				
Instruction	$ 247,841,525	$ 233,376,280	$ (14,465,245)	-6%
Pupil Services	$ 9,514,186	8,707,106	(807,080)	-8%
Improvement of Instructional Services	$ 5,154,824	5,369,228	214,404	4%
Educational Media Services	$ 5,357,986	5,404,193	46,207	1%
General Administration	$ 2,699,120	3,284,979	585,859	22%
School Administration	$ 21,157,047	21,412,373	255,326	1%
Business Services	$ 2,363,871	3,293,273	929,402	39%
Maintenance and Operations	$ 27,248,672	27,042,034	(206,638)	-1%
Student Transportation	$ 14,790,779	17,090,651	2,299,872	16%
Central Support Services	$ 7,182,288	7,037,979	(144,309)	-2%
Other Support Services	$ 3,785,079	3,588,168	(196,911)	-5%
Total Operating Expenditures	347,095,377	335,606,264	(11,489,113)	-3%
Transfers to Other Funds	324,005	230,266	(93,739)	-29%
Total Operating Expenditures and Transfers	347,419,382	335,836,530	(11,582,852)	-3%
Ending Unreserved Fund Balance	15,510,835	20,679,119	5,168,284	33%
Total Expenditures and End of Year Balance	**$ 362,930,217**	**$ 356,515,649**	**$ (6,414,568)**	**-2%**

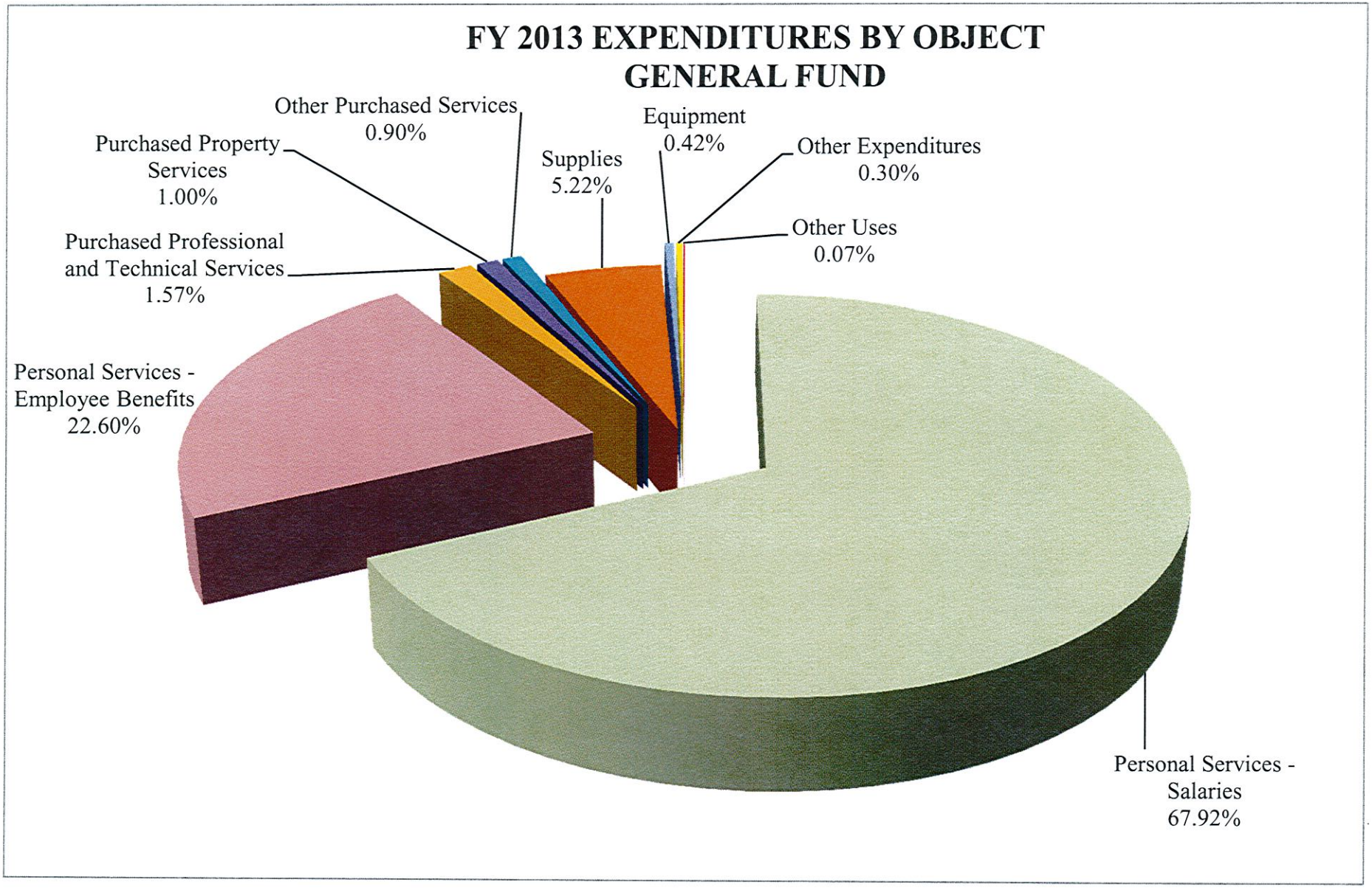
FY 2013 SOURCES OF REVENUE
GENERAL FUND



GENERAL FUND BUDGET

Sources of Revenues

	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase (Decrease) from Previous FY	% Increase (Decrease) from Previous FY
Local Revenues				
Local Property Taxes	$116,750,000	$ 115,257,500	$ (1,492,500)	-1.3%
Interest Earned	122,500	122,500	-	0.0%
Community Service Activities	130,000	130,000	-	0.0%
Indirect Cost Reimbursement	2,000,000	1,500,000	(500,000)	-25.0%
Local Other	2,298,000	815,346	(1,482,654)	-64.5%
Subtotal - Local	121,300,500	117,825,346	(3,475,154)	-2.9%
State Revenues				
QBE	211,139,829	219,918,431	8,778,602	4.2%
Georgia Department of Education	2,106,885	2,605,355	498,470	23.7%
Subtotal - State	213,246,714	222,523,786	9,277,072	4.4%
Federal Revenues				
Categorical Grants	655,682	655,682	-	0.0%
Subtotal - Federal	655,682	655,682	-	0%
Total General Fund Revenues	**$ 335,202,896**	**$ 341,004,814**	**$ 5,801,918**	**1.7%**


FY 2013 EXPENDITURES BY OBJECT
GENERAL FUND
Other Purchased Services
0.90%
Purchased Property
Services
1.00%
Purchased Professional
and Technical Services
1.57%
Personal Services -
Employee Benefits
22.60%
Supplies
5.22%
Equipment
0.42%
Other Expenditures
0.30%
Other Uses
0.07%
Personal Services -
Salaries
67.92%

