

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM

SUPERINTENDENT'S BUDGET PROPOSAL



FISCAL YEAR 2018

July 1, 2017 through June 30, 2018

James D. Smith, Superintendent
Ryan McLemore, Chief Financial Officer

Section 1

BOARD MEMBERS
Mrs. Barbara Jo Cook
William B. Doss
James A. "Pete" Graham
Zachery Holmes
Michael Kendall



216 South Sixth Street
P. O. Drawer N
Griffin, Georgia 30224
Phone: (770) 229-3700
Fax: (770) 229-3708
www.spalding.k12.ga.us

Accredited by SACS and GAC

James D. Smith, Superintendent

May 2, 2017

The Honorable Board of Education
Griffin-Spalding County School System
216 South Sixth Street
Griffin, Georgia 30224

The Griffin-Spalding County School System (GSCS) continues to use the budgeting process as a mechanism for enhancing the educational environment offered to students. In an attempt to make more timely decisions, the FY18 budget process was accelerated. The change in the budget cycle was primarily a function of the results of the curriculum audit and the increased competition for new hires. The recommendations from the curriculum audit that influenced the budgeting process involved the injection of more equity among schools and a greater evaluation of the initiatives put in place. At the same time, the budget presented is a reflection of the foundation being built from a new table of organization which was also a recommendation of the curriculum audit. Due to the financial strength of the system, the budget includes the use of fund balance. The intent is to reduce the use of fund balance over the next two years back to zero.

For FY17, GSCS was able to continue a number of initiatives put in place following the strategic plan. These initiatives included district non-negotiables such as the use of the Houghton Mifflin Suite (Read 180, Math 180, and System 44) as interventions for our students. The plan also included investments toward professional development during five days that were targeted for specific purposes. A number of positions were added including 10.5 regular education teachers, two executive directors, a deputy superintendent, and a professional development director. Investments were made in Mastery Connect and Measures Academic Performance (MAP) programs which provide benchmark assessments and data on student performance at a very detailed level. FY17 also saw the opening of the Griffin Region College and Career Academy on the Southern Crescent and UGA Griffin Campus. All of these initiatives are budgeted to continue in FY18.

GSCS enters the fourth year of an upward economic trend that is reinforced by increasing state revenues. The state revenue increases are significant; however the costs attached to the increases are also significant. These include mandated increases in salary, health insurance, and Teacher Retirement System costs. We continue to prepare a budget that focuses on sustaining future operations through the efficient allocation of resources in order to provide a consistent, quality education for our students. We continue to work to fulfill our mission statement "to empower students to graduate college and career ready". The new challenge has been to take a fresh look at our system's processes and resource allocation to provide new opportunities for growth in student achievement.

In developing a financial budget for the coming school year, all schools and supporting departments understand that the focus must be on the student and the classroom in which the learning takes place. The budget process itself requires a great deal of examination about the successes and challenges at each location. Data influences each discussion around the use of initiatives and strategies to address goals and areas that require additional focus. While the attention is on the achievement gained in the classroom, the driver of achievement is linked to employees. Administrators have significant influence on the culture and direction of an instructional program. Bus drivers deliver students safely to school. Nutrition workers prepare meals so that students may focus on learning instead of being hungry. Teachers are at the heart of instruction for each individual student. Each employee has a role that directly or indirectly impacts a student. The Griffin-Spalding County School System

wants the most effective individual in those roles to ensure the greatest chance for success with students. For that reason, the FY18 continues to place an emphasis on being competitive for attracting and retaining employees, but also places an emphasis on providing classroom supports. While there exists a number of factors for attracting and retaining employees, this budget focuses on pay, teacher allocations, and support personnel.

The general fund budget presented herein is built using conservative estimates while including expenditures that have direct correlations to the bottom line of student achievement. The budget includes a number of positive changes to the operations of the school system. The FY18 budget presented continues to be based on a 175 day school year calendar for students and a full 190 day work year for teachers. The budget also includes a 2% increase in the state-based salary on the teacher schedule as well as a 2% cost-of-living adjustment for all other employees. Teachers will receive the required salary schedule step while all other employees will not receive a step. Additional items will be detailed in the expenditure section as well as the inclusions page of the budget document. The proposed budget recommends keeping the millage rate unchanged at 18.57.

The proposed budget for fiscal year 2017-18 (FY18) for the Griffin-Spalding County School System (the "System") is presented herein. The Superintendent of Schools and Chief Financial Officer assume responsibility for data accuracy and completeness. This proposal requests your careful review and consideration since it forms the framework for the System's instructional efforts in the coming school year.

Budget Presentation

The System budgets financial, human, and material resources to provide the best possible educational experience for all of our students. The community also expects that System resources will be managed in an efficient manner to maximize benefits to our instructional programs. Our school system, like virtually all others, is a complex blend of revenue sources, federal and state regulations, community expectations, student backgrounds/interests/needs, personnel requirements, and facility considerations among many other components. The development and review of the 2017-18 Governmental Funds Budgets incorporated consideration of all these factors along with consideration of stated System goals and objectives adopted by the Board of Education with a long-term view of the educational process in Spalding County, Georgia. Budgets are presented for the General Fund, Special Revenue Fund, Nutrition Fund, Capital Projects Fund, and Debt Service Fund.

Budget Process

Budget preparation begins in November. First, considerable time is spent assessing the effectiveness of existing programs and determining changes that might be needed based on a review of program data or other anecdotal evidence. Second, equally considerable time is spent reviewing the progress of education related legislation through the Georgia General Assembly. Whereas almost two-thirds of funding for general operations (General Fund) comes from state sources, decisions made by the General Assembly, along with related rules and regulations issued by the Georgia Department of Education, have a profound impact on the operations of our school system. Some of these issues will be discussed a little later. Lastly, the process was accelerated due to the recommendations of the curriculum audit and the need for the system to make more timely decisions related to new hires.

Schools and departments play a major role in the development of the budget through the budget request process. Initial allotments to schools are based primarily on student counts reflected in the semi-annual, full-time equivalent (FTE) counts conducted in October and March each school year. Schools are allotted funds based on the FTE count for each program in their school. Additional requests can be submitted along with information tying the request to specific school goals found in their individual school improvement plans. For FY18, schools prepared budget documents for general fund allocations along with federal and state grant allocations. The budget documents were reviewed for alignment with System improvement plan goals and initiatives. This process involved an in-depth discussion between the school and central office department members to 1)

evaluate alignment with the System's strategic plan and 2) help determine how central office can better support the efforts at the school level.

For FY18, the allotment of teaching personnel changed. Based on recommendation 7 of the curriculum audit, the budgeting process included bringing in principals at each level to define equity variables that should play a role in allocating teaching personnel. The purpose was to define factors that account for differences between schools and use those factors in an allotment formula. The result of the new formula included factors such as EIP, Gifted, Remedial, Advanced Placement, and CTAE. The ultimate result is an investment in 10.5 additional teachers, whereas the old formula had a loss of 5 positions. Moving forward, the system will look at programs outside of teacher allotments to expand the potential for additional equity factors as well as evaluation/priority criteria.

Department budgets result from a modified version of "zero based budgeting". In effect, all requests for funds must be justified in light of department responsibilities and system goals. This includes staffing requests. Under traditional zero based budgeting, each department starts, theoretically, with a blank sheet of paper and justifies all requests rather than starting from a set level of funding requiring justification for increases only. In our case, certain requirements may be set by external sources (i.e. legislation requiring the transportation of students to school or certain professional development criteria for classroom teachers) forming the basis of operations for specific departments. However, all departments must submit detailed information on projected expenditures down to the object level. These are reviewed and included in the budget through the approval process, or may be deleted at some point in the process from further consideration. In the final analysis, all department budgets are carefully screened for adherence to System goals and objectives.

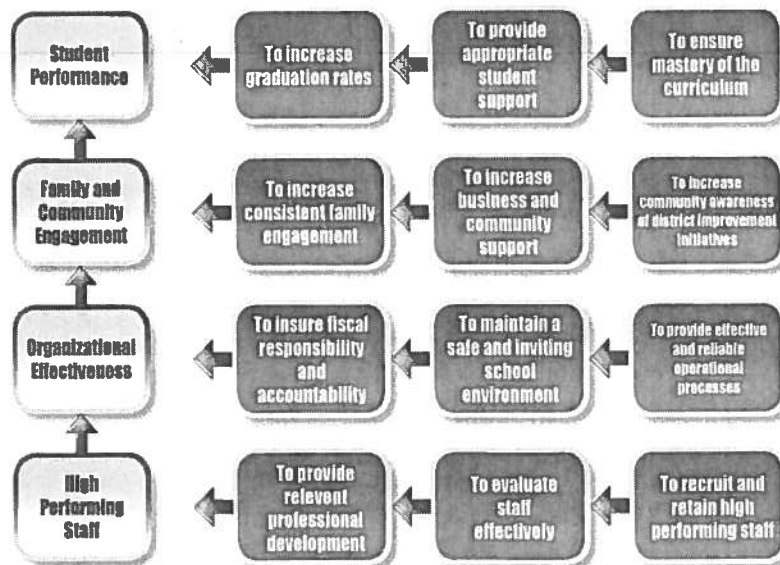
Included in the process for FY18 was the development of a new table of organization as part of the curriculum audit. This part of the process involved evaluating many organization tables, working with a consultant to align the chart to six areas of focus outlined in the audit, having discussions with administrators and receiving input from the Board of Education.

Drafts of the budget are reviewed with appropriate System personnel until a final version is submitted by the Superintendent to the Board of Education for consideration. The Board of Education is empowered with the responsibility to accept, reject, or modify the proposed budget and to levy taxes based on property values for the funding of local education initiatives. Public hearings prior to final budget adoption are also part of this process with dates set by the Board of Education.

Strategic Directives

The System finished its first full year under the new five-year strategic plan. The details of this plan have guided the conversation for the development of the FY18 budget. The following is the new GSCS Strategy Map:

Griffin-Spalding County School System Strategy Map



These strategic goals and performance objectives form the framework in which budget development work has been conducted. Schools and departments were asked to identify which goal and objective was being addressed as financial and human resource allocation decisions were made. Progress toward these is the subject of on-going data analysis including review of results from standardized tests as well as other data generated within the school system. The results of the curriculum audit have influenced and will continue to adapt the details of the strategic plan moving forward.

Specific Considerations in Preparing the FY18 Budget

As in prior years, legislative action by the Georgia General Assembly sets the parameters around which much of the instructional program must be developed as well as molding the financial framework for a large portion of the budget. The primary changes in the FY18 budget include mandates from the state in the area of teacher pay raises, teacher step increases, health insurance cost increases and Teacher Retirement System of GA cost increases. Fortunately, the system did have an increase in FTE counts as well as an increase in equalization grant funding.

The State budget has the most significant impact on the school system. The legislative session this year was relatively quick with little changing in the budget for K-12 public education from the original budget proposed by the Governor. Fiscal year 2018 saw state budget revenues continue to improve for the sixth consecutive year. Over the past several years, the austerity reduction that has existed since 2003 was slowly being eliminated. After some concern about what school systems did with those funds versus providing raises, the Governor provided more funds, but put these funds on the state teacher salary schedule which effectively eliminates the flexibility on how those funds can be used.

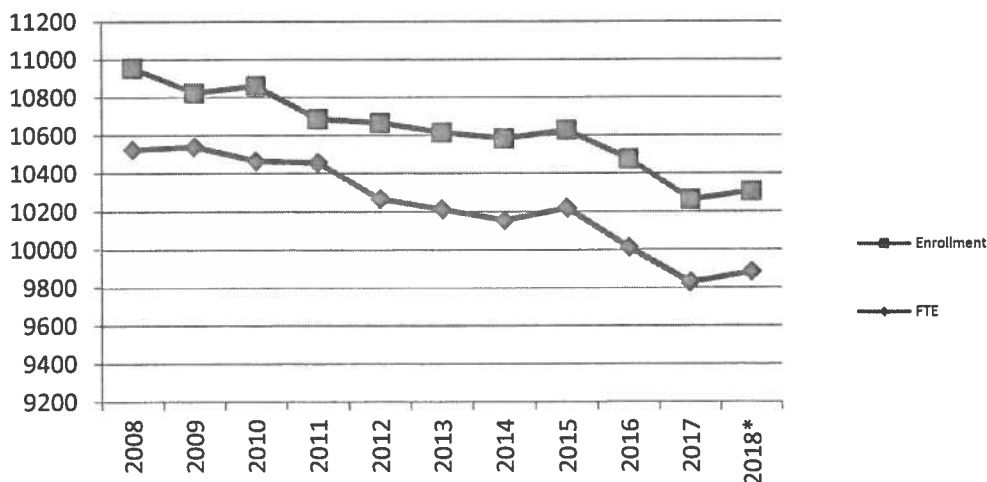
Employer contribution rates for state merit health insurance will remain the same for certified employees. Classified rates will increase \$99/month in January 2018. The employer's share of health insurance costs for certified staff is \$945/month and \$846/month (\$945/month in January) for classified staff. The State QBE

funding formula does not include an allowance toward health insurance costs for classified employees. The employer's contribution rate to Teachers Retirement System will increase significantly from 14.27% of salary to 16.81% of salary. The 17.8% increase is one of the most significant costs tied to increased state funding for FY18. As mentioned, austerity cuts, first imposed in 2003, resulting from the State's inability to fully fund the results of the QBE funding formula, will continue. For fiscal year 2018 our school system will face an initial austerity cut of \$1,042,066, 1.7% of QBE formula earnings. The state teacher salary schedule increased 2%. This raise along with the requirement for teachers to be moved up a longevity step had a significant impact on the additional revenues received. The implementation of the new formula developed by the Education Reform Commission has been delayed a year.

No single element affects the overall operating costs of the school district as does the class size requirement with the employment of personnel being driven by the computation. The legislature realized that school districts had to have some relief in order to handle the severe budget cuts being passed down. Legislation allowing the State Board of Education to suspend the class size requirements was enacted. The System had been granted waivers to exceed the suspended class size guidelines by one to eight students. Following the approval of waivers, the school system applied for and became a Strategic Waiver School System (formerly IE2) which waived most state regulations, including class size, for a five year period. Attached to these waivers are accountability measures for achievement that the system must meet. Becoming a SWSS system combined with the efforts of the system's strategic plan has significant influence in these costs. This year, the school system used the new teacher allotment formula described earlier which uses maximum class size as the starting point and equity factors to lower the size further. The waivers will still provide relief from requiring additional teachers based on incremental changes in student counts when school starts.

The second major consideration in preparing the FY18 budget involves student counts and enrollment. The initial QBE funding allotment for fiscal year 2018 is based on 9,881 FTE compared to 9,828 FTE at the beginning of fiscal year 2017. This was the first increase in FTE in three years. Because of the increase in FTE, the school system benefited by receiving approximately \$900,000. We continue to monitor the shift of students among the various programs in the QBE formula to ensure that students are counted correctly and placed in the proper funding categories so that funding can be maximized.

Enrollment & FTE Counts FY07 - FY18



The third major consideration in preparing the FY18 budget involves the local property tax base. The FY17 budget was initially projected using zero growth in the digest based on county estimates. During FY16, the budget was based on 2% growth provided by the county; however, this growth was revaluation growth which was "rolled back" leading to a loss in property taxes. The opposite occurred during FY17. The county

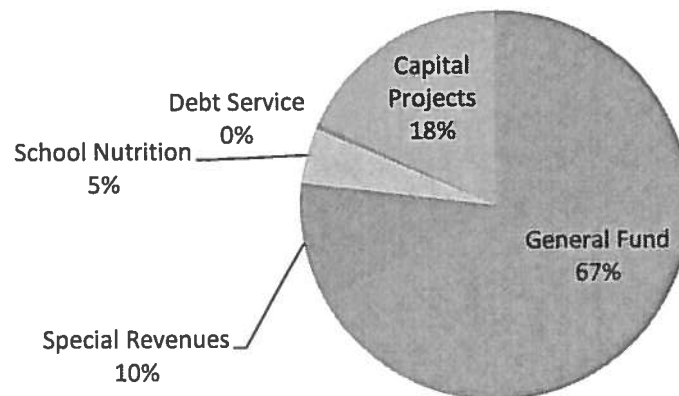
experienced property tax growth beyond the revaluations which resulted in a projected increase of \$400,000 in revenue. FY18 continues to be built on zero growth plus a slight modification for the agreement with WellStar. WellStar is a non-profit and will be removed from the digest, whereas Tenet Healthcare was for-profit and on the digest. Therefore, we are projecting property tax revenues using zero growth plus a portion of the payment agreed upon by WellStar as they phase out of paying property taxes. The Title Ad Valorem Tax continues to rise on a rolling twelve month basis, but there has been some concern that the amounts are poised to decline.

In terms of property wealth per student, our county ranks in the bottom half when compared with the other 179 school systems. For FY17, the System dropped one spot to 139th on the list. When coupled with the effects of continued State funding cuts and increased mandates, slow growth in the property tax digest can limit the System's ability to raise funds locally for educational programs. Always in mind is the constitutional provision limiting school systems in Georgia to levy no more than 20 mills of property tax for general operations. The budget for fiscal year 2018 is built on maintaining the millage rate at 18.57 mills.

Summary of Budgets – All Funds

Budgets have been prepared for the General Fund, Special Revenue Fund, Nutrition Services Fund, Debt Service Fund, and Capital Projects Fund. Total budgeted expenditures for all funds equal \$133,964,051. Of this amount, approximately 49.26% comes from state sources, 41.04% from local sources, and the remaining 9.70% from federal sources. The largest single source of funds is QBE formula earnings in the General Fund followed by local ad valorem property taxes (General Fund) and special purpose local option sales tax (SPLOST) collections in the Capital Projects Fund. All budgets are balanced in accordance with state law.

Summary of All Funds - FY18

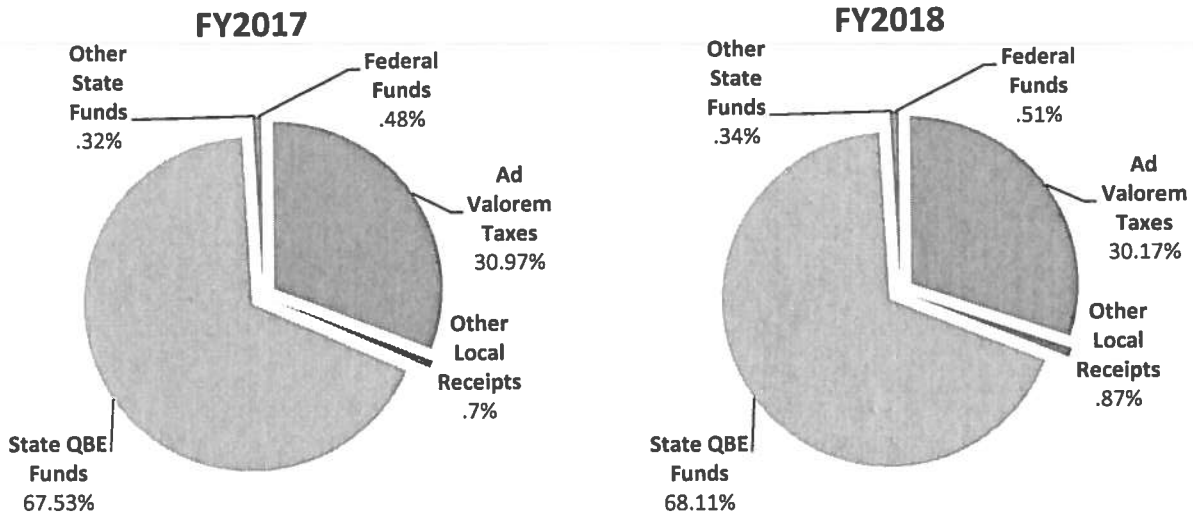


Analysis of Proposed Budget – General Fund

The General Fund is the largest fund within the System and is used for basic operations and maintenance. General Fund revenues have grown from \$78,534,608 in fiscal year 2007 to a projected \$89,645,959 for fiscal year 2018. This amount represents an increase of 7.3% over the original FY17 budget. We have seen five years in a row of state revenue increases. School systems have benefited the last three years from this growth. The state did not fund the elimination of the austerity reduction for FY18. As state revenues continue to come in at pre-recession levels, we hope that the austerity reduction will be eliminated altogether in the near future. The greater likelihood will be that the funding formula is replaced prior to the austerity reduction being fully eliminated. While they do exist, austerity cuts will continue to leave a significant gap in funding needed to optimally operate the school system. An important aspect to note during the period of decline in the austerity reduction is that benefit costs have continued to increase. In some cases, part of the reduction goes toward these mandated

increases. Federal funds play a less significant role in the operations of the general fund budget as most federal funds are highly targeted and unavailable for general operations.

Revenues by Type



Net QBE formula earnings will increase by \$3,032,933 in fiscal year 2018. Included in this revenue increase are mandates to fund a 2% increase to the state based salary on the teacher salary scale, a longevity step increase for teachers, a 17.8% increase to the Teacher Retirement System of GA contribution, and a \$99/month increase to classified health insurance in January 2018.

A few items should be highlighted in connection with FY18 QBE earnings. First, the local five mill share (sometimes referred to as “required local match”) assessed by the State against formula earnings increased by \$81,269 (1.1%). State law requires that each local school system match five effective mills of property tax against QBE formula earnings. State law caps the total state-wide five mill share at 20% of QBE funding. A factor continuing to affect the computation of our local five mill share is the results of a property sales ratio study conducted by the State annually. The purpose of the study is to determine whether or not our county tax digest reflects full fair market value of the properties listed. Basically, the study compares the actual sales price of a specific property (assumed to be fair market value) with the value shown on the tax digest. The results of the property sales ratio study have fluctuated over the years, showing the digest as much as 15% undervalued. When the sales ratio study indicates our tax digest is valued below fair market value, the total digest value is factored upwards before the five mill share is calculated. In this case, the five mill share is calculated on a digest valued higher than the one used to levy property taxes. The digest continues to be maintained at a fairly accurate value.

Second, earnings under the equalization grant formula increased. The equalization grant itself was considered fully funded in the State’s budget. For FY14, the formula for equalization funding changed from systems that fell into the 75th percentile point of school district wealth rankings to school systems that fall below the state average wealth per FTE. This lowered the overall appropriation needed to fund 100% of the grant. The State did increase total funding for the grant to achieve the 100% level, but most of this funding went to large systems such as Gwinnett, which managed to qualify for the grant despite being heavily developed. Earnings under the equalization grant increased by \$354,359 (5.2%) compared to the prior year. Because the equalization grant comes from a finite pot of money, fluctuations from one year to the next can be significant. In FY17, the equalization grant went down 6%. The purpose of the grant is to close the gap between the value of a mill of property tax in a wealthy area versus the value of a mill of tax in a less affluent area of the state. Griffin-Spalding County, being a lower wealth system according to property wealth rankings, has benefited from the funding for many years.

Third, an austerity reduction was imposed for the sixteenth year in a row. Austerity reductions (the State now uses the term “formula adjustments”) were introduced in fiscal year 2003 during a time of financial instability at the state level. It is applied to QBE formula earnings when the State fails to appropriate enough funds to fully cover the results of the formula. Including the austerity reduction reflected on FY18 state allotment sheets, Griffin-Spalding County has received cuts of over \$54,294,116, net of federal stimulus funds (ARRA) received. As can be seen on the chart below, austerity reductions applied over the past fifteen fiscal years have had a dramatic effect on the budget when viewed in terms of the local tax millage that would be necessary to replace the funds.

Year	State Austerity	Add back: Federal ARRA	Net Austerity	Millage Equivalent
FY2003 - 2010	\$21,814,978	\$5,213,036	\$16,601,942	
FY2011	\$7,127,884	\$827,714	\$6,300,170	4.43
FY2012	\$7,404,300		\$7,404,300	5.19
FY2013	\$7,427,745		\$7,427,745	5.44
FY2014	\$6,784,397		\$6,784,397	5.08
FY2015	\$4,773,449		\$4,773,449	3.68
FY2016	\$2,930,818		\$2,930,818	2.21
FY2017	\$1,029,229		\$1,029,229	0.78
FY2018	\$1,042,066		\$1,042,066	0.76

As for local revenues, the largest portion comes from local property taxes. For FY18, we project the millage rate to remain constant at 18.57 mills. The projection includes the estimated digest value, which factored in a 0% growth rate from the prior year, and an amount from WellStar which is a payment in lieu of taxes (PILOT). The revenue also assumes a projection for prior year collections based on historical collections. The millage does include the 2.5% fee charged by the Spalding County government for services rendered in maintaining the tax digest and collecting taxes due. The fee in FY17 is projected to be \$653,531. The Title Ad Valorem Tax has been calculated using the rolling twelve month average and holding growth constant at 0%.

Interest earnings on short term investments are expected to increase in FY18 due to the expected increase in the federal funds rate. Interest rates have steadily risen to .6% over the past year. While the interest rates are small, we can utilize the cash we have on hand to try to raise as much revenue as possible. The FY18 budget includes \$66,000 in interest revenue.

Federal funds continue to increase. Federal funds make up a small portion of the general fund’s total revenues (0.5%), but Medicaid reimbursements for speech services have been a bright spot for the county as it has steadily increased over the past two years.

On the expenditure side, the FY18 budget is \$6,127,347 greater than FY17. The primary cost is in the area of salaries and benefits, which make up 87% of the budget. The Department of Community Health has indicated to school systems that the classified health insurance rate for employers will increase \$99 per month starting in January 2018. The flat health rate equates to approximately \$300,000 in additional expense for the general fund. Certified health rates will remain constant at \$945 per month. The State has increased the required contribution to TRS 17.8%. The difference in TRS between the original FY18 budget and FY17 budget equates to \$1.6 million.

For FY18, the Governor placed additional funds into the allotment by increasing the state-based teacher salary schedule by 2%. Most counties believed that additional funds would be provided to eliminate what remained of

the austerity reduction; however, this did not occur. Tying a requirement to additional funds makes sustainability difficult because the raises or increased benefit costs usually go toward those positions earned in the allotment formula. The system usually has more positions than what is shown as “earned”. The difference becomes greater when there is an austerity reduction. After discussions with the Board of Education, the Board decided to pass the same 2% raise on to all employees. Additionally, the State requires that all teachers receive a longevity step, if available. Employees outside of teachers are not budgeted to receive longevity steps. The step costs approximately \$691,000 while the 2% raise cost approximately \$1.18 million. While the amount is smaller for employees who have exceeded the scale, these employees have also benefited from having been awarded all steps in the past and are effectively being paid the highest salary for their position’s responsibilities. If we were to raise the end of the scale by 3%, the steps would become skewed further as they were already deemed to be above average in the salary study.

Personnel additions included in the budget are as follows: 10.5 regular classroom teachers, one special education teacher, two executive director positions, a deputy superintendent, a professional learning director, two department secretaries, one speech therapist and one clerk for GRCCA.

As part of the new allotment formula using equity factors, the system is proposing to add 10.5 classroom teachers. Currently, the average teacher cost for the school system is \$74,000, which includes salaries and benefits. The budget for the 10.5 teachers is \$777,000. Class sizes were based on the state maximum class size and further reduced by the equity factors. The system is continuing to separate out a MATH 180 teacher and a READ 180 teacher from this calculation at the middle school level to support the system non-negotiables. These teachers can effectively be seen as additions to the initial allotments as a budget initiative. The three executive director positions, professional learning director position and two secretaries stem from the Table of Organization created as part of the curriculum audit process. In the current Table of Organization, we have two assistant superintendents. In the new structure, we will have a deputy superintendent, and four executive directors. The net addition is three positions. Because professional development was so prevalent throughout the curriculum audit, the budget also recommends the addition of a professional development director.

For FY18, the Griffin Region College and Career Academy (GRCCA) staff includes the CEO, a director of high school programs, a part-time counselor, a Work-based Learning coordinator, and two part-time high school core content teachers. The rest of the teaching staff is adjunct faculty employed by Southern Crescent or Gordon. With the opening of the renovated facility, the budget includes adding an additional clerk for logistical purposes as 250 students and external stakeholders move in and out of the building. Operating costs for the building are included in the maintenance and facilities budget.

Operating expenses have been allocated to schools and departments in a manner consistent with prior years. Funding for operations has been allocated at no increase over the prior year unless special circumstances warranted an increase. The largest new allocations included in the budget is for the development of curriculum guides – a primary component of the curriculum audit. Guides will eventually be developed for every grade level and subject. The guides ultimately define what to teach and how to assess what has been taught. The audit pointed to gaps in a defined curriculum and this is a major effort to close those gaps. The budget includes approximately \$250,000 for this purpose. Other items included in the budget are seven School Resource Officers (SROs) at the secondary level, the K-12 virtual school, funds for SAT/ACT test preparation, AP testing fees, visitor management software, technology infrastructure, and MAP and Mastery Connect benchmarking/student performance software.

The bus bond grant is not included in this budget. At this time, we have not received the FY18 allocation. Buses purchased under this grant will be combined with SPLOST V funds. The fuel budget has been reduced by \$107,500 to reflect low fuel prices.

Utility costs remain one of the largest single expenses in the operating budget. Much effort has gone into controlling utility costs including using automated controls, implementing four day work weeks in the summer, and inspecting equipment regularly. For FY18, utility costs are expected to increase slightly. Water rates are expected to rise which will be somewhat

offset with lower natural gas rates. Despite this tradeoff, the total will increase for the addition of GRCCA. For FY18, we are using the capital project fund account (i.e. land sale account) to fund all capital outlay projects.

