

# Clayton County Public Schools

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## FISCAL YEAR 2021-2022 TENTATIVE BUDGET

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Dr. Morcease Beasley, Superintendent/CEO of Schools

Emma Benton, Chief Financial Officer

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

FISCAL YEAR 2021-2022

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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

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## Budget Advisory Committee Members

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### School Board District 9

Andrew Coleman  
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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

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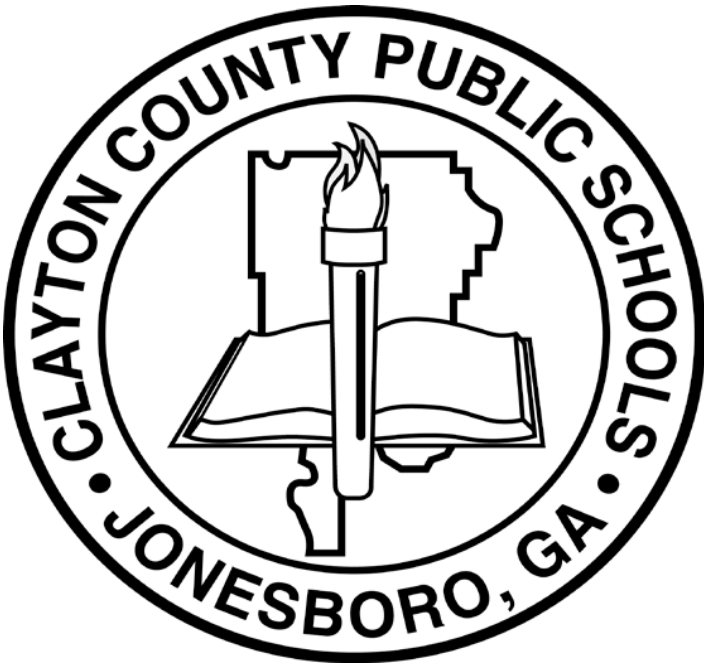
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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

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### Executive Summary

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

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

#### Funds Comprising the Total Budget

	<u>FY 2021</u>	<u>FY 2022</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Fund	\$ 490,487,181	\$ 496,362,097	\$ 5,874,916	1.2 %
Special Revenue Fund	88,532,015	91,748,890	3,216,875	3.6 %
Capital Projects Fund	89,244,830	55,610,000	(33,634,830)	(37.7) %
Enterprise Fund	48,733,699	45,448,982	(3,284,717)	(6.7) %
<b>Total Budget</b>	<b>\$ 716,997,725</b>	<b>\$ 689,169,969</b>	<b>\$ (27,827,756)</b>	<b>(3.9)%</b>

#### General Fund Revenue Assumptions

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

#### Expenditure Assumptions

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

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### **Executive Summary**

Guided by the above assumptions, the FY 2022 revenues will exceed projected expenditures by \$0.74M. The excess general fund expenditures will be offset in CARES funding. It is anticipated that the fund balance will fall within the guidelines set by the Board policy and State ensuring that funds would be available for any unforeseen expenditures or emergencies. The Superintendent's tentative budget continues to address the critical needs of our students and improving academic achievement.

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

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### MISSION, VISION, BELIEF STATEMENTS AND GOALS

#### **Mission Statement**

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

#### **Vision Statement**

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

#### **Core Belief Statements**

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



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### **Strategic Goals**

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

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

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

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

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

To recruit and retain highly qualified and effective staff.

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Clayton County Public Schools Budget Development/Planning Calendar

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

Date	Event	Additional Information
May 20, 2021	First Public Budget Hearing	Required by law.
June 3, 2021	Second Public Budget Hearing	Required by law.
June 7, 2021	Adoption of final budget and tentative millage rate	Tentative adoption of the millage rate is based on information received from the Tax Commissioner's Office regarding tax digest.
June 2021	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2021	Final adoption of millage rate by Board of Education	
September 2021	Transmittal of adopted budget to State Department	Required by law.

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



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### GENERAL TAX INFORMATION

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

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

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

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

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

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

### Tax Exempt Property

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Clayton County School Exemptions

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

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

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

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

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

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

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### Clayton County Public Schools Millage Rate History

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

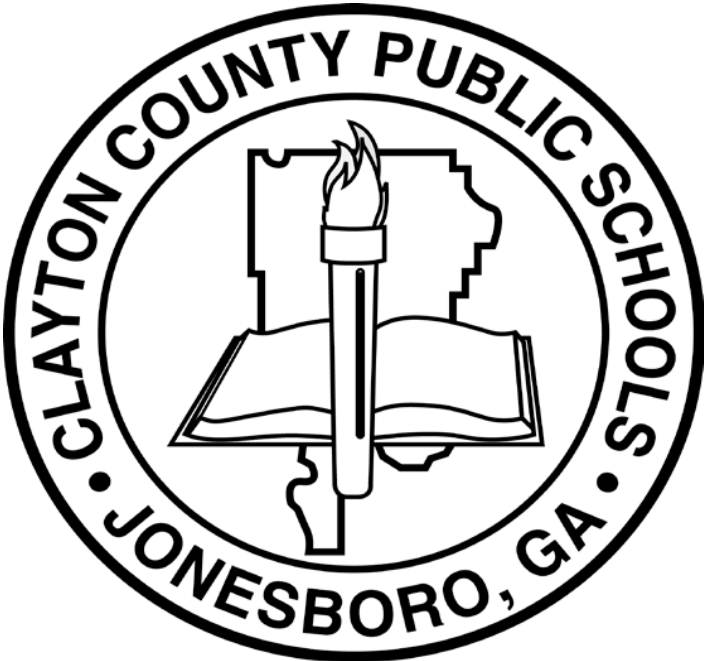
**Tentative**

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.

**CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET**

**FISCAL YEAR 2021-2022**

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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Budget - All Funds

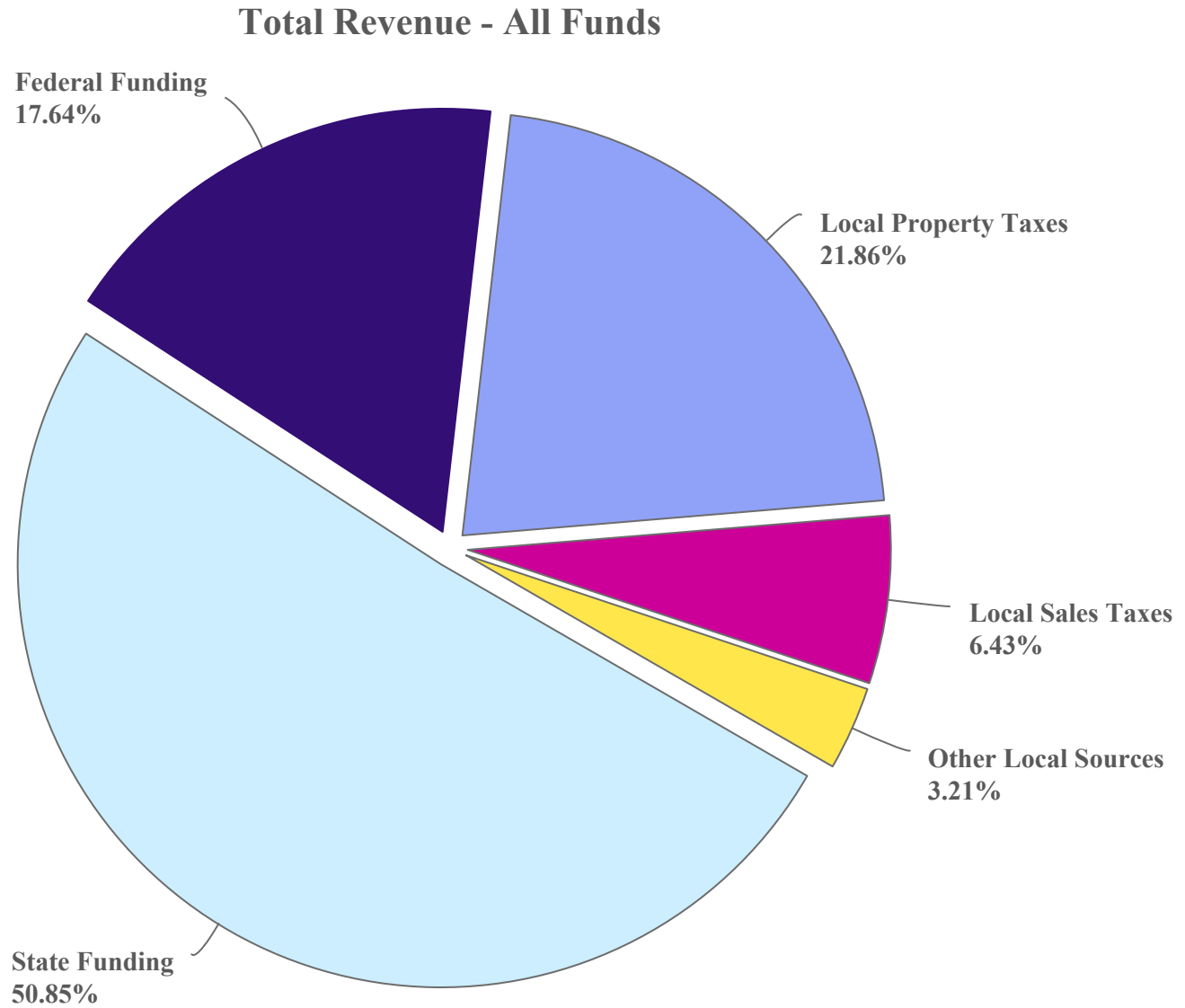
	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
<b>ANTICIPATED FUNDS AVAILABLE</b>					
Local Property Taxes	\$ 150,275,000	\$ —	\$ —	\$ —	\$ 150,275,000
Local Sales Taxes	1,400,000	—	42,816,659	—	44,216,659
Other Local Sources	2,729,752	—	12,793,341	6,559,102	22,082,195
State Funding	341,477,637	7,104,966	—	1,019,342	349,601,945
Federal Funding	690,000	83,433,925	—	37,171,416	121,295,341
<b>TOTAL REVENUE ANTICIPATED</b>	<b>496,572,389</b>	<b>90,538,890</b>	<b>\$ 55,610,000</b>	<b>44,749,860</b>	<b>687,471,139</b>
Transfers From Other Funds	—	1,210,000	—	230,000	1,440,000
Beginning Unreserved Fund Balance 7-1-2021	—	—	—	—	—
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 496,572,389</b>	<b>\$ 91,748,890</b>	<b>\$ 55,610,000</b>	<b>\$ 44,979,860</b>	<b>\$ 688,911,139</b>
<b>OPERATING BUDGET EXPENDITURES</b>					
Instruction	\$ 312,252,532	\$ 48,781,229	\$ —	\$ —	\$ 361,033,760
Pupil Services	23,556,879	12,335,475	—	3,800	35,896,154
Improvement of Instructional Services	17,340,730	3,177,656	—	147,479	20,665,865
Instructional Staff Training	445,287	18,205,342	—	—	18,650,629
Educational Media Services	7,005,504	—	—	—	7,005,504
Federal Grant Administration	—	1,301,504	—	—	1,301,504
General Administration	7,037,670	2,515,709	—	—	9,553,380
School Administration	37,959,857	912,349	—	—	38,872,206
Business Services	5,266,608	—	—	8,278	5,274,886
Maintenance and Operation	42,831,960	2,688,520	—	842,733	46,363,213
Student Transportation	23,849,681	639,218	—	34,358	24,523,258
Central Support Services	13,361,366	—	—	10,000	13,371,366
Other Support Services	4,244,023	—	—	1,000	4,245,023
School Food and Nutrition Services	—	1,189,888	—	39,026,654	40,216,543
Enterprise Operations	—	—	—	5,374,679	5,374,679
Facilities Acquisition and Construction Services	—	—	54,610,000	—	54,610,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>495,152,097</b>	<b>91,748,890</b>	<b>54,610,000</b>	<b>45,448,982</b>	<b>686,959,969</b>
Transfers To Other Funds	1,210,000	—	—	—	1,210,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>496,362,097</b>	<b>91,748,890</b>	<b>54,610,000</b>	<b>45,448,982</b>	<b>688,169,969</b>
Ending Unreserved Fund Balance 6-30-2022	—	—	1,000,000	(471,509)	528,491
<b>TOTAL EXPENDITURES &amp; END OF YEAR BALANCE</b>	<b>\$ 496,362,097</b>	<b>\$ 91,748,890</b>	<b>\$ 55,610,000</b>	<b>\$ 44,977,473</b>	<b>\$ 688,698,460</b>