FY 2013 EXPENDITURES BY OBJECT
GENERAL FUND

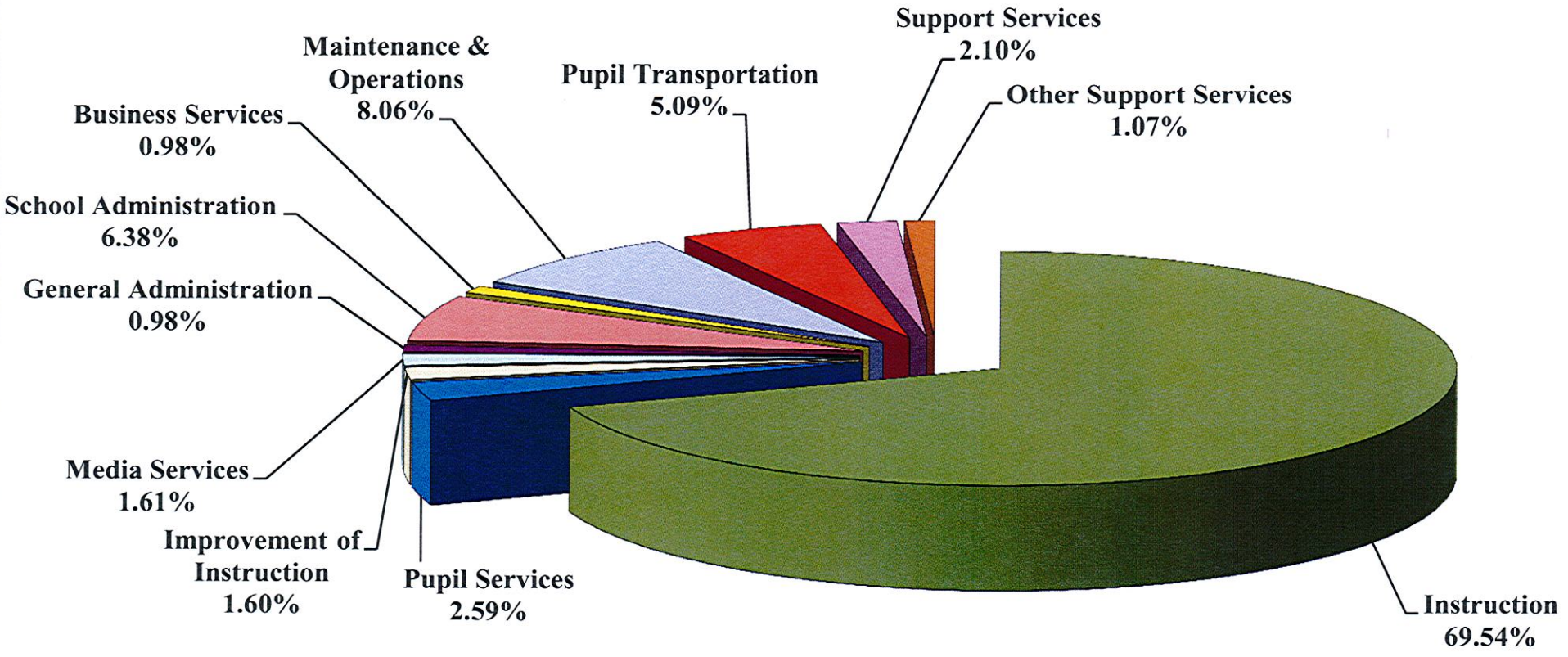
Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease From Previous FY
110	Salaries-Classroom Teachers	156,249,271	148,004,611	(8,244,660)
111	Salaries-School Board Members	105,597	105,597	-
112	Salaries-Pre-K Teachers	-	-	-
113	Salaries-Cert. Substitutes	3,675,634	155,957	(3,519,677)
114	Salaries-Non Cert. Substitutes	31,375	23,875	(7,500)
115	Salaries-Extended Staff	276,072	241,657	(34,415)
116	Salaries-Prof. Development Stipends	223,828	186,827	(37,001)
117	Salaries-Extended Year	18,841	20,489	1,648
118	Salaries-Art, Music, P.E. Teachers	14,545,383	13,183,382	(1,362,001)
120	Salary Supt/Resa/Avts Director	239,130	239,130	-
121	Salaries-Dep,Assc,Asst,Area Supt	426,403	425,515	(888)
130	Salaries-Principal	5,596,033	5,644,942	48,909
131	Salaries-Assistant Principal	6,411,016	6,071,155	(339,861)
140	Salaries-Aides & Paraprofessionals	6,280,904	5,582,376	(698,528)
142	Salaries-Clerical	5,611,796	5,439,161	(172,635)
145	Salaries-Interpreter	-	354,851	354,851
146	Salaries-Athletics Personnel	696,537	114,039	(582,498)
148	Salaries-Accountant	47,286	47,286	-
151	Salaries-Legal Personnel	55,589	55,589	-
161	Salaries-Technology Specialist	362,824	260,002	(102,822)
163	Salaries-Nurse	1,066,716	985,326	(81,390)
164	Salaries-Phys/Occ/Mobility Therapist	478,261	478,261	-
165	Salaries-Librarian Media Specialist	3,666,015	3,666,015	-
172	Salaries-Elementary Counselor	2,420,354	2,293,816	(126,538)
173	Salaries-Secondary Counselor	3,629,339	3,684,147	54,808
174	Salaries-School Psychologist	1,350,258	1,342,932	(7,326)
176	Salaries-School Social Worker	1,261,076	1,260,240	(836)
180	Salaries-Pupil Transp. Drivers	5,798,773	6,351,098	552,325

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease From Previous FY
181	Salaries-Maint/Tran Mch/Sec/Warehouse	7,551,592	6,737,653	(813,939)
186	Salaries-Custodial Personnel	5,885,779	5,841,544	(44,235)
190	Salaries-Other Management Personnel	1,790,152	1,532,449	(257,703)
191	Salaries-Other Admin Personnel	7,896,973	7,492,549	(404,424)
199	Salaries-Other	437,585	265,671	(171,914)
100 - Personal Services - Salaries		244,086,391	228,088,142	(15,998,249)
200	Employee Benefits	200,173	118,069	(82,104)
210	State Health Insurance	37,816,239	39,909,360	2,093,121
220	FICA/Medicare	3,954,542	3,425,980	(528,562)
230	Teachers Retirement System	23,513,692	24,987,660	1,473,968
250	Unemployment Compensation	2,141,496	1,730,597	(410,899)
260	Workers Compensation	1,677,698	2,355,825	678,127
290	Other Employee Benefits	3,533,441	3,383,832	(149,609)
200 - Personal Services - Employee Benefits		72,837,281	75,911,323	3,074,042
300	Pur Professional Tech Services	4,452,408	5,258,780	806,372
300 - Purchased Professional and Technical Services		4,452,408	5,258,780	806,372
410	Water-Sewer-Sanitation	1,981,104	1,954,104	(27,000)
430	Repair & Maint-Bldg & Equip	1,389,787	1,133,210	(256,577)
432	Repair & Maint-Technology	180,107	200,000	19,893
441	Rental Of Land Or Buildings	74,880	54,880	(20,000)
442	Rental Equipment & Vehicles	35,619	16,279	(19,340)
400 - Purchased Property Services		3,661,496	3,358,473	(303,023)

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease From Previous FY
519	Student Trans-Other Purch Services	6,137	6,137	-
520	Insurance (Other Than Emp. Benefits)	872,009	880,728	8,719
530	Communication	1,791,520	1,776,966	(14,554)
580	Travel Employees	131,477	196,527	65,050
585	Travel Of Board Members	11,250	11,250	-
592	Services Purchased From M-Resa	12,555	12,555	-
595	Other Purchased Services			-
500 - Other Purchased Services		2,984,692	3,042,871	58,179
610	Supplies	4,299,862	4,218,344	(81,518)
611	Supplies-Technology Related	330,888	66,714	(264,174)
612	Purchase Of Software	496,919	1,979,760	1,482,841
615	Expendable Equipment	400,419	631,731	231,312
616	Expendable Computer Equipment	218,689	238,179	19,490
620	Energy-Electricity	8,974,084	9,780,235	806,151
641	Textbooks	500,000	264,537	(235,463)
642	Books And Periodicals	400,911	338,703	(62,208)
600 - Supplies		15,621,772	17,518,203	1,896,431
730	Purchase Of Equipment	616,509	288,468	(328,041)
732	Purchase Of Buses	1,067,798	1,067,798	-
734	Purchase Of Computers	220,266	65,000	(155,266)
700 - Property		1,904,573	1,421,266	(483,307)

Object	Description	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase/Decrease From Previous FY
810	Dues And Fees	368,240	427,466	59,226
830	Interest Expense	129,200	50,000	(79,200)
890	Other Expenses	1,049,323	529,740	(519,583)
800 - Other Objects		1,546,763	1,007,206	(539,557)
930	Transfer To Other Funds	324,005	230,266	(93,739)
900 - Other Uses		324,005	230,266	(93,739)
Grand Total Expenditures		**347,419,382**	**335,836,530**	**(11,582,852)**