Property and liability insurance coverage costs declined in FY17 due to a better claims history. For FY18, the budget for property and liability insurance is remaining constant. The budget also includes a transfer of \$325,000 to the Self-Insured Workers Compensation Fund to cover medical claims and reinsurance costs associated with the plan. The budget includes a \$150,000 transfer to cover the cost of the Pre-kindergarten program that the State is not fully funding as well as \$100,000 for the nutrition fund. Unfortunately, the nutrition fund is facing a difficult financial situation described in Section 8 that requires a subsidy for the first time in fifteen years. A more detailed listing of items included in the General Fund budget can be found in Section 2.

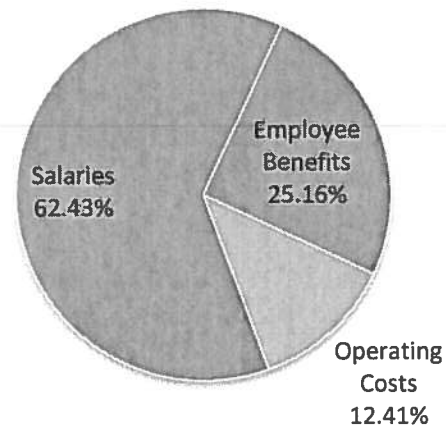
The General Fund is supported by a healthy fund balance projected to equal approximately 18.1% of expenditures coming into FY18. Our fund balance provides support for the normal cash flow cycle experienced by the school system and for opportunities to expand services when those arise. The budget, as presented, proposes to use \$1.85 million of fund balance. The goal is to reduce the use of fund balance over the next two years back to zero. We are fortunate to have these resources available to invest in initiatives designed to move the system forward. At the same time, we must be diligent in how we balance these investments with resources available.

Analysis of Proposed Budget – Special Revenue Fund

Special revenue funds are to account for federal, state, and local grants received for specific purposes. In some cases, legal restrictions apply to the types of expenditures that may be incurred. In other cases, state regulations require that grant accounting records be maintained separate from the general fund.

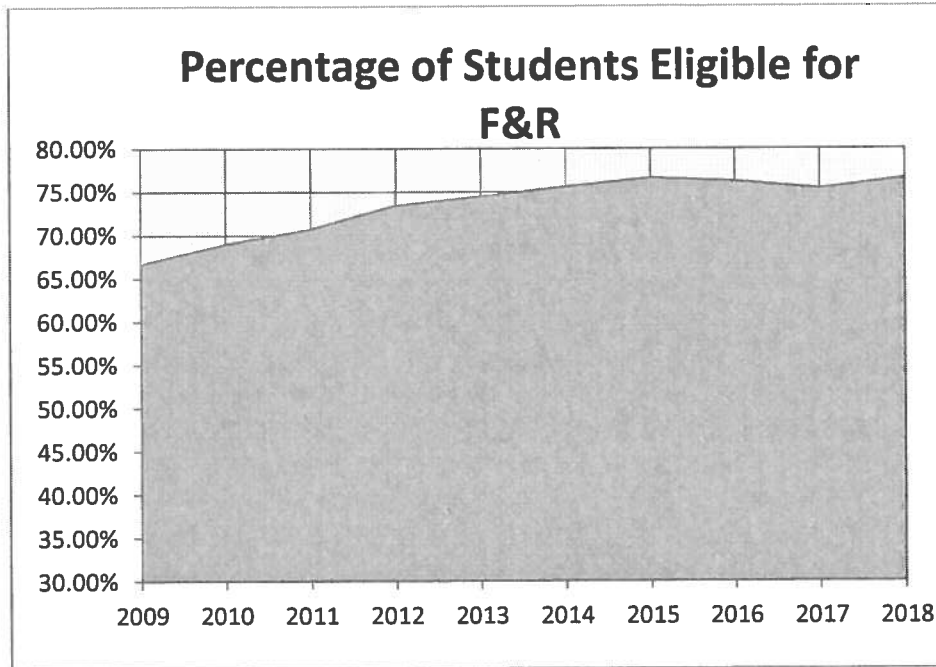
Grant budgets for FY18 are based on estimates of funds that will be appropriated to our system by federal, state, and local officials. We have anticipated some reduction in funds for programs such as Title I, but have not included any amounts we expect to be unspent in FY17 and carried over to FY18. These “carryover” funds will be provided in an amendment when we receive the amounts. Grant budgets are presented for Title I, Title II, Title III, Project Aware, IDEA, Pre-Kindergarten, GNETS State and Federal grants (Mainstay), and the Hospital Authority grant for nurses. Pre-kindergarten employees are currently budgeted on a 190 day schedule on the teacher scale. The Griffin-Spalding Hospital Authority has continued its funding of the school nurse program in the amount of \$350,000. Their funding support is critical for the sustainability of a nursing program that will allow GSCS to place one nurse in each school. Budget revisions may be necessary once final grant figures are determined. Budgets for grants can be found in Section 7.

Expenditures by Type - FY18



Analysis of Proposed Budget – Nutrition Services Fund

A detailed analysis of the FY18 budget for Nutrition Services can be found in Section 8. However, a few points should be made here. First, the fund has been self-supporting for fifteen years but because of external factors such as the Healthy, Hunger-Free Kids Act and the large increases to health insurance costs, the fund will need a subsidy from the general fund to slow the use of fund balance. The fund continues to maintain a fund balance equating to approximately 15.4% of its budget making it financially stable. Second, our System has a high incidence of students eligible for free and reduced meals. The rate of 76.56% for FY18 is a slight increase from the prior year. The percentage of students eligible for free and reduced meals has trended upward over the past decade, but has plateaued for the time being.



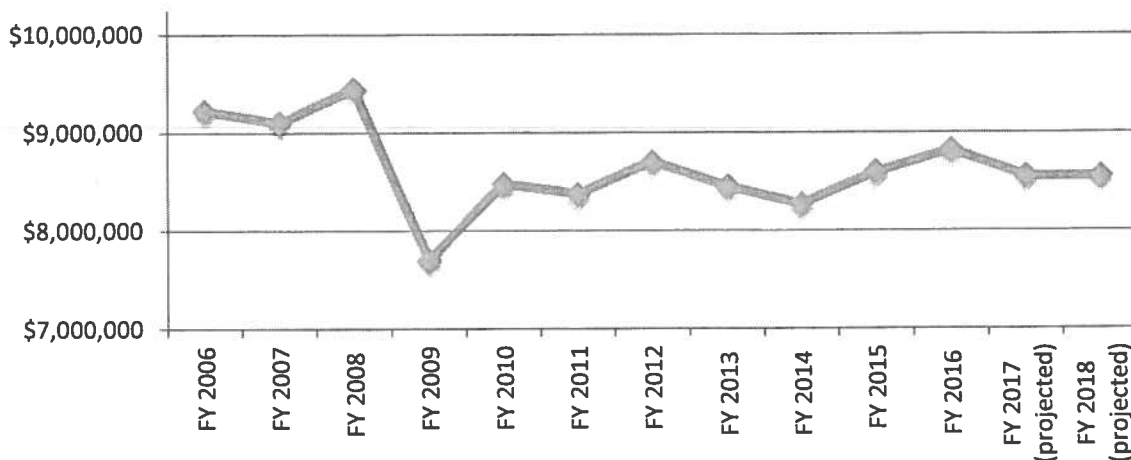
Section 8 contains a chart showing that the System earns more in federal reimbursement for a free or reduced price meal than it charges for a full pay meal. In fact, federal reimbursement rates have increased over the past few years with another 1% increase expected in FY18. The health insurance increase for FY18 will begin January 1, 2018. This increase will cost the fund approximately \$60,000. The fund will use its fund balance to maintain operations during FY18. The nutrition department is working hard to control costs. Currently, when nutrition workers resign, they are replaced by temporary workers or subs as a lower rate. Until we understand where costs are ultimately heading, this is the safer route to take.

The budget provides a 2% cost-of-living increase for nutrition workers. The budget does not include a change to meal prices. A detailed analysis of factors surrounding the school nutrition program is included in Section 8.

SPLOST Collections

Since 1997, the System has seen Special Purpose Local Option Sales Tax (SPLOST) collections rise and fall in accordance with prevailing economic conditions. In March 2015, voters once again approved a continuation of SPLOST for five additional years. SPLOST V collections began July 1, 2015 and have come in consistently strong. Currently, SPLOST V collections are 4.1% ahead of the original budget. This equates to \$574,000. The accompanying chart shows total annual collections by fiscal year since 2006.

SPLOST Collections FY06 - FY18



These collections will go toward the project list detailed in Section 10, Capital Projects Fund.

Analysis of Proposed Budget – Debt Service Fund

The Griffin-Spalding County School System issued General Obligation Bonds, Series 2015 in July 2015 to fund the initial capital projects on SPLOST V. These included the Griffin Region College and Career Academy, the Audio Enhancement product, and bus purchases. The debt service budget includes interest only payments for this bond in October 2017 and April 2018.

Analysis of Proposed Budget – Capital Projects Fund

In FY18, GSCS staff will be working to finish some project items remaining on the list under all three SPLOSTs. The Griffin Region College and Career Academy is slated to open in August. The next renovations include Beaverbrook and Moore Elementary. Projects from SPLOST III and IV will include work on the central office campus and Memorial stadium. Capital projects will also include annual purchases of technology and buses.

For FY18, all capital outlay projects will be funded through the capital projects fund. The school system has identified \$75,000 it would like to use for the purchase of replacement vehicles.

Summary

As we look forward to FY18 and beyond, the primary focus has been to address recommendations identified in the curriculum audit. These recommendations include foundational efforts such as the Table of Organization and curriculum guides as well as equity issues such as establishing equity in teacher allotments. When planning the budget, GSCS tries to remain flexible to ever-changing circumstances. Fortunately, the System continues to be on sound financial footing which affords us opportunities to make investments for various initiatives. The initiatives included in this budget involve a significant addition of classroom teachers as well as establishes additional support structures in central office. The Griffin Region College and Career Academy facility is another exciting aspect of the next year. After a number of years planning, the program should be fully functional in

August. The pay increase of 2% for all employees will hopefully keep the school system competitive with surrounding counties.

We greatly appreciate the support of the Board of Education and all staff during the process leading to the presentation of the budget for FY18. Please review the enclosed information carefully. We want to fully discuss plans for the coming year and conclude the process with a fiscal blueprint to move our school system forward.

James D. Smith, Ed.S., CPA
Superintendent

Ryan McLemore
Chief Financial Officer

**GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
BOARD OF EDUCATION**

FUNCTION AND COMPOSITION

The Griffin-Spalding County Board of Education governs all matters relating to education and operations in the Griffin-Spalding County School System, as provided by Georgia law.

The Board is responsible, through its oversight function, for maintaining a reasonable and uniform system of public schools serving students in grades pre-kindergarten through 12. With the advice of the Superintendent, the Board determines policies and prescribes rules and regulations for the management of the school system. This includes, but is not limited to, adopting system wide goals and objectives, developing a financial budget for the school year, and receiving regular reports on the progress of serving students and families throughout the year.

The Board currently consists of five members elected from single member districts. The Board has independent taxing authority for the purpose of funding public education inside Spalding County, Georgia.

Regular meetings of the Board of Education are held on the first Tuesday of each month beginning at 6:00 p.m. in the Board meeting room of the main administration building located at 216 South Sixth Street, Griffin, Georgia. Special meetings may be called at other times by the Board Chairperson. At all meetings, a majority of the entire membership constitutes a quorum. All meetings are open to the public.

The Board elects a Chairperson and Vice-Chairperson annually from its members.

As of June 30, 2017, the members of the Board of Education and dates of expiration of their terms are as follows:

<u>Name</u>	<u>Title</u>	<u>Term Expiration</u>
Mr. Zachery B. Holmes	Chairperson	12/31/18
Mr. James A. Graham	Vice-Chairperson	12/31/18
Mrs. Barbara Jo Cook	Member	12/31/20
Mr. William B. Doss	Member	12/31/20
Mr. Michael Kendall	Member	12/31/18

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
ADMINISTRATIVE STAFF
As of June 30, 2017

EXECUTIVE ADMINISTRATION

James D. Smith	Superintendent of Schools
Dr. Kiawana Kennedy	Deputy Superintendent
Joanie Mullins	Administrative Assistant to Superintendent

DIVISION OF TEACHING AND LEARNING

TBD	Executive Director of Instruction
TBD	Executive Director of Elementary Education
TBD	Executive Director of Secondary Education
Ashley Crawford	Director of K-12 Curriculum
Sara Jones	Director of School Improvement
Shelia Mincey	Director Program Evaluation and Assessment/Special Education
Laura Ergle	Director of GRCCA and CTAE
Ashley McLemore	Director of Federal Programs
Pearla Hodo	Director of Pre-Kindergarten/ELL

DIVISION OF ADMINISTRATIVE SERVICES

TBD	Executive Director of Administrative Services
Bruce Ballard	Director of Facilities and Construction
Todd Harris	Director of Pupil Transportation
Laura Youmans	Director of Nutrition Services
Bonita Fluker	Director of Student Services
Lonny Harper	Director of Instructional Technology
Josh Griffis	Director of Administrative Technology

FINANCE

Ryan McLemore	Chief Financial Officer
---------------	-------------------------

HUMAN RESOURCES

Stephanie Dobbins	Executive Director of Human Resources
Edna Aikens	Assistant Director of Human Resources

SCHOOL AND COMMUNITY SERVICES

Judy Parker	Executive Director of Communications and Partnerships
-------------	--

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
ADMINISTRATIVE STAFF (continued)
As of June 30, 2016

SCHOOL PRINCIPALS

Rachelle Heggie	Anne Street Elementary School
Tiffany Campbell	Atkinson Elementary School
Ken Bozeman	Beaverbrook Elementary School
Aleshia McCray	Cowan Road Elementary School
Natalie Wood	Crescent Road Elementary School
Ben Steele	Futral Road Elementary School
Karen Oot	Jackson Road Elementary School
Anthony Aikens	Jordan Hill Road Elementary School
Gloria Brown	Moore Elementary School
Stan Mangham	Moreland Road Elementary School
Evelyn Jones	Orrs Elementary School
Tiffany Taylor	Carver Road Middle School
Laura Jordan	Cowan Road Middle School
Dexter Sands	Kennedy Road Middle School
Larry Jones	Rehoboth Road Middle School
Darrell Evans	Griffin High School
Lindy Pruitt	Spalding High School
Stephanie Evans	A.Z. Kelsey Academy

LEGAL COUNSEL

Timothy N. Shepherd, P.C.	Griffin, Georgia
---------------------------	------------------





INDEPENDENT AUDITORS

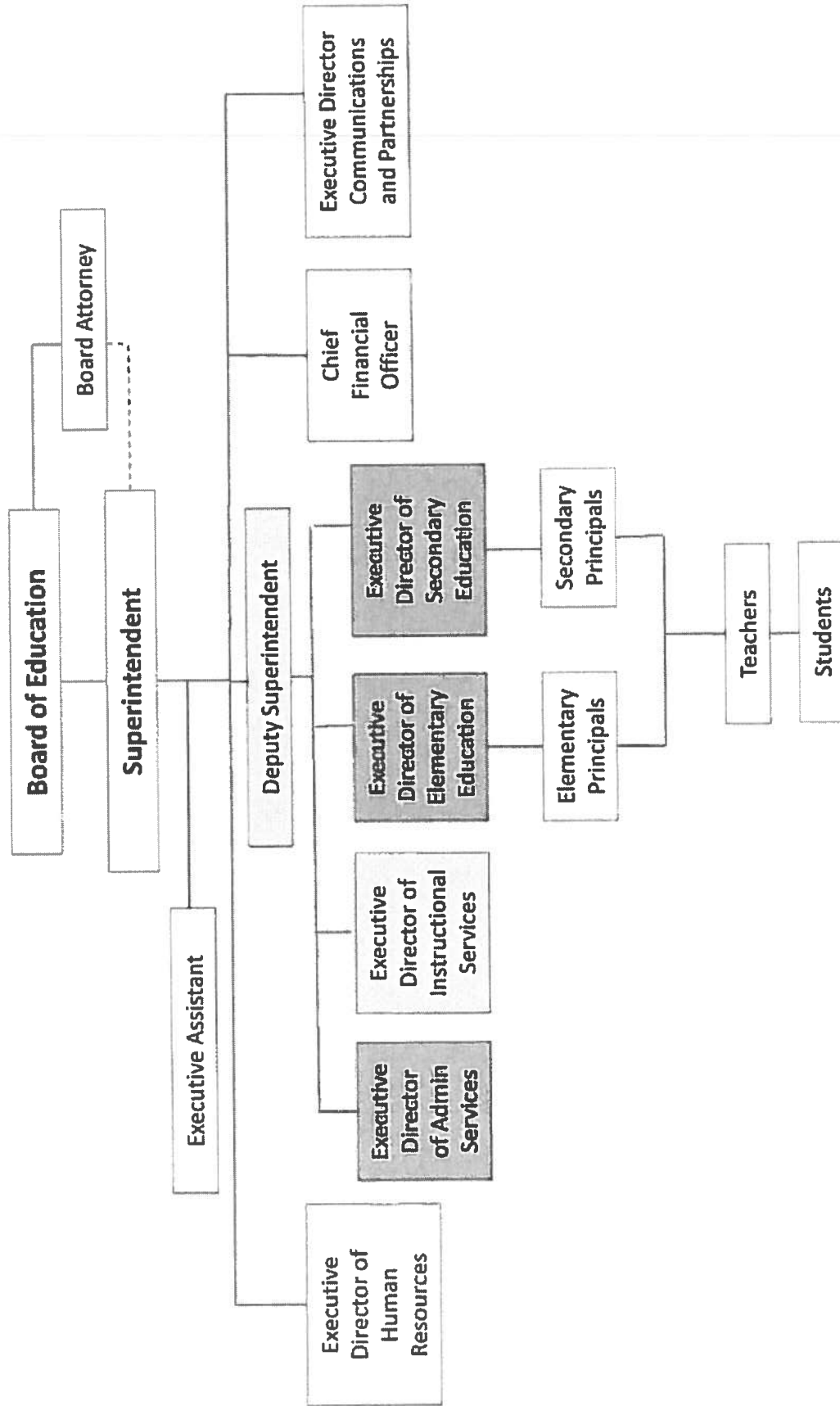
Robinson, Grimes & Company, P.C.	Columbus, Georgia
----------------------------------	-------------------

Organizational Chart

Proposal: February 2017

Phase-in target dates:

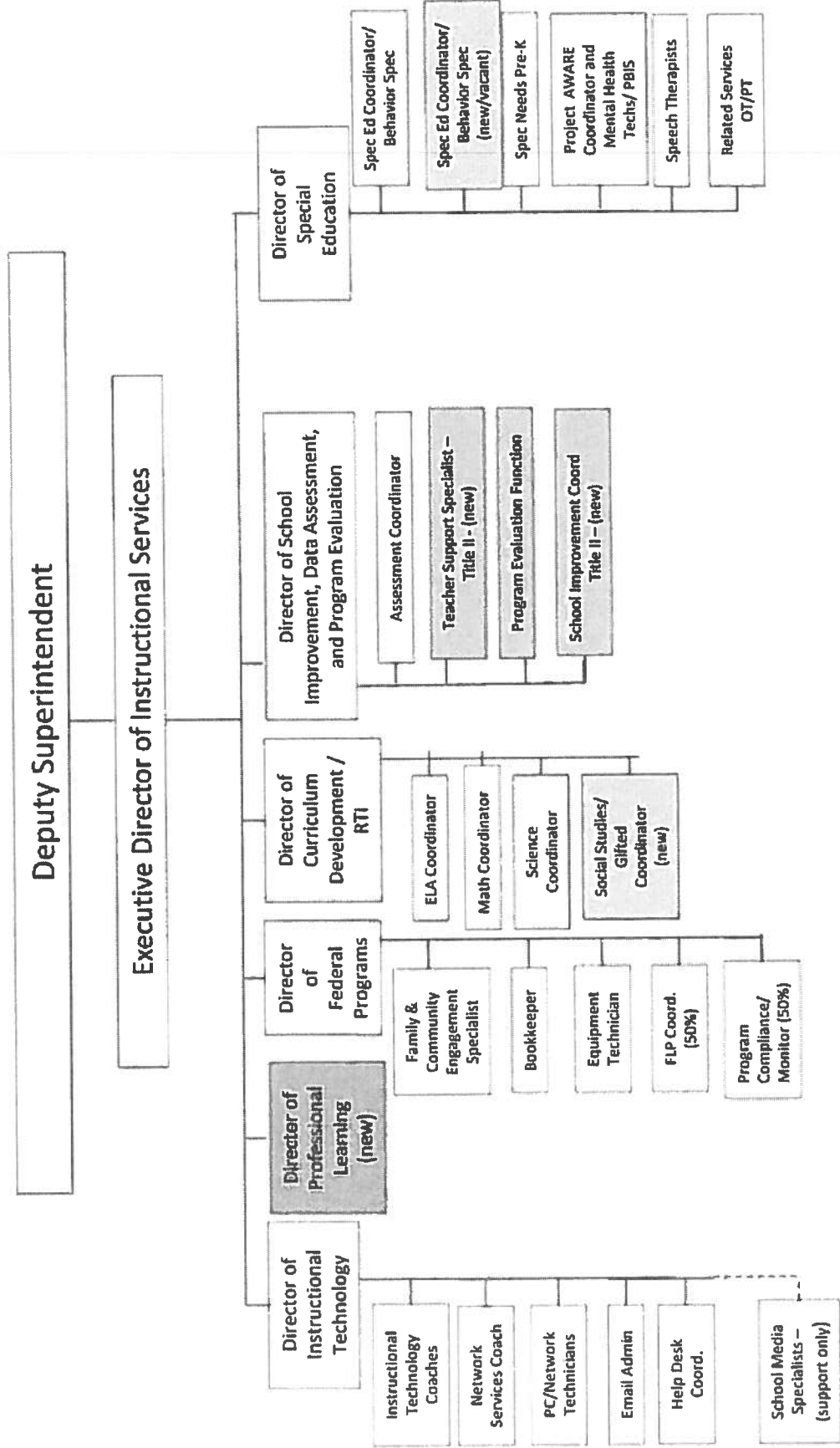
-  Rework
-  Short-term
-  Intermediate
-  Long-range