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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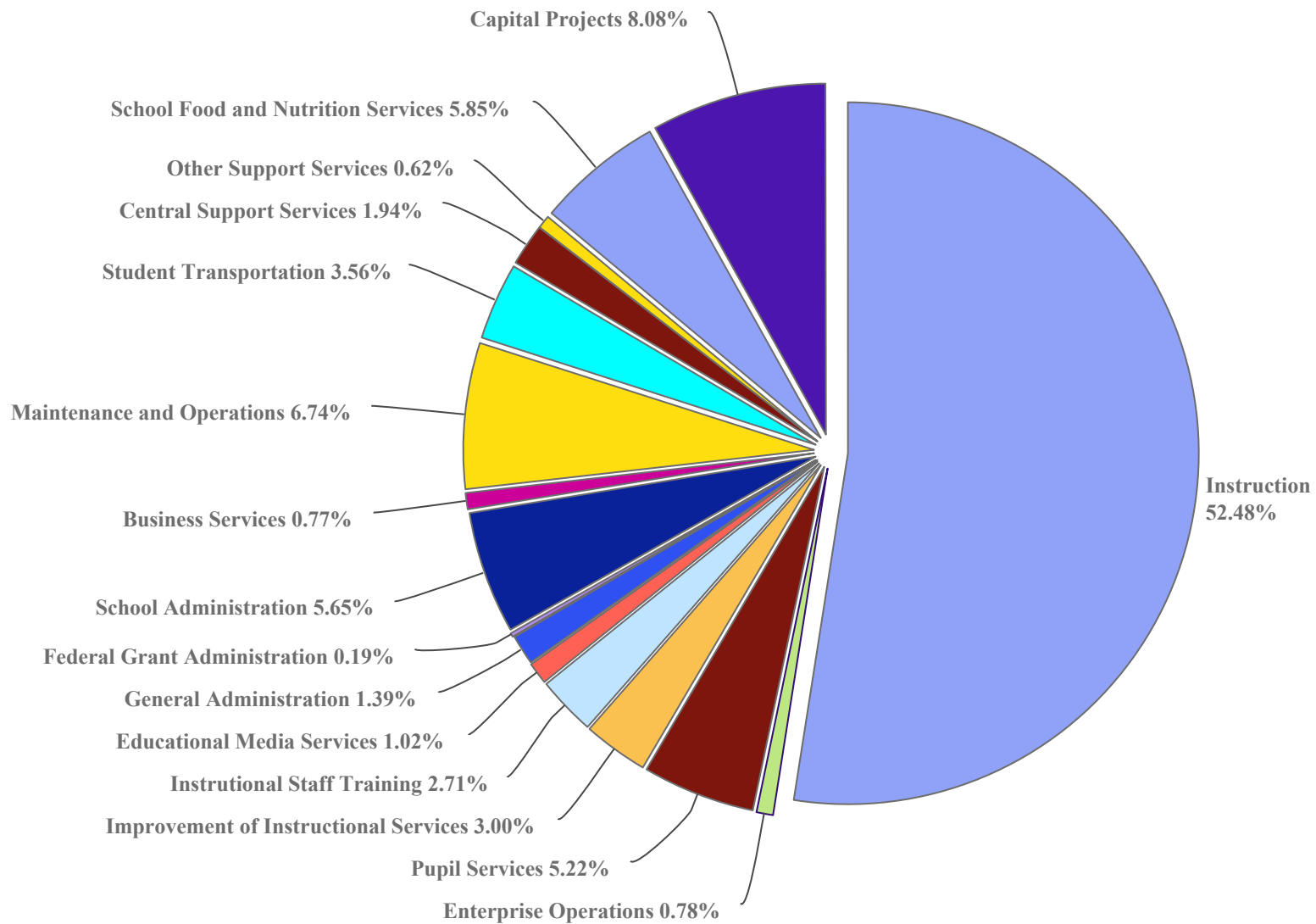


# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Expenditure By Function - All Funds

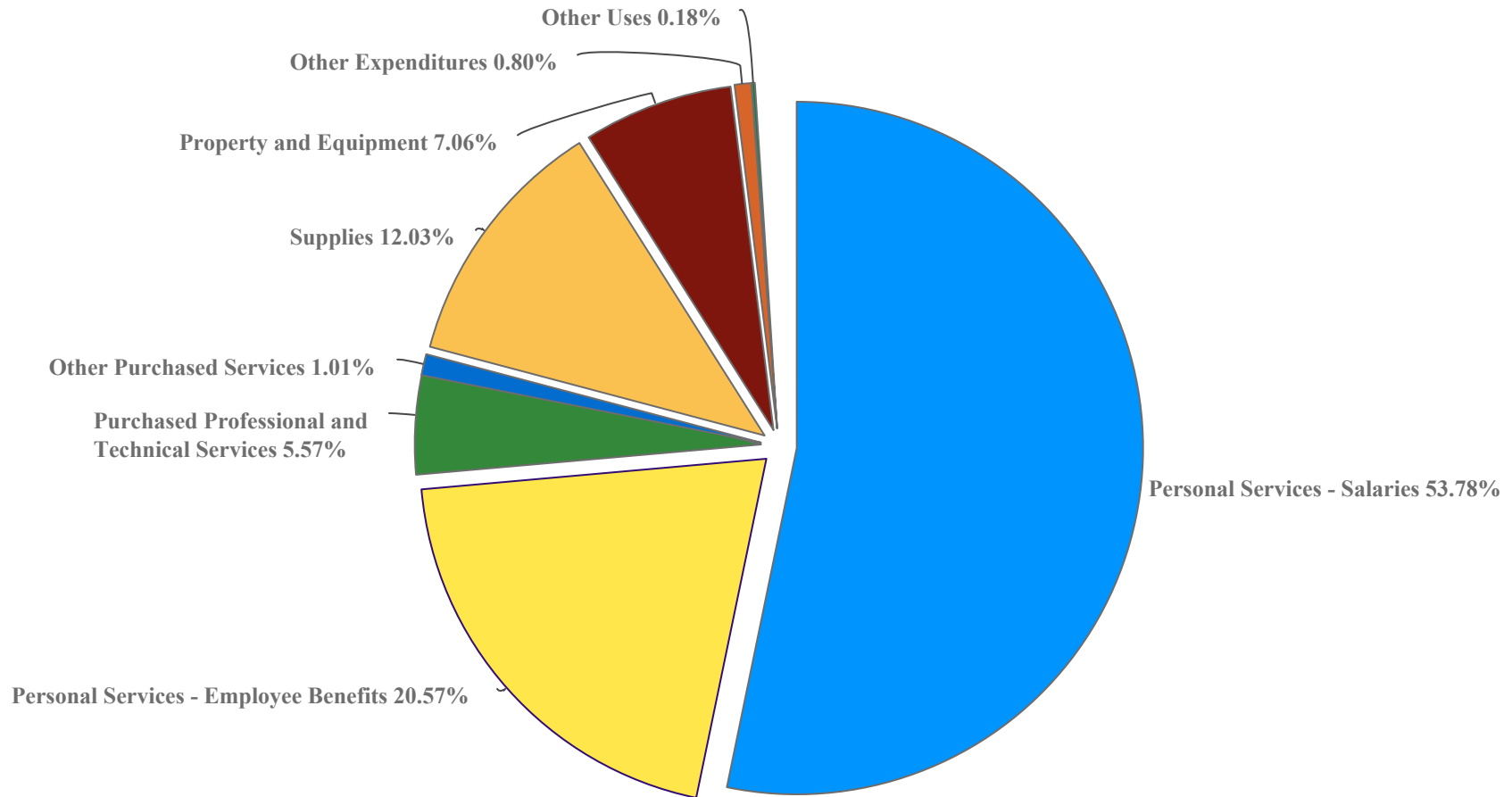


# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Expenditure By Object - All Funds



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### General Fund Narrative

The General Fund is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is Clayton County Public Schools' primary operating fund and is used to finance the ordinary operations of the district. Major revenue sources include funding from the State of Georgia under the Quality Basic Education Act (QBE) and ad valorem or local property taxes. With a major emphasis towards direct instruction, expenditures are allocated to several different functions to pay for salaries and benefits, contracted services, supplies/instructional materials, utilities, computers, and equipment. For FY 2022, the tentative budget has 73.5% of funds earmarked for the costs associated with direct classroom instruction.



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### General Fund History of Revenues, Expenditures, and Fund Balances

	FY 2020 Actuals		FY 2021 Actuals		FY 2022 Budget	
<b>REVENUES:</b>						
Ad Valorem Taxes	\$ 133,126,379	28.5 %	\$ 148,760,717	46.6 %	\$ 150,275,000	30.3 %
Other Local Sources	5,135,819	1.1 %	649,143	0.2 %	4,129,752	0.8 %
QBE	327,685,432	70.2 %	169,587,217	53.1 %	341,477,637	68.8 %
QBE Austerity Reduction	—	— %	—	— %	—	— %
Other State Sources	—	— %	—	— %	—	— %
Federal Sources	607,736	0.1 %	238,394	0.1 %	690,000	0.1 %
Transfers in From Other Funds						
<b>TOTAL REVENUES</b>	<b>\$ 466,555,366</b>		<b>\$ 319,235,471</b>		<b>\$ 496,572,389</b>	
<b>EXPENDITURES:</b>						
Instruction	\$ 284,039,909	65.0 %	\$ 151,350,360	61.2 %	\$ 312,252,532	62.9 %
Pupil Services	16,223,066	3.7 %	12,175,444	4.9 %	23,556,879	4.7 %
Improvement of Instructional Services	8,403,363	1.9 %	9,133,789	3.7 %	17,340,730	3.5 %
Instructional Staff Training	254,132	0.1 %	91,513	— %	445,287	0.1 %
Educational Media Services	6,539,767	1.5 %	3,386,406	1.4 %	7,005,504	1.4 %
Federal Grant Administration	—	— %	—	— %	—	— %
General Administration	6,008,682	1.4 %	4,422,752	1.8 %	7,037,670	1.4 %
School Administration	32,487,799	7.4 %	21,959,142	8.9 %	37,959,857	7.6 %
Business Services	4,074,080	0.9 %	2,855,798	1.2 %	5,266,608	1.1 %
Maintenance and Operation	41,493,295	9.5 %	22,770,035	9.2 %	42,831,960	8.6 %
Student Transportation	22,905,635	5.2 %	10,656,477	4.3 %	23,849,681	4.8 %
Central Support Services	10,456,319	2.4 %	7,564,247	3.1 %	13,361,366	2.7 %
Other Support Services	2,954,516	0.7 %	969,701	0.4 %	4,244,023	0.9 %
School Nutrition Program	—	— %	—	— %	—	— %
Other Outlays	1,240,600	0.3 %	1,193	— %	1,210,000	0.2 %
<b>TOTAL EXPENDITURES</b>	<b>\$ 437,081,163</b>		<b>\$ 247,336,857</b>		<b>\$ 496,362,097</b>	
Excess of Revenue Over/(Under) Expenditures	29,474,203		71,898,614		210,292	
Beginning Fund Balance	68,894,422		98,368,625		136,000,000	
Ending Fund Balance	<b>\$ 98,368,625</b>		<b>\$ 136,000,000</b>		<b>\$ 136,210,292</b>	
Tax Millage Rate	20.000		20.000		20.000	

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Summary of Revenues and Expenditures Comparison of Fiscal Year 2021 to Fiscal Year 2022