FY 2013 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 2012	FY 2013	Increase (Decrease)
Classroom Teachers	2,946.00	2,590.50	(355.50)
Art, Music, P.E Teachers	284.00	255.00	(29.00)
Aides and Paraprofessionals	305.00	292.00	(13.00)
Sign Lanuage Interpreters	10.00	10.00	-
Technology Specialists	5.00	5.00	-
Counselors	95.34	94.00	(1.34)
ROTC Instructors	29.00	25.00	(4.00)
Total Instruction	**3,674.34**	**3,271.50**	**(402.84)**

Expenditures by Function

INSTRUCTION	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Classroom Teachers	$ 156,240,510	$ 147,990,095	$ (8,250,415)	
Salaries-Certified Substitutes	3,458,071	26,493	(3,431,578)	
Salaries-Extended Staff	276,072	241,657	(34,415)	
Salaries-Extended Year	18,841	20,489	1,648	
Salaries-Art, Music, P.E..	14,545,383	13,183,382	(1,362,001)	
Salaries-Aides & Paraprofessionals	6,260,849	5,562,321	(698,528)	
Salaries-Interpreter	-	354,851	354,851	
Salaries-Technology Specialist	362,824	260,002	(102,822)	
Salaries-Elementary Counselors	2,412,683	2,286,145	(126,538)	
Salaries-Secondary Counselors	3,613,996	3,668,804	54,808	
Salaries-Other Administrative Personnel	134,902	94,667	(40,235)	
Employee Benefits	56,001,483	55,630,407	(371,076)	
Subtotal-Salaries and Benefits	**243,325,614**	**229,319,313**	**(14,006,301)**	**-6%**
Purchased Professional Tech Services	1,638,855	1,718,518	79,663	
Repair & Maintenance	61,059	48,815	(12,244)	
Rental Equipment & Vehicles	3,739	3,739	-	
Communication	72,589	63,200	(9,389)	
Travel Employees	13,268	18,795	5,527	
Supplies	1,288,596	1,271,758	(16,838)	
Purchase of Software	201,496	169,870	(31,626)	
Expendable Equipment	205,054	155,636	(49,418)	
Expendable Computer Equipment	109,161	9,974	(99,187)	
Textbooks	500,000	264,537	(235,463)	
Books and Periodicals	169,115	73,524	(95,591)	
Purchase of Equipment	134,711	113,897	(20,814)	
Dues and Fees	118,268	144,704	26,436	
Subtotal-Other Costs	**4,515,911**	**4,056,967**	**(458,944)**	**-10%**
Total Expenditures-Instruction	**$ 247,841,525**	**$ 233,376,280**	**$ (14,465,245)**	**-6%**

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 2012	FY 2013	Increase (Decrease)
Clerical	28.00	27.00	(1.00)
Athletic Personnel	-		-
Health Care Technician	69.00	67.00	(2.00)
School Psychologist	21.00	21.00	-
Social Worker	21.00	21.00	-
Occupational & Physical Therapists	8.00	8.00	-
Other Management Personnel	5.00	5.00	-
Other Administrative Personnel	2.00	2.00	-
Home Extension Instructor	4.00	4.00	-
Total Student Support Services	**158.00**	**155.00**	**(3.00)**

Expenditures by Function

STUDENT SUPPORT SERVICES	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Aides & Paraprofessionals	$ 20,055	$ 20,055	-	
Salaries-Clerical	692,860	607,462	(85,398)	
Salaries-Athletic Personnel	696,537	114,039	(582,498)	
Salaries-Nurses	1,066,716	985,326	(81,390)	
Salaries-Phys/Occ/Mobility Therapist	478,261	478,261	-	
Salaries-Elementary Counselor	7,671	7,671	-	
Salaries-Secondary Counselor	15,343	15,343	-	
Salaries-School Psychologists	1,350,258	1,342,932	(7,326)	
Salaries-School Social Workers	1,261,076	1,260,240	(836)	
Salaries-Other Management Personnel	103,165	103,165	-	
Salaries-Other Administrative Personnel	465,069	455,846	(9,223)	
Salaries-Other	58,191	7,671	(50,520)	
Employee Benefits	1,752,007	1,889,022	137,015	
Subtotal-Salaries and Benefits	**7,967,209**	**7,287,033**	**(680,176)**	**-9%**
Purchased Professional Tech Services	215,698	196,563	(19,135)	
Repair & Maintenance	7,337	7,337	-	
Rental Equipment & Vehicles	12,948	1,918	(11,030)	
Communication	158,333	154,543	(3,790)	
Travel Employees	13,727	18,989	5,262	
Other Purchased Services	7,279	18,279	11,000	
Supplies	1,075,214	949,550	(125,664)	
Purchase of Software	12,097	17,302	5,205	
Expendable Equipment	18,869	15,989	(2,880)	
Expendable Computer Equipment	1,234		(1,234)	
Books and Periodicals	2,878	12,746	9,868	
Dues and Fees	21,363	26,857	5,494	
Subtotal-Other Costs	**1,546,977**	**1,420,073**	**(126,904)**	**-8%**
Total Expenditures-Student Support Services	**$ 9,514,186**	**$ 8,707,106**	**$ (807,080)**	**-8%**

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 2012	FY 2013	Increase (Decrease)
Clerical	8.00	5.00	(3.00)
Other Management Personnel	16.00	13.50	(2.50)
Other Administrative Personnel	10.00	11.00	1.00
Lunchroom Monitors	83.00	83.00	-
Total Impr of Instruction	**117.00**	**112.50**	**(4.50)**

Expenditures by Function

IMPROVEMENT OF INSTRUCTIONAL SERVICES	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Classroom Teachers	$ 8,761	$ 14,516	$ 5,755	
Salaries-Certified Substitutes	219,404	129,574	$ (89,830)	
Stipends	223,828	186,827	$ (37,001)	
Salaries-Clerical	221,961	184,768	$ (37,193)	
Salaries-Other Management Personnel	458,451	357,523	$ (100,928)	
Salaries-Other Administrative Personnel	2,533,291	2,491,410	$ (41,881)	
Salaries-Other	65,720		$ (65,720)	
Employee Benefits	833,136	984,800	$ 151,664	
Subtotal-Salaries and Benefits	**4,564,552**	**4,349,418**	**(215,134)**	**-5%**
Purchased Professional Tech Services	97,944	70,128	(27,816)	
Repair & Maintenance Building & Equipment	2,921	1,425	(1,496)	
Rental of Land or Buildings	1,512	1,512	-	
Communication	72,590	68,099	(4,491)	
Travel Employees	57,095	90,579	33,484	
Supplies	151,810	277,799	125,989	
Supplies-Technology Related	3,836	5,000	1,164	
Purchase of Software	5,386	21,571	16,185	
Expendable Equipment	47,436	329,388	281,952	
Expendable Computer Equipment	502	-	(502)	
Books and Periodicals	40,811	31,875	(8,936)	
Purchase of Equipment	2,756	2,168	(588)	
Purchase of Computers	511	-	(511)	
Dues and Fees	99,103	106,166	7,063	
Other Expenditures	6,060	14,100	8,040	
Subtotal-Other Costs	**590,272**	**1,019,810**	**429,538**	**73%**
Total Expenditures-Impr Instructional Services	**$ 5,154,824**	**$ 5,369,228**	**$ 214,404**	**4%**

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 2012	FY 2013	Increase (Decrease)
Media Paraprofessional	11.00	10.00	(1.00)
Media Specialist	62.00	62.00	-
Total Media Services	**73.00**	**72.00**	**(1.00)**