Draft - see phase-in target legend

3/14/2017

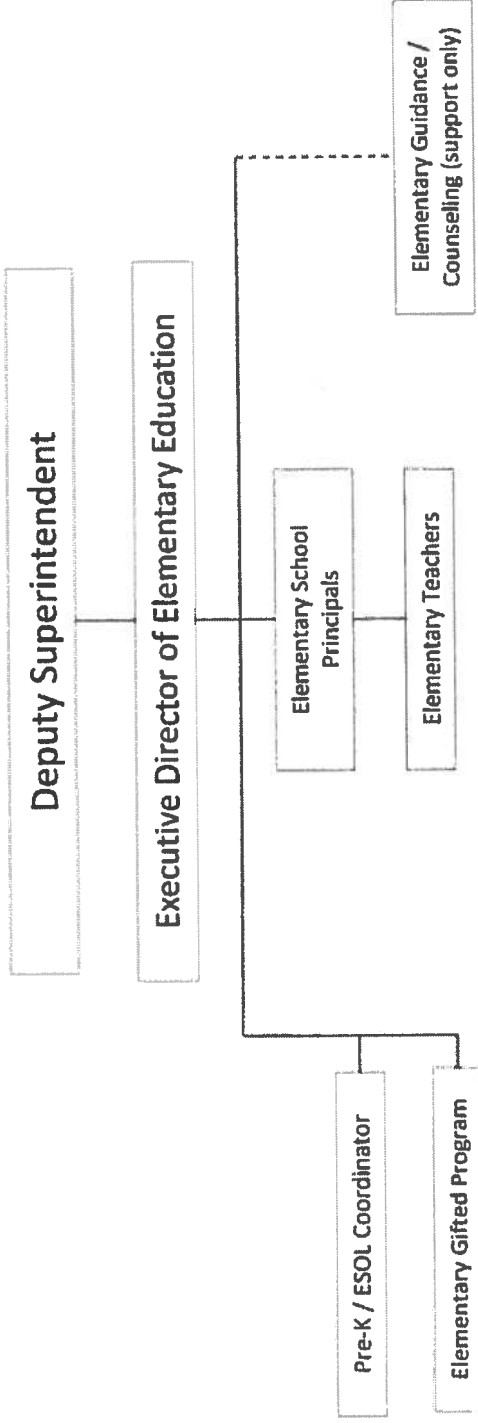
Division of Instructional Services



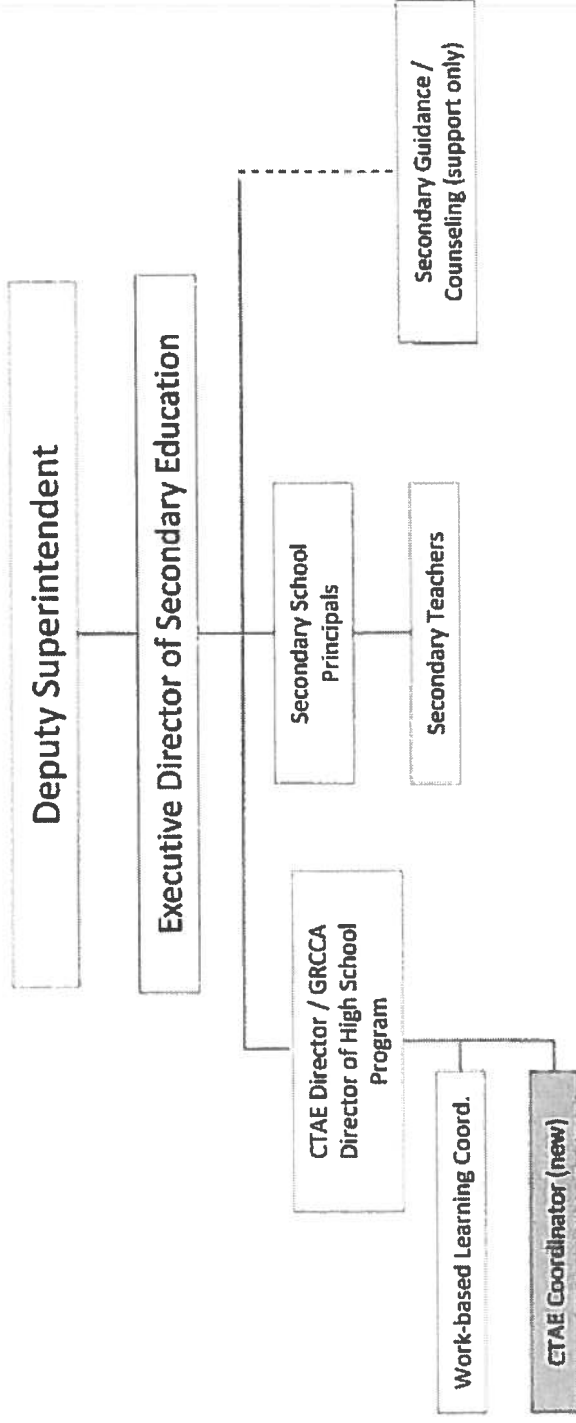
Draft - see phase-in target legend

3/14/2017

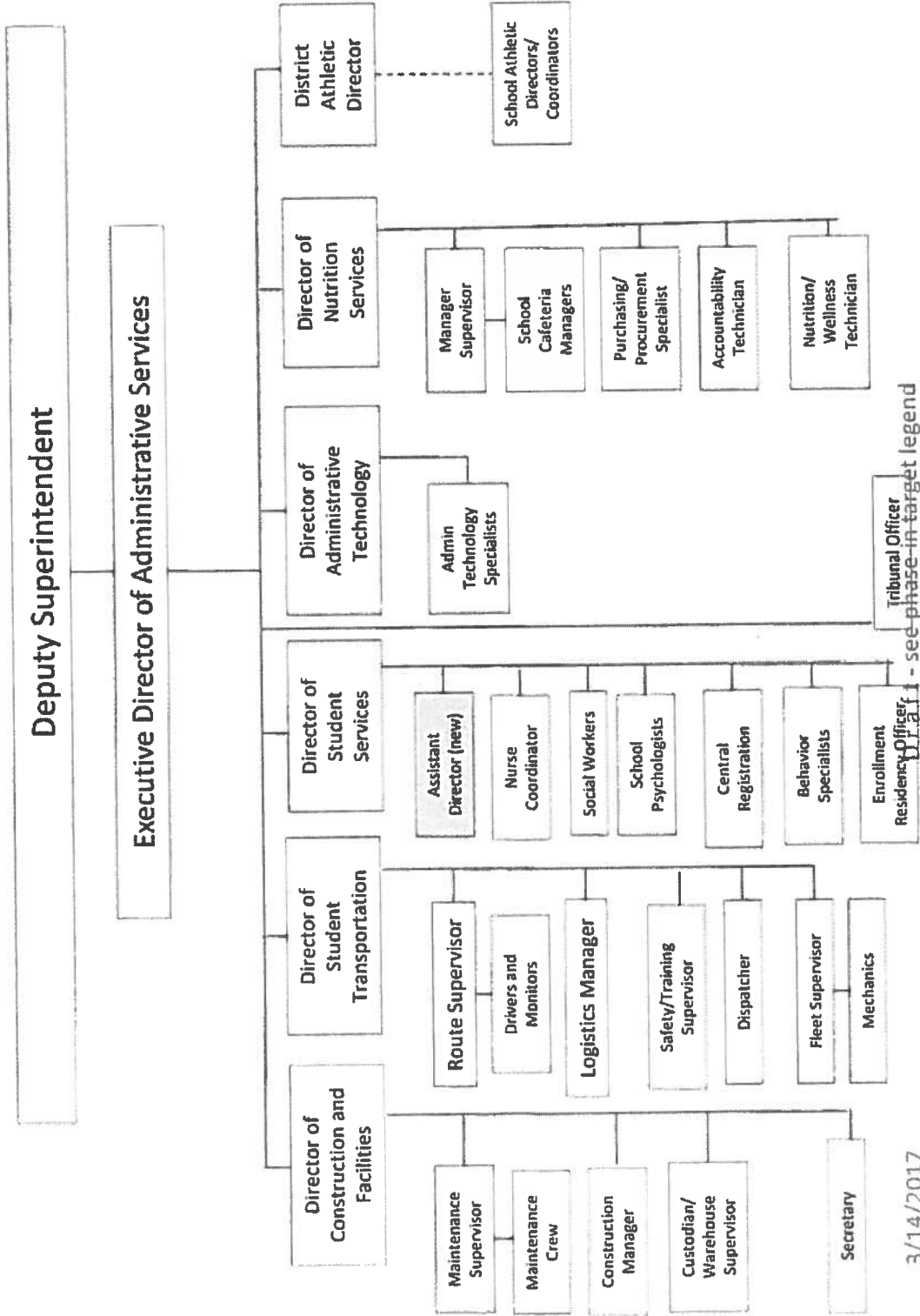
Division of Elementary Education



Division of Secondary Education

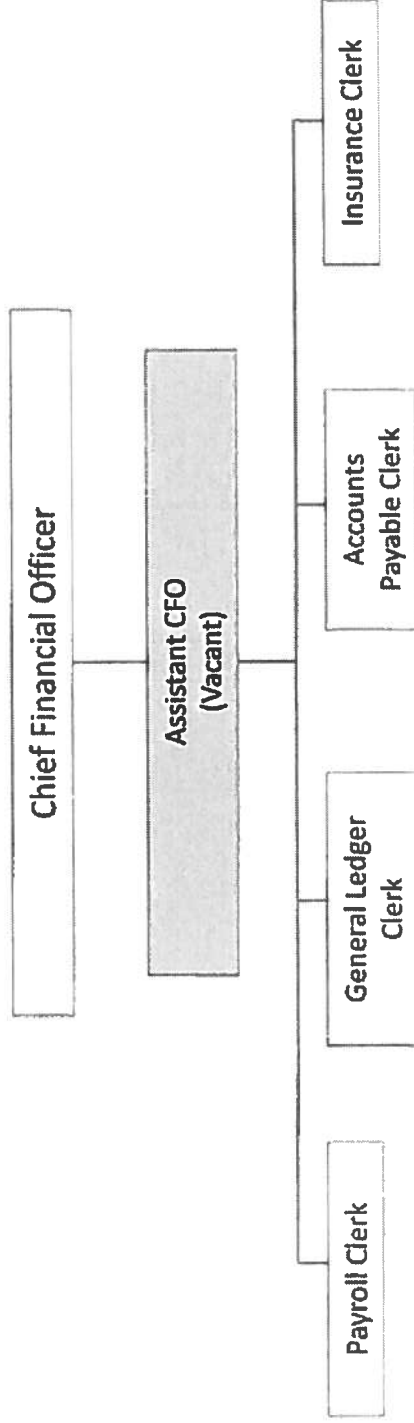


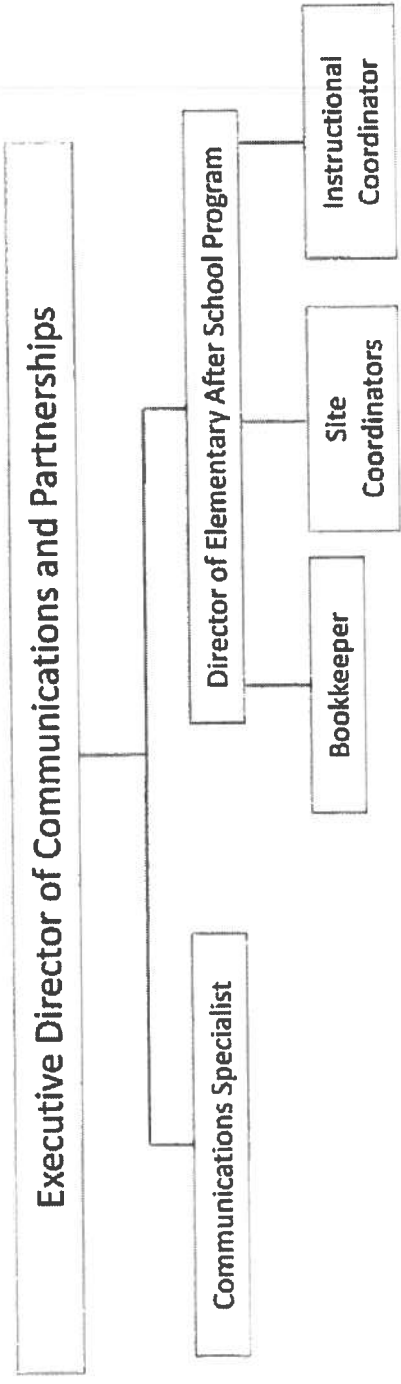
Division of Administrative Services



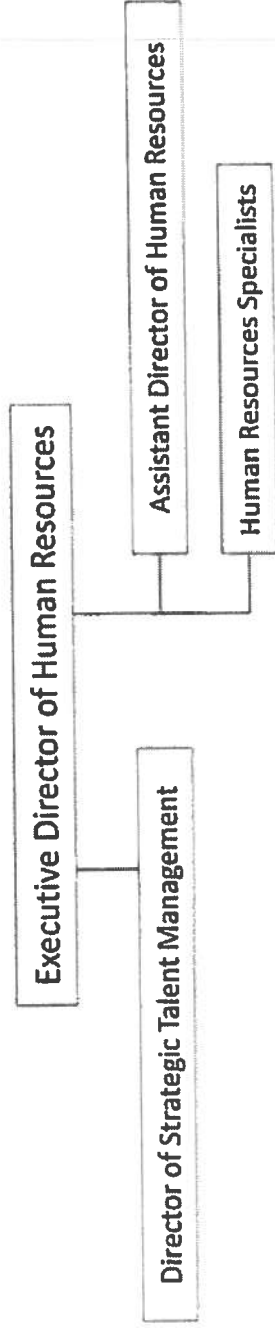
3/14/2017

Finance





Human Resources



SIGNIFICANT LAWS AFFECTING THE BUDGET AND FISCAL ADMINISTRATION

State law provides a basic framework to guide the local Board of Education in fulfilling various responsibilities given it. The Constitution of the State of Georgia authorizes the local Board of Education to spend educational funds only “for the support and maintenance of public schools, public vocational-technical schools, public education, and activities necessary or incidental thereto, including school lunch purposes.”

The primary authority to expend funds rests in the approval of an appropriated budget covering a fiscal year beginning July 1 and extending through June 30 of the following year. The local Board of Education is required to submit its budget to the State Board of Education for approval according to a timetable set by the State Board of Education.

Primary state funding for public education comes through the Quality Basic Education Act (QBE) that prescribes a funding formula identifying nineteen program areas and several supporting functions. Each of the program areas is assigned a specific funding weight based on cost factors associated with educating a student in that program. Differences in the program funding weights result from targeted student/teacher ratios which vary among programs as well as costs for classroom operating expenses.

State funding under QBE is driven to the local school system based full-time equivalent (FTE) student counts in the nineteen instructional programs. Student counts are made twice a year for purposes of the state formula. Students are counted in the appropriate instructional program during each of six segments during the school day. Therefore, six segments equal one full-time equivalent student. An individual student may have segments counted under more than one instructional program during the school day depending upon individual instructional needs.

The nineteen instructional programs are:

- Kindergarten
- Kindergarten Early Intervention
- Grades 1 - 3
- Grades 1 – 3 Early Intervention
- Grades 4 – 5
- Grades 4 – 5 Early Intervention
- Middle Grades 6 – 8
- Middle Schools 6 – 8
- Grades 9 – 12
- Vocational Laboratory
- Special Education (five categories)
- Gifted Education
- Remedial Education
- Alternative Education
- English for Speakers of Other Languages

A provision in the formula known as “local five mill share” requires that local school systems underwrite a portion of the QBE formula with local resources. In essence, local school systems must utilize five mills of local property tax as a match against state funding. The computation of the local five mill share is based on an “equalized” tax digest, as determined by the State of Georgia, which attempts to adjust actual tax digests to full fair market value through a process comparing actual property sales with digest values. In this manner, the local five-mill share computation is performed on the same basis across the state.

Class size requirements are also adopted in state law and may, from time to time, change. For FY18, the Griffin-Spalding County School System has been granted a waiver to exceed state class size guidelines by one to eight students.

The following class size maximums had been in place for prior to State Board of Education action to suspend requirements for one year:

Kindergarten	20
Kindergarten (with full-time aide)	22
Grades 1 – 3	23
Grades 4 – 5	30
Grades 6 – 8	30
Grades 9 – 12 (English, math, social studies, foreign language)	28 *
Grades 9 – 12 (science)	28
Grades 9 – 12 (vocational labs)	28
Grades 9 – 12 (other)	35

**State law allows a class size no larger than 39% higher than funding size. For FY18, this would be 32.*

State law requires that the Board of Education publish its proposed budget in the legal organ of the county once during the period between tentative adoption and final adoption. Detail must be shown to the function level.

State law requires specific notification be given to local taxpayers when a tax increase is proposed. A tax increase is defined as an increase in the millage rate itself or maintaining a constant millage rate when taxable property has been revalued upwards during the year. Property revaluation involves assigning a new taxable value to a property after comparing its digest value with similar property that was the recent subject of a fair market value sale. The law requires that the Board of Education calculate a “rollback millage rate” to exclude the effects of property revaluation, but allows new property and construction and increases in property values based on fair market value sales to be included in taxable property. If the Board of Education proposes a millage rate increase or a millage rate which exceeds the rollback millage rate, specific notification must be published in the legal organ of the county and three public hearings must be held at specified times to allow comments from taxpayers.

SIGNIFICANT BOARD POLICY AND PROCEDURES AFFECTING THE BUDGET AND FISCAL ADMINISTRATION

Budget Control (Policy DC)

The Board of Education must approve an annual operating budget for the General Fund, Special Revenue Fund, and Enterprise Fund (if any) as required by Georgia law and the Georgia Board of Education. The Superintendent, as Treasurer of the Board of Education, is authorized and directed to spend funds of the Board of Education in accordance with this policy and other approved policies and procedures.

The budget must be adopted at the legal level of budgetary control, which is the fund level (i.e. expenditures may not exceed the total appropriations for any fund without Board approval). The Board must approve any changes between appropriations by fund.

The Superintendent is authorized by the Board to approve adjustments of less than 2.5% of the amount budgeted for expenditures in any budget function for any fund. The Superintendent will report to the Board concerning such adjustments no later than the next regular meeting of the Board. If at any time during the budget year expenditures of funds in any budget function for any fund is anticipated to exceed by 2.5% or more the amount budgeted for the function in the Board-approved budget, the Superintendent is directed to request a budget amendment by the Board to authorize the additional anticipated expenditures.

The authorization for administrative adjustments in the above paragraph does not include the authorization to move funds into or out of the approved budget lines for salaries in any function or fund. All adjustments to salary lines must be made the subject of a budget amendment to be approved by the Board of Education.

Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

Budget Preparation Procedures (Policy DCC)

Budget planning shall be an integral part of the program planning so that the budget may effectively express and implement all programs and activities of the Griffin-Spalding County School System. Budget planning shall be a year-round process involving broad participation by the administrators, supervisors, teachers, other personnel throughout the school system and citizens/citizens groups.

- The Board of Education indicates the priorities for the next fiscal year's budget. Considerations may include new programs, class size, upgrade and maintenance of buildings, millage rate, etc.

- The Superintendent gathers budget information for the Board. This includes departmental priorities, community input, strategic plans, etc.
- The Superintendent prepares a tentative budget and presents it to the Board.
- The Board conducts workshops to review the budget details and modify the budget prior to tentative adoption.
- The Board tentatively adopts a budget.
- The tentative budget is published in the legal organ during the period between tentative and final budget adoption. Final adoption must occur at least 14 days after tentative adoption.
- Public hearings must be conducted during the tentative approval and final approval periods for public review and input.
- The budget must be finally approved prior to the beginning of the new fiscal year.

Fiscal Management (Policy DAA)

All monies are received in the Office of the Superintendent who is bonded. The Superintendent directs the expenditure of all funds within the adopted budget and maintains proper accounting of such funds in compliance with the Georgia Accounting Handbook, subject to audit by the Georgia Department of Audits (or independent Certified Public Accountant).

Provision is made for local financial support to provide the required local five-mill share as a minimum.

Financial reports are made monthly by the Superintendent to the Board of Education.

The Superintendent and designated staff shall establish procedures to ensure proper accounting of school activity funds. Procedures shall include provisions for reporting of funds to the Central Office and for an annual audit to be conducted by a Certified Public Accountant.

Capitalization of Fixed Assets (Policy DIB)

A record and inventory shall be maintained of all tangible and intangible fixed assets which have an historical cost of \$5,000 or more and normal expected life of one year or more. All such property shall be identified and marked in a prescribed manner through the use of sequentially numbered bar code decals. Such decals will identify the fixed asset as being property of the Griffin-Spalding County School System.

A fixed asset is a piece of property that meets all of the following requirements:

- The asset is tangible and complete
- The asset is used in the operation of the school system's activities.
- The asset has a useful life of longer than the current fiscal year.
- The asset is of significant value.

The following significant values will be used for the different classes of assets:

Computer applications	\$5,000 or more
Machinery and equipment	\$5,000 or more
Buildings and building improvements	\$5,000 or more
Land improvements	\$5,000 or more
Land	Any amount

The “straight line” method of depreciation should be utilized to depreciate fixed assets, except for land, over the estimated useful life of the asset.

Purchasing (Policy DJE)

The Superintendent shall be responsible for developing and administering the purchasing program of the school system. The purchasing procedure for each individual school shall be the same as that of the Central Office.

Wherever practical, all purchases in the amount of \$1,000 or more shall be based on at least three competitive bids that can be obtained orally with a record of the quotes maintained in the procurement file. For purchases in the amount of \$2,500 or more, the quotes will be in writing from the prospective vendors.

Purchase contracts shall be awarded to the lowest and best bid which meets the prescribed specifications and stipulated bidding conditions with the exception that preference of up to five percent may be given to Spalding County businesses in determining the lowest and best bid.

All non-emergency purchase contracts in the amount of \$25,000 or more must be approved by the Board of Education prior to issue and meet the stipulations related to the bidding process. The Superintendent is authorized to approve the purchase of equipment, materials, and supplies without obtaining competitive bids and in the amount of \$10,000 or more during any emergency situation where such equipment, materials, or supplies are required to protect or preserve human life or property provided, however, that the facts of such emergency situation shall be fully documented and shall be presented to the Board of Education at its next regular or called meeting.

The Superintendent or his/her designee is authorized to issue purchase orders when formal bidding procedures are not required by law or by this policy and when budget appropriations are adequate to cover such obligations.

Items purchased from approved state contracts negotiated through the Department of Administrative Services will be considered to have met the competitive bidding criteria outlined herein.

Section 2

GRIFFIN-SPALDING COUNTY SCHOOLS
PROPOSED BUDGET
For the Fiscal Year Beginning July 1, 2017 through June 30, 2018

	General Fund	Special Revenue Fund	School Nutrition Fund	Debt Service Fund	Capital Projects Fund
RECEIPTS:					
Ad Valorem Taxes	26,484,235				
Other Local Receipts	763,365	350,000	644,879	700,000	7,950,000
State QBE Funds	59,809,256				
Other State Funds	294,142	5,556,642	158,879		
Federal Funds	444,961	7,344,568	5,163,304		
TOTAL RECEIPTS	87,795,959	13,251,210	5,967,062	700,000	7,950,000
EXPENDITURES:					
Direct Instruction	55,993,570	10,128,093			
Pupil Services	2,012,875	1,212,281			
Improvement of Instructional Services	3,400,799	946,198			
Educational Media Services	1,649,545	0			
General Administration	1,736,463	543,680			
School Administration	8,243,708	565,958			
Business Services	438,398	0			
Maintenance and Operation of Plant	8,463,654	2,000			
Student Transportation Services	4,847,316	0			
Other Support Services	2,284,631	3,000			
School Nutrition Program			6,178,527		
Community Services					
Facilities and Capital Outlay	0				24,120,580
Debt Service				617,775	
TOTAL EXPENDITURES	89,070,959	13,401,210	6,178,527	617,775	24,120,580
Excess of Revenues over/(under) Expenditures	(1,275,000)	(150,000)	(211,465)	82,225	(16,170,580)
OTHER FINANCING SOURCES (USES):					
Operating Transfers In		150,000	100,000		
Operating Transfers Out	(575,000)				
TOTAL OTHER FINANCING SOURCES (USES)	(575,000)	150,000	100,000	0	0
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,850,000)	0	(111,465)	82,225	(16,170,580)
Fund Balance, Beginning of Year	16,245,749	1,015,944	949,122	365,384	28,067,148
Fund Balance, End of Year	14,395,749	1,015,944	837,657	447,609	11,896,568

The budget will be considered for final adoption by the Board of Education at 6:00 PM, June 6, 2017, in the Board Room, Griffin-Spalding County Schools, 216 South Sixth Street, Griffin, Georgia. Public hearings have been set for 5:00 PM, May 16, 2017, and 5:30 PM, June 6, 2017.

It is the policy of the Griffin-Spalding County School System not to discriminate on the basis of sex, race, age, color, religion, national origin, or disability in its educational programs, activities, or employment practices.

Griffin-Spalding County School System
Proposed General Fund Budget - Comparison with Prior Year
Fiscal Years Ended June 30, 2018 (Proposed) and 2017 (Adopted)

	Fiscal Year 2018 Proposed Budget	Fiscal Year 2017 Adopted Budget	Net Change
Revenues:			
Local	27,247,600	26,449,116	798,484
State	60,103,398	56,666,676	3,436,722
Federal	444,961	402,820	42,141
Total Revenues	87,795,959	83,518,612	4,277,347
Expenditures:			
Direct Instruction	55,993,570	52,041,944	3,951,626
Pupil Services	2,012,875	1,653,563	359,312
Improvement of Instructional Services	3,400,799	3,075,074	325,725
Educational Media Services	1,649,545	1,593,043	56,502
General Administration	1,736,463	1,138,253	598,210
School Administration	8,243,708	7,637,265	606,443
Business Services	438,398	420,398	18,000
Maintenance and Operation of Plant	8,463,654	8,599,537	(135,883)
Student Transportation Services	4,847,316	4,739,902	107,414
Other Support Services	2,284,631	2,119,633	164,998
School Nutrition Program	0	0	0
Community Services	0	0	0
Facilities Capital Outlay	0	0	0
Transfers to Other Funds	575,000	500,000	75,000
Total Expenditures	89,645,959	83,518,612	6,127,347
Net Revenues (Expenditures)	(1,850,000)	0	(1,850,000)

Griffin-Spalding County School System
Proposed General Fund Budget
Fiscal Year Ended June 30, 2018

Functional Expenditures by Type

	Proposed Budget	----- Expenditure Type -----		Operating Costs
		Salaries	Benefits	
Expenditures:				
Direct Instruction	55,993,570	38,744,681	15,998,485	1,250,404
Pupil Services	2,012,875	1,348,552	523,288	141,035
Improvement of Instructional Services	3,400,799	1,638,973	508,240	1,253,586
Educational Media Services	1,649,545	1,108,711	425,197	115,637
General Administration	1,736,463	1,015,483	332,610	388,370
School Administration	8,243,708	5,783,810	2,187,883	272,015
Business Services	438,398	284,625	90,623	63,150
Maintenance and Operation of Plant	8,463,654	2,468,180	1,004,488	4,990,986
Student Transportation Services	4,847,316	2,529,150	1,107,657	1,210,509
Other Support Services	2,284,631	1,047,875	373,201	863,555
School Nutrition Program	0			0
Community Services	0			0
Facilities Capital Outlay	0			0
Transfers to Other Funds	575,000			575,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	89,645,959	55,970,040	22,551,672	11,124,247
	<hr/>	<hr/>	<hr/>	<hr/>
Percentage by expenditure type	100.00%	62.43%	25.16%	12.41%
	<hr/>	<hr/>	<hr/>	<hr/>
Prior Year Comparison:				
FY17 Adopted Budget	83,518,612	52,636,033	20,023,450	10,859,129
Percentage by expenditure type	100.00%	63.02%	23.97%	13.00%
FY16 Adopted Budget	82,708,369	51,838,122	19,520,602	11,349,645
Percentage by expenditure type	100.00%	62.68%	23.60%	13.72%

Griffin-Spalding County School System
Budget for Fiscal Year 2018

Highlights and Changes in General Fund Budget:

- Ad valorem tax rate is targeted to remain unchanged at 18.57 mills. Gross digest value is projected to remain flat with a payment from WellStar added to the digest.
- The instructional calendar will be 175 days, with teachers working 190 days.
- 10.5 regular education teachers have been added based on the personnel allotment formula. The formula uses maximum class size and reduces further based on equity factors.
- Funding is included for three executive directors, one professional development director, one special education teacher, two department secretaries and one clerk for GRCCA are included as additions to the budget.
- Funding for the operations of the Griffin Regional College and Career Academy facility is included in the budget. Personnel includes the CEO, Director of High School Programs, a Work Based Learning coordinator, a part-time counselor and two part-time high school teacher, a secretary and a clerk. The remaining faculty includes adjunct professors.
- Pay changes include a longevity step and 2% raise to the state-based salary for teachers and a 2% cost-of-living raise for all other employees.
- The budget includes a defined contribution retirement plan for PSERS eligible employees with a 3% contribution from the school system.
- Funds are included for Mastery Connect (\$120,000) and the MAP program (\$140,000), critical software for benchmark assessments and student performance data.
- Funds are included for the comprehensive development of curriculum guides for math and ELA subjects (\$250,000).
- Funds are included for SAT/ACT preparatory courses (\$40,000).
- Transfers include a subsidy to the nutrition fund in the amount of \$100,000 and \$150,000 for the Pre-kindergarten program.
- Administrative overhead costs will be recouped from various federal grants through an approved federal indirect cost rate; however, indirect costs will not be charged to the nutrition fund.
- Employer's share of State health insurance cost for certified staff is remaining flat at \$945.00 per month; employer's share for classified employees will increase to \$945.00 per month January 1, 2018.
- Employer's contribution to Teachers Retirement System will increase 17.8% to 16.81%.
- Buses will be purchased through SPLOST and the state bus bond allocation.
- Media center operations – continue funding media center operations at \$14 per FTE.
- Unemployment claims are included in the budget in the amount of \$30,000.
- Transfer to workers compensation self-insurance fund remains is decreasing \$25,000 to \$325,000.

- Athletic trainer coverage for both high schools included per agreement with Spalding Regional Hospital - \$16,000.
- School resource officers included for four middle schools, two high schools, and A.Z. Kelsey Achievement Center – total cost \$270,000.
- All purchases of instructional computers and peripheral hardware removed from General Fund and moved to Capital Projects Fund – SPLOST accounts.
- School nurses have been budgeted for each school.

Highlights and Changes in Debt Service Fund budget:

- The debt service fund includes an interest only payment in October and April.

Highlights and Changes in Capital Projects Fund budget:

- SPLOST collections have been strong in FY17. Current collections are approximately 104% of budgeted projections for SPLOST V due to a conservative estimate used during planning.
- Construction and renovation work is scheduled to proceed on several schools. FY18 will see the opening of the Griffin Region College and Career Academy, renovation efforts at Beaverbrook, Moore, central office and Memorial Stadium.

Highlights and Changes in Nutrition Services Fund budget:

- No meal price increases.
- Federal reimbursement rates for free and reduced price meals are expected to increase slightly – approximately 1%.
- The increase in the cost of health insurance will begin January 1, 2018.
- Salaries and benefits include the step increase and 2%.
- PSERS eligible employees will qualify to receive a 3% contribution to an employer defined contribution plan.
- The fund includes a subsidy from the general fund in the amount of \$100,000.

Section 3

Griffin-Spalding County School System
Proposed General Fund Budget
Fiscal Year Ending June 30, 2018

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Adopted Budget	FY2018 Proposed Budget
Summary of Budgeted Revenues:					
Revenues:					
Local:					
Ad Valorem Taxes	25,281,067	24,955,944	24,239,652	24,311,993	24,856,459
Title Ad Valorem Tax (TAVT)	1,099,932	1,389,590	1,567,090	1,553,123	1,627,776
Other Taxes	296,578	316,696	388,740	332,000	340,000
Interest Earnings	(3,283)	(1,608)	(302)	10,000	66,000
Contributions - Private	68,002	145,133	90,664	22,000	47,365
Other Local Revenue	444,497	821,959	151,056	220,000	310,000
Total - Local	27,186,792	27,627,714	26,436,901	26,449,116	27,247,600
State:					
QBE Earnings	56,061,050	56,215,890	56,773,445	56,470,326	59,597,365
Less: Austerity Reduction	(6,685,805)	(4,466,919)	(2,645,696)	(1,029,229)	(1,042,066)
Less: Local Five Mil Share	(7,464,641)	(7,174,139)	(7,003,046)	(7,088,772)	(7,170,041)
Equalization Grant	6,576,326	6,955,535	7,248,192	6,816,665	7,171,024
Categorical Grants	1,218,353	1,182,158	1,216,585	1,229,396	1,252,974
Other State Grants/Revenue	1,428,510	1,026,973	684,427	268,290	294,142
Total - State	51,133,793	53,739,498	56,273,907	56,666,676	60,103,398
Federal:					
Categorical Grants	283,899	348,721	443,798	402,820	444,961
Total - Federal	283,899	348,721	443,798	402,820	444,961
Total Revenue - General Fund	78,604,484	81,715,933	83,154,605	83,518,612	87,795,959

Griffin-Spalding County School System
Proposed General Fund Budget
Fiscal Year Ending June 30, 2018

Ad Valorem Millage Rate Comparison

	Projected FY18	Actual						FY12
		FY17	FY16	FY15	FY14	FY13	FY12	
Ad Valorem Millage Rate	18.57	18.57	18.74	19.47	19.47	19.47	19.47	19.06
Net M&O Digest	1,394,794,429	1,394,794,429	1,356,311,636	1,334,217,845	1,382,709,218	1,369,907,557	1,411,385,276	
Tax Levy, Gross	26,141,237	26,141,237	25,419,993	25,977,221	26,921,348	26,672,100	26,901,003	
Less: County collection fees	(653,531)	(653,531)	(635,500)	(649,431)	(673,034)	(666,803)	(672,525)	
Total tax levy, net	25,487,706	25,487,706	24,784,493	25,327,791	26,248,315	26,005,298	26,228,478	
Net digest growth rate	0.00%	2.84%	1.66%	-3.51%	0.93%	-2.94%	-3.52%	
Net tax levy growth rate	0.00%	2.84%	-2.15%	-3.51%	0.93%	-0.85%	-3.90%	
Value of 1 mil, net of County collection fees	1,372,521	1,372,521	1,322,404	1,300,862	1,348,141	1,335,660	1,376,101	

FY 2018 QBE SUMMARY

System Number	System Name	QBE Earnings	Health Insurance	Professional Staff Development	Control Office	Total QBE Earnings	UPS	Slater Funds	Amortity	Charter System	Severity	Equitization	State Special Charter School Implementation	Hearing	Transportation	Military Commensals	Sub Total	Total
672	Hart	5,103	26,348,626	3,096,440	2,148	29,436,254	14,947,421	23,933,843	14,947,421	333,865				102,566	496,004	531,793	23,765,243	23,765,243
673	Hart	3,479	18,627,112	2,302,020	1,534	20,300,666	10,467,945	20,300,666	10,467,945	333,865				70,516	496,004	570,385	17,085,273	17,085,273
674	Heard	1,938	10,693,531	1,466,180	1,534	12,133,245	6,141,938	10,121,287	6,141,938					11,372	397,786	409,158	10,532,139	10,532,139
675	Hesley	42,146	216,489,486	27,945,380	15,281	243,559,293	123,282,253	208,300,139	123,282,253	333,865				6,000	3,500,000	3,506,000	236,815,250	236,815,250
676	Houston	28,212	150,848,807	18,838,640	11,335	170,536,294	85,268,147	165,268,147	85,268,147					571,508	1,524,643	2,096,151	171,661,578	171,661,578
677	Houston	1,835	9,085,400	1,188,400	1,335	10,273,800	5,136,900	10,136,900	5,136,900					20,250	202,250	222,500	11,766,976	11,766,976
678	Johnson	2,416	46,200,542	4,717,640	1,335	51,398,734	25,693,367	35,509,601	25,693,367					148,000	939,817	1,087,817	36,862,074	36,862,074
679	Jasper	2,000	12,933,819	1,491,500	1,277	13,796,567	6,842,281	11,981,217	6,842,281	217,232				47,238	137,117	184,355	13,711,730	13,711,730
680	Jeff Davis	3,040	16,058,521	1,746,260	1,277	17,804,781	8,901,391	16,800,997	8,901,391					82,155	418,179	499,334	19,070,089	19,070,089
681	Jefferson	2,531	13,664,523	2,014,620	1,841	15,679,143	7,839,571	13,339,141	7,839,571					51,568	130,200	181,768	13,200,953	13,200,953
682	Jefferson	1,114	6,676,096	918,540	930	7,594,636	3,797,318	6,937,217	3,797,318					45,000	225,000	270,000	7,217,217	7,217,217
683	Johnson	1,104	5,648,354	623,700	930	6,272,054	3,136,027	5,910,054	3,136,027					104,001	712,558	816,559	35,565,444	35,565,444
684	Jones	5,146	10,528,960	1,326,000	1,335	11,854,960	5,927,480	11,854,960	5,927,480					53,332	272,673	326,005	13,564,361	13,564,361
685	Lamar	1,600	3,500,857	1,168,000	1,277	4,668,857	2,334,428	4,334,428	2,334,428					45,000	166,240	211,240	12,654,692	12,654,692
686	Lavaca	6,142	31,200,253	4,270,540	2,455	35,470,793	17,735,397	33,702,193	17,735,397					124,641	993,426	1,118,067	39,284,240	39,284,240
687	Lavaca	6,194	30,845,550	3,742,260	2,455	34,587,810	17,292,905	32,585,810	17,292,905					124,641	993,426	1,118,067	38,943,193	38,943,193
688	Lee	9,652	50,300,817	5,654,240	3,682	55,955,057	27,977,528	48,866,118	27,977,528	906,894				195,772	1,071,281	1,267,053	57,421,281	57,421,281
689	Leitch	1,135	6,771,772	805,000	930	7,576,772	3,788,386	7,366,772	3,788,386					45,000	225,000	270,000	8,291,772	8,291,772
691	Living	3,443	18,601,097	1,746,260	1,277	19,347,357	9,673,678	18,673,678	9,673,678					51,568	130,200	181,768	18,541,910	18,541,910
692	Llano	10,423	53,506,066	6,237,000	3,930	59,743,066	29,871,533	59,743,066	29,871,533					104,001	712,558	816,559	60,459,585	60,459,585
693	Llano	5,146	25,028,960	3,126,000	1,335	28,154,960	14,077,480	28,154,960	14,077,480					53,332	272,673	326,005	28,481,663	28,481,663
694	Llano	1,600	3,500,857	1,168,000	1,277	4,668,857	2,334,428	4,334,428	2,334,428					45,000	166,240	211,240	13,564,361	13,564,361
695	Llano	1,397	7,083,548	759,780	814	7,843,328	3,921,664	7,843,328	3,921,664					45,000	225,000	270,000	12,654,692	12,654,692
696	Mason	4,023	20,514,137	2,664,900	1,841	23,179,037	11,589,518	23,179,037	11,589,518					124,641	993,426	1,118,067	24,297,103	24,297,103
697	McDuffie	1,341	7,158,951	1,231,840	930	8,390,791	4,195,395	8,390,791	4,195,395					45,000	225,000	270,000	8,215,791	8,215,791
698	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
699	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
700	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
701	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
702	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
703	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
704	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
705	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
706	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
707	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
708	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
709	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
710	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
711	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
712	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
713	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
714	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
715	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
716	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
717	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
718	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
719	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
720	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
721	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
722	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
723	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
724	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
725	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
726	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
727	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
728	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
729	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938,209	8,469,104	16,938,209	8,469,104					51,568	252,600	304,168	17,240,377	17,240,377
730	McDuffie	2,413	14,807,969	2,130,240	2,455	16,938												

Section 4

Expenditure Classification by Function

The System uses fourteen (14) major functional categories to record and control financial transactions. However, expenditures are not charged directly to these major functional categories described below but to subaccounts or sub-functions that provide a more detailed classification of expenditures.