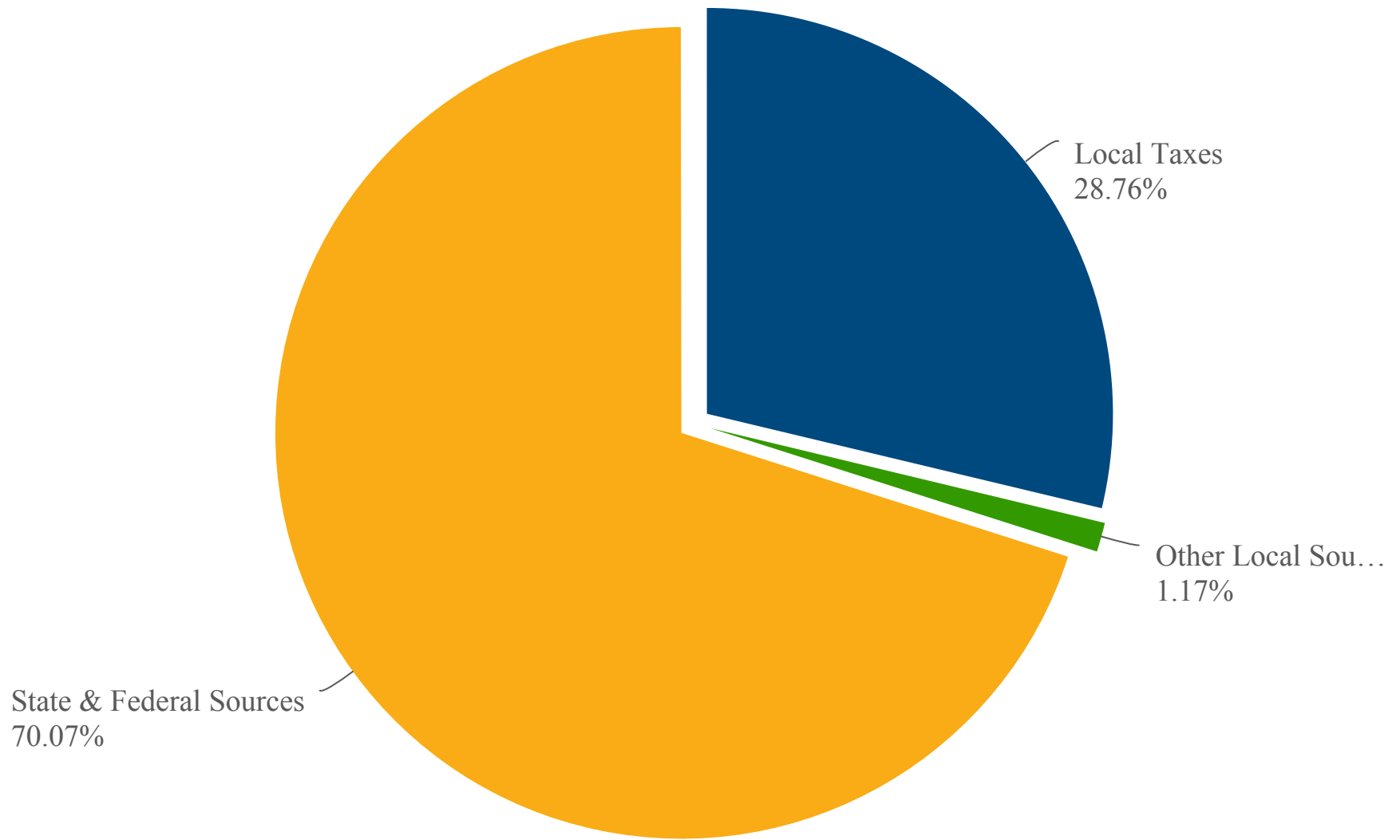
<u>ANTICIPATED FUNDS AVAILABLE</u>	<u>FY 2020 - 2021 Budget</u>	<u>FY 2021 - 2022 Budget</u>	<u>Increase (Decrease) from Previous FY</u>	<u>% Change</u>
Local Property Taxes	\$ 126,750,719	\$ 150,275,000	\$ 23,524,281	18.6 %
Other Local Sources	6,306,617	4,129,752	(2,176,865)	(34.5) %
State Funding	310,776,523	341,477,637	30,701,114	9.9 %
Federal Funding	690,000	690,000	—	— %
Total Revenue Anticipated	444,523,859	496,572,389	52,048,530	11.7 %
Beginning Fund Balance	115,193,174		(115,193,174)	(100.0) %
Transfers from Other Funds		—		
<b>Total Funds Available</b>	<b>\$ 559,717,033</b>	<b>\$ 496,572,389</b>	<b>\$ (63,144,644)</b>	<b>(11.3) %</b>
 <u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 312,503,357	\$ 312,252,532	\$ (250,825)	(0.1) %
Pupil Services	19,700,527	23,556,879	3,856,352	19.6 %
Improvement of Instructional Services	15,057,536	17,340,730	2,283,194	15.2 %
Instructional Staff Training	436,113	445,287	9,174	2.1 %
Educational Media Services	6,677,659	7,005,504	327,845	4.9 %
Federal Grant Administration	—	—	—	
General Administration	6,460,581	7,037,670	577,089	8.9 %
School Administration	35,704,580	37,959,857	2,255,277	6.3 %
Business Services	5,195,153	5,266,608	71,455	1.4 %
Maintenance and Operations	41,456,758	42,831,960	1,375,202	3.3 %
Student Transportation	22,706,019	23,849,681	1,143,662	5.0 %
Central Support Services	18,877,686	13,361,366	(5,516,320)	(29.2) %
Other Support Services	4,697,169	4,244,023	(453,146)	(9.6) %
School Nutrition Program	—	—	—	
<b>Total Operating Expenditures</b>	<b>489,473,138</b>	<b>495,152,097</b>	<b>5,678,959</b>	<b>— %</b>
Transfers to Other Funds	1,014,043	1,210,000	195,957	19.3 %
<b>Total Operating Expenditures and Transfers</b>	<b>490,487,181</b>	<b>496,362,097</b>	<b>5,874,916</b>	<b>1.2 %</b>
Ending Unreserved Fund Balance	86,679,852		38,323,945	44.2 %
<b>Total Expenditures and End of Year Balance</b>	<b>\$ 577,167,033</b>	<b>\$ 496,362,097</b>	<b>\$ 44,198,861</b>	<b>7.7 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

**FISCAL YEAR 2021-2022**

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Sources of Revenue - General Fund

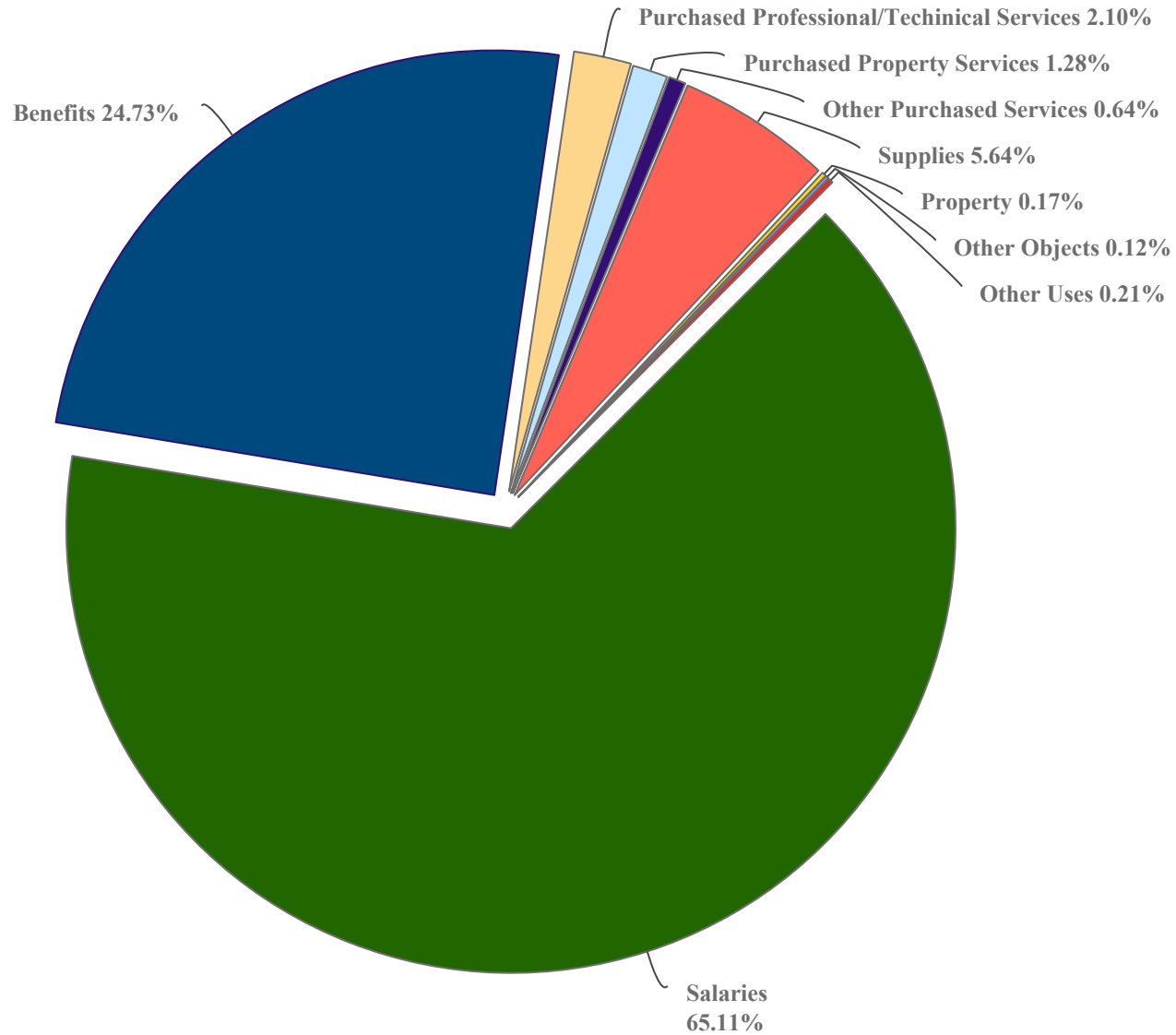


# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Expenditures by Object - General Fund





# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Object - General Fund

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY
110	Salaries-Classroom Teachers	\$ 179,099,310	\$ 185,819,286	\$ 6,719,976
111	Salaries-School Board Members	110,400	110,400	—
113	Salaries-Certified Substitutes	5,818,588	5,455,257	(363,331)
114	Salaries-Non Certified Substitutes	181,412	174,242	(7,170)
115	Salaries-Extended Staff	4	—	(4)
116	Salaries-Professional Development Stipends	471,630	594,324	122,694
117	Salaries-Extended Year	1	—	(1)
118	Salaries-Art, Music, P.E. Teachers	18,630,291	19,545,305	915,014
120	Salary Supt/RESA/Avts Director	395,596	395,596	—
121	Salaries-Dep, Assoc, Asst, Area Supt	1,022,890	1,248,894	226,004
130	Salaries-Principal	8,334,601	8,550,164	215,563
131	Salaries-Assistant Principal	11,894,675	12,575,096	680,421
140	Salaries-Aides & Paraprofessionals	11,522,514	12,618,111	1,095,597
142	Salaries-Clerical	8,560,804	8,956,442	395,638
145	Salaries-Interpreter	456,050	462,373	6,323
146	Salaries-Athletics Personnel	665,122	843,736	178,614
148	Salaries-Accountant	95,484	101,002	5,518
151	Salaries-Legal Personnel	108,872	115,429	6,557
161	Salaries-Technology Specialist	98,873	58,380	(40,493)
163	Salaries-Nurse	1,279,874	1,449,321	169,447
164	Salaries-Phys/Occ/Mobility Therapist	270,702	257,051	(13,651)
165	Salaries-Librarian Media Specialist	4,214,748	4,450,125	235,377
171	Salaries-Teh Support Spe/Dia/Aud	—	—	—
172	Salaries-Elementary Counselor	3,216,614	3,342,194	125,580
173	Salaries-Secondary Counselor	6,007,801	6,153,097	145,296
174	Salaries-School Psychologist	2,218,395	2,104,639	(113,756)
176	Salaries-School Social Worker	2,151,303	2,260,392	109,089