Expenditures by Function

EDUCATIONAL MEDIA SERVICES	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Clerical	$ 235,411	$ 214,010	$ (21,401)	
Salaries-Librarian Media Specialist	3,666,015	3,666,015	$ -	
Employee Benefits	1,168,565	1,237,307	$ 68,742	
Subtotal-Salaries and Benefits	**5,069,991**	**5,117,332**	**47,341**	**1%**
Supplies	24,114	31,055	6,941	
Purchase of Software	59,837	68,836	8,999	
Expendable Equipment	42,645	2,257	(40,388)	
Expendable Computer Equipment	1,419	1,419	-	
Books and Periodicals	150,284	183,294	33,010	
Purchase of Computers	9,696	-	(9,696)	
Subtotal-Other Costs	**287,995**	**286,861**	**(1,134)**	**-0.4%**
Total Expenditures-Educational Media Services	**$ 5,357,986**	**$ 5,404,193**	**$ 46,207**	**1%**

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 2012	FY 2013	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	7.00	5.25	(1.75)
Other Management Personnel	1.00	0.25	(0.75)
Total General Admin	**23.00**	**19.50**	**(3.50)**

Expenditures by Function

GENERAL ADMINISTRATION	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-School Board Members	$ 105,597	$ 105,597	$ -	
Salary-Superintendent	5,000	-	(5,000)	
Salaries-Dep., Asst., Area, Superintendent	665,533	664,645	(888)	
Salaries-Clerical	306,264	240,133	(66,131)	
Salaries-Legal Personnel	55,589	55,589	-	
Salaries-Other Management Personnel	81,440	20,360	(61,080)	
Salaries-Other Administrative Personnel		4,000		
Salaries-Other	7,200	-	(7,200)	
Employee Benefits	287,628	312,193	24,565	
Subtotal-Salaries and Benefits	**1,514,251**	**1,402,517**	**(111,734)**	**-7%**
Purchased Professional Tech Services	804,105	1,227,598	423,493	
Repair & Maintenance Building & Equipment	11,804	1,804	(10,000)	
Communication	114,071	114,071	-	
Travel Employees	32,061	54,402	22,341	
Travel of Board Members	11,250	11,250	-	
Other Purchased Services	5,685	5,685	-	
Supplies	55,208	41,200	(14,008)	
Supplies-Technology Related	638	638	-	
Expendable Equipment	5,000	298,182	293,182	
Expendable Computer Equipment	30,265	18,000	(12,265)	
Books and Periodicals	32,618	28,022	(4,596)	
Dues and Fees	81,383	78,110	(3,273)	
Other Expenditures	781	3,500	2,719	
Subtotal-Other Costs	**1,184,869**	**1,882,462**	**697,593**	**59%**
Total Expenditures-General Administration	**$ 2,699,120**	**$ 3,284,979**	**$ 585,859**	**22%**

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 2012	FY 2013	Increase (Decrease)
Principals	61.00	61.00	-
Assistant Principals	82.00	83.00	1.00
Clerical	168.00	169.00	1.00
Other Management Personnel	3.00	3.00	-
Other Administrative Personnel	-	-	-
Total School Admin	**314.00**	**316.00**	**2.00**

Expenditures by Function

SCHOOL ADMINISTRATION	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Substitutes	$ 768	$ -	$ (768.00)	
Salaries-Principals	5,596,033	5,644,942	$ 48,909.00	
Salaries-Assistant Principals	6,411,016	6,071,155	$ (339,861.00)	
Salaries-Clerical	3,645,116	3,665,586	$ 20,470.00	
Salaries-Other Management Personnel	95,946	95,946	$ -	
Salaries-Other Administrative Personnel	249,194	249,194	$ -	
Salaries-Other	20,274		$ (20,274.00)	
Employee Benefits	4,668,329	5,216,567	$ 548,238.00	
Subtotal-Salaries and Benefits	**20,686,676**	**20,943,390**	**256,714**	**1%**
Purchased Professional Tech Services	10,386	3,200	(7,186)	
Repair & Maintenance Building & Equipment	2,302	3,595	1,293	
Communications	325,661	325,657	(4)	
Travel Employees	768	-	(768)	
Supplies	14,667	12,884	(1,783)	
Expendable Computer Equipment	159	-	(159)	
Books and Periodicals	192	2,147	1,955	
Purchase of Equipment	245	1,500	1,255	
Dues and Fees	26,499	50,000	23,501	
Other Expenses	89,492	70,000	(19,492)	
Subtotal-Other Costs	**470,371**	**468,983**	**(1,388)**	**0%**
Total Expenditures-School Administration	**$ 21,157,047**	**$ 21,412,373**	**$ 255,326**	**1%**

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 2012	FY 2013	Increase (Decrease)
Clerical	2.00	3.00	1.00
Other Management Personnel	6.00	6.00	-
Other Administrative Personnel	19.00	16.00	(3.00)
Total Business Support Services	**27.00**	**25.00**	**(2.00)**

Expenditures by Function

BUSINESS SUPPORT SERVICES	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Clerical	$ 50,162	$ 106,484	$ 56,322	
Salaries-Accountant	47,286	47,286	$ -	
Salaries-Maintenance, Security, Warehouse	55,300	55,300	$ -	
Salaries-Other Management Personnel	215,665	215,665	$ -	
Salaries-Other Administrative Personnel	967,726	839,714	$ (128,012)	
Salaries-Other	9,600	-	$ (9,600)	
Employee Benefits	263,649	326,598	$ 62,949	
Subtotal-Salaries and Benefits	**1,609,388**	**1,591,047**	**(18,341)**	**-1%**
Purchased Professional Tech Services	17,335	305,000	287,665	
Repair & Maintenance Building & Equipment	6,461	7,009	548	
Insurance	-	6,800	6,800	
Travel Employees	472,996	477,725	4,729	
Other Purchased Services	4,069	3,386	(683)	
Supplies	51,625	26,564	(25,061)	
Supplies-Technology Related	19,034	12,035	(6,999)	
Purchase of Software	1,076	1,076	-	
Expendable Equipment	10,973	790,871	779,898	
Expendable Computer Equipment	2,052	840	(1,212)	
Books and Periodicals	824	1,836	1,012	
Purchase of Equipment	2,263	1,768	(495)	
Purchase of Computers	6,063	5,000	(1,063)	
Dues and Fees	3,508	7,162	3,654	
Interest	129,200	50,000	(79,200)	
Other Expenses	27,004	5,154	(21,850)	
Subtotal-Other Costs	**754,483**	**1,702,226**	**947,743**	**126%**
Total Expenditures-Business Support Services	**$ 2,363,871**	**$ 3,293,273**	**$ 929,402**	**39%**

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 2012	FY 2013	Increase (Decrease)
Clerical	4.00	6.00	2.00
Maintenance Personnel	125.80	119.45	(6.35)
Parking Security	7.00	-	(7.00)
Campus Security	16.00	19.00	3.00
Custodians	242.00	241.00	(1.00)
Other Management Personnel	3.00	4.00	1.00
Total Maintenance & Operations	**397.80**	**389.45**	**(8.35)**