1000 – Direct Instruction

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, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides and classroom assistants who assist in the instructional process.

2100 – Pupil Services

Pupil services include activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include counseling, nursing and health services, attendance, testing, etc.

2210 – Improvement of Instructional Services

This function includes activities 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 for instruction, child development and understanding, staff training, and professional development.

2220 – Educational Media Services

Media services include activities concerning directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

2300 – General Administration

Activities include those concerned with establishing and administering policy for operating the local school system. These include the activities of the members of the Board of Education, Superintendent, Assistant Superintendents with administrative responsibilities, and administrative support personnel. Activities involving the interpretation of laws and statutes along with general liability situations are charged here, as are the activities of external auditors.

2400 – School Administration

Activities include those concerning the overall administration responsibility for school operations. Included are activities of school principals, assistant principals, clerical staff, and department chairpersons.

2500 – Business Services

Includes activities associated with the fiscal operation of the local school system. This includes budgeting, financial and property accounting, payroll, inventory control, purchasing, internal auditing, and related activities.

2600 – Maintenance and Operation of Plant

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

2700 – Student Transportation

Includes activities involving the conveyance of students to and from school and trips to school activities. The activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

2800 – Other Support Services

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.

3100 – School Nutrition Program

Activities concerned with providing food to students and staff in a school. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food.

3300 – Community Services

Activities concerned with providing community services to students, staff or other community participants.

4000 – Facilities Acquisition and Construction Services

Activities concerned with the acquisition of land and buildings, renovating buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

5100 – Debt Service

Outlays to retire long-term debt (obligations in excess of one year) of the school system. Included are payments for principal, interest, and paying agent fees.

Expenditure Classification by Object

The System uses eight (8) major object classifications to record and control financial transactions. However, expenditures are not charged directly to these major object categories described below but to subaccounts that provide a more detailed classification of the expenditures.

100 – Personnel Services – Salaries

Gross salaries paid to employees of the System. Salary costs are related to personnel positions, overtime, temporary employees and supplemental pay.

200 – Personnel Services – Benefits

Amounts paid on behalf of employees. These amounts are not included in gross salaries, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to

employees, they are part of the cost of personnel services. Fringe benefits include health insurance, retirement plans, social security and Medicare, life insurance, unemployment compensation, dental insurance, and workers' compensation.

300 – Purchased Professional Services

Services that by their nature require persons or firms with specialized skills and knowledge. Included in this classification are contracted services such as legal and accounting services, curriculum improvement and instructional services, counseling and guidance services, and computer services.

400 – Purchased Property Services

Services required to operate, repair, and maintain property used by the System. Such costs include housekeeping, lawn care, utilities, equipment leases, and maintenance.

500 – Other Purchased Services

Amounts paid for services not provided by System personnel, but rendered by organizations or personnel, other than Purchased Professional Services and Purchased Property Services. Such services include those for postage, telephone costs, travel, and tuition in alternative educational placements.

600 – Supplies

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use. Such costs include textbooks and periodicals, instructional supplies and materials, general and office supplies, custodial supplies, and maintenance and transportation supplies. Also included are fuel costs for transportation as well as energy costs for electricity and heating.

700 – Equipment

Expenditures for the purchase of fixed assets. Such expenditures include initial equipment, additional equipment, and the replacement of equipment.

800 – Other Objects

Amounts paid for goods and services not otherwise categorized in the foregoing objects. Such expenditures include dues and fees and contingencies.

Griffin-Spalding County School System
 Budget Analysis - General Fund
 Comparison of Functional Categories - School Level vs. Department Level
 For the Fiscal Year Ending June 30, 2018

Functional Category:	School Level	Department Level	Total
Direct Instruction	53,159,733	2,833,837	55,993,570
Pupil Services	75,423	1,937,452	2,012,875
Improvement of Instruction	128,307	3,272,492	3,400,799
Educational Media Services	1,649,545		1,649,545
General Administration	0	1,736,463	1,736,463
School Administration	8,243,708		8,243,708
Business Services		438,398	438,398
Maintenance and Operations		8,463,654	8,463,654
Student Transportation		4,847,316	4,847,316
Other Support Services	9,000	2,275,631	2,284,631
School Nutrition Program		0	0
Community Services		0	0
Facilities and Capital Outlay		0	0
Transfers to Other Funds		575,000	575,000
Total	<u>63,265,716</u>	<u>26,380,243</u>	<u>89,645,959</u>
	<u>70.57%</u>	<u>29.43%</u>	

Griffin-Spalding County School System
 Budget Analysis - General Fund
 Object Categories by Function
 For the Fiscal Year Ending June 30, 2018

	Direct Instruction	Pupil Services	Improvement of Instruction	Educational Media Services	School Administration	Total
Schools:						
<i>Elementary</i>						
Anne Street Elementary	2,194,559	1,000	0	83,919	361,954	2,641,432
Atkinson Elementary	2,311,117	700	0	98,452	292,997	2,703,266
Beaverbrook Elementary	1,936,713	500	0	109,142	356,900	2,403,255
Cowan Road Elementary	2,937,531	1,000	0	98,272	320,181	3,356,984
Crescent Elementary	2,190,604	250	0	110,988	360,356	2,662,198
Futral Road Elementary	3,209,122	500	0	89,948	368,624	3,668,194
Jackson Road Elementary	2,133,743	400	0	93,406	328,450	2,555,999
Jordan Hill Elementary	2,234,711	750	0	88,989	353,732	2,678,182
Moore Elementary	2,080,680	2,800	0	117,870	397,819	2,599,169
Moreland Road Elementary	2,362,088	477	0	86,805	335,609	2,784,979
Orrs Elementary	2,766,091	1,600	0	80,534	343,479	3,191,704
<i>Middle</i>						
Cowan Road Middle	2,760,683	0	0	87,943	654,663	3,503,289
Carver Road Middle	2,441,000	483	0	89,129	506,848	3,037,460
Kennedy Road Middle	2,596,860	0	0	91,669	514,915	3,203,444
Rehoboth Road Middle	3,600,409	644	0	98,422	517,439	4,216,914
<i>High</i>						
Griffin High School	6,984,857	63,281	0	104,326	825,945	7,978,409
Spalding High School	6,642,359	1,038	75,255	119,731	834,947	7,673,330
A.Z. Kelsey Achievement Center	1,240,828	0	1,250	0	301,878	1,543,956
College and Career Academy	145,711	0	50,802	0	231,462	436,975
Gifted Program	385,067	0	1,000	0	35,510	421,577
Elementary Science Enrichment Center	5,000	0	0	0	5,000	5,000
Total	53,159,733	75,423	128,307	1,649,545	8,243,708	63,265,716

Griffin-Spalding County School System
 Budget Analysis - General Fund
 Object Categories by Function
 For the Fiscal Year Ending June 30, 2018

Departments:	Direct Instruction	Pupil Services	Improvement of Instruction	General Administration	Business Services	Maintenance and Operations	Student Transportation	Support Services	Transfer to Other Funds	Total
Superintendent	0			1,095,013						1,095,013
Administrative Services		17,500	0	25,350				267,500		310,350
Teaching and Learning	161,358		1,914,771							2,076,129
Special Education	943,177	152,469	255,959				10,000			1,361,605
Professional Development			10,000							10,000
Deputy Superintendent		22,000	0	596,100				6,300		624,400
Human Resources			0					895,380		895,380
Finance			0		438,398			30,000	575,000	1,043,398
Administrative Technology			0					672,830		672,830
Public Relations								304,894		304,894
Psychological Services		447,183								447,183
Pupil Services	38,000	710,431	194,194	20,000						962,625
Nursing		587,869								587,869
ESOL	655,553		61,215							716,768
Vocational	131,500		73,721							205,221
Instructional Technology	904,249		762,632			340,161				2,007,042
Middle School Athletics								98,727		98,727
Transportation							4,837,316			4,837,316
Maintenance						8,123,493				8,123,493
Total	2,833,837	1,937,452	3,272,492	1,736,463	438,398	8,463,654	4,847,316	2,275,631	575,000	26,380,243

Griffin-Spalding County School System
 Budget Analysis - General Fund
 Object Categories by Function
 For the Fiscal Year Ending June 30, 2018

	Personal Services (100)	Employee Benefits (200)	Professional Services (300)	Purchased Property Services (400)	Other Purchased Services (500)	Supplies (600)	Equipment (700)	Other Objects (800)	Transfers (900)	Total
1000 Direct Instruction	38,744,681	15,998,485	520,402	39,700	74,884	567,235	22,500	25,683		55,993,570
2100 Pupil Services	1,348,552	523,288	15,800	4,800	32,500	77,935	0	10,000		2,012,875
2210 Improvement of Instruction	1,638,973	508,240	50,900	14,500	102,900	956,595	0	128,691		3,400,799
2220 Educational Media Services	1,108,711	425,197	1,500	2,750	1,700	100,187	7,800	1,700		1,649,545
2300 General Administration	1,015,483	332,610	156,300	5,020	105,670	48,170	0	73,210		1,736,463
2400 School Administration	5,783,810	2,187,883	11,300	66,100	32,050	113,005	20,000	29,560		8,243,708
2500 Support Services - Business	284,625	90,623	0	2,600	9,250	45,300	0	6,000		438,398
2600 Maintenance and Operation of Plant	2,468,180	1,004,488	103,500	1,456,325	578,511	2,731,900	117,000	3,750		8,463,654
2700 Student Transportation Services	2,529,150	1,107,657	17,000	402,000	311,981	470,528	5,000	4,000		4,847,316
2800 Support Services - Central	894,875	326,800	104,160	39,300	121,435	256,025	0	28,835		1,771,430
2900 Support Services - Other	153,000	46,401	40,000	0	273,800	0	0	0		513,201
3300 Community Services Operations										0
4000 Facilities Acquisition and Construction										0
5000 Transfers to Other Funds										0
Object Total	55,970,040	22,551,672	1,020,862	2,033,095	1,644,681	5,366,880	172,300	311,429	575,000	89,645,959

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Spalding High School (0101)					
1000 Direct Instruction					
100 Employee Salaries	4,116,907	4,348,821	4,386,141	4,377,549	4,708,803
200 Employee Benefits	1,483,804	1,604,070	1,615,662	1,646,099	1,849,196
300 Professional Services	95				
400 Purchased Property Services	1,500	2,630	2,371		8,000
500 Other Purchased Services		248	1,133	5,000	
600 Supplies	52,838	74,240	70,242	79,848	76,360
800 Other Objects	620	1,070	675		
Total - 1000	<u>5,655,764</u>	<u>6,031,079</u>	<u>6,076,224</u>	<u>6,108,496</u>	<u>6,642,359</u>
2100 Pupil Services					
500 Other Purchased Services		86	52		
600 Supplies	767	1,189	1,022	1,232	1,038
	<u>767</u>	<u>1,274</u>	<u>1,074</u>	<u>1,232</u>	<u>1,038</u>
2210 Improvement of Instruction					
100 Employee Salaries	970	73,512	50,586	49,760	51,425
200 Employee Benefits	74	26,356	22,115	22,164	23,830
500 Purchased Services		2,159	2,558		
800 Other Objects	640	4,960	5,223		
Total - 2210	<u>1,684</u>	<u>106,988</u>	<u>80,482</u>	<u>71,924</u>	<u>75,255</u>
2220 Media Services					
100 Employee Salaries	72,833	75,915	76,211	79,505	76,101
200 Employee Benefits	25,802	27,152	35,975	37,306	29,098
400 Purchased Property Services		12,004			
600 Supplies	13,113	17,050	17,097	16,748	14,032
800 Other Objects	425		395	500	500
Total - 2220	<u>112,173</u>	<u>132,120</u>	<u>129,678</u>	<u>134,059</u>	<u>119,731</u>
2400 School Administration					
100 Employee Salaries	539,103	550,580	543,829	572,498	594,988
200 Employee Benefits	176,162	175,157	189,737	200,947	231,655
300 Professional Services	1,500		13,070		
400 Purchased Property Services	9,465				
500 Other Purchased Services	892	541	470	3,000	3,000
600 Supplies	15,087	15,604	7,676	4,856	3,304
700 Equipment					
800 Other Objects	830	911		2,000	2,000
Total - 2400	<u>743,040</u>	<u>742,793</u>	<u>754,783</u>	<u>783,301</u>	<u>834,947</u>
Total - Spalding High	<u>6,513,427</u>	<u>7,014,254</u>	<u>7,042,241</u>	<u>7,099,012</u>	<u>7,673,330</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Proposed Budget	2017-18 Proposed Budget
School: Moreland Road Elementary (0103)					
1000 Direct Instruction					
100 Employee Salaries	1,614,847	1,505,749	1,506,350	1,560,754	1,608,314
200 Employee Benefits	606,201	565,157	597,871	637,080	728,057
400 Purchased Property Services	625	750		3,400	3,400
500 Other Purchased Services					
600 Supplies	23,096	20,443	23,588	21,684	22,317
800 Other Objects				600	
Total - 1000	2,244,769	2,092,099	2,127,810	2,223,518	2,362,088
2100 Pupil Services					
400 Purchased Property Services	125				
500 Other Purchased Services			146		200
600 Supplies	360	492	69	476	277
Total - 2100	485	492	215	476	477
2210 Improvement of Instruction					
100 Employee Salaries	65	518	420		
200 Employee Benefits	5	40			
Total - 2210	70	557	420	0	0
2220 Media Services					
100 Employee Salaries	44,646	47,827	51,619	52,105	55,470
200 Employee Benefits	20,197	21,207	22,392	22,512	24,657
500 Other Purchased Services					300
600 Supplies	5,485	5,660	5,694	6,264	5,878
800 Other Objects	905	905	619	400	500
Total - 2220	71,232	75,599	80,324	81,281	86,805
2400 School Administration					
100 Employee Salaries	209,744	211,173	219,800	229,631	240,227
200 Employee Benefits	78,465	75,092	80,890	90,296	91,566
300 Professional Services					
400 Purchased Property Services	2,772	2,988	3,073	1,000	1,000
600 Supplies	3,701	3,796	2,597	2,808	2,816
800 Other Objects	190	35			
Total - 2400	294,872	293,085	306,361	323,735	335,609
Total - Moreland Road	2,611,429	2,461,831	2,515,130	2,629,010	2,784,979

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Carver Road Middle (0106)					
1000 Direct Instruction					
100 Employee Salaries	1,346,245	1,425,866	1,445,067	1,522,461	1,651,155
200 Employee Benefits	535,685	592,644	640,415	656,020	767,110
300 Professional Services	1,000			2,400	
400 Purchased Property Services	494	469	696	1,500	
600 Supplies	13,292	6,349	14,882	20,575	21,052
700 Equipment					
800 Other Objects				1,248	1,683
Total - 1000	<u>1,896,716</u>	<u>2,025,327</u>	<u>2,101,060</u>	<u>2,204,204</u>	<u>2,441,000</u>
2100 Pupil Services					
100 Employee Salaries	17,471	21,682	19,703	40,373	
200 Employee Benefits	10,494	11,523	9,569	27,128	
600 Supplies					483
800 Other Objects				523	
Total - 2100	<u>27,966</u>	<u>33,205</u>	<u>29,272</u>	<u>68,024</u>	<u>483</u>
2210 Improvement of Instruction					
100 Employee Salaries	4,704	6,620	2,395		
200 Employee Benefits	360	506	183		
500 Other Purchased Services		3,150			
800 Other Objects	845	5,225			
Total - 2210	<u>5,909</u>	<u>15,501</u>	<u>2,578</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	63,387	64,167	53,349	53,668	57,134
200 Employee Benefits	23,803	23,574	22,879	23,024	25,233
300 Professional Services					1,500
400 Purchased Property Services				322	1,200
500 Other Purchased Services	400	420	442		1,000
600 Supplies	5,555	4,811	2,907	5,000	3,062
800 Other Objects				2,000	
Total - 2220	<u>93,146</u>	<u>92,971</u>	<u>79,577</u>	<u>84,014</u>	<u>89,129</u>
2400 School Administration					
100 Employee Salaries	229,170	248,062	297,659	314,339	360,845
200 Employee Benefits	70,191	75,405	93,945	99,915	142,139
300 Professional Services				1,000	
400 Purchased Property Services	2,738	5,347	6,372	1,000	
500 Other Purchased Services	785	1,943	350	1,616	1,500
600 Supplies	3,667	12,585	3,961	568	2,364
800 Other Objects	2,922	5,264	4,258		
Total 2400	<u>309,473</u>	<u>348,606</u>	<u>406,546</u>	<u>418,438</u>	<u>506,848</u>
Total - Carver Road	<u>2,333,209</u>	<u>2,515,610</u>	<u>2,619,033</u>	<u>2,774,680</u>	<u>3,037,460</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Kennedy Road Middle (0107)					
1000 Direct Instruction					
100 Employee Salaries	1,608,942	1,638,298	1,495,959	1,530,810	1,822,189
200 Employee Benefits	572,458	597,219	567,672	595,766	760,018
400 Purchased Property Services	995				
600 Supplies	11,423	10,178	2,989	24,533	10,153
700 Equipment				4,500	
800 Other Objects				6,000	4,500
Total - 1000	<u>2,193,818</u>	<u>2,245,695</u>	<u>2,066,620</u>	<u>2,161,609</u>	<u>2,596,860</u>
2100 Pupil Services					
600 Supplies					
Total - 2100	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2210 Improvement of Instruction					
100 Employee Salaries	1,090	3,071			
200 Employee Benefits	83	421			
800 Other Objects	155	35	25		
Total - 2210	<u>1,328</u>	<u>3,527</u>	<u>25</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	55,468	58,530	58,864	61,007	63,045
200 Employee Benefits	22,088	23,168	23,985	24,575	26,624
600 Supplies	2,196	5,959	4,875		1,000
700 Equipment					500
800 Other Objects					500
Total - 2220	<u>79,752</u>	<u>87,657</u>	<u>87,724</u>	<u>85,582</u>	<u>91,669</u>
2400 School Administration					
100 Employee Salaries	232,663	286,688	325,870	342,962	355,069
200 Employee Benefits	85,655	98,633	110,625	115,071	140,952
300 Professional Services					1,000
400 Purchased Property Services	4,187	2,559	3,708		1,500
500 Other Purchased Services			604		1,500
600 Supplies	6,522	3,406	4,945		9,000
700 Equipment					1,000
800 Other Objects	3,053	3,823	2,879		4,894
Total - 2400	<u>332,078</u>	<u>395,109</u>	<u>448,631</u>	<u>458,033</u>	<u>514,915</u>
Total - Kennedy Road	<u>2,606,976</u>	<u>2,731,988</u>	<u>2,603,000</u>	<u>2,705,224</u>	<u>3,203,444</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Rehoboth Road Middle (0110)					
1000 Direct Instruction					
100 Employee Salaries	2,328,776	2,307,558	2,322,860	2,396,347	2,519,247
200 Employee Benefits	831,713	855,939	869,802	897,676	1,047,425
400 Purchased Property Services	1,462	2,346	1,409		
500 Other Purchased Services					150
600 Supplies	28,782	29,443	25,164	33,774	32,837
700 Equipment	750			600	
800 Other Objects	3,901	1,222	284		750
Total - 1000	3,195,384	3,196,508	3,219,519	3,328,397	3,600,409
2100 Pupil Services					
600 Supplies	478	2,415	1,416	661	644
Total - 2100	478	2,415	1,416	661	644
2210 Improvement of Instruction					
100 Employee Salaries	1,270	2,232	1,615		
200 Employee Benefits	97	171	124		
500 Other Purchased Services	284	87	169		
800 Other Objects	993	865	782		
Total - 2210	2,644	3,354	2,690	0	0
2220 Media Services					
100 Employee Salaries	55,997	58,192	59,734	61,007	63,045
200 Employee Benefits	22,231	23,119	23,843	24,321	26,361
600 Supplies	9,954	8,854	10,980	9,254	9,016
Total - 2220	88,182	90,165	94,557	94,582	98,422
2400 School Administration					
100 Employee Salaries	237,290	279,265	333,287	355,320	367,862
200 Employee Benefits	86,639	98,220	117,969	128,633	144,425
400 Purchased Property Services		1,395	5,488		4,000
500 Other Purchased Services	626		1,220		
600 Supplies	6,290	4,919	3,531	5,288	1,152
700 Equipment					
800 Other Objects	358		50		
Total - 2400	331,202	383,800	461,545	489,241	517,439
Total - Rehoboth	3,617,891	3,676,243	3,779,727	3,912,881	4,216,914

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Griffin High School (0187)					
1000 Direct Instruction					
100 Employee Salaries	4,307,895	4,502,812	4,570,732	4,666,581	4,889,233
200 Employee Benefits	1,539,107	1,680,840	1,715,564	1,783,541	1,882,424
300 Professional Services	7,750	7,357			168,997
400 Purchased Property Services	1,417	1,928	2,280		
500 Other Purchased Services	4,747			4,000	4,000
600 Supplies	45,630	24,595	30,918	40,526	40,203
800 Other Objects	1,909	95			
Total - 1000	5,908,455	6,217,627	6,319,494	6,494,648	6,984,857
2100 Pupil Services					
100 Employee Salaries		37,073	38,505	39,022	40,773
200 Employee Benefits		19,893	19,608	19,731	21,144
600 Supplies	97			1,364	1,364
Total - 2100	97	56,966	58,113	60,117	63,281
2210 Improvement of Instruction					
100 Employee Salaries	3,606	5,067	34,220		
200 Employee Benefits	276	388	2,618		
500 Other Purchased Services		475	265		
800 Other Objects	1,470	1,685	25		
Total - 2210	5,352	7,615	37,127	0	0
2220 Media Services					
100 Employee Salaries	58,859	58,253	61,435	64,735	68,472
200 Employee Benefits	29,879	31,046	12,519	14,203	16,758
400 Purchased Property Services		390			
600 Supplies	13,257	3,614	7,143	15,596	15,596
700 Equipment	3,099			3,500	3,500
800 Other Objects					
Total - 2220	105,095	93,303	81,097	98,034	104,326
2400 School Administration					
100 Employee Salaries	521,131	523,550	505,361	530,615	549,768
200 Employee Benefits	158,873	161,821	182,533	192,513	221,046
300 Professional Services				7,000	7,000
400 Purchased Property Services	9,546	9,497	9,698	15,000	10,000
500 Other Purchased Services	2,000	2,932	2,480	2,500	7,500
600 Supplies	16,004	28,041	10,146	21,000	22,631
700 Equipment	3,099			9,585	8,000
800 Other Objects	2,684	1,730		2,000	
Total - 2400	713,337	727,571	710,218	780,213	825,945
2900 Other Support Services					
100 Employee Salaries	4,839	5,278			
200 Employee Benefits	370	405			
Total - 2900	5,209	5,683	0	0	0
Total - Griffin High	6,737,544	7,108,765	7,206,049	7,433,012	7,978,409