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY
178	Salaries-Graduation Coaches	604,821	1,148,722	543,901
180	Salaries-Pupil Transportation Drivers	7,689,382	7,995,703	306,321
181	Salaries-Maint/Trans Mech/Sec/Warehouse	11,973,355	12,668,656	695,301
186	Salaries-Custodial Personnel	8,012,278	7,891,271	(121,007)
190	Salaries-Other Management Personnel	3,552,319	3,988,010	435,691
191	Salaries-Other Admin Personnel	20,189,935	20,441,012	251,077
195	Other Compensation	—	(13,884,244)	(13,884,244)
199	Salaries-Other	495,939	929,600	433,661
<b>100 - Personal Services - Salaries</b>		<b>\$ 319,344,583</b>	<b>\$ 318,819,586</b>	<b>\$ (524,997)</b>
200	Employee Benefits	\$ 2,879	\$ 543	\$ (2,336)
210	State Health Insurance	56,015,576	53,129,703	(2,885,873)
220	FICA	—	3,518	3,518
221	Medicare	4,133,489	4,394,889	261,400
222	OASDI	1,287,426	1,396,753	109,327
230	Teachers Retirement System	53,862,920	58,948,230	5,085,310
250	Unemployment Compensation	189,965	178,140	(11,825)
260	Workers Compensation	4,683,147	4,045,872	(637,275)
290	Other Employee Benefits	1,137,769	3,005,503	1,867,734
<b>200 - Personal Services - Employee Benefits</b>		<b>\$ 121,313,171</b>	<b>\$ 125,103,151</b>	<b>\$ 3,789,980</b>
300	Purchased Professional Technical Services	\$ 8,910,157	\$ 11,821,661	\$ 2,911,504
321	Contracted Services - Teachers	1,374,043	1,320,267	(53,776)
<b>300 - Purchased Professional and Technical Services</b>		<b>\$ 10,284,200</b>	<b>\$ 13,141,928</b>	<b>\$ 2,857,728</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

Object	Description	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY
410	Water-Sewer-Sanitation	\$ 3,089,256	\$ (10,794,988)	\$ (13,884,244)
430	Repair & Maint-Bldg & Equip	2,823,761	2,801,503	(22,258)
432	Repair & Maint-Technology	42,000	148,100	106,100
441	Rental of Land or Buildings	15,000	—	(15,000)
442	Rental Equipment & Vehicles	297,949	307,924	9,975
443	Rental Computer Equipment	8,000	8,700	700
<b>400 - Purchased Property Services</b>		<b>\$ 6,275,966</b>	<b>\$ (7,528,760)</b>	<b>\$ (13,804,726)</b>
519	Student Transport - Other Services	\$ —	\$ 50,000	\$ 50,000
520	Insurance (Other Than Emp. Benefits)	1,748,597	2,200,247	451,650
530	Communication	1,035,904	1,419,724	383,820
580	Travel Employees	202,292	223,638	21,346
585	Travel of Board Members	18,733	18,734	1
592	Services Purchased from M-RESA	27,527	27,527	—
595	Other Purchased Services	91,182	210,631	119,449
596	Residential Facilities	24,959	—	(24,959)
<b>500 - Other Purchased Services</b>		<b>\$ 3,149,194</b>	<b>\$ 4,150,500</b>	<b>\$ 1,001,306</b>
610	Supplies	\$ 4,410,298	\$ 5,944,209	\$ 1,533,911
611	Supplies-Technology Related	35,088	66,838	31,750
612	Purchase Of Software	11,450,136	6,803,797	(4,646,339)
615	Expendable Equipment	192,334	239,564	47,230
616	Expendable Computer Equipment	168,147	310,000	141,853
620	Energy-Electricity	9,949,987	9,949,987	—
630	Food Purchased	14,393	1,500	(12,893)
635	Food Acquisition - USDA	3,709	—	(3,709)
641	Textbooks	790,936	974,423	183,487
642	Books And Periodicals	649,425	1,750,713	1,101,288
<b>600 - Supplies</b>		<b>\$ 27,664,453</b>	<b>\$ 26,041,031</b>	<b>\$ (1,623,422)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

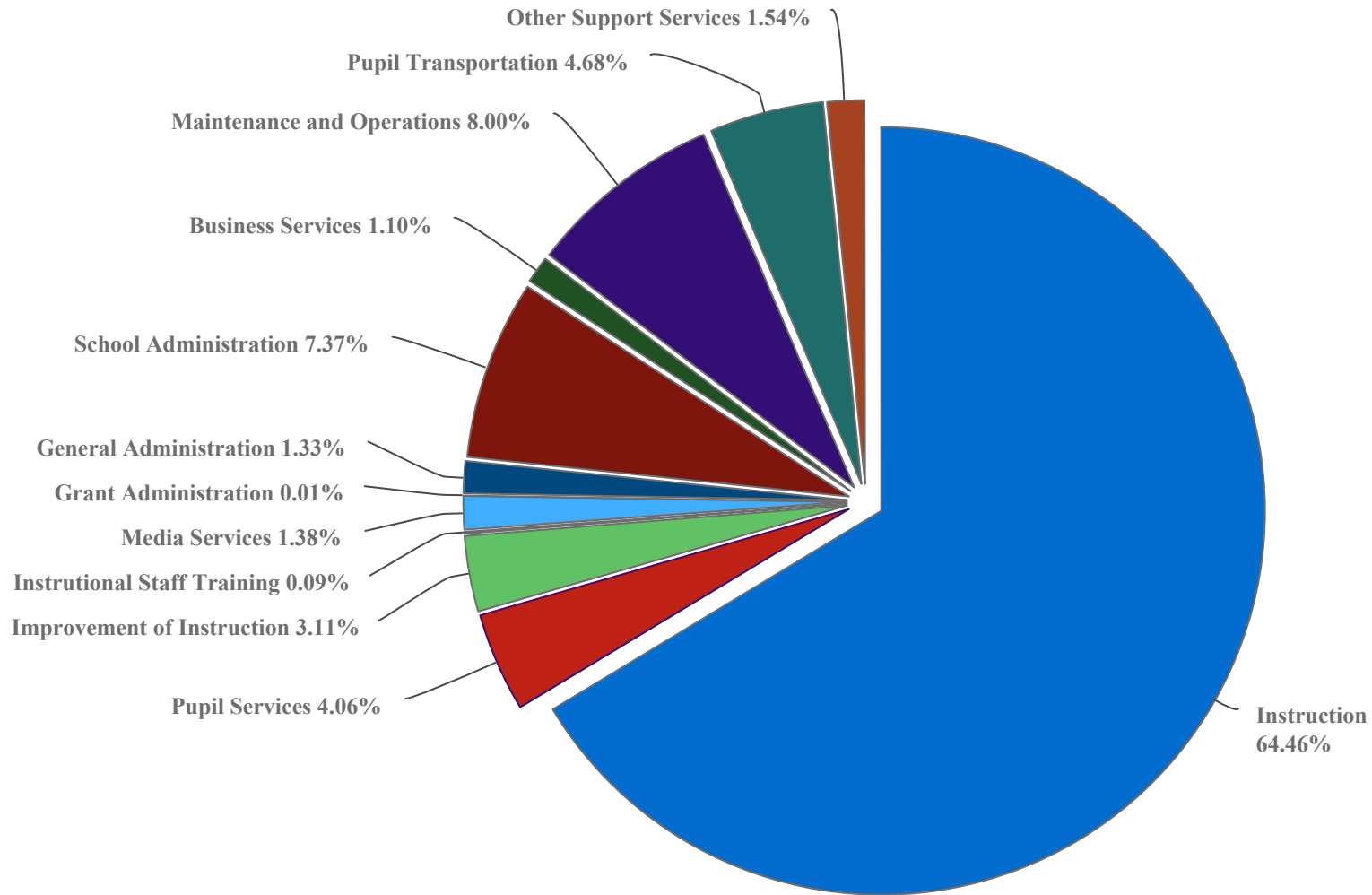
<b>Object</b>	<b>Description</b>	<b>FY 2020 - 2021 Budget</b>	<b>FY 2021 - 2022 Budget</b>	<b>Increase/ (Decrease) From Previous FY</b>
720	Building Acquisition Construction	\$ 2,458	\$ —	\$ (2,458)
730	Purchase Of Equipment	485,016	871,704	386,688
732	Purchase of Buses	—	—	—
734	Purchase Of Computers	—	—	—
<b>700 - Property</b>		<b>\$ 487,474</b>	<b>\$ 871,704</b>	<b>\$ 384,230</b>
810	Dues And Fees	\$ 467,132	\$ 525,995	\$ 58,863
890	Other Expenses	124,590	142,718	18,128
<b>800 - Other Objects</b>		<b>\$ 591,722</b>	<b>\$ 668,713</b>	<b>\$ 76,991</b>
930	Transfer To Other Funds	\$ 1,014,043	\$ 1,210,000	\$ (195,559)
<b>900 - Other Uses</b>		<b>\$ 1,014,043</b>	<b>\$ 1,210,000</b>	<b>\$ 195,957</b>
<b>Grand Total Expenditures</b>		<b>\$ 490,124,806</b>	<b>\$ 482,477,853</b>	<b>\$ (7,646,953)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Expenditures by Function - General Fund



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### INSTRUCTION

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Classroom Teachers	3,087.00	3,054.00	(33.00)
Art, Music, P.E Teachers	316.00	313.00	(3.00)
Aides and Paraprofessionals	562.00	550.00	(12.00)
Sign Language Interpreters	9.00	9.00	—
Technology Specialists	2.00	1.00	(1.00)
Counselors	130.00	129.00	(1.00)
Other Administrative Personnel	1.00	1.00	—
<b>Total Instruction</b>	<b>4,107.00</b>	<b>4,057.00</b>	<b>(50.00)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

INSTRUCTION	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Classroom Teachers	\$ 179,266,101	\$ 185,819,286	\$ 6,553,185	3.7 %
Salaries-Certified Substitutes	5,376,787	5,284,620	(92,167)	(1.7)
Salaries-Classified Substitutes	176,412	169,242	(7,170)	(4.1)
Salaries-Extended Staff	4	—	(4)	(100.0)
Stipends	30,000	30,000	—	—
Salaries-Extended Year	1	—	(1)	(100.0)
Salaries-Art, Music, P.E.	18,630,291	19,545,305	915,014	4.9
Salaries-Aides & Paraprofessionals	11,469,317	12,572,620	1,103,303	9.6
Salaries-Interpreter	456,050	462,373	6,323	1.4
Salaries-Technology Specialist	98,873	58,380	(40,493)	(41.0)
Salaries-Elementary Counselors	3,215,414	3,340,994	125,580	3.9
Salaries-Secondary Counselors	5,983,101	6,128,397	145,296	2.4
Salaries-Other Administrative Personnel	40,624	44,686	4,062	10.0
Other Salaries	18,350	(13,811,760)	(13,830,110)	(75368.4)
Employee Benefits	81,941,061	84,674,631	2,733,570	3.3
<b>Subtotal-Salaries and Benefits</b>	<b>306,702,386</b>	<b>304,318,774</b>	<b>(2,383,612)</b>	<b>(0.8)</b>
Purchased Professional Tech Services	985,383	2,739,054	1,753,671	178.0
Contracted Services - Teachers	1,224,043	1,320,267	96,224	7.9
Contracted Services - TFA	—	—	—	—
Repair & Maintenance - Bldgs. & Equipment	265,953	181,017	(84,936)	(31.9)
Rental Equipment & Vehicles	265,875	273,046	7,171	2.7
Communication	823	823	(1)	(0.1)
Travel Employees	20,600	20,855	255	1.2
Other Purchased Services	22,432	106,631	84,199	375.4
Residential Facilities	24,959	—	(24,959)	(100.0)
Supplies	835,865	862,128	26,263	3.1
Supplies - Technology Related	19,443	7,700	(11,743)	(60.4)
Purchase of Software	327,437	930,592	603,155	184.2
Expendable Equipment	130,738	201,468	70,730	54.1
Expendable Computer Equipment	89,647	116,000	26,353	29.4
Purchased Food	11,393	—	(11,393)	(100.0)
Food Acquisition - USDA	3,709	—	(3,709)	(100.0)
Textbooks	790,936	974,423	183,487	23.2
Books and Periodicals	187,435	93,842	(93,593)	(49.9)
Bldg Acquisition Const Improvement	2,458	—	(2,458)	(100.0)
Purchase of Equipment	445,213	40,841	(404,372)	(90.8)
Software Purchase	3,129	—	(3,129)	(100.0)
Dues and Fees	113,200	29,344	(83,856)	(74.1)
Other Expenses	30,300	35,728	5,428	17.9
<b>Subtotal-Other Costs</b>	<b>5,800,971</b>	<b>7,933,758</b>	<b>2,132,787</b>	<b>36.8</b>
<b>Total Expenditures-Instruction</b>	<b>\$ 312,503,357</b>	<b>\$ 312,252,532</b>	<b>\$ (250,825)</b>	<b>(0.1)%</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### STUDENT SUPPORT SERVICES