Expenditures by Function

MAINTENANCE AND OPERATIONS	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Non Cert. Substitutes	$ 23,765	$ 23,765	$ -	
Salaries-Clerical	181,230	181,230	$ -	
Salaries-Maintenance, Security, Warehouse	5,582,357	4,860,439	$ (721,918)	
Salaries-Custodial Personnel	5,885,779	5,841,544	$ (44,235)	
Salaries-Other Management Personnel	89,001	89,001	$ -	
Salaries-Other Administrative Personnel	223,862	223,862	$ (0)	
Salaries-Other	1,200	-	$ (1,200)	
Employee Benefits	2,752,435	3,685,438	$ 933,003	
Subtotal-Salaries and Benefits	**14,739,629**	**14,905,279**	**165,650**	**1%**
Purchased Professional Tech Services	1,604,593	1,515,391	(89,202)	
Water-Sewer-Sanitation	1,981,104	1,954,104	(27,000)	
Repair & Maintenance-Building & Equipment	475,861	234,929	(240,932)	
Rental of Land or Buildings	19,135	19,135	-	
Rental Equipment & Vehicles	2,822	2,822	-	
Communication	29,797	29,707	(90)	
Travel Employees	2,629	2,516	(113)	
Other Purchased Services	49,864	49,864	-	
Supplies	1,535,832	1,509,201	(26,631)	
Purchase of Software	27,291	7,432	(19,859)	
Expendable Equipment	75,379	124,179	48,800	
Expendable Computer Equipment	3,236	5,359	2,123	
Energy-Electricity	6,579,572	6,578,526	(1,046)	
Books and Periodicals	1,649	4,225	2,576	
Purchase of Equipment	102,086	85,086	(17,000)	
Dues and Fees	13,806	10,157	(3,649)	
Other Expenses	4,122	4,122	-	
Subtotal-Other Costs	**12,509,043**	**12,136,755**	**(372,288)**	**-3%**
Total Expenditures-Maintenance & Operations	**$ 27,248,672**	**$ 27,042,034**	**$ (206,638)**	**-1%**

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 2012	FY 2013	Increase (Decrease)
Clerical	2.00	2.00	-
Bus Drivers	349.00	340.00	(9.00)
Bus Monitors	83.00	81.00	(2.00)
Transportation Personnel	28.00	27.00	(1.00)
Other Management Personnel	2.00	2.00	-
Other Administrative Personnel	-	-	-
Total Student Transportation	**464.00**	**452.00**	**(12.00)**

Expenditures by Function

STUDENT TRANSPORTATION	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous F/Y Amount	Increase-Decrease From Previous F/Y Percent
Salaries-Clerical	$ 67,366	$ 67,366	$ -	
Salaries-Bus Drivers	5,798,773	6,351,098	552,325	
Salaries-Transportation Mech, Other Transp. Personnel	1,913,935	1,821,914	(92,021)	
Salaries-Other Management Personnel	137,968	137,968	-	
Salaries-Other Administrative Personnel	111,656	109,105	(2,551)	
Salaries-Other			-	
Employee Benefits	1,849,592	2,881,640	1,032,048	
Subtotal-Salaries and Benefits	**9,879,290**	**11,369,091**	**1,489,801**	**15%**
Purchased Professional Tech Services	-	158,890	158,890	
Repair & Maintenance-Building & Equipment	795,537	795,537	-	
Student Trans-Other Purchased Service	6,137	6,137	-	
Insurance	399,013	403,003	3,990	
Communication	26,582	15,582	(11,000)	
Travel Employees	3,279	3,279	-	
Other Purchased Services	27,647	27,647	-	
Supplies	11,497	10,381	(1,116)	
Expendable Equipment	3,136	1,136	(2,000)	
Energy-Electricity and Fuel	2,394,512	3,201,709	807,197	
Books and Periodicals	281	281	-	
Purchase of Equipment	156,891	1	(156,890)	
Purchase of Buses	1,067,798	1,067,798	-	
Other Expenditures	19,179	30,179	11,000	
Subtotal-Other Costs	**4,911,489**	**5,721,560**	**810,071**	**16%**
Total Expenditures-Student Transportation	**$ 14,790,779**	**$ 17,090,651**	**$ 2,299,872**	**16%**

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 2012	FY 2013	Increase (Decrease)
Clerical	6.00	5.00	(1.00)
Other Management Personnel	7.00	5.00	(2.00)
Other Administrative Personnel	60.00	61.00	1.00
Total Central Support	**73.00**	**71.00**	**(2.00)**

Expenditures by Function

CENTRAL SUPPORT SERVICES	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Clerical	$ 211,426	$ 172,122	$ (39,304)	
Salaries-Other Management Personnel	608,516	512,821	$ (95,695)	
Salaries-Other Administrative Personnel	3,150,428	2,963,905	$ (186,523)	
Salaries-Other	17,400	-	$ (17,400)	
Employee Benefits	748,457	912,262	$ 163,805	
Subtotal-Salaries and Benefits	**4,736,227**	**4,561,110**	**(175,117)**	**-4%**
Purchased Professional Tech Services	63,492	63,492	-	
Repair & Maintenance-Building & Equipment	26,505	32,759	6,254	
Repair & Maintenance-Technology	180,107	200,000	19,893	
Rental Equipment & Vehicles	16,110	1,000	(15,110)	
Communication	991,897	1,006,107	14,210	
Travel Employees	4,581	4,581	-	
Services Purchased From MRESA	12,555	12,555	-	
Other Purchased Services	17,644	30,669	13,025	
Supplies	123,890	102,481	(21,409)	
Supplies-Technology Related	325,338	60,000	(265,338)	
Purchase of Software	174,839	605,696	430,857	
Expendable Equipment	5,848	2,306	(3,542)	
Expendable Computers Equipment	71,889	201,591	129,702	
Books and Periodicals	821	821	-	
Purchase of Equipment	213,757	80,816	(132,941)	
Purchase of Computers	209,793	65,000	(144,793)	
Dues and Fees	4,310	4,310	-	
Other Expenditures	2,685	2,685	-	
Subtotal-Other Costs	**2,446,061**	**2,476,869**	**30,808**	**1%**
Total Expenditures-Central Support Services	**$ 7,182,288**	**$ 7,037,979**	**$ (144,309)**	**-2%**

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	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Salaries-Other Administrative Personnel	$ 60,846	$ 60,846	$ -	
Salaries-Other	258,000	258,000	$ -	
Employee Benefits	2,512,000	2,835,089	$ 323,089	
Subtotal-Salaries and Benefits	**2,830,846**	**3,153,935**	**323,089**	**11%**
Rental of Land or Buildings	54,233	34,233	(20,000)	
Other Expenses	900,000	400,000	(500,000)	
Subtotal-Other Costs	**954,233**	**434,233**	**(520,000)**	**-54%**
Total Expenditures-Other Support Services	**$ 3,785,079**	**$ 3,588,168**	**$ (196,911)**	**-5%**

OTHER OUTLAYS

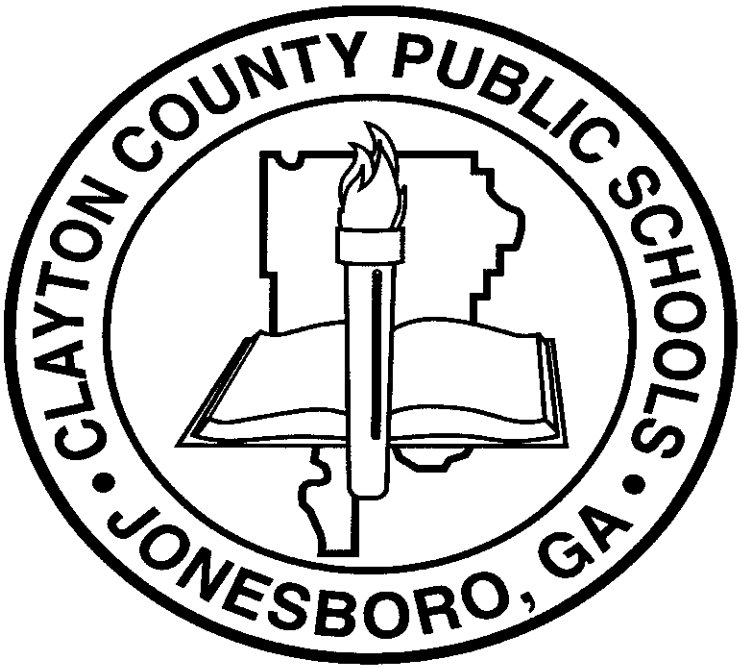
Positions by Function

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	FY 2011-2012 Budget Amount	FY 2012-2013 Budget Amount	Increase-Decrease From Previous FY Amount	Increase-Decrease From Previous FY Percent
Transfer to Other Funds	$ 324,005	$ 230,266	$ (93,739)	
Total Expenditures-Other Outlays	324,005	230,266	(93,739)	
Grand Total Expenditures (General Fund)	**$ 347,419,382**	**$ 335,836,530**	**$ (11,582,852)**	**-3%**