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School - Cowan Road Elementary (0192)					
1000 Direct Instruction					
100 Employee Salaries	1,828,074	1,833,637	1,781,235	1,831,156	2,040,909
200 Employee Benefits	648,012	688,316	709,057	734,446	877,638
500 Other Purchased Services					1,634
600 Supplies	14,584	18,476	9,712	13,200	15,000
800 Other Objects				4,004	2,350
Total - 1000	<u>2,490,670</u>	<u>2,540,429</u>	<u>2,500,004</u>	<u>2,582,806</u>	<u>2,937,531</u>
2100 Pupil Services					
500 Other Purchased Services			390	350	400
600 Supplies	531				
800 Other Objects			150	600	600
Total - 2100	<u>531</u>	<u>0</u>	<u>540</u>	<u>950</u>	<u>1,000</u>
2210 Improvement of Instruction					
100 Employee Salaries	270	545	1,945		
200 Employee Benefits	42	42	149		
500 Other Purchased Services			902		
600 Supplies					
800 Other Objects		145			
Total - 2210	<u>312</u>	<u>732</u>	<u>2,996</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	58,004	60,255	60,105	62,838	64,938
200 Employee Benefits	22,396	23,395	23,977	24,583	26,634
500 Other Purchased Services				200	200
600 Supplies	7,133	7,263	7,417	6,300	6,500
800 Other Objects					
Total - 2220	<u>87,533</u>	<u>90,913</u>	<u>91,499</u>	<u>93,921</u>	<u>98,272</u>
2400 School Administration					
100 Employee Salaries	203,583	208,470	216,396	227,789	221,519
200 Employee Benefits	58,656	60,625	49,926	69,252	75,762
300 Professional Services		700			
400 Purchased Property Services	3,653	5,429	5,794	9,000	9,000
500 Other Purchased Services	1,133	88	1,288	400	1,900
600 Supplies	13,390	11,757	15,871	3,300	4,500
700 Equipment				5,000	5,000
800 Other Objects	1,367	937	1,902	2,100	2,500
Total - 2400	<u>282,483</u>	<u>287,306</u>	<u>291,176</u>	<u>316,841</u>	<u>320,181</u>
Total - Cowan Road	<u>2,861,529</u>	<u>2,919,379</u>	<u>2,886,214</u>	<u>2,994,518</u>	<u>3,356,984</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Jordan Hill Elementary (0195)					
1000 Direct Instruction					
100 Employee Salaries	1,541,371	1,559,304	1,583,783	1,620,479	1,592,883
200 Employee Benefits	547,922	571,255	589,536	598,205	628,368
300 Professional Services					
400 Purchased Property Services		48			
600 Supplies	17,168	15,637	10,665	13,900	13,460
Total - 1000	<u>2,106,461</u>	<u>2,146,245</u>	<u>2,183,985</u>	<u>2,232,584</u>	<u>2,234,711</u>
2100 Pupil Services					
600 Supplies	724	359	677	600	750
Total - 2100	<u>724</u>	<u>359</u>	<u>677</u>	<u>600</u>	<u>750</u>
2210 Improvement of Instruction					
100 Employee Salaries	130	1,058	750		
200 Employee Benefits	10	81	63		
500 Other Purchased Services	862				
800 Other Objects					
Total - 2210	<u>1,002</u>	<u>1,138</u>	<u>813</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	52,444	53,387	55,210	55,277	58,846
200 Employee Benefits	21,279	21,878	22,727	22,808	25,143
600 Supplies	4,893	4,397	4,422	3,900	5,000
Total - 2220	<u>78,615</u>	<u>79,662</u>	<u>82,359</u>	<u>81,985</u>	<u>88,989</u>
2400 School Administration					
100 Employee Salaries	200,819	213,874	228,014	239,886	248,355
200 Employee Benefits	67,044	73,723	80,300	83,507	93,431
400 Purchased Property Services	3,463	2,855	3,767	3,000	4,000
500 Other Purchased Services	784	793	487	500	1,200
600 Supplies	2,237	7,504	11,000	10,932	5,746
800 Other Objects	590	1,279	1,525	500	1,000
Total - 2400	<u>274,937</u>	<u>300,028</u>	<u>325,092</u>	<u>338,325</u>	<u>353,732</u>
Total - Jordan Hill	<u>2,461,740</u>	<u>2,527,432</u>	<u>2,592,926</u>	<u>2,653,494</u>	<u>2,678,182</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Futral Road Elementary (0199)					
1000 Direct Instruction					
100 Employee Salaries	2,093,266	2,208,176	2,155,812	2,170,577	2,285,796
200 Employee Benefits	763,020	801,317	796,673	814,801	904,426
600 Supplies	13,157	16,076	24,171	18,100	12,400
700 Equipment					6,500
800 Other Objects					
Total - 1000	<u>2,869,442</u>	<u>3,025,569</u>	<u>2,976,657</u>	<u>3,003,478</u>	<u>3,209,122</u>
2100 Pupil Services					
600 Supplies	466	191	1,214	500	500
Total - 2100	<u>466</u>	<u>191</u>	<u>1,214</u>	<u>500</u>	<u>500</u>
2210 Improvement of Instruction					
100 Employee Salaries	1,430	5,830	1,341		
200 Employee Benefits	109	446	103		
800 Other Objects	955	1,165	926		
Total - 2210	<u>2,494</u>	<u>7,441</u>	<u>2,370</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	55,919	54,626	54,960	56,935	58,846
200 Employee Benefits	21,624	22,304	22,875	23,373	25,302
600 Supplies	7,546	11,884	1,960	5,800	2,000
700 Equipment					3,800
Total - 2220	<u>85,089</u>	<u>88,813</u>	<u>79,795</u>	<u>86,108</u>	<u>89,948</u>
2400 School Administration					
100 Employee Salaries	211,321	210,982	221,363	234,675	242,958
200 Employee Benefits	78,303	79,946	77,724	82,740	103,114
400 Purchased Property Services	5,931	6,742	3,767	8,000	8,000
500 Other Purchased Services	185	175	1,174	2,900	1,800
600 Supplies	4,369	6,122	7,735	8,583	11,502
800 Other Objects			800	800	1,250
Total - 2400	<u>300,109</u>	<u>303,967</u>	<u>312,562</u>	<u>337,698</u>	<u>368,624</u>
2700 Transportation - 20 Day					
500 Other Purchased Services	1,012				
Total - 2700	<u>1,012</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total - Futral Road	 <u>3,258,612</u>	 <u>3,425,981</u>	 <u>3,372,597</u>	 <u>3,427,784</u>	 <u>3,668,194</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Cowan Road Middle (0201)					
1000 Direct Instruction					
100 Employee Salaries	1,484,987	1,544,598	1,770,799	1,990,047	1,915,497
200 Employee Benefits	561,321	627,292	716,990	826,411	821,636
300 Professional Services				9,450	0
400 Purchased Property Services	1,539	1,713		1,000	4,000
500 Other Purchased Services	5,291	474	884		
600 Supplies	4,651	9,353	23,099	13,523	18,200
700 Equipment					
800 Other Objects	370		35		1,350
Total - 1000	<u>2,058,160</u>	<u>2,183,429</u>	<u>2,511,806</u>	<u>2,840,431</u>	<u>2,760,683</u>
2100 Pupil Services					
600 Supplies			181	750	
Total - 2100	<u>0</u>	<u>0</u>	<u>181</u>	<u>750</u>	<u>0</u>
2210 Improvement of Instruction					
100 Employee Salaries	3,872	66,954	2,365		
200 Employee Benefits	296	13,080	181		
500 Other Purchased Services		795	2		
600 Supplies					
800 Other Objects	60	915	160		
Total - 2210	<u>4,228</u>	<u>81,744</u>	<u>2,708</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	41,782	46,534	52,304	53,668	55,470
200 Employee Benefits	19,182	20,498	22,243	22,677	24,463
400 Purchased Property Services			2,241		
500 Other Purchased Services					
600 Supplies	3,954	1,410	1,385	7,852	8,010
800 Other Objects	330	965			
Total - 2220	<u>65,248</u>	<u>69,407</u>	<u>78,173</u>	<u>84,197</u>	<u>87,943</u>
2400 School Administration					
100 Employee Salaries	238,876	288,642	387,658	365,361	465,947
200 Employee Benefits	91,484	114,150	133,450	137,743	179,216
400 Purchased Property Services	4,009	4,274	2,799		1,000
500 Other Purchased Services			3,064	2,200	2,000
600 Supplies	5,050	7,529	5,981	5,000	5,000
700 Equipment		211			
800 Other Objects			832	2,200	1,500
Total - 2400	<u>339,419</u>	<u>414,805</u>	<u>533,784</u>	<u>512,504</u>	<u>654,663</u>
Total - Cowan Road	<u><u>2,467,055</u></u>	<u><u>2,749,385</u></u>	<u><u>3,126,651</u></u>	<u><u>3,437,882</u></u>	<u><u>3,503,289</u></u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: A.Z. Kelsey Achievement Center (0208)					
1000 Direct Instruction					
100 Employee Salaries	578,042	599,195	749,742	752,003	886,853
200 Employee Benefits	227,303	238,037	280,164	304,325	348,675
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services	638	147	132	3,000	3,000
600 Supplies	2,867	3,330	9,067	1,300	1,300
700 Equipment				1,000	1,000
Total - 1000	<u>808,851</u>	<u>840,709</u>	<u>1,039,105</u>	<u>1,061,628</u>	<u>1,240,828</u>
2100 Pupil Services					
600 Supplies					
Total - 2100	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2210 Improvement of Instruction					
100 Employee Salaries	940	284			
200 Employee Benefits	72	22			
500 Other Purchased Services	202		200	300	300
600 Supplies	576				
800 Other Objects				950	950
Total - 2210	<u>1,790</u>	<u>305</u>	<u>200</u>	<u>1,250</u>	<u>1,250</u>
2220 Educational Media Services					
600 Supplies					
Total - 2220	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2400 School Administration					
100 Employee Salaries	201,728	209,842	211,994	219,330	227,071
200 Employee Benefits	58,268	61,758	54,196	56,702	66,057
400 Purchased Property Services	1,855	2,226	2,366	500	500
500 Other Purchased Services	1,588	170			
600 Supplies	2,541		469	6,000	6,000
800 Other Objects	1,335	3,950	72	2,250	2,250
Total - 2400	<u>267,314</u>	<u>277,946</u>	<u>269,098</u>	<u>284,782</u>	<u>301,878</u>
Total - A.Z. Kelsey Academy	<u>1,077,955</u>	<u>1,118,960</u>	<u>1,308,403</u>	<u>1,347,660</u>	<u>1,543,956</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Anne Street Elementary (1050)					
1000 Direct Instruction					
100 Employee Salaries	1,357,651	1,241,951	1,353,192	1,376,603	1,535,684
200 Employee Benefits	550,324	470,198	523,189	533,347	645,875
400 Purchased Property Services	500				
600 Supplies	18,417	17,481	4,357	12,000	13,000
800 Other Objects		67	720		
Total - 1000	<u>1,926,892</u>	<u>1,729,697</u>	<u>1,881,458</u>	<u>1,921,950</u>	<u>2,194,559</u>
2100 Pupil Services					
400 Purchased Property Services				500	1,000
600 Supplies					
800 Other Objects		35			
Total - 2100	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>1,000</u>
2210 Improvement of Instruction					
100 Employee Salaries	1,855	975	635		
200 Employee Benefits	142	75	49		
500 Other Purchased Services	75				
800 Other Objects		350	150		
Total - 2210	<u>2,072</u>	<u>1,400</u>	<u>834</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	59,079	58,444	60,285	61,007	64,938
200 Employee Benefits	14,262	12,155	13,097	13,279	15,788
400 Purchased Property Services					
600 Supplies	4,495	6,475	6,140	5,000	3,193
800 Other Objects	92				
Total - 2220	<u>77,927</u>	<u>77,074</u>	<u>79,522</u>	<u>79,286</u>	<u>83,919</u>
2400 School Administration					
100 Employee Salaries	224,011	231,462	241,804	250,187	254,689
200 Employee Benefits	59,168	71,998	89,257	93,827	94,265
400 Purchased Property Services	2,953	4,072	2,901	1,500	1,500
500 Other Purchased Services	373	298		1,000	1,000
600 Supplies	4,470	2,209	7,449	4,000	6,000
800 Other Objects	1,259	740	575	5,999	4,500
Total - 2400	<u>292,234</u>	<u>310,778</u>	<u>341,986</u>	<u>356,513</u>	<u>361,954</u>
Total - Anne Street	<u>2,299,125</u>	<u>2,118,949</u>	<u>2,303,800</u>	<u>2,358,249</u>	<u>2,641,432</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Jackson Road Elementary (1052)					
1000 Direct Instruction					
100 Employee Salaries	1,371,845	1,301,706	1,266,695	1,318,075	1,489,400
200 Employee Benefits	516,699	494,031	523,845	548,396	628,587
300 Professional Services			2,000		
400 Purchased Property Services	402	1,347	1,000	1,200	1,200
500 Other Purchased Services			575	600	600
600 Supplies	17,061	15,905	12,581	15,414	13,756
700 Equipment					
800 Other Objects		249		500	200
Total - 1000	<u>1,906,007</u>	<u>1,813,238</u>	<u>1,806,697</u>	<u>1,884,185</u>	<u>2,133,743</u>
2100 Pupil Services					
600 Supplies	216	156	185	200	200
800 Other Objects	105	255	160	200	200
Total - 2100	<u>321</u>	<u>411</u>	<u>345</u>	<u>400</u>	<u>400</u>
2210 Improvement of Instruction					
100 Employee Salaries	410	193	610		
200 Employee Benefits	31	15	47		
400 Purchased Property Services					
600 Supplies					
800 Other Objects		504	150		
Total - 2210	<u>441</u>	<u>711</u>	<u>807</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	62,744	64,819	58,304	68,937	71,240
200 Employee Benefits	12,374	13,315	12,077	14,834	17,166
400 Purchased Property Services					
600 Supplies	5,909	5,493	5,570	5,500	5,000
700 Equipment					
Total - 2220	<u>81,027</u>	<u>83,627</u>	<u>75,951</u>	<u>89,271</u>	<u>93,406</u>
2400 School Administration					
100 Employee Salaries	205,652	213,653	219,000	231,555	231,622
200 Employee Benefits	65,650	69,085	73,580	78,873	88,242
400 Purchased Property Services	1,462	1,717	1,739	1,900	1,900
500 Other Purchased Services	1,112	1,154		2,000	3,000
600 Supplies	2,994	2,948	3,285	1,000	1,686
700 Equipment					
800 Other Objects	2,975	1,038	675	1,000	2,000
Total - 2400	<u>279,845</u>	<u>289,595</u>	<u>298,280</u>	<u>316,328</u>	<u>328,450</u>
Total - Jackson Road	<u>2,267,640</u>	<u>2,187,583</u>	<u>2,182,079</u>	<u>2,290,184</u>	<u>2,555,999</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Atkinson Elementary (1550)					
1000 Direct Instruction					
100 Employee Salaries	1,378,479	1,420,947	1,457,470	1,554,579	1,596,103
200 Employee Benefits	565,903	603,614	613,634	656,001	696,714
300 Professional Services					
400 Purchased Property Services	500			6,600	4,500
600 Supplies	10,242	6,984	5,901	11,420	8,550
800 Other Objects				4,491	5,250
Total - 1000	<u>1,955,123</u>	<u>2,031,545</u>	<u>2,077,005</u>	<u>2,233,091</u>	<u>2,311,117</u>
2100 Pupil Services					
600 Supplies	523	371	265	407	500
800 Other Objects					200
Total - 2100	<u>523</u>	<u>371</u>	<u>265</u>	<u>407</u>	<u>700</u>
2210 Improvement of Instruction					
100 Employee Salaries	505	325	690		
200 Employee Benefits	39	25	53		
800 Other Objects	85				
Total - 2210	<u>629</u>	<u>350</u>	<u>743</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	61,296	63,627	63,627	64,582	66,707
200 Employee Benefits	23,587	24,633	25,228	25,439	27,595
400 Purchased Property Services				1,000	750
600 Supplies	3,443	3,662	1,889	4,698	3,400
Total - 2220	<u>88,326</u>	<u>91,922</u>	<u>90,744</u>	<u>95,719</u>	<u>98,452</u>
2400 School Administration					
100 Employee Salaries	202,980	200,781	200,526	204,279	211,488
200 Employee Benefits	74,396	71,326	66,244	64,798	73,758
300 Professional Services					
400 Purchased Property Services	3,664	4,245	4,789		
600 Supplies	2,926	3,354	6,590	2,256	4,451
800 Other Objects	1,443	70	150	1,000	3,300
Total - 2400	<u>285,410</u>	<u>279,776</u>	<u>278,299</u>	<u>272,333</u>	<u>292,997</u>
Total - Atkinson	<u>2,330,011</u>	<u>2,403,964</u>	<u>2,447,056</u>	<u>2,601,550</u>	<u>2,703,266</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Beaverbrook Elementary (1750)					
1000 Direct Instruction					
100 Employee Salaries	1,465,802	1,417,532	1,417,279	1,366,145	1,342,847
200 Employee Benefits	596,644	593,193	573,717	546,764	589,666
600 Supplies	14,330	16,784	29,903	4,200	4,200
700 Equipment					
Total - 1000	<u>2,130,369</u>	<u>2,027,508</u>	<u>2,020,898</u>	<u>1,917,109</u>	<u>1,936,713</u>
2100 Pupil Services					
400 Purchased Property Services		811			
600 Supplies	123	368	316	450	500
800 Other Objects	300	129	266		
Total - 2100	<u>423</u>	<u>1,308</u>	<u>582</u>	<u>450</u>	<u>500</u>
2210 Improvement of Instruction					
100 Employee Salaries	203	360	725		
200 Employee Benefits	16	28	55		
500 Other Purchased Services	702	703			
Total - 2210	<u>920</u>	<u>1,090</u>	<u>780</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	67,713	70,198	70,198	72,978	75,379
200 Employee Benefits	24,858	26,028	26,681	27,326	29,763
400 Purchased Property Services		900			
500 Other Purchased Services	436				
600 Supplies	4,786	4,596	3,486	4,000	4,000
800 Other Objects					
Total - 2220	<u>97,793</u>	<u>101,722</u>	<u>100,365</u>	<u>104,304</u>	<u>109,142</u>
2400 School Administration					
100 Employee Salaries	226,883	224,295	236,207	245,942	254,623
200 Employee Benefits	69,224	68,655	73,649	75,783	84,112
400 Purchased Property Services	6,466	6,563	6,535	6,500	7,000
500 Other Purchased Services	958	240	1,336	500	1,800
600 Supplies	3,317	2,745	7,898	11,370	8,915
700 Equipment				500	
800 Other Objects		450	450	0	450
Total - 2400	<u>306,849</u>	<u>302,949</u>	<u>326,076</u>	<u>340,595</u>	<u>356,900</u>
Total - Beaverbrook	<u><u>2,536,354</u></u>	<u><u>2,434,577</u></u>	<u><u>2,448,702</u></u>	<u><u>2,362,458</u></u>	<u><u>2,403,255</u></u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Griffin Region College and Career Academy (2000)					
1000 Direct Instruction					
100 Employee Salaries				137,845	92,698
200 Employee Benefits				45,512	28,013
600 Supplies				15,000	25,000
700 Equipment					
800 Other Objects					
Total - 1000	0	0	0	198,357	145,711
2210 Improvement of Instruction					
100 Employee Salaries					34,788
200 Employee Benefits					8,514
500 Other Purchased Services			826		
600 Supplies					
800 Other Objects			1,635	2,000	7,500
Total - 2210	0	0	2,461	2,000	50,802
2220 Media Services					
600 Supplies					
Total - 2100	0	0	0	0	0
2300 General Administration					
100 Employee Salaries					
200 Employee Benefits					
Total - 2220	0	0	0	0	0
2400 School Administration					
100 Employee Salaries				180,046	165,372
200 Employee Benefits				58,246	56,740
300 Professional Services			11,022	1,000	1,000
400 Purchased Property Services				2,800	5,000
500 Other Purchased Services				2,400	1,850
600 Supplies				1,500	1,500
Total - 2400	0	0	11,022	245,992	231,462
2800 Other Support Services					
500 Other Purchased Services				2,000	6,000
600 Supplies				4,000	3,000
Total - 2800	0	0	0	6,000	9,000
Total - College and Career Academy	0	0	13,482	452,349	436,975

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Crescent Elementary (2050)					
1000 Direct Instruction					
100 Employee Salaries	1,519,023	1,672,028	1,593,865	1,565,180	1,556,431
200 Employee Benefits	564,021	621,495	616,937	602,066	629,323
300 Professional Services					
400 Purchased Property Services					
600 Supplies	10,266	9,325	8,114	5,850	4,850
700 Equipment					
800 Other Objects	1,118	269			
Total - 1000	2,094,428	2,303,117	2,218,915	2,173,096	2,190,604
2100 Pupil Services					
500 Other Purchased Services					
600 Supplies	325	310			250
800 Other Objects			235		
Total - 2100	325	310	235	0	250
2210 Improvement of Instruction					
100 Employee Salaries	110	2,068	910		
200 Employee Benefits	8	158	71		
500 Other Purchased Services	331	770			
600 Supplies					
700 Equipment					
800 Other Objects					
Total - 2210	449	2,996	981	0	0
2220 Media Services					
100 Employee Salaries	45,768	48,369	52,244	52,105	75,379
200 Employee Benefits	20,280	21,216	22,488	22,590	29,609
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	4,764	4,854	5,360	5,300	6,000
700 Equipment					
800 Other Objects	338	703	85	200	
Total - 2220	71,149	75,143	80,178	80,195	110,988
2400 School Administration					
100 Employee Salaries	217,883	223,371	228,030	240,944	249,447
200 Employee Benefits	78,997	81,935	75,313	80,570	92,534
300 Professional Services					
400 Purchased Property Services	5,913	5,502	5,213	6,000	7,500
500 Other Purchased Services		256	1,303	1,000	1,000
600 Supplies	6,216	8,099	12,661	8,102	8,675
800 Other Objects	1,202	365	75	2,000	1,200
Total - 2400	310,211	319,527	322,595	338,616	360,356
Total - Crescent	2,476,564	2,701,093	2,622,904	2,591,907	2,662,198

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Elementary Science Enrichment Center (2500)					
1000 Direct Instruction					
100 Employee Salaries	26,898	28,076			
200 Employee Benefits	9,830	10,308			
400 Purchased Property Services					
600 Supplies	4,860	4,973	4,811	5,000	5,000
800 Other Objects	140				
Total - 1000	41,728	43,358	4,811	5,000	5,000
Total - ESEC	41,728.49	43,357.61	4,811.09	5,000	5,000

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Moore Elementary (2552)					
1000 Direct Instruction					
100 Employee Salaries	1,350,001	1,311,195	1,276,055	1,316,642	1,432,701
200 Employee Benefits	529,815	526,620	534,567	557,650	639,679
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	5,497	1,756	2,093	7,900	8,300
800 Other Objects	1,518				
Total - 1000	<u>1,886,831</u>	<u>1,839,571</u>	<u>1,812,716</u>	<u>1,882,192</u>	<u>2,080,680</u>
2100 Pupil Services					
300 Professional Services				2,300	2,300
500 Other Purchased Services					
600 Supplies	199	500	301	500	500
Total - 2100	<u>199</u>	<u>500</u>	<u>301</u>	<u>2,800</u>	<u>2,800</u>
2210 Improvement of Instruction					
100 Employee Salaries	770	645	580		
200 Employee Benefits	59	49	44		
500 Other Purchased Services	109				
800 Other Objects	3,750	920	625		
Total - 2210	<u>4,688</u>	<u>1,614</u>	<u>1,249</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	77,414	78,370	81,690	81,003	83,668
200 Employee Benefits	26,691	27,575	28,865	28,981	31,702
300 Professional Services					
400 Purchased Property Services					
600 Supplies	519		851	2,700	2,500
800 Other Objects					
Total - 2220	<u>104,624</u>	<u>105,945</u>	<u>111,407</u>	<u>112,684</u>	<u>117,870</u>
2400 School Administration					
100 Employee Salaries	219,062	250,002	255,880	264,004	273,322
200 Employee Benefits	78,492	82,903	91,459	97,695	110,434
300 Professional Services					2,300
400 Purchased Property Services	2,909	3,440	3,762	2,000	2,000
500 Other Purchased Services	1,157			500	1,500
600 Supplies	13,699	17,405	12,883	8,000	7,263
800 Other Objects	2,018	406	619	467	1,000
Total - 2400	<u>317,336</u>	<u>354,156</u>	<u>364,604</u>	<u>372,666</u>	<u>397,819</u>
Total - Moore	<u>2,313,679</u>	<u>2,301,786</u>	<u>2,290,276</u>	<u>2,370,342</u>	<u>2,599,169</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Orrs Elementary (4052)					
1000 Direct Instruction					
100 Employee Salaries	1,962,459	1,988,071	1,107,281	1,876,089	1,937,448
200 Employee Benefits	736,676	770,042	758,734	747,283	806,643
300 Professional Services					
400 Purchased Property Services	1,399	1,000	1,000	6,000	5,600
500 Other Purchased Services				1,500	1,200
600 Supplies	24,023	27,989	23,278	6,188	5,600
800 Other Objects				14,376	9,600
Total - 1000	<u>2,724,556</u>	<u>2,787,102</u>	<u>1,890,293</u>	<u>2,651,436</u>	<u>2,766,091</u>
2100 Pupil Services					
500 Purchased Services			372		200
600 Supplies	751	100		300	900
800 Other Objects		235	323	258	500
Total - 2100	<u>751</u>	<u>100</u>	<u>372</u>	<u>558</u>	<u>1,600</u>
2210 Improvement of Instruction					
100 Employee Salaries	1,553	2,245	1,425		
200 Employee Benefits	119	172	109		
Total - 2210	<u>1,671</u>	<u>2,417</u>	<u>1,534</u>	<u>0</u>	<u>0</u>
2220 Media Services					
100 Employee Salaries	67,441	70,023	70,538	72,978	50,033
200 Employee Benefits	21,858	25,876	26,479	27,031	23,301
300 Professional Services					
400 Purchased Property Services				600	800
500 Other Purchased Services	276				200
600 Supplies	8,037	6,059	7,856	7,212	6,000
800 Other Objects					200
Total - 2220	<u>97,612</u>	<u>101,957</u>	<u>104,873</u>	<u>107,821</u>	<u>80,534</u>
2400 School Administration					
100 Employee Salaries	197,449	207,958	223,651	232,637	240,848
200 Employee Benefits	63,764	67,781	75,346	80,008	91,715
400 Purchased Property Services	3,202	5,470	3,398	600	1,200
500 Other Purchased Services	1,195	2,210	141		1,500
600 Supplies	7,553	1,987	496	600	500
700 Equipment					6,000
800 Other Objects	190		1,000	3,593	1,716
Total - 2400	<u>273,354</u>	<u>285,405</u>	<u>304,031</u>	<u>317,438</u>	<u>343,479</u>
Total - Orrs	<u>3,097,944</u>	<u>3,176,982</u>	<u>2,301,103</u>	<u>3,077,253</u>	<u>3,191,704</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Superintendent's Office (3000)					
1000 Direct Instruction					
300 Professional Services		20,240		35,000	
Total - 1000	0	20,240	0	35,000	0
2300 General Administration					
100 Employee Salaries	544,053	504,925	560,171	587,754	599,123
200 Employee Benefits	142,141	137,115	157,519	160,209	174,970
300 Professional Services	185,639	187,400	166,796	170,500	151,500
400 Purchased Property Services	6,081	6,304	5,815	4,860	5,020
500 Other Purchased Services	75,485	82,554	106,541	78,660	77,070
600 Supplies	14,025	2,302	4,058	2,300	21,120
800 Other Objects	36,314	34,785	70,249	67,300	66,210
Total - 2300	1,003,737	955,384	1,071,150	1,071,583	1,095,013
Total - Superintendent	1,003,737	975,624	1,071,150	1,106,583	1,095,013

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: -Curriculum (3200)					
1000 Direct Instruction					
100 Employee Salaries		1,407	317	6,000	6,831
200 Employee Benefits		108	24		
300 Professional Services	11,500	36,327	20,300		
500 Other Purchased Services	66,399	37,366	27,058	62,200	55,300
600 Supplies	730,400	880,827	422,474	141,000	99,227
700 Equipment	2,714				
800 Other Objects	1,629	10,284	13,098		
Total - 1000	<u>812,641</u>	<u>966,319</u>	<u>483,270</u>	<u>209,200</u>	<u>161,358</u>
2210 Improvement of Instruction					
100 Employee Salaries	259,016	405,561	716,071	722,538	1,003,502
200 Employee Benefits	83,668	124,628	225,945	233,314	298,656
300 Professional Services			48,502		25,000
400 Purchased Property Services	4,310	3,941	4,477	6,600	8,000
500 Other Purchased Services	26,928	31,483	25,403	81,500	75,000
600 Supplies	21,331	146,532	180,793	449,888	426,113
800 Other Objects	20,425	53,432	68,386	112,700	78,500
Total - 2210	<u>415,677</u>	<u>765,575</u>	<u>1,269,576</u>	<u>1,606,540</u>	<u>1,914,771</u>
Total - Teacher & Learning	<u>1,228,319</u>	<u>1,731,894</u>	<u>1,752,846</u>	<u>1,815,740</u>	<u>2,076,129</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Administrative Services (3300)					
2100 Pupil Services					
400 Purchased Property Services	2,153				
500 Other Purchased Services	16,000	35,107	12,000	19,000	17,000
600 Supplies			1,233		
700 Equipment					
800 Other Objects	651			2,500	500
Total - 2100	<u>18,804</u>	<u>35,107</u>	<u>13,233</u>	<u>21,500</u>	<u>17,500</u>
2210 Improvement of Instruction					
500 Other Purchased Services	1,355	3,273	2,250		
600 Supplies			172		
800 Other Objects	0	450			
Total - 2210	<u>1,355</u>	<u>3,723</u>	<u>2,422</u>	<u>0</u>	<u>0</u>
2300 General Administration					
300 Professional Services	2,291	4,764	4,771	6,800	4,800
400 Purchased Property Services			3,848		
500 Other Purchased Services	671	385	2,703	2,500	2,000
600 Supplies	19,592	27,011	51,685	37,870	17,050
700 Equipment					
800 Other Objects	200	574	7,931	2,500	1,500
Total - 2300	<u>22,754</u>	<u>32,734</u>	<u>70,939</u>	<u>49,670</u>	<u>25,350</u>
2900 Support Services - Other					
500 Other Purchased Services	247,591	260,306	245,591	273,600	267,500
Total - 2900	<u>247,591</u>	<u>260,306</u>	<u>245,591</u>	<u>273,600</u>	<u>267,500</u>
Total - Administrative Services	<u><u>290,505</u></u>	<u><u>331,869</u></u>	<u><u>332,185</u></u>	<u><u>344,770</u></u>	<u><u>310,350</u></u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Special Education (3400)					
1000 Direct Instruction					
100 Employee Salaries	197,633	358,750	366,230	362,312	435,920
200 Employee Benefits	79,870	119,542	135,839	132,524	190,852
300 Professional Services	135,740	177,626	161,678	200,000	316,405
400 Purchased Property Services		1,113			
500 Other Purchased Services	28,454	28,996	37,515	43,166	
600 Supplies	840	451	2,406	8,000	
800 Other Objects					
Total - 1000	442,536	686,477	703,668	746,002	943,177
2100 Pupil Services					
100 Employee Salaries	151,304	161,700	137,819	142,912	113,193
200 Employee Benefits	41,358	54,397	47,372	48,548	39,276
600 Supplies			13,387		
Total - 2100	192,662	216,096	198,578	191,460	152,469
2210 Improvement of Instruction					
100 Employee Salaries	126,959	123,060	113,126	158,514	170,005
200 Employee Benefits	40,662	40,246	35,598	56,571	57,954
300 Professional Services					
400 Purchased Property Services	1,006		1,020		5,000
600 Supplies	4,606	1,807		7,500	18,000
800 Other Objects	140	841		2,000	5,000
Total - 2210	173,373	165,953	149,745	224,585	255,959
2700 Student Transportation Services					
100 Personal Services					
500 Other Purchased Services		227		5,000	10,000
Total - 2700	0	227	0	5,000	10,000
Total - Special Education	808,572	1,068,753	1,051,991	1,167,047	1,361,605

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Professional Development (3500)					
2210 Improvement of Instruction					
100 Employee Salaries	796		860		
200 Employee Benefits	61		66		
300 Professional Services	3,800			23,000	
500 Other Purchased Services	1,338	2,771	4,745		
600 Supplies		1			
800 Other Objects		1,360	9,774	10,000	10,000
Total - 2210	<u>5,995</u>	<u>4,132</u>	<u>15,445</u>	<u>33,000</u>	<u>10,000</u>
Total - Professional Development	<u>5,995</u>	<u>4,132</u>	<u>15,445</u>	<u>33,000</u>	<u>10,000</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Deputy Superintendent (3600)					
2100 Pupil Services					
400 Purchased Property Services					
500 Other Purchased Services					7,000
600 Supplies					12,000
700 Equipment					
800 Other Objects					3,000
Total - 2100	0	0	0	0	22,000
2210 Improvement of Instruction					
500 Other Purchased Services					
600 Supplies					
800 Other Objects					
Total - 2210	0	0	0	0	0
2300 General Administration					
100 Personal Services					416,360
200 Employee Benefits					157,640
300 Professional Services					
500 Other Purchased Services					6,600
600 Supplies					10,000
700 Equipment					
800 Other Objects					5,500
Total - 2300	0	0	0	0	596,100
2900 Other Support Services					
500 Other Purchased Services					6,300
600 Supplies					
700 Equipment					
800 Other Objects					
Total - 2800					6,300
 Total - Deputy Superintendent	 0	 0	 0	 0	 624,400