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Aides & Paraprofessionals	2.00	2.00	—
Clerical	19.00	20.00	1.00
Athletic Personnel	3.00	3.00	—
Health Care Technician	74.00	73.00	(1.00)
Occupational & Physical Therapists	4.00	4.00	—
School Psychologist	25.00	26.00	1.00
Social Worker	31.00	31.00	—
Student Engagement Specialist	24.00	25.00	1.00
Other Management Personnel	3.00	4.00	1.00
Other Administrative Personnel	61.00	54.00	(7.00)
<b>Other Salaries</b>	5.00	5.00	—
	<b>251.00</b>	<b>247.00</b>	<b>(4.00)</b>



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

Salaries-Classroom Teachers	\$	11,313	\$	—	\$	(11,313)	(100.00) %
Salaries-Non Certified Substitutes		5,000		5,000	\$	—	— %
Salaries-Stipends		—		275,000	\$	275,000	— %
Salaries-Aides & Paraprofessionals		53,197		45,491	\$	(7,706)	(14.49) %
Salaries-Clerical		636,009		704,545	\$	68,536	10.78 %
Salaries-Athletic Personnel		665,122		843,736	\$	178,614	26.85 %
Salaries-Nurses		1,279,874		1,449,321	\$	169,447	13.24 %
Salaries-Phys/Occ/Mobility Therapist		270,702		257,051	\$	(13,651)	(5.04) %
Salaries-Elementary Counselor		1,200		1,200	\$	—	— %
Salaries-Secondary Counselor		24,700		24,700	\$	—	— %
Salaries-School Psychologists		2,040,291		2,104,639	\$	64,348	3.15 %
Salaries-School Social Workers		2,151,303		2,260,392	\$	109,089	5.07 %
Salaries-Graduation Coach		604,821		1,148,722	\$	543,901	89.93 %
Salaries-Other Management Personnel		398,451		534,713	\$	136,262	34.20 %
Salaries-Other Administrative Personnel		4,241,973		3,955,411	\$	(286,562)	(6.76) %
Salaries-Other		362,689		337,416	\$	(25,273)	(6.97) %
Employee Benefits		5,115,920		5,177,986	\$	62,066	1.21 %
<b>Subtotal-Salaries and Benefits</b>		<b>17,862,565</b>		<b>19,125,323</b>		<b>1,262,758</b>	<b>7.07 %</b>
Purchased Professional Tech Services		965,307		2,231,714	\$	1,266,407	131.19 %
Repair & Maintenance		9,000		8,500	\$	(500)	(5.56) %
Rental Equipment & Vehicles		12,700		12,700	\$	—	— %
Communication		115,868		295,456	\$	179,588	154.99 %
Travel Employees		30,000		35,600	\$	5,600	18.67 %
Supplies		663,855		402,193	\$	(261,662)	(39.42) %
Purchase of Software		8,500		1,393,661	\$	1,385,161	16296.01 %
Expendable Equipment		4,000		4,000	\$	—	— %
Books and Periodicals		—		15,000	\$	15,000	— %
Purchase of Equipment		13,732		13,732	\$	—	— %
Dues and Fees		15,000		19,000	\$	4,000	26.67 %
<b>Subtotal-Other Costs</b>		<b>1,837,962</b>		<b>4,431,556</b>		<b>2,593,594</b>	<b>141.11 %</b>
<b>Total Expenditures-Student Support Services</b>	\$	<b>19,700,527</b>	\$	<b>23,556,879</b>	\$	<b>3,856,352</b>	<b>19.57 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### IMPROVEMENT OF INSTRUCTIONAL SERVICES

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Clerical	12.00	12.00	—
Other Management Personnel	7.00	7.25	0.25
Other Administrative Personnel	102.00	95.00	(7.00)
<b>Total Impr of Instruction</b>	<b>121.00</b>	<b>114.25</b>	<b>(6.75)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
<b>IMPROVEMENT OF INSTRUCTIONAL SERVICES</b>				
Salaries-Classroom Teachers	\$ —	\$ —	\$ —	— %
Salaries-Certified Substitutes	324,363	53,250	(271,113)	(83.58) %
Stipends	256,630	92,300	(164,330)	(64.03) %
Salaries-Clerical	457,024	438,806	(18,218)	(3.99) %
Salaries-Other Management Personnel	644,457	941,554	297,097	46.10 %
Salaries-Other Administrative Personnel	7,012,435	7,880,250	867,815	12.38 %
Salaries-Other	47,324	432,500	385,176	813.91 %
Employee Benefits	2,542,254	3,041,906	499,652	19.65 %
<b>Subtotal-Salaries and Benefits</b>	<b>11,284,487</b>	<b>12,880,566</b>	<b>1,596,079</b>	<b>14.14 %</b>
Purchased Professional Tech Services	225,534	935,340	709,806	314.72 %
Repair & Maintenance Building & Equipment	39,652	69,529	29,877	75.35 %
Communication	202,165	27,765	(174,400)	(86.27) %
Travel Employees	60,550	41,770	(18,780)	(31.02) %
Supplies	466,064	415,840	(50,224)	(10.78) %
Purchase of Software	2,529,859	1,345,819	(1,184,040)	(46.80) %
Expendable Equipment	11,789	10,289	(1,500)	(12.72) %
Books and Periodicals	168,271	1,305,456	1,137,185	675.81 %
Dues and Fees	69,165	97,656	28,491	41.19 %
Other Expenditures	—	700	700	— %
<b>Subtotal-Other Costs</b>	<b>3,773,049</b>	<b>4,460,164</b>	<b>687,115</b>	<b>18.21 %</b>
<b>Total Expenditures-Impr Instructional Services</b>	<b>\$ 15,057,536</b>	<b>\$ 17,340,730</b>	<b>\$ 2,283,194</b>	<b>15.16 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### INSTRUCTIONAL STAFF TRAINING

#### **Positions by Function**

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

No full-time positions are budgeted for this function.

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### 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.

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Media Paraprofessional	13.00	13.00	—
Media Specialist	64.00	63.00	(1.00)
<b>Total Media Services</b>	<b>77.00</b>	<b>76.00</b>	<b>(1.00)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

EDUCATIONAL MEDIA SERVICES	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	\$ 21,342	\$ 21,342	\$ —	—%
Salaries-Clerical	274,747	306,047	31,300	11.39%
Salaries-Librarian Media Specialist	4,214,748	4,450,125	235,377	5.58%
Employee Benefits	1,721,447	1,767,118	45,671	2.65%
<b>Subtotal-Salaries and Benefits</b>	<b>6,232,284</b>	<b>6,544,632</b>	<b>312,348</b>	<b>5.01%</b>
Supplies	20,000	20,000	—	—%
Purchase of Software	150,101	152,101	2,000	1.33%
Books and Periodicals	275,274	288,771	13,497	4.90%
<b>Subtotals-Other Costs</b>	<b>445,375</b>	<b>460,872</b>	<b>15,497</b>	<b>3.48%</b>
<b>Total Expenditures-Educational Media Services</b>	<b>\$ 6,677,659</b>	<b>\$ 7,005,504</b>	<b>\$ 327,845</b>	<b>4.91%</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### GENERAL ADMINISTRATION

#### Positions by Function

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

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



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
<b>GENERAL ADMINISTRATION</b>				
Salaries-School Board Members	\$ 110,400	\$ 110,400	\$ —	0
Salary-Superintendent	326,610	326,610	\$ —	— %
Salaries-Dep., Asst., Area, Superintendent	1,022,890	1,248,894	\$ 226,004	22.09 %
Salaries-Clerical	648,105	611,516	\$ (36,589)	(5.65) %
Salaries-Legal Personnel	108,872	115,429	\$ 6,557	6.02 %
Salaries-Other Management Personnel	172,307	292,652	\$ 120,345	69.84 %
Salaries-Other Administrative Personnel	856,226	959,452	\$ 103,226	12.06 %
Salaries-Other	17,100	7,500	\$ (9,600)	(56.14) %
Employee Benefits	1,064,456	1,191,451	\$ 126,995	11.93 %
<b>Subtotal-Salaries and Benefits</b>	<b>4,326,966</b>	<b>4,863,904</b>	<b>536,938</b>	<b>12.41 %</b>
Purchased Professional Tech Services	1,690,629	1,680,629	\$ (10,000)	(0.59) %
Repair & Maintenance Building & Equipment	2,300	2,300	\$ —	— %
Communication	110,900	130,900	\$ 20,000	18.03 %
Travel Employees	32,312	32,312	\$ —	— %
Travel of Board Members	18,733	18,734	\$ 1	— %
Other Purchased Services	25,250	22,000	\$ (3,250)	(12.87) %
Supplies	69,790	72,790	\$ 3,000	4.30 %
Supplies-Technology Related	5,638	5,638	\$ —	— %
Expendable Equipment	693	693	\$ —	— %
Expendable Computer Equipment	11,500	11,500	\$ —	— %
Books and Periodicals	13,085	13,085	\$ —	— %
Purchase of Equipment	4,807	4,807	\$ —	— %
Dues and Fees	147,478	177,878	\$ 30,400	20.61 %
Other Expenditures	500	500	\$ —	— %
<b>Subtotal-Other Costs</b>	<b>2,133,615</b>	<b>2,173,766</b>	<b>40,151</b>	<b>1.88 %</b>
<b>Total Expenditures-General Administration</b>	<b>\$ 6,460,581</b>	<b>\$ 7,037,670</b>	<b>\$ 577,089</b>	<b>8.93 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### SCHOOL ADMINISTRATION

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Principals	65.00	65.00	—
Assistant Principals	122.00	124.00	2.00
Clerical	205.00	204.00	(1.00)
Other Administrative Personnel	1.00	1.00	—
<b>Total School Admin</b>	<b>393.00</b>	<b>394.00</b>	<b>1.00</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

SCHOOL ADMINISTRATION	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	\$ 1	\$ —	\$ (1)	(100.00) %
Salaries-Principals	8,334,601	8,550,164	\$ 215,563	2.59 %
Salaries-Assistant Principals	11,894,675	12,575,096	\$ 680,421	5.72 %
Salaries-Clerical	5,441,972	5,779,626	\$ 337,654	6.20 %
Salaries-6 Extra Days Custodians	91,385	—	\$ (91,385)	(100.00) %
Salaries-Other Management Personnel	145,100	30,963	\$ (114,137)	(78.66) %
Salaries-Other Administrative Personnel	110,660	72,750	\$ (37,910)	(34.26) %
Salaries-Other	22,276	—	\$ (22,276)	(100.00) %
Employee Benefits	8,976,947	9,538,625	\$ 561,678	6.26 %
<b>Subtotal-Salaries and Benefits</b>	<b>35,017,617</b>	<b>36,547,224</b>	<b>1,529,607</b>	<b>4.37 %</b>
Repair & Maintenance Building & Equipment	500	500	\$ —	— %
Communications	100,768	541,700	\$ 440,932	437.57 %
Travel Employees	—	970	\$ 970	— %
Supplies	505,040	574,478	\$ 69,438	13.75 %
Supplies - Technology Related	700	—	\$ (700)	(100.00) %
Contracts Payable	—	—	\$ —	— %
Purchase of Software	6,000	1,000	\$ (5,000)	(83.33) %
Expendable Equipment	2,500	100,000	\$ 97,500	3900.00 %
Books and Periodicals	1,000	250	\$ (750)	(75.00) %
Purchase of Equipment	9,135	109,135	\$ 100,000	1094.69 %
Dues and Fees	58,320	81,600	\$ 23,280	39.92 %
Other Expenses	3,000	3,000	\$ —	— %
<b>Subtotal-Other Costs</b>	<b>686,963</b>	<b>1,412,633</b>	<b>725,670</b>	<b>105.63 %</b>
<b>Total Expenditures-School Administration</b>	<b>\$ 35,704,580</b>	<b>\$ 37,959,857</b>	<b>\$ 2,255,277</b>	<b>6.32 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### BUSINESS SUPPORT SERVICES