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Special Revenue Fund

Fiscal Year 2012 - 2013

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

CLAYTON COUNTY PUBLIC SCHOOLS
FY 2013 PROJECTED SPECIAL REVENUE FUNDS

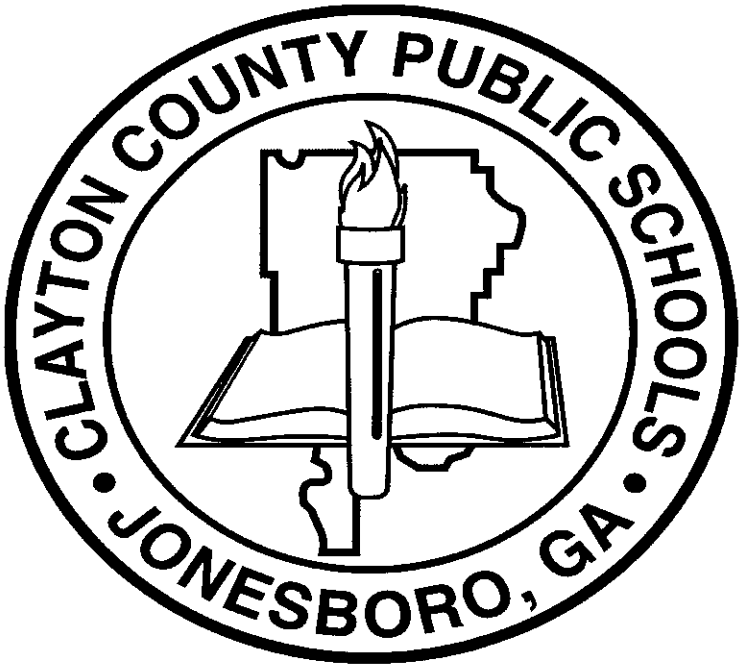
	FY 2012	FY2013
Beginning Balance:	$ -	$ -
Revenue:		
Local	6,704,995	142,672
State	9,165,390	8,189,451
Federal	43,571,780	37,658,464
Total Revenue	59,442,165	45,990,587
Transfers In	130,266	117,239
Total Projected Sources Available	**$ 59,572,431**	**$ 46,107,826**
Expenditures:		
Instruction	$ 34,181,626	$ 28,447,067
Student Support Services	5,309,398	4,270,679
Improvement of Instruction	10,033,655	8,105,188
Media Services	402	-
General Administration	1,683,998	1,445,336
School Administration Services	522,856	470,571
Business Support Services	-	-
Maintenance & Operations	4,099,869	26,720
Transportation	166,330	149,697
Central Support Services	1,150,483	1,011,135
Other Support Services	2,355,836	2,120,252
Non-Instructional Services		
School Nutrition	67,978	61,180
Community Services		
Facility Planning/Construction		
Subtotal	59,572,431	46,107,826
Transfers Out	-	-
Total Expenditures	59,572,431	46,107,826
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	**$ 59,572,431**	**$ 46,107,826**

Description	Funding Source		Current 2012 Budget	Projected 2013 Budget
Adult Education This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal		$ 297,583	$ 267,824
	State		231,465	208,319
	Local		53,000	47,700
		Total	$ 582,048	$ 523,843
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		$ 92,400	$ -
ChildTec This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State		$ 180,000	$ 162,000
	Local		105,524	94,972
		Total	$ 285,524	$ 256,972
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		$ 446,929	$ 402,236
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		$ 20,850	
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		$ 63,381	$ 57,043
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	$ 60,849

Description	Funding Source	Current 2012 Budget	Projected 2013 Budget
Georgia Pre-Kindergarten Program This grant represents funds from Bright From the Start - Georgia Department of Early Care and Learning. The Pre-K program is a lottery funded educational program to prepare four-year-old children with the learning experience needed to prepare for kindergarten.	State	$ 2,577,885	$ 2,320,097
Georgia State University - Net Q This grant represents US Department of Education federal funds flowing through Georgia State University to improve student achievement and to improve the quality of prospective and new teachers.	Federal	$ 5,208	$ 4,687
GNETS State Grant This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	$ 5,800,040	$ 5,220,036
GNETS Federal VI B Special Project This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	Federal	$ 1,022,147	$ 919,932
Hearts to Nourish Hope This grant represents state funds from the Georgia Department of Human Services 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	$ 45,000
Race to the Top This grant represents federal funds flowing through the Georgia Department of Education to implement initiatives that address Standards and Assessment, Data Systems, Great and Effective Teacher and Leaders, and Turnaround Schools.	Federal	$ 6,654,949	$ 5,989,454

Description	Funding Source	Current 2012 Budget	Projected 2013 Budget
Students Against Destructive Decisions (SADD) This grant represents federal funds flowing through the Georgia Governor's Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions.	Federal	$ 24,990	$ 22,491
Special Education 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	$ 13,582,772	$ 12,224,495
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	$ 502,332	$ 452,099
System of Care This grant represents state funds from the Governor's Office for Children and Families to provide middle school students who have been identified as at risk for out-of-school suspension (OSS). Students are referred for early intervention assessment instead of OSS, and the System of Care provides wrap-around services addressing identified delinquency-causing needs. Addressing these needs increases pro-social skills, academic performance, and reduces delinquency.	State	$ 260,000	$ 234,000
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	$ 15,914,728	$ 14,323,255
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	$ 596,992	$ 537,293

Description	Funding Source	Current 2012 Budget	Projected 2013 Budget
Title I-A - School Improvement - American Recovery and Reinvestment Act (ARRA) This grant represents federal funds flowing through the Georgia Department of Education to provide additional 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	$ 734,251	$ -
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	$ 18,020	$ 16,218
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	$ 11,200	$ 10,080
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	$ 1,967,506	$ 1,770,755
Title III-A Limited English Proficiency (LEP) This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	$ 796,656	$ 716,991
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 State Local	$ 881,541 66,000 6,546,471 $ 7,494,012	$ -
Total Special Revenue Funds		**$ 59,572,431**	**$ 46,107,826**


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Enterprise Fund

Fiscal Year 2012 - 2013

Superintendent's Recommended Budget

Edmond T. Heatley, Ed.D., Superintendent

Enterprise Fund - School Nutrition

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.

"This institution is an equal opportunity provider."

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.

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 and 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 498 employees. According to family income, approximately 78.81% of the students receive meals that are free, approximately 7.83% of the students receive meals at a reduced cost, and approximately 13.36% of the students pay for their meals. In FY 2011-2012, the average student lunch participation was 85.5%, and the average student breakfast participation was 41.6%. As of April 2012, a total of 50,871 students are enrolled in the free and reduced meal program.

The Healthy Hunger Kids Free Act Law of 2010 (HHKFA) requires School Nutrition Programs to raise meal prices to close the gap between the Paid Reimbursement Rate and the Free Reimbursement Rate. In FY 2012-2013, meal prices will increase again to meet the compliance of the HHKFA Law. Breakfast and lunch meal prices will be increased as follows: Breakfast: $1.80 for elementary, and $2.00 for middle and high. The regular breakfast price is $1.05 for elementary and $1.15 for middle and high. The reduced price for breakfast and lunch is $.30. The adult meal price for breakfast is $1.85 and lunch is $3.25. 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 previous years, School Nutrition applied for and were granted the Equipment Assistance Grants (EAG) to help offset the high cost of large kitchen equipments. In SY2012, West Clayton ES purchased a Convection Natural Gas Steamer with the use of the EAG funds.