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Human Resources (3900)					
1000 Direct Instruction					
100 Employee Salaries	54,314	90,190	119,625		
200 Employee Benefits	4,155	6,900	9,151		
Total - 1000	58,469	97,090	128,776	0	0
2800 Support Services - Central					
100 Employee Salaries	281,459	384,011	455,462	454,715	470,767
200 Employee Benefits	82,980	114,659	141,288	145,610	173,924
300 Professional Services	22,917	69,291	50,223	43,000	44,560
400 Purchased Property Services	17,681	20,069	36,598	36,500	36,500
500 Other Purchased Services	25,230	26,866	25,803	30,550	30,550
600 Supplies	38,421	14,128	12,683	17,525	17,525
800 Other Objects	2,555	4,474	8,506	5,440	10,880
Total - 2800	471,243	633,497	730,562	733,340	784,706
2900 Support Services - Other					
100 Personal Services		99,800	102,400		103,000
200 Employee Benefits		49,340	45,340		7,674
Total - 2900		149,140	147,740	0	110,674
 Total - Human Resources	529,712	879,727	1,007,078	733,340	895,380

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Finance (4000)					
2500 Support Services - Business					
100 Employee Salaries	236,669	244,161	269,845	274,920	284,625
200 Employee Benefits	66,863	64,426	74,083	77,328	90,623
300 Professional Services					
400 Purchased Property Services	10,662	1,707	1,741	2,600	2,600
500 Other Purchased Services	23,905	13,273	2,573	14,250	9,250
600 Supplies	35,033	48,568	56,838	45,300	45,300
800 Other Objects	5,595	4,144	4,519	6,000	6,000
Total - 2500	<u>378,726</u>	<u>376,279</u>	<u>409,598</u>	<u>420,398</u>	<u>438,398</u>
2900 Support Services - Other					
200 Employee Benefits	20,917	2,829	0	30,000	30,000
Total - 2900	<u>20,917</u>	<u>2,829</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
5000 Transfers to Other Funds					
900 Workers Compensation/PreK	652,715		523,607	500,000	575,000
Total - 3300	<u>652,715</u>	<u>0</u>	<u>523,607</u>	<u>500,000</u>	<u>575,000</u>
 Total - Finance	 <u>1,052,358</u>	 <u>379,108</u>	 <u>933,205</u>	 <u>950,398</u>	 <u>1,043,398</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Administrative Technology (4100)					
2800 Support Services - Central					
100 Employee Salaries	214,079	232,699	250,834	254,849	266,640
200 Employee Benefits	69,738	74,027	83,308	89,104	103,700
300 Professional Services	4,821	1,101	15,594	14,250	12,600
400 Purchased Property Services		1,594	1,691	3,000	2,500
500 Other Purchased Services	70,079		80,735	86,815	64,035
600 Supplies	233,702	257,282	275,817	200,100	222,200
700 Equipment	66,020	64,648	60,287		
800 Other Objects		2,220	975	1,110	1,155
Total - 2800	<u>658,439</u>	<u>633,570</u>	<u>769,243</u>	<u>649,228</u>	<u>672,830</u>
Total - Administrative Technology	<u>658,439</u>	<u>633,570</u>	<u>769,243</u>	<u>649,228</u>	<u>672,830</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: School & Community Services (4200)					
2800 Support Services - Central					
100 Employee Salaries	135,244	141,633	148,823	152,099	157,468
200 Employee Benefits	33,997	36,457	40,483	42,064	49,176
300 Professional Services	131,606	99,535	84,535	70,425	47,000
400 Purchased Property Services		2,484	3,588		300
500 Other Purchased Services	1,150	13,762	41,262	23,600	20,850
600 Supplies	6,342	8,441	2,737	12,450	13,300
800 Other Objects	240	1,834	20,093	26,100	16,800
Total - 2800	<u>308,579</u>	<u>304,147</u>	<u>341,521</u>	<u>326,738</u>	<u>304,894</u>
Total - School & Community Services	<u>308,579</u>	<u>304,147</u>	<u>341,521</u>	<u>326,738</u>	<u>304,894</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Psychological Services (4300)					
2100 Pupil Services					
100 Employee Salaries	253,374	236,869	277,780	276,380	302,468
200 Employee Benefits	82,172	71,488	89,984	91,111	117,315
300 Professional Services	800	84	900	3,000	5,000
400 Purchased Property Services	705	840	875	2,400	2,400
500 Other Purchased Services	1,226	1,952	3,609	3,000	3,000
600 Supplies	14,503	12,326	16,320	15,000	15,000
800 Other Objects			845	2,000	2,000
Total - 2100	352,780	323,558	390,313	392,891	447,183
Total - Psychological Services	352,780	323,558	390,313	392,891	447,183

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Pupil Services (4500)					
1000 Direct Instruction					
100 Employee Salaries	201	1,616	4,267		
200 Employee Benefits	15	124	326		
300 Professional Services	26,191	23,153	10,841	32,295	35,000
500 Other Purchased Services	395		276	3,500	3,000
Total - 1000	<u>26,802</u>	<u>24,893</u>	<u>15,710</u>	<u>35,795</u>	<u>38,000</u>
2100 Pupil Services					
100 Employee Salaries	354,225	366,656	360,005	381,128	492,118
200 Employee Benefits	132,212	139,326	129,106	140,821	196,913
300 Professional Services		3,790	6,174	7,000	7,500
400 Purchased Property Services	1,271	1,460	1,508	2,400	2,400
500 Other Purchased Services	13,638	7	60	1,500	2,500
600 Supplies	6,375	7,936	12,814	9,000	9,000
800 Other Objects		45			
Total - 2100	<u>507,720</u>	<u>519,220</u>	<u>509,667</u>	<u>541,849</u>	<u>710,431</u>
2210 Improvement of Instruction					
100 Employee Salaries	127,362	130,319	142,723	282,496	140,980
200 Employee Benefits	43,037	44,619	49,755	101,264	45,214
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services	1,385	1,346	2,474	1,500	3,000
600 Supplies	3,971	4,596	5,215	5,600	
800 Other Objects	6,240	7,539	6,535	7,050	5,000
Total - 2210	<u>181,995</u>	<u>188,419</u>	<u>206,701</u>	<u>397,910</u>	<u>194,194</u>
2300 General Administration					
500 Other Purchased Services		30,397	27,032	17,000	20,000
Total - 2300	<u>0</u>	<u>30,397</u>	<u>27,032</u>	<u>17,000</u>	<u>20,000</u>
Total - Pupil Services	<u>716,518</u>	<u>762,929</u>	<u>759,111</u>	<u>992,554</u>	<u>962,625</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: School Nurse (4600)					
2100 Pupil Services					
100 Employee Salaries	205,681	248,139	315,369	218,234	400,000
200 Employee Benefits	79,113	89,081	114,286	110,815	148,640
300 Professional Services				1,000	1,000
500 Other Purchased Services	1,642	1,874	1,586	2,200	2,200
600 Supplies	27,083	23,042	19,143	34,189	33,029
800 Other Objects	175	430	240	1,000	3,000
Total - 2100	313,695	362,566	450,623	367,438	587,869
Total - School Nurse	313,695	362,566	450,623	367,438	587,869

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: ESOL (4700)					
1000 Direct Instruction					
100 Employee Salaries	246,938	259,040	381,666	432,119	471,390
200 Employee Benefits	84,599	90,045	141,034	163,480	184,163
Total - 1000	<u>331,537</u>	<u>349,085</u>	<u>522,700</u>	<u>595,599</u>	<u>655,553</u>
2210 Improvement of Instruction					
100 Employee Salaries	13	37,740	39,543	51,399	44,900
200 Employee Benefits	1	13,364	14,026	21,356	16,315
Total - 2210	<u>14</u>	<u>51,104</u>	<u>53,569</u>	<u>72,755</u>	<u>61,215</u>
Total - ESOL	<u>331,551</u>	<u>400,190</u>	<u>576,269</u>	<u>668,354</u>	<u>716,768</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Proposed Budget	2017-18 Proposed Budget
Department: Vocational Education (4800)					
1000 Direct Instruction					
100 Employee Salaries		9,150	9,370	7,431	
200 Employee Benefits		700	2,565	569	
300 Professional Services				10,000	
400 Purchased Property Services	1,835	7,312	3,007	5,900	13,000
500 Other Purchased Services	857		12,472		6,000
600 Supplies	198,187	113,721	85,175	69,000	97,500
700 Equipment					15,000
800 Other Objects	375	2,152	2,990		
Total - 1000	<u>201,255</u>	<u>133,035</u>	<u>115,579</u>	<u>92,900</u>	<u>131,500</u>
2210 Improvement of Instruction					
100 Employee Salaries	42,949	42,214	29,659		56,595
200 Employee Benefits	5,970	5,425	7,491		13,126
300 Professional Services			18,323		
400 Purchased Property Services	1,835				
500 Other Purchased Services	585	837		10,000	2,500
800 Other Objects		108	420		1,500
Total - 2210	<u>51,340</u>	<u>48,584</u>	<u>55,893</u>	<u>10,000</u>	<u>73,721</u>
2700 Student Transportation Services					
500 Other Purchased Services				16,000	
Total - 2700	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>0</u>
Total - Vocational	<u>252,594</u>	<u>181,619</u>	<u>171,472</u>	<u>118,900</u>	<u>205,221</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Instructional Technology (5000)					
1000 Direct Instruction					
100 Employee Salaries	439,854	562,864	589,612	634,655	658,097
200 Employee Benefits	132,334	186,597	202,766	213,195	246,152
600 Supplies					
Total - 1000	<u>572,189</u>	<u>749,461</u>	<u>792,377</u>	<u>847,850</u>	<u>904,249</u>
2210 Improvement of Instruction					
100 Employee Salaries	104,976	119,549	126,600	132,115	136,778
200 Employee Benefits	25,920	36,043	38,932	40,142	44,631
300 Professional Services	43,005	19,952	15,142	25,900	25,900
400 Purchased Property Services	914	1,421	1,381	1,500	1,500
500 Other Purchased Services	7,883	8,525	9,960	21,700	21,700
600 Supplies	271,732	449,276	364,201	413,368	512,482
800 Other Objects	3,499	2,434	6,837	19,385	19,641
Total - 2210	<u>457,929</u>	<u>637,198</u>	<u>563,052</u>	<u>654,110</u>	<u>762,632</u>
2600 Maintenance and Operation of Plant					
500 Other Purchased Services	910,106	475,363	423,123	361,064	340,161
600 Supplies		46,032			
	<u>910,106</u>	<u>521,395</u>	<u>423,123</u>	<u>361,064</u>	<u>340,161</u>
 Total - Instructional Technology	 <u>1,940,223</u>	 <u>1,908,055</u>	 <u>1,778,552</u>	 <u>1,863,024</u>	 <u>2,007,042</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
School: Gifted Program (5300)					
1000 Direct Instruction					
100 Employee Salaries	250,756	254,256	255,885	262,480	268,252
200 Employee Benefits	82,949	85,789	88,732	89,933	97,845
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	15,674	18,020	19,700	18,970	18,970
Total - 1000	<u>349,379</u>	<u>358,065</u>	<u>364,317</u>	<u>371,383</u>	<u>385,067</u>
2210 Improvement of Instruction					
500 Other Purchased Services	415	235			400
800 Other Objects	500	18	50	1,000	600
Total - 2210	<u>915</u>	<u>253</u>	<u>50</u>	<u>1,000</u>	<u>1,000</u>
2400 School Administration					
100 Employee Salaries	23,110	23,902	23,674	26,843	27,790
200 Employee Benefits	6,237	4,939	5,144	5,830	6,720
400 Purchased Property Services	1,031	1,072	964	1,000	1,000
600 Supplies					
Total - 2400	<u>30,378</u>	<u>29,913</u>	<u>29,782</u>	<u>33,673</u>	<u>35,510</u>
Total - Gifted	<u>380,671</u>	<u>388,231</u>	<u>394,149</u>	<u>406,056</u>	<u>421,577</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Middle School Athletics (5600)					
2900 Support Services - Other					
100 Employee Salaries	44,400	64,072	82,232	52,000	50,000
200 Employee Benefits	8,649	11,746	13,871	8,727	8,727
300 Professional Services	51,701	39,701	51,812	40,000	40,000
Total - 2900	<u>104,750</u>	<u>115,519</u>	<u>147,915</u>	<u>100,727</u>	<u>98,727</u>
 Total - Middle School Athletics	 <u>104,750</u>	 <u>115,519</u>	 <u>147,915</u>	 <u>100,727</u>	 <u>98,727</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Student Transportation Services (8012)					
2700 Student Transportation Services					
100 Employee Salaries	2,114,073	2,371,780	2,402,721	2,468,582	2,529,150
200 Employee Benefits	703,328	703,835	819,368	953,415	1,107,657
300 Professional Services	21,247	18,448	19,926	25,000	17,000
400 Purchased Property Services	412,661	364,613	354,939	412,000	402,000
500 Other Purchased Services	403,577	410,432	296,459	313,297	301,981
600 Supplies	627,654	456,421	322,151	542,608	470,528
700 Equipment	957,046	864,254	346,655		5,000
800 Other Objects	18,048	16,006	11,451	4,000	4,000
Total - 2700	<u>5,257,635</u>	<u>5,205,789</u>	<u>4,573,670</u>	<u>4,718,902</u>	<u>4,837,316</u>
Total - Student Transportation	<u>5,257,635</u>	<u>5,205,789</u>	<u>4,573,670</u>	<u>4,718,902</u>	<u>4,837,316</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Proposed Budget
Department: Maintenance & Facilities (8013)					
2600 Maintenance and Operation of Plant					
100 Employee Salaries	2,507,131	2,471,797	2,557,022	2,678,146	2,468,180
200 Employee Benefits	801,368	779,017	850,662	981,127	1,004,488
300 Professional Services	81,616	104,407	90,869	105,300	103,500
400 Purchased Property Services	1,026,503	1,171,598	1,221,438	1,327,500	1,456,325
500 Other Purchased Services	272,658	278,031	280,257	283,750	238,350
600 Supplies	2,438,894	2,503,386	2,443,762	2,709,400	2,731,900
700 Equipment	152,268	119,907	204,992	149,500	117,000
800 Other Objects	2,699	1,594	1,773	3,750	3,750
Total - 2600	7,283,137	7,429,738	7,650,775	8,238,473	8,123,493
4000 Facilities Acquisition and Construction					
700 Equipment	184,471		110,136		
Total - 4000	184,471	0	110,136	0	0
Total - Maintenance	7,467,608	7,429,738	7,760,911	8,238,473	8,123,493

Section 5

Griffin-Spalding County School System
Proposed Staff Allocation
FY18

Department	Superintendent	Deputy Superintendent	Executive Director	Director	Asst. Director	Coordinator	Safety Supervisor	Social Worker	School Nurse	Psychologist	Custodian	Maintenance	Mechanic	Support/Clerical	Bus Driver	Speech Therapist	Occupational Therapist	Behavior Specialist	Residency Officer	Totals
Superintendent	1	1												2						4
Teaching & Learning			3	6		6								5.5		8	1			29.5
Administrative Services			1											1						2
Human Resources			1	1	1									4						7
Finance				1										4						5
Maintenance				1		1	1				81	14		2						99
Transportation				1			2						5	17	105					130
Administrative Tech				1										5						6
Instructional Tech				1										13						14
Student Services			1					5	1	4				2				2	0.5	15.5
School and Community				2										2						4
Totals	1	1	6	14	1	7	2	5	1	4	81	14	5	57.5	105	8	1	2	0.5	316

Note: Teaching and Learning Includes Special Education

Section 6

Griffin-Spalding County School System
190 Day Teacher Salary Schedule
Year: 2017-2018

Years: Salary Step	0-2 E	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23+
		1	2	3	4	5	6	7	7	L1	L1	L2	L2	L3	L3	L4	L4	L5	L5	L6	L7	
T-2																						
State	33,155.00	34,150.00	35,174.00	36,229.00	37,317.00	38,437.00	39,589.00	40,777.00	40,777.00	42,000.00	42,000.00	43,259.00	43,259.00	44,557.00	44,557.00	45,893.00	45,893.00	47,270.00	47,270.00	48,688.00	48,688.00	48,688.00
Local	3,661.00	3,081.00	3,174.00	3,269.00	3,367.00	3,466.00	3,572.00	3,680.00	3,689.00	4,008.00	4,016.00	4,207.00	4,207.00	4,498.00	4,498.00	4,633.00	4,662.00	5,058.00	5,058.00	5,210.00	5,210.00	5,210.00
Total	36,816.00	37,231.00	38,348.00	39,498.00	40,684.00	41,905.00	43,161.00	44,457.00	44,466.00	46,008.00	46,016.00	47,466.00	47,466.00	49,055.00	49,055.00	50,526.00	50,555.00	52,328.00	52,328.00	53,898.00	53,898.00	53,898.00
BT-4																						
State	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00	32,218.00
Local	3,558.00	2,907.00	3,471.00	3,537.00	3,604.00	3,764.00	3,838.00	3,915.00	3,994.00	4,077.00	4,159.00	4,395.00	4,395.00	4,522.00	4,522.00	4,619.00	4,871.00	4,978.00	4,978.00	5,089.00	5,089.00	5,150.00
Total	35,776.00	35,125.00	35,689.00	35,755.00	35,822.00	36,082.00	36,057.00	36,133.00	36,212.00	36,295.00	36,377.00	36,613.00	36,613.00	36,740.00	36,740.00	36,837.00	37,088.00	37,196.00	37,196.00	37,307.00	37,307.00	37,368.00
BT-5																						
State	36,309.00	37,398.00	38,520.00	39,676.00	41,263.00	42,501.00	44,114.00	45,746.00	47,118.00	47,118.00	48,532.00	48,532.00	49,987.00	49,987.00	51,487.00	51,487.00	53,031.00	53,031.00	54,622.00	54,622.00	54,622.00	54,622.00
Local	4,010.00	3,375.00	3,475.00	3,580.00	3,723.00	3,835.00	4,008.00	4,128.00	4,252.00	4,252.00	4,380.00	4,380.00	4,510.00	4,510.00	4,647.00	4,647.00	4,785.00	4,785.00	4,928.00	4,928.00	4,928.00	4,928.00
Total	40,319.00	40,773.00	41,995.00	43,256.00	44,986.00	46,336.00	48,422.00	49,874.00	49,874.00	51,370.00	51,370.00	52,912.00	52,912.00	54,497.00	54,497.00	56,134.00	56,134.00	57,816.00	57,816.00	59,550.00	59,550.00	60,849.00
BT-6																						
State	41,755.00	43,007.00	44,298.00	45,627.00	47,451.00	48,875.00	51,074.00	52,607.00	54,184.00	54,184.00	55,810.00	55,810.00	57,484.00	57,484.00	59,209.00	59,209.00	60,985.00	60,985.00	62,815.00	62,815.00	62,815.00	62,815.00
Local	4,611.00	3,880.00	3,998.00	4,117.00	4,282.00	4,410.00	4,608.00	4,747.00	4,889.00	4,889.00	5,036.00	5,036.00	5,187.00	5,187.00	5,343.00	5,343.00	5,503.00	5,503.00	5,668.00	5,668.00	5,668.00	5,668.00
Total	46,366.00	46,887.00	48,296.00	49,744.00	51,733.00	53,285.00	55,682.00	57,354.00	59,073.00	59,073.00	60,846.00	60,846.00	62,671.00	62,671.00	64,552.00	64,552.00	66,488.00	66,488.00	68,483.00	68,483.00	68,483.00	68,483.00
BT-7																						
State	47,183.00	48,599.00	50,057.00	51,558.00	53,620.00	55,229.00	57,715.00	59,446.00	61,229.00	61,229.00	63,066.00	63,066.00	64,958.00	64,958.00	66,907.00	66,907.00	68,914.00	68,914.00	70,982.00	70,982.00	70,982.00	70,982.00
Local	5,211.00	4,386.00	4,517.00	4,653.00	4,838.00	4,984.00	5,208.00	5,365.00	5,525.00	5,525.00	5,691.00	5,691.00	5,862.00	5,862.00	6,038.00	6,038.00	6,218.00	6,218.00	6,404.00	6,404.00	6,404.00	6,404.00
Total	52,394.00	52,985.00	54,574.00	56,211.00	58,458.00	60,213.00	62,923.00	64,811.00	66,754.00	66,754.00	68,757.00	68,757.00	70,820.00	70,820.00	72,945.00	72,945.00	75,132.00	75,132.00	77,386.00	77,386.00	77,386.00	78,890.00
T-4																						
State	34,092.00	35,116.00	36,169.00	37,254.00	38,745.00	39,908.00	41,704.00	42,955.00	44,244.00	44,244.00	45,571.00	45,571.00	46,937.00	46,937.00	48,346.00	48,346.00	49,796.00	49,796.00	51,291.00	51,291.00	51,291.00	51,291.00
Local	3,765.00	3,169.00	3,264.00	3,361.00	3,496.00	3,601.00	3,763.00	3,877.00	3,993.00	3,993.00	4,124.00	4,124.00	4,270.00	4,270.00	4,430.00	4,430.00	4,623.00	4,623.00	4,822.00	4,822.00	5,026.00	5,026.00
Total	37,857.00	38,285.00	39,433.00	40,615.00	42,241.00	43,509.00	45,467.00	46,832.00	48,237.00	48,237.00	49,695.00	49,695.00	51,392.00	51,392.00	53,225.00	53,225.00	55,225.00	55,225.00	57,363.00	57,363.00	59,529.00	59,529.00
T-5																						
State	39,207.00	40,383.00	41,595.00	42,842.00	44,556.00	45,892.00	47,957.00	49,397.00	50,879.00	50,879.00	52,405.00	52,405.00	53,976.00	53,976.00	55,596.00	55,596.00	57,264.00	57,264.00	58,982.00	58,982.00	58,982.00	58,982.00
Local	4,330.00	3,643.00	3,753.00	3,866.00	4,021.00	4,141.00	4,328.00	4,458.00	4,591.00	4,591.00	4,729.00	4,729.00	4,870.00	4,870.00	5,017.00	5,017.00	5,171.00	5,171.00	5,330.00	5,330.00	5,330.00	5,330.00
Total	43,537.00	44,026.00	45,348.00	46,708.00	48,577.00	50,033.00	52,285.00	53,855.00	55,470.00	55,470.00	57,134.00	57,134.00	58,846.00	58,846.00	60,613.00	60,613.00	62,500.00	62,500.00	64,538.00	64,538.00	66,707.00	66,707.00
T-6																						
State	44,304.00	45,633.00	47,002.00	48,411.00	50,347.00	51,858.00	54,192.00	55,817.00	57,492.00	57,492.00	59,217.00	59,217.00	60,994.00	60,994.00	62,824.00	62,824.00	64,709.00	64,709.00	66,650.00	66,650.00	66,650.00	66,650.00
Local	4,893.00	4,117.00	4,242.00	4,369.00	4,544.00	4,678.00	4,890.00	5,036.00	5,188.00	5,188.00	5,343.00	5,343.00	5,504.00	5,504.00	5,669.00	5,669.00	5,831.00	5,831.00	6,000.00	6,000.00	6,000.00	6,000.00
Total	49,197.00	49,750.00	51,244.00	52,780.00	54,891.00	56,536.00	59,082.00	60,853.00	62,680.00	62,680.00	64,560.00	64,560.00	66,498.00	66,498.00	68,493.00	68,493.00	70,540.00	70,540.00	72,650.00	72,650.00	74,650.00	74,650.00
T-7																						
State	49,177.00	50,652.00	52,172.00	53,737.00	55,886.00	57,563.00	60,153.00	61,958.00	63,816.00	63,816.00	65,731.00	65,731.00	67,703.00	67,703.00	69,733.00	69,733.00	71,825.00	71,825.00	73,981.00	73,981.00	73,981.00	73,981.00
Local	5,431.00	4,571.00	4,707.00	4,849.00	5,042.00	5,194.00	5,428.00	5,591.00	5,759.00	5,759.00	5,932.00	5,932.00	6,109.00	6,109.00	6,292.00	6,292.00	6,475.00	6,475.00	6,665.00	6,665.00	6,665.00	6,665.00
Total	54,608.00	55,223.00	56,879.00	58,586.00	60,928.00	62,757.00	65,581.00	67,549.00	69,575.00	69,575.00	71,663.00	71,663.00	73,812.00	73,812.00	76,025.00	76,025.00	78,300.00	78,300.00	80,646.00	80,646.00	83,646.00	83,646.00

Griffin-Spalding County School System
 Job Title and Administrative Salary Schedule Rankings
 Fiscal Year 2018

Deputy Superintendent	AS-51
High School Principal	AS-49
Executive Director of Human Resources	AS-49
Executive Director of Instructional Services	AS-49
Executive Director of Administrative Services	AS-49
Executive Director of Elementary Education	AS-49
Executive Director of Secondary Education	AS-49
Chief Financial Officer	AS-48
Middle School Principal	AS-47
Director of Psycho-Educational Program	AS-47
Director of Facilities and Construction	AS-46
Director of Accounting	AS-46
Director of Pupil Services	AS-46
Director of Special Education	AS-46
Director of Strategic Talent Management	AS-46
Elementary School Principal	AS-45
A.Z. Kelsey Academy Principal	AS-45
Director of Instructional Technology	AS-44
Director of K-12 Curriculum	AS-44
Director of School Improvement	AS-44
Director of CTAE	AS-44
Director of Professional Development	AS-44
Director of Transportation	AS-44
Director of School Nutrition Services	AS-44
Executive Director of Communications and Partnerships	AS-44
Director of Administrative Technology	AS-44
Director of Federal Programs	AS-44
Assistant Director of Human Resources	AS-42
Technology Services Manager	AS-40
High School Assistant Principal	AS-35
Middle School Assistant Principal	AS-34
AZ Kelsey Academy Assistant Principal	AS-33
Elementary School Assistant Principal	AS-33
After School Program Director	AS-30
Special Education Coordinator	AS-27
Pre-Kindergarten/ESOL Coordinator	AS-26
Nursing Supervisor	AS-25
Assessment, Data and Program Evaluation Coordinator	AS-21
Curriculum Coordinator	AS-21

Griffin-Spalding County School System
 Administrative Salary Schedule
 Year: 2017-18

Rank	Step Days	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
AS-20	200	56,682	58,401	60,175	61,990	63,875	65,816	67,811	69,863	71,968	74,158	76,404	78,717	81,101	83,554	86,091
AS-21	200	58,382	60,153	61,980	63,850	65,791	67,791	69,845	71,959	74,127	76,383	78,696	81,078	83,534	86,060	88,673
AS-22	200	60,134	61,957	63,839	65,765	67,765	69,825	71,940	74,117	76,351	78,674	81,056	83,511	86,040	88,642	91,334
AS-23	200	61,938	63,816	65,755	67,738	69,798	71,919	74,098	76,341	78,641	81,035	83,488	86,016	88,622	91,301	94,074
AS-24	200	63,796	65,731	67,727	69,771	71,892	74,077	76,321	78,631	81,000	83,466	85,993	88,596	91,280	94,040	96,896
AS-25	205	36,712	37,820	38,959	40,144	41,365	42,613	43,912	45,240	46,601	48,025	49,480	50,969	52,522	54,103	55,749
AS-26	205	59,842	61,657	63,529	65,446	67,436	69,486	71,591	73,758	75,980	78,293	80,663	83,105	85,623	88,212	90,890
AS-27	205	65,055	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803
AS-30	210	54,389	56,039	57,739	59,483	61,288	63,141	65,055	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,573
AS-31	210	56,021	57,720	59,471	61,267	63,127	65,035	67,007	69,042	71,125	73,288	75,515	77,803	80,158	82,573	85,050
AS-32	210	57,701	59,452	61,255	63,105	65,020	66,986	69,017	71,114	73,259	75,486	77,781	80,137	82,563	85,050	87,602
AS-33	210	63,141	65,055	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900
AS-34	210	65,055	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803
AS-35	215	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799
AS-40	230	56,039	57,739	59,483	61,288	63,141	65,055	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109
AS-41	230	61,288	63,141	65,055	67,031	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074
AS-42	230	69,054	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885
AS-43	230	71,153	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066
AS-44	230	73,316	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066	111,339
AS-45	230	75,537	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066	111,339	114,717
AS-46	230	77,823	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066	111,339	114,717	118,193
AS-47	230	80,168	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066	111,339	114,717	118,193	121,775
AS-48	230	82,608	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066	111,339	114,717	118,193	121,775	125,465
AS-49	230	85,109	87,686	90,342	93,074	95,900	98,803	101,799	104,885	108,066	111,339	114,717	118,193	121,775	125,465	129,266
AS-50	230	87,663	90,292	93,001	95,791	98,665	101,625	104,674	107,814	111,048	114,380	117,811	121,346	124,986	128,735	132,598
AS-51	230	90,292	93,001	95,791	98,665	101,625	104,674	107,814	111,048	114,380	117,811	121,346	124,986	128,735	132,598	136,575

Clerical

Note: Clerk Positions: For salary purposes, 45 qtr/2 semester hrs college credit, PG B2

Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code
233	Receptionist (210)	CO/ Centralized Registration	210	D2	Aug-Sept	13.5	C	487
254	School Clerk 205	Middle Grades	205	B1 or B2	Sept-Aug	13.5		451
257	Asst Super's Secretary(230)		230	G2	July-June	15	A	487
258	Registrar (Central Registration)		210	D3	Aug-July	14	A	429
419	Department Secretary		230	E2	July-June	15	A	420
420	Secretary (230)		230	D2	July-June	15	A	420
425	Bookkeeper		230	E2	July-June	15	A	425
654	Bookkeeper (210)		210	E2	Aug-July	14	C	425
430	Secretary (210)	change #of days, leave, paycycle (Elementary & Psych Svcs)	210	D2	Aug-July	14	C	430
438	Asst Principal's Secretary		210	D2	Aug-July	14		420
446	Secretary (220)		220	D2	Aug-July	14.5		420
450	Secretary 200		200	D2	Sept-Aug	13		430
451	School Clerk		190	B1 or B2	Sept-Aug	12.5	C	430
463	Superintendent's Secretary		230	J2	July-June	15	A	
474	Counselor's Clerk		200	B1 or B2	Sept-Aug	13	C	
486	Central Office Receptionist		230	D2	July-June	15	A	487
487	General Admin Clerk	schl reception, attendance	190	B1 or B2	Sept-Aug	12.5	C	
507	Communication Specialist		230	I3	July-June	15	A	488
Human Resources								
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	
471	Asst Director of HR		230	AS42	July-June	15	A	473
452	Human Resources Technician	HR	230	G2	July-June	15	A	473
Finance								
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	
492	Director of Accounting		230	AS46	July-June	15	A	
518	Accounting Clerk 230		230	G1	July-June	15	A	466
243	Payroll Specialist		230	G2	July -June	15	A	466
246	CFO	Chief Financial Officer	230		July-June	15	A	
Federal Programs								

Type	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code
231	Parent & Comm Engagement Coordinator	230	G2, step 3	July-June	15	A	
Maintenance							
Type	Title	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code
244	Groundskeeper I	230	A2	July-June	15	A	456
245	Groundskeeper II	230	G1	July-June	15	A	456
	Plumber Technician	230	F2	July-June	15	A	456
248	Plumber I	230	G3	July-June	15	A	456
232	Plumber II	230	H3	July-June	15	A	456
249	Lead Custodian	230	B2	July-June	15	A	457
253	Painter	230	F2	July-June	15	A	456
251	Electrician I	230	H2	July-June	15	A	456
255	Electrician II	230	H3	July-June	15	A	456
256	Carpenter I	230	F3	July-June	15	A	456
252	Carpenter II	230	H1	July-June	15	A	456
244	Groundskeeper I	230	A2	July-June	15	A	456
245	Groundskeeper II	230	G1	July-June	15	A	456
241	HVAC I	230	G3	July-June	15	A	456
250	HVAC II	230	H3	July-June	15	A	456
261	Assistant Constructional Mgr.	230	J-2	July-June	15	A	
456	Maintenance Personnel	230		July-June	15	A	456
456	Maintenance Supervisor	230	J2	July-June	15	A	456
228	Kitchen Maintenance Tech	230	H1, Step 2	July-June	15	A	454
457	Custodian	230	A1	July-June	15	A	457
225	Lead Worker (MEP)	230	I2	July-June	15	A	456
Nutrition							
Note: NAINW salary schedules should be set up as HOURLY							
Type	Title	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code
201	SFS Lead Manager	200	I2	Sept-Aug	13	C	427
202	SFS Asst to the Manager	186	D2	Sept-Aug	12	C	478
203	Head Cashier	184	A2	Sept-Aug	12	C	PSERS
240	Nutrition & Wellness Coordinator	210	E2	Aug-July	14	A	630
204	Nutrition Worker II	184	N2	Sept-Aug	12	C	410
212	SNP Accountig & Purchasing C	230	F2	July-June	15	A	477
996	Subst Nutrition Worker	hrly			NA		
410	Food Services Worker	184	NW	Sept-Aug	12	C	410
427	SFS Manager	186	H1	Sept-Aug	12	C	478
219	Warehouse Manager	186	F2	Sept-Aug	12	C	454
468	Warehouseman	186	A1	Sept-Aug	12	C	468
259	SNP Technician	230	H1	July-June	15	A	445
230	SNP Payroll Secr/Lead Cashier	230	E1	Sept-Aug	12.5	A	

5/3/2016

Technology									
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code	
262	Instructional Technology Coach		210	Teach	July-Aug	14			
445	PC/Network Technician	effective 12-13 SY incr fr 200 to 220	220	H2	Aug-July	14.5	A	445	
216	Helpdesk Coordinator		230	F2	July-June	15	A	415	
455	Email Administrator		230	I1	July-June	15	A	415	
398	Administrative Tech Specialist		230	K2	July-June	15	A	424	
396	Technology Services Manager		230		July-June	15	A	446	
506	Professional Supplement			N/A					
Nursing Services									
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code	
409	School Nurse (RN)	Registered Nurse	185	I1 Step 6	Sept-Aug	12	C	409	
520	School Nurse (LPN)	Licensed Practical Nurse	185	F2, Step 4	Sept-Aug	12	C	409	
403	Nursing Supervisor	Supervises School Nurses	205	AS25	Sept-Aug	13	C		
Paraprofessionals									
Note: Effective Jan. 8, 2003, new hires must have 60 semester/90 qtr hrs OR pass the para test									
Note: For salary purposes, 45 qtr/27 semester hrs A3, pay grade C1 w/ Bachelors degree									
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code	
696	Nursing Services Parapro	7hrs/day	180	B3	Sept-Aug	12	C		
437	Interpreter (Hearing Impaired)	7 hrs/day (credit upto 10 yrs exp) 10% Supplement for National Cert/5% fro above Level III GA	180	IN	Sept-Aug	12	C	437	
442	Media Parapro	7.5hrs/day (HS only)	184	A3	Sept-Aug	12	C	442	
439	Parapro - Psycho Educat	7 hrs/day Mainstay	184	A2	Sept-Aug	12	C	439	
693	Parapro 184	7hrs/day (Elem); 7.5 MS & HS	184	A2	Sept-Aug	12	C	435	
694	Parapro- Spec Ed 184	7hrs/day (Elem); 7.5 MS & HS	184	A2	Sept-Aug	12	C	436	
434	Pre-K Parapro	8 hrs/day	190	PK-PT	Sept-Aug	11	C	434	
509	Communication Aide	8hrs/day	190	B2	Sept-Aug	12.5	C	436	
699	Behavior Intervention Specialist	8hrs/day (Mainstay)	190	D2	Sept-Aug	12.5	C	439	
Substitute Employees									
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code	
996	Sub Nutrition Worker	as needed	hrly						
992	Hourly Teacher	as needed	hrly						
995	Sub School Bus Driver	as needed	hrly						
999	Substitute Teacher	as needed/Job 10	daily						
Transportation									
School Bus Drivers transferring from another GA system can transfer up to 45 days SL as long as break in svc is less than 24 mo.									

5/3/2016

Type	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code
995	Sub School Bus Driver as needed	hrly			na		
208	Route Supervisor	230	G3	Jul-Jun	15	A	464
461	School Bus Driver	183	BD	Sept-Aug	12	A	461
304	Spec Ed Bus Monitor	183	A2	Sept-Aug	12	A	304
429	Transportation Logistics Mgr	230	J3	Jul-Jun	15	A	423
464	Bus Shop Mechanic	230	H-2	Jul-Jun	15	A	462
260	Garage Manager	230	K-2	July-June	15	A	462
226	Transportation Shop Asst	187	D3	Sept-Aug	12.5	A	464
Elementary After School Program							
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Summer Pay Flag	
494	After School Worker		hrly				
497	EASP Coordinator	supervises a site	hrly				
653	EASP Secretary		205	E1	Sept-Aug	13.5	

Griffin-Spalding County School System
 Salary Schedule - Nutrition Assistants - Hourly Base Rate
 Year: 2017-18

Scale Merit Raise: 2%

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+	
Grade																							
NW	9.26	9.42	9.63	9.82	10.01	10.22	10.41	10.61	10.84	11.04	11.27	11.51	11.74	11.96	12.20	12.45	12.71	12.94	13.21	13.48	13.73	14.03	
Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+	
Grade																							
NW 2	9.54	9.71	9.91	10.10	10.30	10.53	10.72	10.93	11.17	11.37	11.62	11.85	12.09	12.31	12.58	12.82	13.09	13.34	13.60	13.87	14.15	14.58	

Griffin-Spalding County School System
 Salary Schedule - School Bus Drivers - Annual Salary
 Year: 2017-18
 Schedule: 181 Days

Scale Merit Raise: 2% Step Increase: 1.60%

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+	
Grade																							
BD	11,938	12,128	12,321	12,518	12,719	12,924	13,129	13,340	13,553	13,769	13,989	14,213	14,441	14,673	14,908	15,147	15,389	15,634	15,885	16,139	16,398	16,659	

Hourly

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+	
Grade																							
BD	16.49	16.75	17.02	17.29	17.57	17.85	18.13	18.43	18.72	19.02	19.32	19.63	19.95	20.27	20.59	20.92	21.26	21.59	21.94	22.29	22.65	23.01	

Daily

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+	
Grade																							
BD	65.95	67.00	68.07	69.16	70.27	71.40	72.54	73.70	74.88	76.07	77.29	78.53	79.78	81.06	82.36	83.69	85.02	86.37	87.76	89.16	90.59	92.04	

Griffin-Spalding County School System
 Salary Schedule - Classified Personnel - 230 day / 8 hours
 Year: 2017-18

Scale Merit Raise: 2% Step Increase: 2.4% Grade Increase: 2.3%

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+
Grade																						
A-1	19,525	19,992	20,473	20,965	21,467	21,982	22,511	23,050	23,603	24,169	24,750	25,345	25,952	26,575	27,212	27,865	28,535	29,220	29,920	30,639	31,375	32,127
A-2	19,992	20,473	20,965	21,466	21,982	22,510	23,050	23,603	24,169	24,749	25,345	25,952	26,575	27,212	27,865	28,534	29,219	29,920	30,639	31,374	32,127	32,897
A-3	20,434	20,923	21,427	21,940	22,467	23,005	23,558	24,124	24,703	25,295	25,902	26,524	27,160	27,812	28,480	29,163	29,863	30,579	31,314	32,065	32,834	33,622
B-1	20,924	21,428	21,941	22,468	23,007	23,560	24,125	24,705	25,297	25,904	26,525	27,161	27,815	28,483	29,165	29,864	30,582	31,317	32,067	32,837	33,626	34,431
B-2	21,415	21,930	22,456	22,995	23,546	24,111	24,691	25,284	25,890	26,511	27,148	27,799	28,466	29,149	29,850	30,565	31,299	32,049	32,819	33,607	34,414	35,240
B-3	21,906	22,432	22,971	23,522	24,087	24,663	25,256	25,861	26,483	27,120	27,770	28,436	29,118	29,817	30,532	31,265	32,015	32,784	33,572	34,377	35,202	36,046
C-1	22,423	22,963	23,514	24,077	24,655	25,246	25,853	26,473	27,110	27,761	28,427	29,107	29,806	30,522	31,255	32,005	32,772	33,559	34,364	35,190	36,034	36,899
C-2	22,941	23,491	24,054	24,633	25,223	25,828	26,448	27,083	27,734	28,399	29,080	29,778	30,494	31,225	31,976	32,742	33,527	34,332	35,156	36,002	36,864	37,749
C-3	23,456	24,018	24,594	25,185	25,789	26,408	27,042	27,689	28,355	29,037	29,734	30,446	31,176	31,925	32,692	33,477	34,280	35,102	35,946	36,807	37,681	38,594
D-1	24,045	24,623	25,214	25,818	26,437	27,073	27,722	28,386	29,069	29,766	30,480	31,213	31,960	32,729	33,515	34,318	35,142	35,985	36,850	37,733	38,638	39,566
D-2	24,585	25,176	25,780	26,399	27,033	27,680	28,345	29,025	29,723	30,436	31,166	31,914	32,679	33,464	34,267	35,089	35,931	36,794	37,677	38,581	39,507	40,456
D-3	25,175	25,779	26,398	27,031	27,679	28,344	29,024	29,720	30,434	31,165	31,913	32,678	33,463	34,266	35,088	35,929	36,793	37,675	38,579	39,506	40,454	41,424
E-1	25,764	26,381	27,015	27,663	28,326	29,008	29,704	30,415	31,146	31,893	32,658	33,441	34,246	35,067	35,909	36,771	37,654	38,558	39,481	40,430	41,400	42,395
E-2	26,327	26,959	27,606	28,268	28,948	29,642	30,353	31,082	31,828	32,591	33,373	34,175	34,995	35,835	36,694	37,576	38,477	39,401	40,346	41,315	42,307	43,322
E-3	26,967	27,615	28,277	28,956	29,651	30,362	31,091	31,837	32,601	33,383	34,185	35,005	35,845	36,707	37,587	38,489	39,412	40,360	41,328	42,319	43,334	44,375
F-1	27,606	28,268	28,948	29,642	30,353	31,082	31,827	32,591	33,373	34,175	34,995	35,835	36,694	37,576	38,477	39,401	40,346	41,314	42,307	43,322	44,361	45,427
F-2	28,220	28,898	29,591	30,300	31,028	31,772	32,535	33,316	34,116	34,935	35,774	36,631	37,510	38,410	39,333	40,277	41,243	42,234	43,247	44,285	45,347	46,437
F-3	28,881	29,575	30,286	31,012	31,756	32,520	33,298	34,099	34,916	35,754	36,613	37,492	38,391	39,314	40,256	41,222	42,211	43,225	44,263	45,325	46,412	47,526
G-1	29,569	30,280	31,006	31,750	32,512	33,293	34,091	34,909	35,747	36,605	37,485	38,384	39,304	40,248	41,214	42,203	43,216	44,254	45,315	46,403	47,517	48,667
G-2	30,259	30,985	31,727	32,490	33,269	34,068	34,886	35,722	36,579	37,458	38,357	39,277	40,221	41,185	42,174	43,186	44,222	45,284	46,372	47,483	48,624	49,789
G-3	30,969	31,712	32,473	33,253	34,051	34,867	35,705	36,563	37,439	38,338	39,259	40,200	41,165	42,152	43,165	44,201	45,261	46,348	47,460	48,598	49,765	50,961
H-1	31,683	32,444	33,222	34,019	34,835	35,671	36,529	37,404	38,302	39,221	40,163	41,126	42,113	43,124	44,159	45,219	46,305	47,416	48,553	49,719	50,912	52,134
H-2	32,395	33,172	33,969	34,784	35,617	36,474	37,348	38,245	39,162	40,104	41,066	42,051	43,061	44,093	45,152	46,235	47,345	48,481	49,645	50,836	52,057	53,306
H-3	33,158	33,953	34,767	35,602	36,455	37,331	38,227	39,145	40,085	41,047	42,031	43,039	44,073	45,131	46,213	47,322	48,458	49,620	50,812	52,031	53,280	54,559
I-1	33,943	34,757	35,591	36,445	37,320	38,216	39,132	40,072	41,034	42,018	43,026	44,060	45,116	46,201	47,309	48,445	49,607	50,797	52,016	53,265	54,544	55,852
I-2	34,728	35,560	36,416	37,289	38,183	39,101	40,040	41,000	41,985	42,991	44,024	45,079	46,161	47,269	48,405	49,567	50,756	51,973	53,219	54,497	55,806	57,144
I-3	35,538	36,390	37,264	38,158	39,073	40,012	40,973	41,956	42,961	43,995	45,049	46,130	47,236	48,370	49,532	50,721	51,938	53,185	54,461	55,768	57,106	58,477
J-1	36,373	37,246	38,140	39,055	39,992	40,952	41,936	42,941	43,972	45,027	46,107	47,215	48,348	49,510	50,696	51,912	53,158	54,435	55,741	57,078	58,448	59,852
J-2	37,208	38,102	39,015	39,952	40,911	41,892	42,899	43,926	44,982	46,061	47,167	48,299	49,458	50,646	51,861	53,104	54,380	55,685	57,021	58,389	59,791	61,226
J-3	38,091	39,004	39,941	40,899	41,882	42,887	43,916	44,970	46,049	47,155	48,285	49,445	50,632	51,847	53,091	54,366	55,672	57,006	58,375	59,776	61,209	62,679
K-1	38,968	39,903	40,861	41,841	42,845	43,873	44,926	46,004	47,108	48,239	49,398	50,583	51,795	53,039	54,313	55,617	56,951	58,317	59,718	61,150	62,618	64,121
K-2	39,865	40,820	41,799	42,803	43,830	44,883	45,960	47,062	48,191	49,349	50,533	51,746	52,987	54,260	55,562	56,895	58,260	59,658	61,091	62,557	64,059	65,595
K-3	40,780	41,759	42,761	43,788	44,839	45,915	47,017	48,146	49,300	50,484	51,695	52,936	54,206	55,507	56,839	58,203	59,600	61,030	62,496	63,995	65,531	67,104

Griffin-Spalding County School System
 Salary Schedule - Classified Personnel - Hourly Base Rate
 Year: 2017-18

Scale Merit Raise: 2% Step Increase: 2.4% Grade Increase: 2.3%

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21+
Grade																						
A-1	10.61	10.86	11.13	11.39	11.67	11.95	12.23	12.53	12.83	13.14	13.45	13.77	14.10	14.44	14.79	15.14	15.51	15.88	16.26	16.65	17.05	17.46
A-2	10.86	11.13	11.39	11.67	11.95	12.23	12.53	12.83	13.14	13.45	13.77	14.10	14.44	14.79	15.14	15.51	15.88	16.26	16.65	17.05	17.46	17.88
A-3	11.11	11.37	11.65	11.92	12.21	12.50	12.80	13.11	13.43	13.75	14.08	14.42	14.76	15.12	15.48	15.85	16.23	16.62	17.02	17.43	17.85	18.27
B-1	11.37	11.65	11.92	12.21	12.50	12.80	13.10	13.42	13.74	14.07	14.41	14.75	15.11	15.47	15.84	16.22	16.61	17.01	17.42	17.84	18.26	18.71
B-2	11.64	11.92	12.20	12.50	12.80	13.10	13.42	13.74	14.07	14.41	14.75	15.11	15.47	15.84	16.22	16.61	17.01	17.42	17.84	18.26	18.70	19.15
B-3	11.91	12.19	12.48	12.78	13.09	13.40	13.73	14.05	14.39	14.74	15.09	15.45	15.83	16.21	16.59	16.99	17.40	17.82	18.25	18.68	19.13	19.59
C-1	12.19	12.48	12.78	13.09	13.40	13.72	14.05	14.39	14.73	15.09	15.45	15.82	16.20	16.59	16.99	17.39	17.81	18.24	18.68	19.12	19.58	20.05
C-2	12.47	12.77	13.07	13.39	13.71	14.04	14.37	14.72	15.07	15.43	15.80	16.18	16.57	16.97	17.38	17.79	18.22	18.66	19.11	19.57	20.03	20.52
C-3	12.75	13.05	13.37	13.69	14.02	14.35	14.70	15.05	15.41	15.78	16.16	16.55	16.94	17.35	17.77	18.19	18.63	19.08	19.54	20.00	20.48	20.98
D-1	13.07	13.38	13.70	14.03	14.37	14.71	15.07	15.43	15.80	16.18	16.57	16.96	17.37	17.79	18.21	18.65	19.10	19.56	20.03	20.51	21.00	21.50
D-2	13.36	13.68	14.01	14.35	14.69	15.04	15.40	15.77	16.15	16.54	16.94	17.34	17.76	18.19	18.62	19.07	19.53	20.00	20.48	20.97	21.47	21.99
D-3	13.68	14.01	14.35	14.69	15.04	15.40	15.77	16.15	16.54	16.94	17.34	17.76	18.19	18.62	19.07	19.53	20.00	20.48	20.97	21.47	21.99	22.51
E-1	14.00	14.34	14.68	15.03	15.39	15.76	16.14	16.53	16.93	17.33	17.75	18.17	18.61	19.06	19.52	19.98	20.46	20.96	21.46	21.97	22.50	23.04
E-2	14.31	14.65	15.00	15.36	15.73	16.11	16.50	16.89	17.30	17.71	18.14	18.57	19.02	19.48	19.94	20.42	20.91	21.41	21.93	22.45	22.99	23.54
E-3	14.66	15.01	15.37	15.74	16.11	16.50	16.90	17.30	17.72	18.14	18.58	19.02	19.48	19.95	20.43	20.92	21.42	21.93	22.46	23.00	23.55	24.12
F-1	15.00	15.36	15.73	16.11	16.50	16.89	17.30	17.71	18.14	18.57	19.02	19.48	19.94	20.42	20.91	21.41	21.93	22.45	22.99	23.54	24.11	24.69
F-2	15.34	15.71	16.08	16.47	16.86	17.27	17.68	18.11	18.54	18.99	19.44	19.91	20.39	20.88	21.38	21.89	22.41	22.95	23.50	24.07	24.65	25.24
F-3	15.70	16.07	16.46	16.85	17.26	17.67	18.10	18.53	18.98	19.43	19.90	20.38	20.86	21.37	21.88	22.40	22.94	23.49	24.06	24.63	25.22	25.83
G-1	16.07	16.46	16.85	17.26	17.67	18.09	18.53	18.97	19.43	19.89	20.37	20.86	21.36	21.87	22.40	22.94	23.49	24.05	24.63	25.22	25.82	26.45
G-2	16.44	16.84	17.24	17.66	18.08	18.52	18.96	19.41	19.88	20.36	20.85	21.35	21.86	22.38	22.92	23.47	24.03	24.61	25.20	25.81	26.43	27.06
G-3	16.83	17.23	17.65	18.07	18.51	18.95	19.40	19.87	20.35	20.84	21.34	21.85	22.37	22.91	23.46	24.02	24.60	25.19	25.79	26.41	27.05	27.70
H-1	17.22	17.63	18.06	18.49	18.93	19.39	19.85	20.33	20.82	21.32	21.83	22.35	22.89	23.44	24.00	24.58	25.17	25.77	26.39	27.02	27.67	28.33
H-2	17.61	18.03	18.46	18.90	19.36	19.82	20.30	20.79	21.28	21.80	22.32	22.85	23.40	23.96	24.54	25.13	25.73	26.35	26.98	27.63	28.29	28.97
H-3	18.02	18.45	18.90	19.35	19.81	20.29	20.78	21.27	21.79	22.31	22.84	23.39	23.95	24.53	25.12	25.72	26.34	26.97	27.62	28.28	28.96	29.65
I-1	18.45	18.89	19.34	19.81	20.28	20.77	21.27	21.78	22.30	22.84	23.38	23.95	24.52	25.11	25.71	26.33	26.96	27.61	28.27	28.95	29.64	30.35
I-2	18.87	19.33	19.79	20.27	20.75	21.25	21.76	22.28	22.82	23.36	23.93	24.50	25.09	25.69	26.31	26.94	27.58	28.25	28.92	29.62	30.33	31.06
I-3	19.31	19.78	20.25	20.74	21.24	21.75	22.27	22.80	23.35	23.91	24.48	25.07	25.67	26.29	26.92	27.57	28.23	28.90	29.60	30.31	31.04	31.78
J-1	19.77	20.24	20.73	21.23	21.73	22.26	22.79	23.34	23.90	24.47	25.06	25.66	26.28	26.91	27.55	28.21	28.89	29.58	30.29	31.02	31.76	32.53
J-2	20.22	20.71	21.20	21.71	22.23	22.77	23.31	23.87	24.45	25.03	25.63	26.25	26.88	27.52	28.19	28.86	29.55	30.26	30.99	31.73	32.50	33.27
J-3	20.70	21.20	21.71	22.23	22.76	23.31	23.87	24.44	25.03	25.63	26.24	26.87	27.52	28.18	28.85	29.55	30.26	30.98	31.73	32.49	33.27	34.06
K-1	21.18	21.69	22.21	22.74	23.29	23.84	24.42	25.00	25.60	26.22	26.85	27.49	28.15	28.83	29.52	30.23	30.95	31.69	32.46	33.23	34.03	34.85
K-2	21.67	22.18	22.72	23.26	23.82	24.39	24.98	25.58	26.19	26.82	27.46	28.12	28.80	29.49	30.20	30.92	31.66	32.42	33.20	34.00	34.81	35.65
K-3	22.16	22.70	23.24	23.80	24.37	24.95	25.55	26.17	26.79	27.44	28.09	28.77	29.46	30.17	30.89	31.63	32.39	33.17	33.97	34.78	35.61	36.47

Griffin-Spalding County School System
 Salary Schedule - Interpreter - Annual Salary
 Year: 2017-18 (175 Days)

Scale Merit Raise: 2%

Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Grade																						
IN	33,472	34,277	35,098	35,941	36,803	37,687	38,592	39,519	40,467	41,439	42,432	43,450	44,494	45,561	46,656	47,776	48,922	50,095	51,298	52,530	53,789	

Section 7

Griffin-Spalding County School System
Proposed Special Revenue Fund Budget
Fiscal Year Ending June 30, 2018

	FY2017 Special Revenue Fund- Adopted	FY2018 Special Revenue Fund- Proposed
REVENUES		
Federal	7,194,589	7,344,568
State	5,217,441	5,556,642
Local	325,000	350,000
TOTAL REVENUES	12,737,030	13,251,210
EXPENDITURES		
Direct Instructional Services	9,893,209	10,128,093
Pupil Services	871,997	1,212,281
Support Services Impr of Instruction	1,025,771	946,198
Media Services	0	0
General Administration	398,217	543,680
School Administration	571,235	565,958
Business Services	0	0
M&O Service	5,000	2,000
Transportation	0	0
Other Support Services	121,601	3,000
School Nutrition Service	0	0
Community Service	0	0
Facilities Acq/Construction	0	0
Other Uses	0	0
TOTAL EXPENDITURES	12,887,030	13,401,210

Griffin-Spalding County School System
 Title I-A: Improving the Academic Achievement of the Disadvantaged
 Proposed Budget Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal	3,859,518	3,957,458
State		
Local		
TOTAL REVENUES	3,859,518	3,957,458
EXPENDITURES		
Direct Instructional Services	3,376,528	3,262,063
Pupil Services		177,494
Support Services Impr of Instruction	5,010	12,134
Media Services		
General Administration	367,279	505,767
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services	110,701	
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	3,859,518	3,957,458

Griffin-Spalding County School System
 Title II-A: Improving Teacher Quality
 Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal	501,816	495,696
State		
Local		
TOTAL REVENUES	501,816	495,696
EXPENDITURES		
Direct Instructional Services	96,960	97,592
Pupil Services		
Support Services Impr of Instruction	365,244	357,191
Media Services		
General Administration	30,612	37,913
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services	9,000	3,000
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	501,816	495,696

Griffin-Spalding County School System
 Title III: Limited English Proficiency
 Proposed Budget Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal	30,476	32,103
State		
Local		
TOTAL REVENUES	30,476	32,103
EXPENDITURES		
Direct Instructional Services	19,000	20,375
Pupil Services	1,100	5,400
Support Services Impr of Instruction	8,150	6,328
Media Services		
General Administration	326	
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services	1,900	
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	30,476	32,103

Griffin-Spalding County School System
 IDEA Flowthrough: Individuals with Disabilities &
 Federal Preschool Grant
 Proposed Budget Fiscal Year Ending June 30, 2018

	FY17	FY18
	Adopted	Proposed
	<hr/>	
REVENUES		
Federal	2,023,139	2,079,671
State		
Local		
TOTAL REVENUES	<hr/> 2,023,139	<hr/> 2,079,671
EXPENDITURES		
Direct Instructional Services	1,590,757	1,702,130
Pupil Services	87,576	103,057
Support Services Impr of Instruction	344,806	274,484
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	<hr/> 2,023,139	<hr/> 2,079,671

Griffin-Spalding County School System
Mainstay Federal and State Grant
Proposed Budget Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal	365,000	365,000
State	3,494,441	3,643,435
Local		
TOTAL REVENUES	3,859,441	4,008,435
EXPENDITURES		
Direct Instructional Services	2,905,232	2,950,994
Pupil Services	354,974	472,983
Support Services Impr of Instruction	23,000	16,500
Media Services		
General Administration		
School Administration	571,235	565,958
Business Services		
M&O Service	5,000	2,000
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	3,859,441	4,008,435

Griffin-Spalding County School System
Project Aware
Proposed Budget Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal	414,640	414,640
State		
Local		
TOTAL REVENUES	414,640	414,640
EXPENDITURES		
Direct Instructional Services	31,732	31,732
Pupil Services	103,347	103,347
Support Services Impr of Instruction	279,561	279,561
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	414,640	414,640

Griffin-Spalding County School System
 Pre-Kindergarten
 Proposed Budget Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal		
State	1,723,000	1,913,207
Local		
TOTAL REVENUES	1,723,000	1,913,207
EXPENDITURES		
Direct Instructional Services	1,873,000	2,063,207
Pupil Services		
Support Services Impr of Instruction		
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	1,873,000	2,063,207

Griffin-Spalding County School System
Hospital Authority: Nurses in Schools
Proposed Budget Fiscal Year Ending June 30, 2018

	FY17 Adopted	FY18 Proposed
REVENUES		
Federal		
State		
Local	325,000	350,000
TOTAL REVENUES	325,000	350,000
 EXPENDITURES		
Direct Instructional Services		
Pupil Services	325,000	350,000
Support Services Impr of Instruction		
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	325,000	350,000

Section 8

Griffin-Spalding County School System
School Nutrition Fund
Fiscal Year Ending June 30, 2018

The Griffin-Spalding School Nutrition Program is established as a “self-supporting” entity. For the past fifteen years, no general fund subsidy has been required to maintain the program’s operations. However, due to external pressures, a small subsidy is included for FY18. The fund has tried to budget conservatively and control costs as long as possible to avoid the necessity of funds from the general fund. Each year, the ability to do this has become more and more difficult with continued regulations that affect participation rates combined with increasing payroll costs. The fund has maintained a healthy fund balance in preparation for these costs; however, with a 2% raise and an increase to classified health insurance in January 2018, additional support is necessary to protect the fund into the future. Options for additional revenue are limited. With a free and reduced rate of 76.56%, charging higher prices on paid meals results in little net revenue. For this reason, the FY18 budget does not include a meal price increase.