#### Positions by Function

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

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
<b>BUSINESS SUPPORT SERVICES</b>				
Salaries-Clerical	\$ 109,548	\$ 115,961	\$ 6,413	5.85 %
Salaries-Accountant	95,484	101,002	\$ 5,518	5.78 %
Salaries-Maintenance, Security, Warehouse	74,477	79,038	\$ 4,561	6.12 %
Salaries-Other Management Personnel	413,975	438,982	\$ 25,007	6.04 %
Salaries-Other Administrative Personnel	1,700,782	1,820,743	\$ 119,961	7.05 %
Salaries-Other	7,200	1,200	\$ (6,000)	(83.33) %
Employee Benefits	861,213	935,282	\$ 74,069	8.60 %
<b>Subtotal-Salaries and Benefits</b>	<b>3,262,679</b>	<b>3,492,208</b>	<b>229,529</b>	<b>7.03 %</b>
Purchased Professional Tech Services	1,340,387	1,125,083	\$ (215,304)	(16.06) %
Repair & Maintenance Building & Equipment	3,800	3,800	\$ —	— %
Rental Equipment & Vehicles	2,128	2,128	\$ —	— %
Insurance	342,123	342,123	\$ —	— %
Communications	—	7,700	\$ 7,700	— %
Travel Employees	12,246	12,546	\$ 300	2.45 %
Other Purchased Services	—	500	\$ 500	— %
Supplies	138,432	120,278	\$ (18,154)	(13.11) %
Purchase of Software	22,060	87,000	\$ 64,940	294.38 %
Expendable Equipment	6,114	6,114	\$ —	— %
Expendable Computer Equipment	38,500	38,500	\$ —	— %
Books and Periodicals	200	400	\$ 200	100.00 %
Dues and Fees	26,484	28,228	\$ 1,744	6.59 %
<b>Subtotal-Other Costs</b>	<b>1,932,474</b>	<b>1,774,400</b>	<b>(158,074)</b>	<b>(8.18) %</b>
<b>Total Expenditures-Business Support Services</b>	<b>\$ 5,195,153</b>	<b>\$ 5,266,608</b>	<b>\$ 71,455</b>	<b>1.38 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### MAINTENANCE AND OPERATIONS

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Clerical	10.00	10.00	—
Maintenance Personnel	193.00	188.70	(4.30)
Campus Security	38.00	38.00	—
Custodians	269.00	267.00	(2.00)
Other Management Personnel	2.00	2.00	—
Other Administrative Personnel	9.00	9.00	—
<b>Total Maintenance &amp; Operations</b>	<b>521.00</b>	<b>514.70</b>	<b>(6.30)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

<b>MAINTENANCE AND OPERATIONS</b>	<b>FY 2020 - 2021 Budget</b>	<b>FY 2021 - 2022 Budget</b>	<b>Increase/(Decrease) From Previous FY</b>	<b>Increase/(Decrease) From Previous FY Percent</b>
Salaries-Clerical	\$ 371,573	\$ 390,379	\$ 18,806	5.06 %
Salaries-Maintenance, Security, Warehouse	8,816,911	9,285,797	468,886	5.32 %
Salaries-Custodial Personnel	7,920,893	7,891,271	(29,622)	(0.37) %
Salaries-Other Management Personnel	286,868	304,353	17,485	6.10 %
Salaries-Other Administrative Personnel	678,080	721,500	43,420	6.40 %
Employee Benefits	6,912,805	7,133,559	220,754	3.19 %
<b>Subtotal-Salaries and Benefits</b>	<b>24,987,130</b>	<b>25,726,859</b>	<b>739,729</b>	<b>2.96 %</b>
Purchased Professional Tech Services	3,046,511	2,244,636	(801,875)	(26.32) %
Water-Sewer-Sanitation	2,361,499	2,361,499	—	— %
Sanitation	572,757	572,757	—	— %
Pest Control	155,000	155,000	—	— %
Repair & Maintenance-Building & Equipment	785,462	418,763	(366,699)	(46.69) %
Rental of Land or Buildings	15,000	—	(15,000)	(100.00) %
Rental Equipment & Vehicles	3,600	3,600	—	— %
Rental Computer Equipment	6,500	6,500	—	— %
Insurance Policy	729,495	859,495	130,000	17.82 %
Communication	101,300	68,300	(33,000)	(32.58) %
Travel Employees	16,809	26,809	10,000	59.49 %
Other Purchased Services	500	500	—	— %
Supplies	1,597,317	3,327,864	1,730,547	108.34 %
Purchase of Software	18,000	18,000	—	— %
Expendable Equipment	26,500	6,500	(20,000)	(75.47) %
Expendable Computer Equipment	—	—	—	— %
Purchased Food	—	1,500	1,500	— %
Energy-Electricity	6,997,278	6,997,278	—	— %
Books and Periodicals	4,000	4,000	—	— %
Purchase of Equipment	9,000	—	(9,000)	(100.00) %
Dues and Fees	5,500	5,500	—	— %
Other Expenses	17,600	26,600	9,000	51.14 %
<b>Subtotal-Other Costs</b>	<b>16,469,628</b>	<b>17,105,101</b>	<b>635,473</b>	<b>3.86 %</b>
<b>Total Expenditures-Maintenance &amp; Operations</b>	<b>\$ 41,456,758</b>	<b>\$ 42,831,960</b>	<b>\$ 1,375,202</b>	<b>3.32 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### STUDENT TRANSPORTATION

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Clerical	3.00	3.00	—
Bus Drivers	362.00	380.00	18.00
Transportation Personnel	125.00	152.00	27.00
Other Management Personnel	1.00	1.00	—
Other Administrative Personnel	2.00	2.00	—
<b>Total Student Transportation</b>	<b>493.00</b>	<b>538.00</b>	<b>45.00</b>



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
<b>STUDENT TRANSPORTATION</b>				
Salaries-Clerical	\$ 104,451	\$ 102,624	\$ (1,827)	(1.75) %
Salaries-Bus Drivers	7,689,382	7,995,703	306,321	3.98 %
Salaries-Transportation Mech, Other Transp. Personnel	3,081,967	3,303,821	221,854	7.20 %
Salaries-Other Management Personnel	236,530	119,924	(116,606)	(49.30) %
Salaries-Other Administrative Personnel	412,140	194,075	(218,065)	(52.91) %
Other Salaries	1,200	—	(1,200)	(100.00) %
Employee Benefits	5,092,652	5,026,687	(65,965)	(1.30) %
<b>Subtotal-Salaries and Benefits</b>	<b>16,618,322</b>	<b>16,742,834</b>	<b>124,512</b>	<b>0.75 %</b>
Purchased Professional Tech Services	309,890	509,890	200,000	64.54 %
Repair & Maintenance-Building & Equipment	1,685,619	2,085,619	400,000	23.73 %
Student Transport	—	50,000	50,000	— %
Insurance	676,979	998,629	321,650	47.51 %
Communication	2,000	19,000	17,000	850.00 %
Travel Employees	—	23,000	23,000	— %
Other Purchased Services	33,000	33,000	—	— %
Supplies	12,500	20,000	7,500	60.00 %
Expendable Equipment	10,000	10,000	—	— %
Energy-Electricity and Fuel	2,952,709	2,952,709	—	— %
Purchase of Equipment	350,000	350,000	—	— %
Other Expenditures	55,000	55,000	—	— %
<b>Subtotal-Other Costs</b>	<b>6,087,697</b>	<b>7,106,847</b>	<b>1,019,150</b>	<b>16.74 %</b>
<b>Total Expenditures-Student Transportation</b>	<b>\$ 22,706,019</b>	<b>\$ 23,849,681</b>	<b>\$ 1,143,662</b>	<b>5.04 %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### CENTRAL SUPPORT SERVICES

#### Positions by Function

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

<b>Budgeted Positions</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Increase (Decrease)</b>
Clerical	13.00	13.00	—
Other Management Personnel	9.00	9.00	—
Other Administrative Personnel	81.00	79.00	<b>(2.00)</b>
<b>Total Central Support</b>	<b>103.00</b>	<b>101.00</b>	<b>(2.00)</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

	FY 2020 - 2021	FY 2021 - 2022	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY
				Percent
<b>CENTRAL SUPPORT SERVICES</b>				
Salaries-Certified Substitutes	\$ 6,045	\$ 6,045	\$ —	— %
Stipends	—	12,800	\$ 12,800	— %
Salaries-Clerical	517,375	506,938	\$ (10,437)	(2.02) %
Salaries-Other Management Personnel	1,254,631	1,324,869	\$ 70,238	5.60 %
Salaries-Other Admin Personnel	5,131,100	4,786,230	\$ (344,870)	(6.72) %
Salaries-Other	19,800	78,500	\$ 58,700	296.46 %
Employee Benefits	2,477,654	2,460,794	\$ (16,860)	(0.68) %
<b>Subtotal-Salaries and Benefits</b>	<b>9,406,605</b>	<b>9,176,176</b>	<b>(230,429)</b>	<b>(2.45) %</b>
Purchased Professional Tech Services	271,516	285,316	\$ 13,800	5.08 %
Contracted Services - Teachers	150,000	—	\$ (150,000)	(100.00) %
Repair & Maintenance-Building & Equipment	31,475	31,475	\$ —	— %
Repair & Maintenance-Technology	42,000	148,100	\$ 106,100	252.62 %
Rental Equipment & Vehicles	3,140	3,140	\$ —	— %
Rental Computer Equipment	1,500	1,500	\$ —	— %
Communication	402,080	328,080	\$ (74,000)	(18.40) %
Travel Employees	28,775	23,775	\$ (5,000)	(17.38) %
Services Purchased From MRESA	27,527	27,527	\$ —	— %
Other Purchased Services	10,000	48,000	\$ 38,000	380.00 %
Supplies	65,435	92,638	\$ 27,203	41.57 %
Supplies-Technology Related	9,307	53,500	\$ 44,193	474.84 %
Purchase of Software	8,334,116	2,821,561	\$ (5,512,555)	(66.14) %
Expendable Equipment	2,500	500	\$ (2,000)	(80.00) %
Expendable Computers Equipment	26,000	44,000	\$ 18,000	69.23 %
Food Purchased	3,000	—	\$ (3,000)	(100.00) %
Books and Periodicals	160	29,909	\$ 29,749	18593.21 %
Purchase of Equipment	12,375	143,189	\$ 130,814	1057.08 %
Dues and Fees	31,985	81,790	\$ 49,805	155.71 %
Other Expenditures	18,190	21,190	\$ 3,000	16.49 %
<b>Subtotal-Other Costs</b>	<b>9,471,081</b>	<b>4,185,189.55</b>	<b>-5,285,891.45</b>	<b>(55.81) %</b>
<b>Total Expenditures-Central Support Services</b>	<b>\$ 18,877,686</b>	<b>\$ 13,361,366</b>	<b>\$ (5,516,320)</b>	<b>(29.22) %</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### OTHER SUPPORT SERVICES

#### Positions by Function

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

No full-time positions are budgeted for this function.

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Function

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
<b>OTHER SUPPORT SERVICES</b>				
Salaries-Other Administrative Personnel	\$ 5,915	\$ 5,915	\$ —	— %
Employee Benefits*	4,675,748	4,224,098	(451,650)	(9.66)%
<b>Subtotal-Salaries and Benefits</b>	<b>4,681,663</b>	<b>4,230,013</b>	<b>(451,650)</b>	<b>(9.65)%</b>
Purchased Professional Technical Services	5,000	—	(5,000)	(100.00)%
Rental Equipment & Vehicles	10,506	14,010	3,504	33.35 %
<b>Subtotal-Other Costs</b>	<b>15,506</b>	<b>14,010</b>	<b>(1,496)</b>	<b>(9.65)%</b>
<b>Total Expenditures-Other Support Services</b>	<b>\$ 4,697,169</b>	<b>\$ 4,244,023</b>	<b>\$ (453,146)</b>	<b>(9.65)%</b>

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### **OTHER OUTLAYS**

#### **Positions by Function**

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

No full-time positions are budgeted for this function.