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

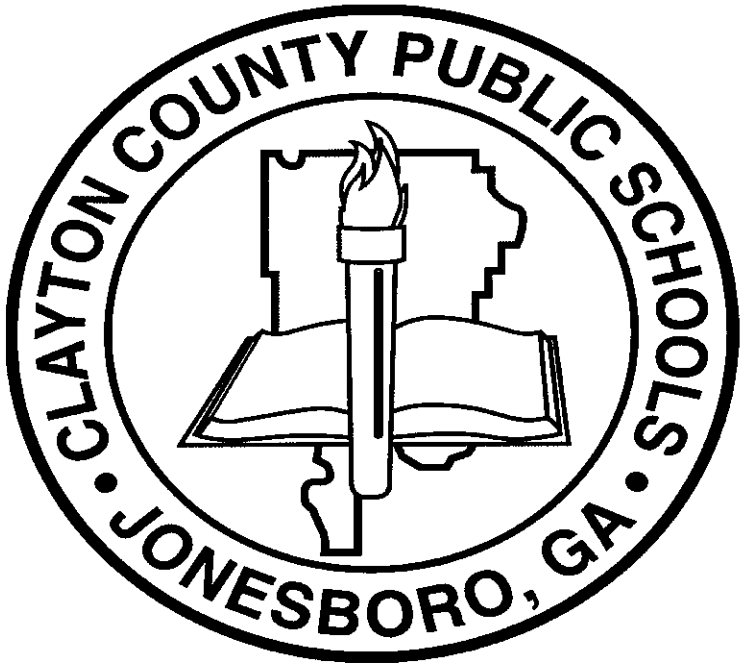
"This institution is an equal opportunity provider."

FY 2013 ENTERPRISE FUND - SCHOOL NUTRITION

	School Nutrition	
	Budget FY2012	**Budget FY2013**
Beginning Balance	$ 3,898,681	$ 5,391,759
Revenue:		
Local	2,243,023	2,243,023
State	565,228	565,228
Federal	24,705,285	24,705,285
Total Revenue Anticipated	27,513,536	27,513,536
Transfer from Other Funds	49,800	49,800
Total Revenues and Transfers In	27,563,336	27,563,336
Total Funds Available	**$ 31,462,017**	**$ 32,955,095**
Expenditures:		
Salaries	$ 8,618,687	$ 7,891,477
Benefits	2,579,549	2,579,549
Total Salaries and Fringes	11,198,236	10,471,026
Purchased Prof Tech Services	19,200	19,200
Cleaning Service	70,000	70,000
Repair and Maint. Bldg and Equip.	250,000	250,000
Repair and Maint. Technology	18,000	18,000
Rental Eqipment and Vehicles	2,500	2,500
Communication	1,500	1,500
Travel Employees	36,000	36,000
Commodity Hauling	500	500
Other Purchased Services	2,000	2,000
Supplies	1,728,000	1,578,000
Purchase of Software	50,000	50,000
Expendable Equipment	17,000	17,000
Expendable Computer Equipment	15,000	15,000
Energy-Electricity	415,000	415,000
Food (Including USDA Commodities)	12,050,000	13,000,000
Books and Periodicals	100	100
Purchase of Equipment	100,000	100,000
Purchase of Computers	-	-
Dues and Fees	39,000	39,000
Other Expenses	1,501,500	1,501,500
Total Operating Expenditures	16,315,300	17,115,300
Transfers to Other Funds	49,800	49,800
Total Expenditures & Transfers	27,563,336	27,636,126
Ending Fund Balance	3,898,681	5,318,969
Total Expenditures & Fund Balance	**$ 31,462,017**	**$ 32,955,095**

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2012	Budget FY2013	Budget FY2012	Budget FY2013	Budget FY2012	Budget FY2013	Budget FY2012	Budget FY2013	Budget FY2012	Budget FY2013
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	-	-	-	-	-	-	193,739	113,027	193,739	113,027
Total Revenues and Transfers In	1,445,000	1,445,000	212,500	212,500	685,000	685,000	603,739	523,027	2,946,239	2,865,527
									-	-
Total Funds Available	**$ 1,445,000**	**$ 1,445,000**	**$ 212,500**	**$ 212,500**	**$ 685,000**	**$ 685,000**	**$ 603,739**	**$ 523,027**	**$ 2,946,239**	**$ 2,865,527**
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	3,000	8,683	6,033
Other Purchased Services	-	-	-	-	-	-	90,000	80,000	90,000	80,000
Supplies	13,878	13,878	18,212	18,212	292,832	292,832	85,444	81,172	410,366	406,094
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	-	-	287,661	224,871	298,415	235,625
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	19,000	26,504	25,504
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	603,739	523,027	2,946,239	2,865,527
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	**$ 1,445,000**	**$ 1,445,000**	**$ 212,500**	**$ 212,500**	**$ 685,000**	**$ 685,000**	**$ 603,739**	**$ 523,027**	**$ 2,946,239**	**$ 2,865,527**
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
									-	-
Total Expenditures & Fund Bal.	**1,445,000**	**1,445,000**	**212,500**	**212,500**	**685,000**	**685,000**	**603,739**	**523,027**	**2,946,239**	**2,865,527**


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Capital Projects Fund

Fiscal Year 2012 - 2013

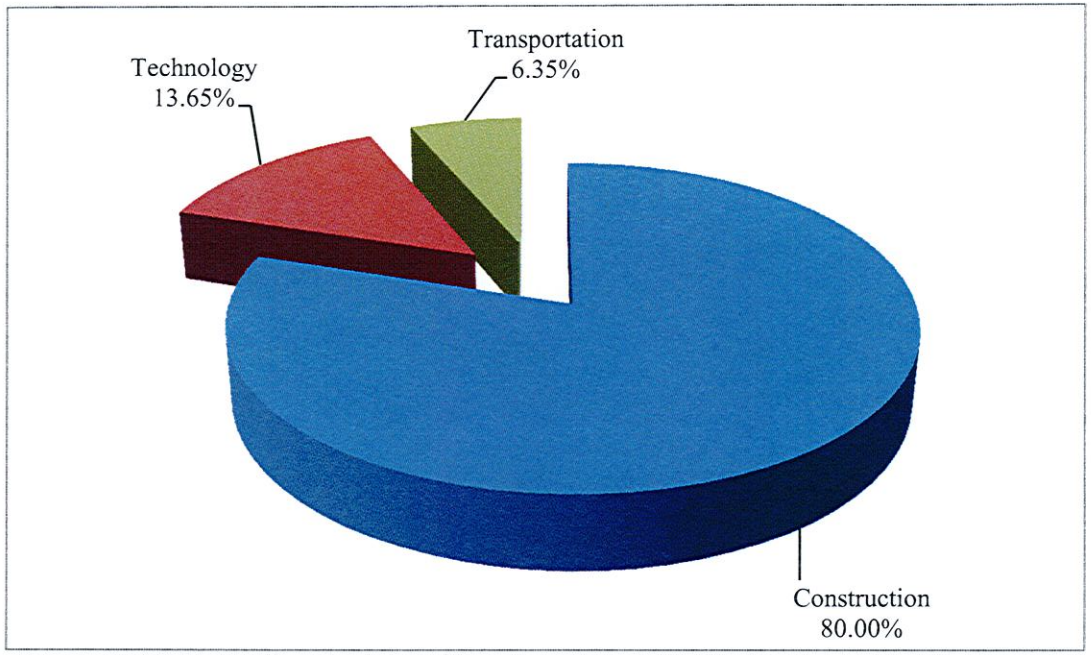
Superintendent's Recommended Budget
Edmond T. Heatley, Ed.D., Superintendent