Background:

Federal reimbursement rates vary based on the type of meal served. Each year, the state department determines eligibility standards for free and reduced price meals by using a combination of household size and income guidelines (See Attachment A). In the Griffin-Spalding County School System, the nutrition department uses these guidelines to cater to four distinct categories: Paid Student Meals, Reduced Student Meals, Free Student Meals, and Adult Meals.

Paid Student Meals – Students who do not qualify under the eligibility standards for free and reduced price meals. These students pay the full price of a meal determined by the Nutrition Department and approved by the Board of Education. To remain competitively priced, the federal government provides \$.38 (lunch) and \$.29 (breakfast) to schools through reimbursements for each meal served to these individuals. However, due to the Healthy, Hunger-Free Kids Act of 2010, schools are required to charge students for paid meals at a price that is, on average, equal to the difference between free meal reimbursement and paid meal reimbursement. In other words, prices for paid meals must cover the cost of the meal minus the reimbursement so that free and reduced meals are not subsidizing paid meals. As long as the system shows progress to closing this gap, which we have done with meal price increases over the past few years, we meet the requirement of the Act.

Reduced Student Meals – Three requirements must be met to count as a “reduced” meal. First, the price must be less than the full “paid” student price of the meal. Second, the price cannot exceed 40 cents for a lunch and 30 cents for a breakfast. And last, the child is not required to perform an equivalent value of work for the school or food service department. These students qualify for the program based on the eligibility standards set forth by the state and federal government. Please refer to “Attachment A” to see the income and household size guidelines required. The reimbursement rates for these meals are \$2.84 (lunch) and \$1.74 (breakfast).

Free Student Meals – The nutrition program is attempting to meet the goal of serving meals that provide students with one-third of the Recommended Daily Allowances for key nutrients at

lunch and one-fourth at breakfast. Offering free student meals to the economically disadvantaged individuals who meet the eligibility standards established by the federal and state government allows students the opportunity to benefit from this goal outlined by the National School Lunch Act and Child Nutrition Act. These students are classified as individuals who have the least likelihood of purchasing a meal due to economic conditions beyond their control. Please refer to "Attachment A" to see the income and household size guidelines. The School Nutrition Program receives a reimbursement rate of \$3.24 (lunch) and up to \$2.04 (breakfast) for meals categorized as "free." The current reimbursement rates include a 6 cent bonus for continued certification of compliance with the Healthy, Hunger-Free, Kid Act of 2010.

Adult Meals – Since the nutrition department is designed primarily for the benefit of students, adult meals do not receive reimbursements. The U.S. Department of Agriculture requires that "federal reimbursements, students' payments, and other non-designated nonprofit food service revenues do not subsidize program meals served to adults." Therefore, these meals must be priced so that they cover the plate cost of the meal. Adult meals include school staff, parents and other visitors to the school. Currently, the average meal costs \$3.64 for lunch and \$1.68 for breakfast.

The following table depicts a comparison between the different federal reimbursement rates and the per plate cost that it takes to produce the meal in each category in FY17. The third column is the price charged for the meal. These per plate cost tend to decrease in May.

<i>Category</i>	<i>Cost of Meal</i>	<i>Reimbursement</i>	<i>Price Charged</i>	<i>Profit</i>
<i>Students:</i>				
Paid Student Lunches				
Elementary School	\$3.64	\$.38	\$2.25	(\$1.01)
Middle & High School	\$3.64	\$.38	\$2.50	(\$.76)
Reduced Student Lunches	\$3.64	\$2.84	\$.40	(\$.40)
Free Student Lunches	\$3.64	\$3.24	----	(\$.40)
Paid Student Breakfast	\$1.68	\$.29	\$1.25	(\$.14)
Reduced Student Breakfast	\$1.68	\$1.74	\$.30	\$.36
Free Student Breakfast	\$1.68	\$2.04	----	\$.36
<i>Adults:</i>				
Adult Lunches	\$3.64	\$0	\$3.50	(\$.14)
Adult Breakfast	\$1.68	\$0	\$2.00	\$.32
<i>The State Supplement for Salaries adds \$13,670/month in additional revenue not reflected in this chart.</i>				

By taking the amount in the "Reimbursement" column, adding it to the "Price Charged," and subtracting that total from the cost of the meal, we can determine the profit margin for each category. For example, we see that for "Free Student Breakfast" our reimbursement rate is \$.36 higher than the cost per meal, while at the same time, the money we receive for a "full pay"

student lunch in middle and high school is \$.76 less than the cost it takes to produce the meal. Therefore, based on this information, it is more profitable for the school system to serve a “Free Breakfast” than it is to have a student pay full price. The same holds true for reduced student lunch and free breakfast. Adult lunch and breakfast receive no reimbursements. The prices charged offset the cost. One important aspect to note is that while it is more “profitable” to serve a free meal, these meals no longer garner a profit for lunches. State revenues tend to make up part of the difference. However, these no longer leads to profitability for the fund as a whole.

State revenues are provided for the purpose of supplementing federal funds and constitute 2.7% of the nutrition budget. After a period of cuts, State revenue has leveled off and we are including a slight increase. Three main components make up the amount of revenue we receive:

- State Salary base per full-time equivalent (FTE) employee
- Manager’s supplement
- Sick leave for full-time employees (3 days each)

For informational purposes, a full-time equivalent employee (FTE) is not determined based on the actual amount of nutrition employees at the school level. Instead, it is a calculation based on the total number of lunches served the previous year divided by 180 (days) divided by 85. The “85” denominator is used so that the “school’s nutrition program is staffed to produce 10.6 lunches per labor hour to receive the benefit from the salary base intended by the law.” Since the formula is based solely on school lunches served, it neglects both the staff needed to prepare breakfast and the staff not involved with the preparation of food (e.g. cashiers). Second, the total salary and benefits for FY18 will come to approximately \$3.32 million. As the Griffin-Spalding school system has been subject to significant increases in the cost of classified health insurance, the state continued to fund their supplement based on the student lunch count. In the past, years of this disparity along with salary scale increases placed a great deal of pressure on the nutrition budget. Third, the state funds each full-time nutrition employee three days of sick leave. If a nutrition employee is out more than three days, the cost burden falls on the rest of the nutrition fund. Lastly, the state base salary is subject to appropriation. If more lunches are served in the state, and the appropriation stays the same, the per FTE state salary allocation decreases which is why we can have less state funds allotted even when the FTE increases from the prior year. As the nutrition budget at the State level continues to be stagnant, the allocation provided becomes less of a supplement that is tied to any particular formula (much like an austerity reduction) and, therefore, less relevant to the operations of the nutrition program.

Budget Considerations:

The proposed school nutrition budget contains an increase in total revenues of \$65,945 in fiscal year 2018 compared to the original FY17 budget. The prior year contained a decrease due to fewer school days (175) and a declining FTE count. This year, the school days have stabilized at 175 and we have received some increases in the federal reimbursement rate. Local revenue is, naturally, subject to a great deal of variability depending on the Free & Reduced rate and participation by full price paying students. Due to the small numbers of paid meals, raising additional revenue is difficult with meal price increases. Participation for paid meals has been flat to downward and a meal price increase could also be partially offset by lower participation rates.

In consideration of the budget, local and federal revenues were determined using actual revenues up until February 28, 2017, and projected to the end of a 175-day year. This projection was then compared to the actual revenues for fiscal year 2016, and an appropriate percentage increase or decrease was placed on each revenue line based on participation rates and information delivered to us by the Department of Education (DOE). Factored into the federal revenue amount is a 1% increase in the federal reimbursement rate based on the increase that occurred in FY16 and FY17. At this point, DOE has not provided guidance on the potential rate increase.

Total expenditures are expected to increase 1.9%. The FY18 budget includes an increasing payroll budget that consists of a \$98/mo. increase to health insurance starting January 1, 2018, a 2% raise, and the continuation of a 3% contribution to a GSCS retirement fund for PSERS only employees. The cost of the health insurance increase is approximately \$60,000. The intent of the nutrition program's management is to continue to create an economical structure for staff by reworking hours and using subs to mitigate the cost of these raises. In order to do this, employees who resign will likely be replaced by temporary workers at a lower hourly cost. Doing this mitigated some of the payroll cost increases. Food costs project an increase of 3.11%. These costs are a function of pricing as well as participation. The budget also includes a reduction to expendable equipment. Reducing this line involves a one-time purchase of point-of-service (POS) equipment in FY17. The budget includes a projected use of fund balance once again due to costs that cannot be outweighed by additional revenues. Included in the general fund budget is a transfer of \$100,000 to bring the use of fund balance down to a more manageable amount. Naturally, the fund will try to "beat the budget" to make this transfer less necessary.

The nutrition department has worked hard to maintain and lower food costs and control personnel costs given the projected financial environment. Many currently vacant positions will continue to be "subbed out" to determine what the actual need is for labor at the different schools. The department had a number of successful years financially and plans to do so moving forward. We will continue to monitor the program and make adjustments to increase the chances for sustainability.

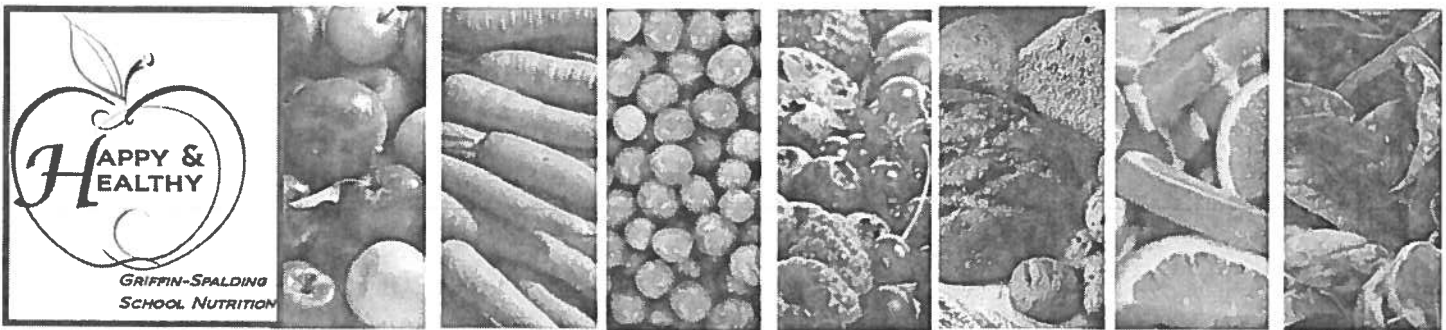
GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
STATEMENT OF REVENUES AND EXPENDITURES
SCHOOL NUTRITION SERVICES

	FY 2017	FY 2018	% Increase/ (Decrease)
Revenues:			
Federal	5,154,247.00	5,163,304.00	0.18%
State	158,879.00	158,879.00	0.00%
Local	587,991.00	644,879.00	9.67%
Total Revenues	5,901,117.00	5,967,062.00	1.12%
Expenditures:			
Salaries and Benefits	3,233,260.00	3,316,883.00	2.59%
Purchased Professional Services	20,100.00	20,100.00	0.00%
Repairs and Maintenance	0.00	0.00	0.00%
Communications	750.00	750.00	0.00%
Travel - Employees	14,000.00	14,000.00	0.00%
Commodity Delivery	19,000.00	19,000.00	0.00%
Other Purchased Services	0.00	0.00	0.00%
Supplies	265,492.00	254,881.00	-4.00%
Software Purchases	26,000.00	26,000.00	0.00%
Expendable Equipment	51,000.00	15,000.00	-70.59%
Food Purchases	2,417,800.00	2,493,113.00	3.11%
Books and Periodicals	2,300.00	2,300.00	0.00%
Equipment Purchases	0.00	0.00	0.00%
Computer Purchases	0.00	0.00	0.00%
Dues and Fees	6,500.00	6,500.00	0.00%
Indirect Costs	0.00	0.00	0.00%
Other	10,000.00	10,000.00	0.00%
Total Expenditures	6,066,202.00	6,178,527.00	1.85%
Other Financing Sources (Uses):			
Operating Transfers In		100,000.00	
Operating Transfers Out			
Total Other Financing Sources (Uses)		100,000.00	
Net Revenues (Expenditures)	(165,085.00)	(111,465.00)	

INCOME ELIGIBILITY GUIDELINES												
Effective from July 1, 2017 to June 30, 2018												
HOUSEHOLD SIZE	FEDERAL POVERTY GUIDELINES			REDUCED PRICE MEALS - 185 %				FREE MEALS - 130 %				
	ANNUAL	MONTHLY	EVERY TWO WEEKS	ANNUAL	MONTHLY	EVERY TWO WEEKS	WEEKLY	ANNUAL	MONTHLY	TWICE PER MONTH	EVERY TWO WEEKS	WEEKLY
48 CONTIGUOUS STATES, DISTRICT OF COLUMBIA, GUAM, AND TERRITORIES												
1	12,060	1,005	859	15,678	1,307	654	603	15,678	1,307	654	603	302
2	16,240	1,353	1,156	21,112	1,760	880	812	21,112	1,760	880	812	406
3	20,420	1,701	1,453	26,546	2,213	1,107	1,021	26,546	2,213	1,107	1,021	511
4	24,600	2,049	1,751	31,980	2,665	1,333	1,230	31,980	2,665	1,333	1,230	615
5	28,780	2,397	2,048	37,414	3,118	1,559	1,439	37,414	3,118	1,559	1,439	720
6	32,960	2,745	2,346	42,848	3,571	1,786	1,648	42,848	3,571	1,786	1,648	824
7	37,140	3,093	2,643	48,282	4,024	2,012	1,857	48,282	4,024	2,012	1,857	929
8	41,320	3,441	2,941	53,716	4,477	2,239	2,066	53,716	4,477	2,239	2,066	1,033
For each add'l family member, add	4,180	345	298	5,434	453	227	209	5,434	453	227	209	105
ALASKA												
1	15,060	1,255	1,072	19,578	1,632	816	753	19,578	1,632	816	753	377
2	20,290	1,673	1,444	26,377	2,199	1,100	1,015	26,377	2,199	1,100	1,015	508
3	25,520	2,091	1,816	33,176	2,765	1,383	1,276	33,176	2,765	1,383	1,276	638
4	30,750	2,509	2,188	39,975	3,332	1,666	1,538	39,975	3,332	1,666	1,538	769
5	35,980	2,927	2,561	46,774	3,898	1,949	1,799	46,774	3,898	1,949	1,799	900
6	41,210	3,345	2,933	53,573	4,465	2,233	2,061	53,573	4,465	2,233	2,061	1,031
7	46,440	3,763	3,305	60,372	5,031	2,516	2,322	60,372	5,031	2,516	2,322	1,161
8	51,670	4,181	3,677	67,171	5,598	2,799	2,584	67,171	5,598	2,799	2,584	1,292
For each add'l family member, add	5,230	435	373	6,799	567	284	262	6,799	567	284	262	131
HAWAII												
1	13,860	1,155	987	18,018	1,502	751	693	18,018	1,502	751	693	347
2	18,670	1,541	1,329	24,271	2,023	1,012	934	24,271	2,023	1,012	934	467
3	23,480	1,927	1,671	30,524	2,544	1,272	1,174	30,524	2,544	1,272	1,174	587
4	28,290	2,313	2,013	36,777	3,065	1,533	1,415	36,777	3,065	1,533	1,415	708
5	33,100	2,700	2,356	43,030	3,586	1,793	1,655	43,030	3,586	1,793	1,655	828
6	37,910	3,087	2,698	49,283	4,107	2,054	1,896	49,283	4,107	2,054	1,896	948
7	42,720	3,473	3,040	55,536	4,628	2,314	2,136	55,536	4,628	2,314	2,136	1,068
8	47,530	3,859	3,382	61,789	5,150	2,575	2,377	61,789	5,150	2,575	2,377	1,189
For each add'l family member, add	4,810	400	343	6,253	522	261	241	6,253	522	261	241	121

Proposed Nutrition Staff SY 17-18

	Director	Support Staff	Manager	Asst. Manager	NW2	NW	Total	Sub
Central Office	1	5	2				8	
Anne Street			1	1		4	6	
Atkinson			1	1		5	7	
Beaverbrook			1	1		4	6	
Cowan Road Elem.			1	1		6	8	
Crescent			1	1		3	5	
Futral Road			1	1		5	7	
Jackson Road			1	1		4	6	
Jordan Hill			1	1		5	7	
Moore			1	1		4	6	
Moreland			1	1	1	5	8	
Orrs			1	1	2	5	9	
Carver Road			1	1	1	5	8	
Cowan Road Middle			1	1		6	8	
Kennedy Road/AZKA			1	1		8	10	
Rehoboth Road			1	1	1	5	8	
Griffin High			1	1	1	11	14	
Spalding High			1	1	1	9	12	
Total	1	5	19	17	7	88	137	



Meal Prices 2017-18

	Full Pay	Reduced	Free	Adult and Visitors
Breakfast (All grade levels)	\$1.25	\$0.30	No charge	\$2.00
Elementary Lunch	\$2.25	\$0.40	No charge	\$3.50
Middle and High Lunch	\$2.50	\$0.40	No charge	\$3.50
Extra Milk (All grade levels)	\$0.50	\$0.50	\$0.50	\$0.50

Provision 2 Schools

Twelve schools participate in the Special Provision 2 program which allows all students to have breakfast and lunch free of charge each day regardless of income. This program is available at Anne Street, Atkinson, Beaverbrook, Cowan Road Elementary, Jackson Road, Jordan Hill, Moore, Orrs, Carver Road Middle, Cowan Road Middle, Kennedy Road Middle, and Griffin High School. If students leave these schools to transfer to Crescent, Futral Road, Moreland Road, Rehoboth Road, or Spalding High they will change to a full-pay status and are responsible for full payment for meals received. These families must complete a free/reduced meal application in order to be considered for receiving free or reduced meals at the non-Provision 2 schools.

Section 9

DEBT SERVICE FUND

FISCAL YEAR 2018 BUDGET WITH COMPARABLE INFORMATION FOR YEARS FY2014 THROUGH FY2017
REVENUES AND APPROPRIATED EXPENDITURES BY FUNCTION

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Proposed Budget
Beginning Fund Balance, July 1 (Estimate)	\$ 605	\$ 0	\$ 0	\$ 283,916	\$ 365,384
Revenue:					
Federal					
State					
Local	1		729,999	699,243	700,000
Transfers					
Total Revenues	1	0	729,999	699,243	700,000
Appropriated Expenditures:					
Instruction					
Pupil Support					
Instructional Staff Services					
Media Services					
General Administration					
School Administration					
Business Services					
Maintenance and Operations					
Student Transportation					
Central Support Services					
Food Services					
Capital Outlay					
Debt Service	0	0	446,083	617,775	617,775
Transfers					
Total Appropriated Expenditures	0	0	446,083	617,775	617,775
Ending Fund Balance (Estimate)	\$ 605	\$ 0	\$ 283,916	\$ 365,384	\$ 447,609

Debt Service Fund Budget
For Fiscal Year 2018 with Comparative Information for Fiscal Years 2014 through 2017

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Proposed Budget
Revenues:					
Local:					
Special Purpose Local Option Sales Tax			729,999	699,243	700,000
Interest on investments	1	0	0	0	0
Total Revenues	1	0	729,999	699,243	700,000
Expenditures:					
Debt Service:					
Redemption of bond principal	0	0	0	0	0
Interest on bonds	0	0	444,981	609,100	609,100
Paying agent fees/other costs	0	0	1,102	8,675	8,675
Total Expenditures	0	0	446,083	617,775	617,775
Excess Revenues Over (Under) Expenditures	1	0	283,916	81,468	82,225
Other Financing Sources (Uses):					
Transfers In					
Transfers (Out)	(605)	0	0		
Total Other Financing Sources (Uses)	(605)	0	0	0	0
Excess of Revenues over Expenditures and Other Financing Sources (Uses)	(605)	0	283,916	81,468	82,225
Fund Balance, July 1	605	0	0	283,916	365,384
Fund Balance, June 30	0	0	283,916	365,384	447,609

Section 10

CAPITAL PROJECTS FUND
 FISCAL YEAR 2018 BUDGET WITH COMPARABLE INFORMATION FOR YEARS FY2014 THROUGH FY2017
 REVENUES AND APPROPRIATED EXPENDITURES BY FUNCTION

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2016 Estimated	FY2017 Proposed Budget
Beginning Fund Balance, July 1 (Estimate)	\$ 19,715,827	\$ 23,437,783	\$ 22,381,932	\$ 31,915,895	\$ 28,067,148
Revenue:					
Federal					
State		579,228			
Local	8,454,540	8,806,584	23,465,779	8,003,000	7,950,000
Transfers In					
Total Revenues	8,454,540	9,385,812	23,465,779	8,003,000	7,950,000
Appropriated Expenditures:					
Instruction					
Pupil Support					
Instructional Staff Services					
Media Services					
General Administration					
School Administration					
Business Services					
Maintenance and Operations					
Student Transportation					
Central Support Services					
Food Services					
Capital Outlay	4,732,584	10,441,663	13,931,816	11,851,747	24,120,580
Debt Service					
Transfers Out					
Total Appropriated Expenditures	4,732,584	10,441,663	13,931,816	11,851,747	24,120,580
Ending Fund Balance (Estimate)	\$ 23,437,783	\$ 22,381,932	\$ 31,915,895	\$ 28,067,148	\$ 11,896,568

CAPITAL PROJECTS FUND
 FISCAL YEAR 2018 BUDGET WITH COMPARABLE INFORMATION FOR YEARS FY2014 THROUGH FY2017
 REVENUES AND APPROPRIATED EXPENDITURES BY OBJECT

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Estimated	FY2018 Proposed Budget
Beginning Fund Balance, July 1 (Estimate)	\$ 19,715,827	\$ 23,437,783	\$ 22,381,932	\$ 31,915,895	\$ 28,067,148
Revenue:					
State Capital Outlay		579,228			
Local:					
Bond Proceeds			15,144,821		
Special Purpose Local Option Sales Tax	8,285,565	8,596,211	8,088,727	7,900,000	7,900,000
Interest	23,170	33,103	82,470	103,000	50,000
Other	145,805	177,270	149,761	0	0
Transfers In					
Total Revenues	8,454,540	9,385,812	23,465,779	8,003,000	7,950,000
Appropriated Expenditures:					
Direct Instruction					
Business Services					
Capital Outlay	4,732,584	10,441,663	13,931,816	11,851,747	24,120,580
Transfers Out					
Total Appropriated Expenditures	4,732,584	10,441,663	13,931,816	11,851,747	24,120,580
Ending Fund Balance (Estimate)	\$ 23,437,783	\$ 22,381,932	\$ 31,915,895	\$ 28,067,148	\$ 11,896,568

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET
 FISCAL YEAR ENDING JUNE 30, 2018

ESPLOST III

	Spalding HS	Griffin HS	Taylor St. Campus	Memorial Stadium
Revenue:				
State Capital Outlay	\$	\$	\$	\$
Local:				
Special Purpose Local Option Sales Tax				
Interest				
Other				
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriated Expenditures:				
Direct Instruction				
Capital Outlay	250,000	250,000	4,000,000	1,500,000
Transfers Out				
Total Appropriated Expenditures	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 4,000,000</u>	<u>\$ 200,000</u>

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET (continued)
 FISCAL YEAR ENDING JUNE 30, 2018

	ESPLOST IV									
	School Technology	Elementary Enrichment Center	Futral Road ES	Jackson Road ES	Cowan Road MS	Orrs ES	Atkinson ES	Anne Street ES	Administrative Buildings	Crescent ES
Revenue:										
State Capital Outlay	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Local:										
Special Purpose Local Option Sales Tax										
Interest										
Other										
Total Revenues	0	0	0	0	0	0	0	0	0	0
Appropriated Expenditures:										
Direct Instruction										
Capital Outlay	0	185,340	131,300	1,189,849	134,904	238,031	161,810	0	500,000	0
Transfers Out										
Total Appropriated Expenditures	0	185,340	131,300	1,189,849	134,904	238,031	161,810	0	500,000	0

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET (continued)
 FISCAL YEAR ENDING JUNE 30, 2018

	ESPLOST V							Total Proposed Budget FY 2018
	School Technology	School Buses	Crescent ES	Griffin Region CCA	Beaverbrook, Moore, AZIK	General Capital Outlay		
Revenue:								
State Capital Outlay	\$	\$	\$	\$			\$ 0	
Local:								
Special Purpose Local Option Sales Tax						7,900,000	7,900,000	
Interest						50,000	50,000	
Bond Proceeds							0	
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,950,000</u>	<u>7,950,000</u>	
Appropriated Expenditures:								
Direct Instruction							0	
Capital Outlay	1,000,000	600,000	3,824,895	1,468,619	9,985,831		16,879,346	
Transfers Out								
Total Appropriated Expenditures	<u>\$ 1,000,000</u>	<u>\$ 600,000</u>	<u>\$ 3,824,895</u>	<u>\$ 1,468,619</u>	<u>\$ 9,985,831</u>	<u>0</u>	<u>\$ 16,879,346</u>	

CAPITAL PROJECTS FUND
SUMMARY OF ACTIVITY - ESPLOST III
JULY 2007 THROUGH JUNE 2017

Project:	Type of Project	Initial Planned Project Cost	Revised Project Cost	----- Project Expenditures -----					Actual FY2016	Projected FY2017	Remaining Allocation
				Actual FY2008-11	Actual FY2013	Actual FY2014	Actual FY2015	Actual FY2016			
Rehoboth Road Middle School	New Construction	15,000,000	13,160,253	13,157,175	2,108	970	0	0	0	0	
Spalding High School	Addition	7,500,000	7,105,500	5,364,919	11,715	507,708	92,084	333,857	27,686	767,531	
Memorial Stadium	Renovation	2,550,000	2,150,000	1,078,850	5,830	0	18,749	454,462	17,602	574,507	
Griffin High School	Renovation	20,000,000	16,458,527	7,201,992	4,550,273	2,032,635	580,058	323,898	38,651	1,731,021	
Taylor Street property	Renovation	3,850,000	2,870,000	240,122	0	18,466	6,450	57,778	100,000	2,447,184	
Cowan Road Elementary School	Renovation	5,500,000	5,050,000	4,198,968	59,558	29,606	1,768	71,253	1,159	687,688	
Jordan Hill Elementary School	Renovation	5,500,000	4,603,200	3,331,112	135,197	23,066	2,600	119,429	1,780	990,017	
School Technology	Computer Purchase	2,500,000	2,500,000	2,225,554	199,476	121,813	0	0	0	(46,843)	
Land Purchase, Contingency, and General Management	Project Management	2,000,000	325,000	199,065	63,043	64,427	53,314	5,714	11,428	(71,990)	
		64,400,000	54,222,480	36,997,757	5,027,200	2,798,691	755,022	1,366,391	198,305	7,079,113	

CAPITAL PROJECTS FUND
SUMMARY OF ACTIVITY - ESPLOST IV
JULY 2013 THROUGH JUNE 2017

Project:	Type of Project	Initial Planned Project Cost	Expenditures-				Expenditures- Projected FY2017	Remaining Allocation
			Actual FY2013	Actual FY2014	Actual FY2015	Actual FY2016		
Technology - system-wide Purchases		3,638,400	882,519	1,588,221	588,265	0	180,180	399,215
Enrichment Center	Renovation	1,768,400	0	0	464,256	1,025,675	93,130	185,340
Furrall Road ES	Addition/Renovation	2,841,457	0	66,300	1,923,095	578,553	142,209	131,300
Jackson Road ES	Addition/Renovation	4,010,722	0	95,495	1,903,960	653,454	167,964	1,189,849
Cowan Road MS	Addition/Renovation	2,746,971	99,626	79,529	1,819,462	475,667	137,783	134,904
Orrs ES	Renovation	2,957,716	0	3,100	1,612,209	1,085,740	18,635	238,031
Atkinson ES	Renovation	2,289,550	0	2,800	1,031,196	1,067,079	26,666	161,810
Anne Street ES	Renovation	1,764,965	0	0	103,850	1,863,401	269,493	-471,778
Administrative Buildings	Renovation	1,500,000	0	0	65,795	30,785	100,000	1,303,420
Crescent ES	Renovation	1,681,819	0	0	87,124	635,802	1,505,856	-546,964
Administrative Costs					63,849	62,852	62,852	-189,553
		25,200,000	982,145	1,835,445	9,663,060	7,479,008	2,704,768	2,535,574

CAPITAL PROJECTS FUND
SUMMARY OF ACTIVITY - ESPLOST V
JULY 2015 THROUGH JUNE 2020

Project:	Type of Project	Initial Planned Project Cost	Expenditures- Actual FY2016	Expenditures- Projected FY2017	Remaining Allocation
College and Career Academy	New/Renovation	10,000,000	531,381	8,000,000	1,468,619
Technology - system-wide	Purchases	6,065,197	3,886,313	3,598	2,175,286
School Buses	Renovation	3,000,000	500,288	758,545	1,741,167
Crescent Elementary	Renovation	3,824,895	0		3,824,895
Beaverbrook Elementary	Renovation	4,236,334	4,950	161,118	4,070,266
Moore Elementary	Renovation	5,937,696	5,250	16,881	5,915,565
A.Z. Kelsey Academy	Renovation	7,134,025	0	8,532	7,125,493
General Costs	Administrative	391,500	141,079		250,421
		40,589,647	5,069,261	8,948,674	26,571,712