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

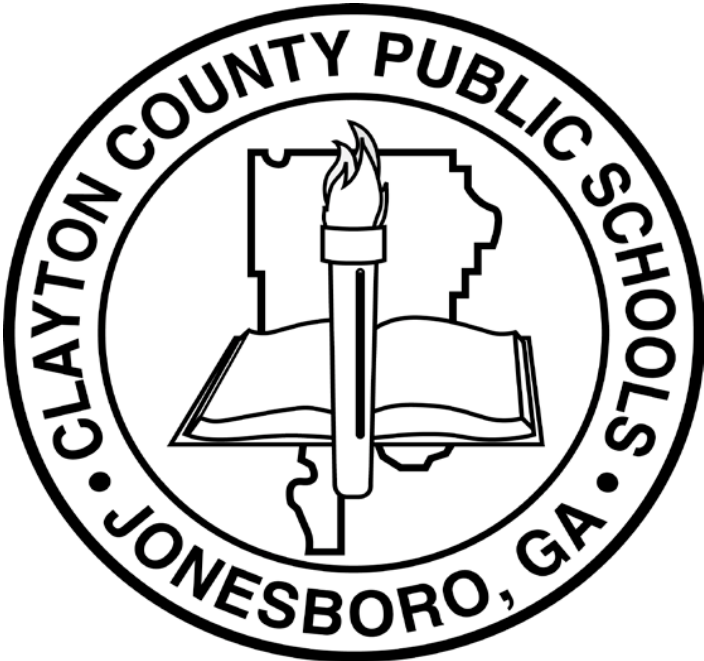
### Expenditures by Function

	FY 2020 - 2021 Budget	FY 2021 - 2022 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
<b>OTHER OUTLAYS</b>				
Other Expenses	\$ —	\$ —	\$ —	— %
Transfer to Other Funds	1,014,043	1,210,000	\$ 195,957	19.32 %
<b>Total Expenditures-Other Outlays</b>	<b>\$ 1,014,043</b>	<b>\$ 1,210,000</b>	<b>\$ 195,957</b>	<b>19.32 %</b>
<b>Grand Total Expenditures (General Fund)</b>	<b>\$ 490,487,181</b>	<b>\$ 496,362,097</b>	<b>\$ 34,028,306</b>	<b>6.94 %</b>
<b>Total Positions</b>	<b>6,147.00</b>	<b>6,122.40</b>	<b>-24.60</b>	<b>(0.4)%</b>

**CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET**

**FISCAL YEAR 2021-2022**

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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Special Revenue Funds

	FY 2021	FY 2022
<b>Beginning Balance:</b>	\$ —	
<b>Revenue:</b>		
Local	\$ —	\$ —
State	5,631,223	7,104,966
Federal	81,691,190	83,433,925
Total Revenue	87,322,413	91,366,890
Transfers In	1,209,602	382,000
<b>Total Projected Sources Available</b>	<b>88,532,015</b>	<b>91,748,890</b>
<b>Expenditures:</b>		
Instruction	\$ 32,225,400	\$ 48,781,229
Student Support Services	9,444,281	12,335,475
Improvement of Instruction	4,146,099	3,177,656
Instructional Staff Training	16,941,017	18,205,342
Media Services	—	—
Federal Grant Administration	2,724,759	1,301,504
General Administration	2,022,643	2,515,709
School Administration Services	1,326,380	912,349
Business Support Services	—	—
Maintenance & Operations	—	2,688,520
Transportation	841,598	639,218
Central Support Services	5,389	—
Other Support Services	182,962	—
Non-Instructional Services	—	—
School Nutrition	1,221,481	1,189,888
Other Outlays	17,450,000	2,000
Facility Planning/Construction	—	—
<b>Subtotal</b>	<b>\$ 88,532,009</b>	<b>\$ 91,748,890</b>
Transfers Out	—	—
Total Expenditures	88,532,009	91,748,890
Ending Fund Balance	6	—
<b>Total Projected Expenditures &amp; Fund Balance</b>	<b>\$ 88,532,015</b>	<b>\$ 91,748,890</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

Description	Funding Source	Current FY 2021	Projected FY 2022
<b><u>Adult Education</u></b>			
This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal	\$ 16,400	\$ 5,900
	State	797,388	612,071
	Local	52,880	13,600
	Total	\$ 866,668	\$ 631,571
<b><u>ChildTec</u></b>			
This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State	\$ 298,422	\$ 289,985
	Local	—	—
	Total	\$ 298,422	\$ 289,985
<b><u>CTE - Perking IV Reserve - Education Career Partnerships</u></b>			
	Federal		\$ —
<b><u>CTAE - Perkins IV Grant - Professional Development</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide targeted professional learning opportunities for Career and Technical Education personnel.	Federal	\$ 577,991	\$ 665,450
<b><u>Education for Homeless Children and Youth</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide instructional tutors and counselors to work with homeless children and youth same academic standards required of all students in Clayton County to ensure they meet the same academic standards required of all students.	Federal	\$ 158,256	\$ —
<b><u>Fresh Fruit and Vegetable Program</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide all children in participating elementary schools with a variety of fresh fruits and vegetables throughout the school day.	Federal	\$ 1,221,481	\$ 1,189,888
<b><u>Georgia Pre-Kindergarten Program</u></b>			
This grant represents funds from Bright From the Start - Georgia Department of Early Care and Learning. The Pre-K program is a lottery funded educational program to prepare four-year-old children with the learning experience needed to prepare for kindergarten.	State	\$ 2,569,069	\$ 4,335,522
<b><u>Georgia State University - CrestEd</u></b>			
This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal	\$ 353,500	\$ 351,500

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

Description	Funding Source	Current FY 2021	Projected FY 2022
<b><u>GNETS State Grant</u></b>			
This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	\$ 5,578,343	\$ 4,265,683
<b><u>GNETS Federal VI B Special Project</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.	Federal	\$ 929,353	\$ 642,674
<b><u>SADD</u></b>			
This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions	Federal	\$ 66,000	\$ 63,000
<b><u>Special Education Title VI-B Flow through</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.	Federal	\$ —	\$ —
<b><u>Special Education Preschool - Regular Project</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.	Federal	\$ 356,388	\$ 261,058
<b><u>Title IV-B Special Education Flow Through</u></b>			
This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs students.	Federal	\$ 16,735,959	\$ 17,186,322
<b><u>Title IV-B IDEA Preschool</u></b>			
This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs per kindergarten students.	Federal	\$ 541,424	\$ 426,763
<b><u>Title I-A - Improving the Academic Achievement of the Disadvantaged</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.	Federal	\$ 32,975,738	\$ 34,249,931
<b><u>Title I-A - School Improvement</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to provide supplement	Federal	\$ 468,000	\$ 1,383,075

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

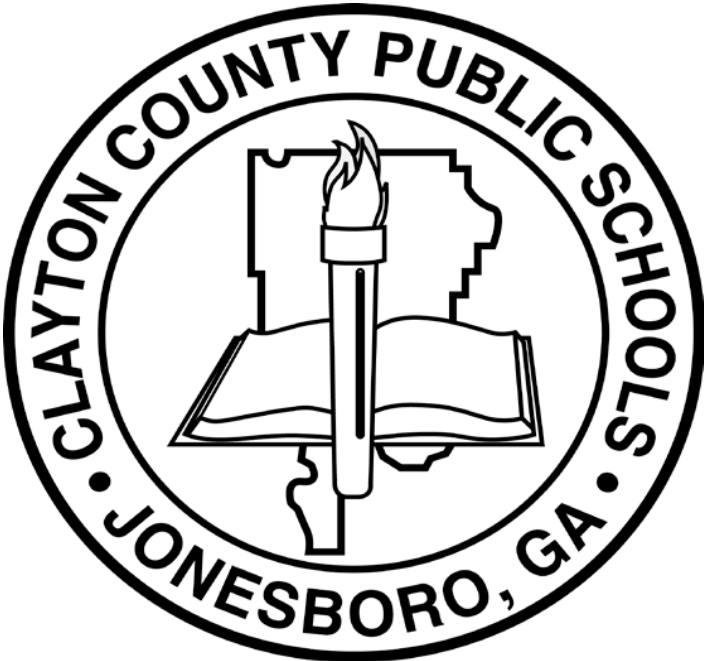
## FISCAL YEAR 2021-2022

Description	Funding Source	Current FY 2021	Projected FY 2022
<b><u>Title II-A - Improving Teacher Quality</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	\$ 2,696,061	\$ —
<b><u>Title III-A Limited English Proficiency (LEP)</u></b>			
This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	\$ 968,510	\$ —
Total Special Revenue Funds		<u>\$ 67,361,163</u>	<u>\$ 65,942,421</u>

**CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET**

**FISCAL YEAR 2021-2022**

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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### **Enterprise Fund - School Nutrition**

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

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

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

In FY 2021 - 2022, CCPS will continue to participate in the USDA's Community Eligibility Provision Program, also known as CEP. Information about CEP can be found in Section 104 (a) of the Healthy, Hunger-Free Kids Act Law of 2010. CEP amends the National School Lunch Act to provide an alternative way to qualify directly certified households eligible for free and reduced price meals. Participation in CEP allows all CCPS students to receive breakfast and lunch meals at no cost for up to four consecutive years. It also eliminates the need to process free and reduced priced meal applications. CCPS was initially approved to participate in CEP beginning July 1, 2013. CEP was re-certified July 2015 through June 30, 2019.

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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

### **Grant Assistance:**

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

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

Enterprise Fund - School Nutrition	School Nutrition	
	Budget FY 2021	Budget FY 2022
<b>Beginning Balance</b>	\$ —	\$ —
<b>Revenue:</b>		
Local	505,032	1,207,120
State	940,987	1,019,342
Federal	37,955,257	37,171,416
Total Revenue Anticipated	39,401,276	39,397,878
Beginning Unreserved Fund Balance 7-1-2020	15,042,673	
Transfer from Other Funds	2,103,296	—
Total Revenues and Transfers In	56,547,245	39,397,878
<b>Total Funds Available</b>	<b>\$ 56,547,245</b>	<b>\$ 39,397,878</b>
<b>Expenditures:</b>		
Salaries	\$ 13,325,269	\$ 12,840,872
Benefits	6,978,424	7,134,740
<b>Total Salaries and Fringes</b>	20,303,693	19,975,612
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	89,169	85,000
Repair and Maint. Bldg and Equip.	263,247	200,000
Repair and Maint. Technology	1,500	1,500
Communication	—	200
Travel Employees	25,000	60,000
Other Purchased Services	500	500
Supplies	1,658,000	1,500,000
Supplies - Technology Related	500	500
Purchase of Software	100,000	100,000
Expendable Equipment	47,000	20,000
Expendable Computer Equipment	20,000	—
Energy-Electricity	410,005	388,630
Food (Including USDA Commodities)	18,731,439	14,514,945
Books and Periodicals	4,000	4,000
Purchase of Equipment	521,714	1,500,000
Dues and Fees	10,720	5,000
Indirect Cost	2,000,000	1,500,000
Other Expenses	3,518	3,500
<b>Total Operating Expenditures</b>	23,896,312	19,893,775
Transfers to Other Funds	2,000,000	—
<b>Total Expenditures &amp; Transfers</b>	46,200,005	39,869,387
Ending Fund Balance	10,347,240	(471,509)
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 56,547,245</b>	<b>\$ 39,397,878</b>