CLAYTON COUNTY PUBLIC SCHOOLS
FY 2013 CAPITAL PROJECTS BUDGET

Sources of Funds:	SPLOST III FUND FY2013	SPLOST IV FUND FY2013	TOTAL SPLOST III & IV
Beginning of Year Balance	34,547,403	42,647,515	77,194,918
State Capital Outlay Revenue	398,415	2,163,498	2,561,912
Sales Tax Receipts	-	45,042,295	45,042,295
Interest Earnings	100,179	241,115	341,294
Total Revenue Anticipated	498,594	47,446,908	47,945,501
Total Sources of Funds	$ 35,045,997	$ 90,094,423	$ 125,140,419
Expenditures	$ 6,000,000	$ 52,594,579	$ 58,594,579
End-of-Year Balance	$ 29,045,997	$ 37,499,844	$ 66,545,840
Total Expenditures and End-of-Year-Balance	$ 35,045,997	$ 90,094,423	$ 125,140,419

CLAYTON COUNTY PUBLIC SCHOOLS
FY 2013 SPLOST EXPENDITURES BUDGET

Sources of Funds:	SPLOST III FUND FY2013	SPLOST IV FUND FY2013	TOTAL SPLOST III & IV
Expenditures:			
Construction	$ 6,000,000	$ 40,873,419	46,873,419
Technology		$ 8,000,000	8,000,000
Transportation	$ -	$ 3,721,160	3,721,160
Total Expenditures	**$ 6,000,000**	**$ 52,594,579**	**$ 58,594,579**



SPLOST III PROJECTS FY 2013

Expenditures	
New Elementary #13	6,000,000.00
Total Expenditures	**6,000,000.00**

SPLOST IV PROJECTS FY 2013

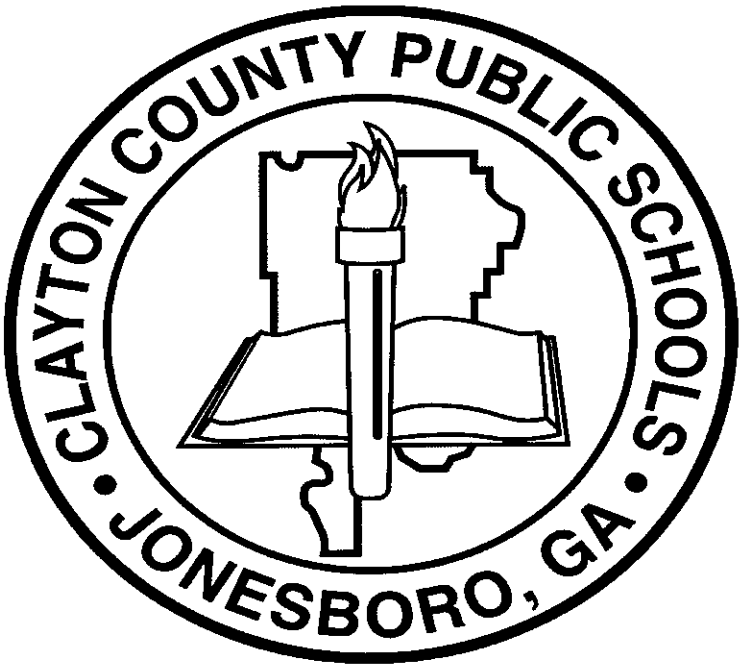
Expenditures	
Administrative Complex	13,068.00
Anderson ES - Renovation	406,855.88
Babb MS - Renovations	423,041.73
Church Street ES - Renovations	411,176.68
Elite Scholars - Land	947,250.00
Elite Scholars - New	5,168,304.50
ES #13 - New**	1,856,986.00
Forest Park HS - Renovations	1,096,615.46
Forest Park MS - Renovation	613,061.92
Group A - Renovations	80,637.89
Group B - Renovations	241,251.28
Group C - Renovations	51,251.65
Group D - Renovations	625,823.54
Hawthorne ES - Renovation	172,238.40
Haynie ES - Renovations	943,451.47
Hendrix Dr. ES - Roof	64,868.37
Jonesboro HS - Renovation	633,750.88
Lovejoy MS - Renovations	691,729.71
McGarrah ES - Renovations	369,608.74
Morrow Annex	1,545,173.00
Morrow HS - Renovations	1,370,670.49
Mundy's Mill HS - Renovation	885,533.60
Mundy's Mill MS - Renovations	270,268.56
North Clayton HS - Renovations	434,219.70
Northcutt ES - Renovations	736,396.32
PAC/New Magnet HS	5,142,690.07
Pointe South ES - Renovations	621,407.82
Roberts MS - Renovation	414,487.40
Swint ES - Renovation	281,981.00
Technology	8,000,000.00
Transportation	3,721,160.00
Total Expenditures	**38,234,960.07**

SPLOST III GSFIC - REMAINING FUNDS TO BE RECEIVED

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

SPLOST IV GSFIC - REMAINING FUNDS TO BE RECEIVED

Anderson Elementary	254,206
Babb Middle	78,972
Church Street Elementary	734,168
Forest Park High	1,678,125
Forest Park Middle	372,547
Haynie Elementary	647,602
Lovejoy Middle	1,850,622
McGarrah Elementary	351,373
Morrow High	1,942,237
Mundy's Mill Middle	41,769
Northcutt Elementary	895,751
North Clayton High	651,658
Pointe South Elementary	920,044
TOTAL	**10,817,489**


CLAYTON COUNTY PUBLIC SCHOOLS
JONESBORO, GA

CLAYTON COUNTY PUBLIC SCHOOLS

Glossary

Fiscal Year 2012 - 2013

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

GLOSSARY

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

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

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

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

Ad Valorem Taxes

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

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

Assessed Valuation

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

GLOSSARY

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

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

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

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

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

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

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

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

GLOSSARY

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

Cash 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 State Department of Revenue and approved by the State Revenue Commissioner.

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

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

GLOSSARY

FTE (Full-Time Equivalency-State Funding)

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

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

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

Function (Classifications)

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

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

Medicare Tax
Under the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), **all** employees of a state employer or a political subdivision employer, who were initially employed or reemployed after March 31, 1986, are subject to the Medicare Tax requirements. The percent of covered salary for the employee's and employer's contribution is 1.45% each of total salary in 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.

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

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

GLOSSARY

QBE Mid-Year Adjustment

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

Reserve

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

Revised Budget

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

Social Security

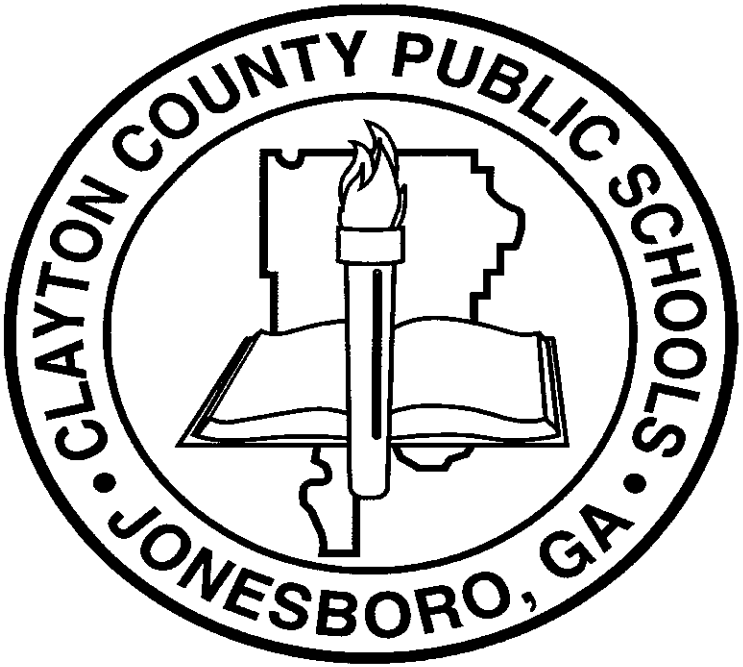
Effective July 1, 1991, Clayton County Public Schools employees who are not covered by Employees Retirement System (ERS) or Teachers Retirement System (TRS) must pay contributions to Social Security. Those affected are substitute employees and part time employees (those who work less than 30 hours per 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