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

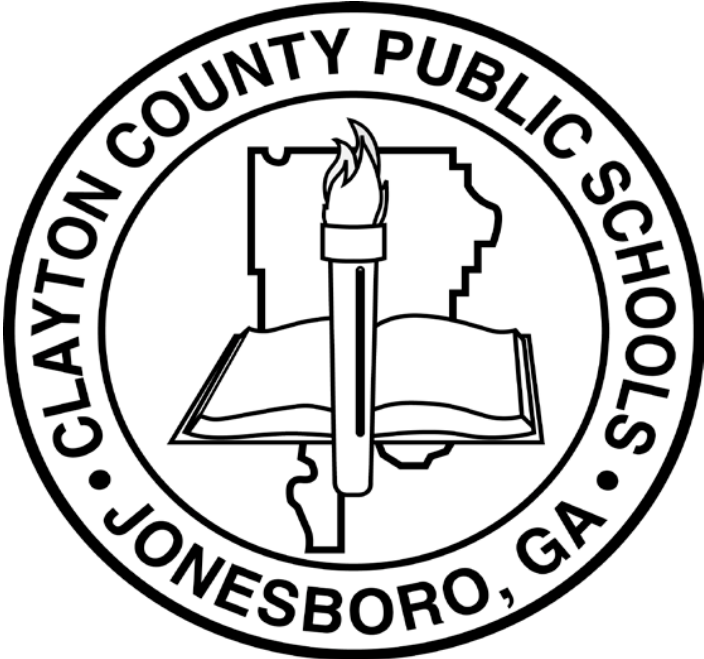
## FISCAL YEAR 2021-2022

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022	Budget FY 2021	Budget FY 2022
<b>Beginning Balance</b>	\$ 491,382		\$ 82,356		\$ 202,432		\$ 357,789		\$ 1,659,750	\$ 1,133,959
<b>Revenue - Local</b>										
Interest Earned	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Local Other	1,366,995	4,009,499	164,888	102,809	—	414,766	587,046	824,908	2,118,929	5,351,981
Total Revenue Anticipated	1,366,995	4,009,499	164,888	102,809	—	414,766	587,046	824,908	2,118,929	5,351,981
Transfer from General Fund	—	—	—	—	—	—	—	230,000	—	230,000
Total Revenues and Transfers In	1,366,995	4,009,499	164,888	102,809	—	414,766	587,046	1,054,908	2,118,929	5,581,981
<b>Total Funds Available</b>	<b>\$ 1,858,377</b>	<b>\$ 4,009,499</b>	<b>\$ 247,244</b>	<b>\$ 102,809</b>	<b>\$ 202,432</b>	<b>\$ 414,766</b>	<b>\$ 944,835</b>	<b>\$ 1,054,908</b>	<b>\$ 3,252,888</b>	<b>\$ 5,581,981</b>
<b>Expenditures:</b>										
Salaries	\$ 1,118,996	\$ 3,219,990	\$ 125,937	\$ 64,400	\$ —	\$ —	\$ 30,575	\$ 35,784	\$ 1,275,508	\$ 3,320,174
Benefits	90,346	558,622	22,161	22,884	—	—	—	—	112,507	581,506
Purchased Services	36,600	44,538	2,450	2,450	—	—	112,253	101,931	151,303	148,918
Repair and Maint Bldg and Equip	1,500	1,500	—	—	—	—	59,463	81,768	60,963	83,268
Rental Equipment and Vehicles	—	—	—	—	82,651	82,651	6,488	5,588	89,139	88,239
Communication	—	500	1,300	1,300	—	—	—	—	1,300	1,800
Travel - Employee	2,000	2,035	—	—	—	—	5,000	9,500	7,000	11,535
Other Purchased Services	1,000	1,000	—	—	—	—	21,281	51,281	22,281	52,281
Supplies	54,890	62,054	3,041	3,041	322,115	319,917	2,367	2,367	382,413	387,379
Supplies-Technology Related	—	—	—	—	—	—	—	—	—	—
Purchase of Software	32,000	65,180	—	—	—	—	—	—	32,000	65,180
Expendable Equipment	5,400	5,400	—	—	—	—	293,253	545,535	298,653	550,935
Expendable Computer Equip.	6,435	6,435	—	—	—	—	—	—	6,435	6,435
Books & Periodicals	—	—	—	—	—	—	—	—	—	—
Purchase of Equipment	—	—	—	—	—	2,198	—	150,000	—	152,198
Dues and Fees	4,235	4,235	—	—	10,000	10,000	22,069	31,113	36,304	45,348
Other Expenses	13,591	34,358	10,000	10,000	—	—	34,297	40,041	57,888	84,399
<b>Total Expenditures</b>	<b>1,366,993</b>	<b>4,005,846</b>	<b>164,889</b>	<b>104,075</b>	<b>414,766</b>	<b>414,766</b>	<b>587,046</b>	<b>1,054,908</b>	<b>2,533,694</b>	<b>5,579,594</b>
Transfers to Other Funds	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,366,993</b>	<b>\$ 4,005,846</b>	<b>\$ 164,889</b>	<b>\$ 104,075</b>	<b>\$ 414,766</b>	<b>\$ 414,766</b>	<b>\$ 587,046</b>	<b>\$ 1,054,908</b>	<b>\$ 2,533,694</b>	<b>\$ 5,579,594</b>
Ending Fund Balance	982,766	3,653	164,711	(1,266)	(9,902)	—	715,578	—	1,853,153	2,387
<b>Total Expenditures &amp; Fund Bal.</b>	<b>\$ 2,349,759</b>	<b>\$ 4,009,499</b>	<b>\$ 329,600</b>	<b>\$ 102,809</b>	<b>\$ 404,864</b>	<b>\$ 414,766</b>	<b>\$ 1,302,624</b>	<b>\$ 1,054,908</b>	<b>\$ 4,386,847</b>	<b>\$ 5,581,981</b>

**CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET**

**FISCAL YEAR 2021-2022**

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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Capital Projects Budget

<b>Sources of Funds:</b>	<b>FY 2022 CAPITAL FUND</b>
Beginning of Year Cash	\$ —
State Capital Outlay Revenue	\$ 12,793,341.00
Sales Tax Receipts	\$ 42,816,659.00
Delta Foundation Grant	\$ —
Interest Income	\$ —
<b>Total Sources of Funds</b>	<b>\$ 55,610,000.00</b>
<b>Expenditures:</b>	
Construction	\$ 54,890,000.00
Salaries	\$ 720,000.00
<b>Total Expenditures and End-of-Year-Balance</b>	<b>\$ 55,610,000.00</b>

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

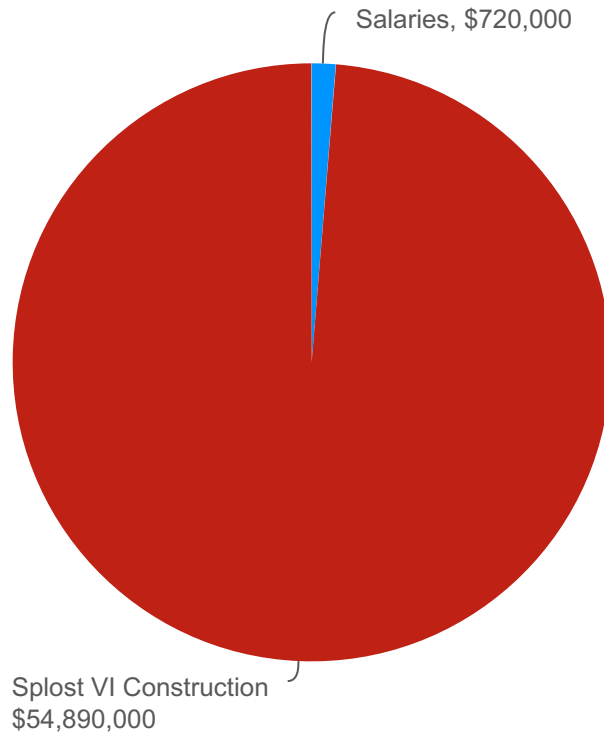
## FISCAL YEAR 2021-2022

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### Capital Projects Budget

Expenditures:	FY 2022 SPLOST VI FUND
Construction	\$ 54,890,000
Salaries	\$ 720,000
<b>Total Expenditures</b>	<b><u>\$ 55,610,000</u></b>

### Expenditures:



# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### SPLOST Expenditures by Project

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### SPLOST V Capital Outlay - Remaining State Funds To Be Received

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

### Expenditures by Object - Capital Funds

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

# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### Expenditures by Function - Capital Projects

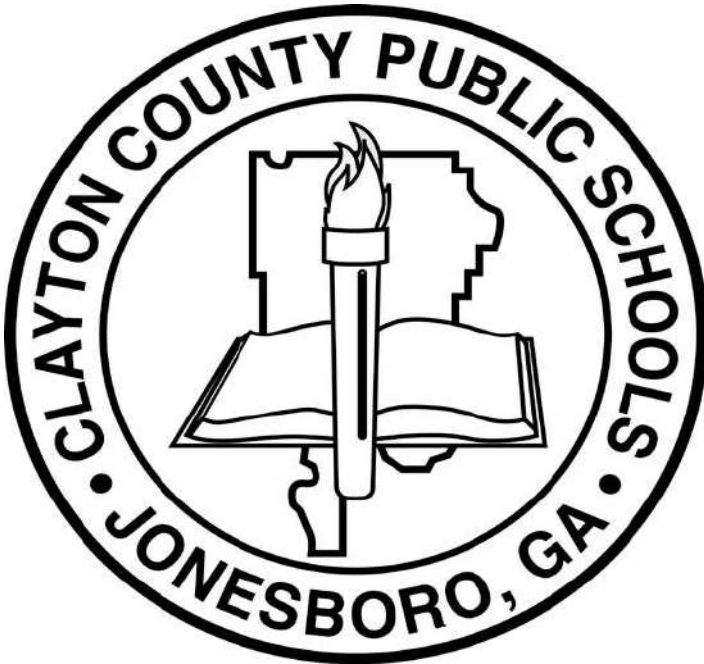
<b>Function</b>	<b>DESCRIPTION</b>	<b>FY 2022 Budget Amount</b>
	Salaries & Benefits	\$ 720,000
	Professional Services	—
	Facilities Acquisition & Construction Services	\$ 54,890,000
<b>4000 - FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES</b>		<b>55,610,000</b>
	<b>Grand Total Capital Projects Expenditures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



**CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET**

**FISCAL YEAR 2021-2022**

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# CLAYTON COUNTY PUBLIC SCHOOLS APPROVED TENTATIVE BUDGET

## FISCAL YEAR 2021-2022

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### GLOSSARY

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

#### Accounting System

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

#### Accrual Basis

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

#### Administration

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

#### Ad Valorem Taxes

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

#### Appropriation

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

#### Assessed Valuation

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

#### Balance Sheet

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

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

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

### **Budget**

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

### **Budget Amendments**

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

### **Budget Calendar**

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

### **Budget Message**

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

### **Capital Budget**

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

### **Capital Outlays**

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

### **Capital Program**

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

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### **Cash Basis**

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

### **Certified Tax Digest**

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

### **Cost Per Pupil**

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

### **Encumbrance Accounting**

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

### **Encumbrances**

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

### **Fiscal Period**

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

### **Fixed Assets**

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

### **Fringe Benefits**

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

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### **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
4. Courses which require competitive participation in an extracurricular activity
5. Serving as a student assistant unless this activity is an approved career or vocational education work program
6. Individual study courses which have no outline of course objectives available
7. Other courses designated by the State Board
8. The student is not enrolled in a program or not attending regularly
9. A resident student paying tuition or fees in excess of the local cost per student
10. A non-resident student paying tuition or fees in excess of the local cost per student
11. A student who has not attended within 10 days of the count

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

### **Function (Classifications)**

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

### **Fund**

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

### **Fund Balance**

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

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### **Fund, Capital Projects**

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

### **Fund, Enterprise**

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

### **Fund, General**

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

### **Fund, Special Revenue**

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

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

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

### **Grant**

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

### **Inter-Fund Transfers**

Amounts transferred from one fund to another fund.

### **Lapse**

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

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### **Levy**

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

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

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

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

### **Medicare Tax**

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

### **Mill**

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

### **Millage Rate**

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

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

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

### **Program Weights**

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

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

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

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### QBE (Quality Basic Education) - Allotments

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

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

### QBE Mid-Year Adjustment

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

### Reserve

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

### Revised Budget

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

### Social Security

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

### Source of Funds

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

### Tax Digest

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



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