



STRATEGIC PLAN

MISSION

The Muscogee County School District is committed to providing educational experiences that will enable each student to become a lifelong learner, enter the work force with necessary skills, and achieve academic and personal potential.

VISION

We envision a school district in which...

- ◆ Each student is given multiple opportunities to excel in his/her academic, social, emotional, and physical development in a safe, nurturing environment.
- ◆ Well-prepared, responsible, and caring employees are committed to excellence in education.
- ◆ Parents, community members, staff and students, are full partners in the education of the children.

ACTION GOALS

QUALITY EDUCATION

- ◆ To improve test scores and graduation rates at all our schools and define and implement other measures of academic achievement
- ◆ To address the continuously increasing need for technological achievement by our students
- ◆ To achieve Adequate Yearly Progress at each school and as a district
- ◆ To recruit and develop the highest quality staff that will meet the evolving demands related to content, technology, and classroom management
- ◆ To pursue a course of parental involvement that will make parents partners in achieving the goals of quality education

SAFE SCHOOLS

- ◆ To ensure that each student will have a place to learn and grow that is free from social and physical threat and to ensure that staff members have schools in which they are safe
- ◆ To pursue a course of parental involvement that will make parents partners in achieving goals of safe and well disciplined schools
- ◆ To put into place plans which will allow our schools and the system as a whole to respond to the increasingly complex issues presented by terrorism

STUDENT SERVICES

- ◆ To maintain the system's strong commitment to diversity
- ◆ To continue extending viable opportunities for parental choice at all levels
- ◆ To strive for the highest quality of response and service to parents, students, and the community
- ◆ To provide a balanced educational experience to develop the whole child



STUDENT SERVICES (continued)

- ◆ To provide comprehensive services to all students, regardless of their physical, mental, or psychological needs

COMMUNICATION

- ◆ To establish effective two-way communications at all levels with all school district personnel and the total community
- ◆ To establish a comprehensive communication plan

GROWTH

- ◆ To plan for accelerated growth in our schools

PRUDENT USE OF RESOURCES

- ◆ Coordinate all fiscal resources and funding sources to maximize services
- ◆ Develop long-range site plans to accommodate future growth with minimal impact upon the taxpayers of Muscogee County



**GENERAL FUND BUDGET
FISCAL YEAR 2007-2008**

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BOARD OF EDUCATION

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Mr. James Walker

VICE CHAIRPERSON

Dr. Philip Schley

BOARD MEMBERS

Mrs. Naomi Buckner

Patricia Hugley Green

Joseph Roberson

Mrs. Brenda P. Storey

Mr. John Wells

Mr. Fife M. Whiteside

Cathy Williams

SECRETARY

Dr. John Phillips

TREASURER

Del Parker



ADMINISTRATIVE STAFF

EXECUTIVE ADMINISTRATION

Dr. John Phillips	Chief Executive Officer
Dr. Robin Pennock	Deputy Superintendent
Billy Kendall	Administrative Assistant
Susan Taunton	Internal Auditor
Robert Hecht	Director - Construction

ADMINISTRATION, TECHNOLOGY & INFORMATION

Vacant	Executive Director
Dr. Carol Bradshaw	Director - Planning & Instructional Technology

INSTRUCTION SERVICES

Dr. Peggy Connell	Chief Academic Officer
Sally Sinclair	Director - Adult Education
Shelia Barefield	Director - Professional Development
Karon Greyer	Director - Elementary Education
Keith Seifert	Director - Secondary & Middle Education
Harriet Steed	Director - Chapter 1
Marguerite Oliver-Hay	Director - G.L.R.S.
Roy Plummer	Director - J.R.O.T.C.
Audrey Bergeron	Director - Career Education
Elizabeth Housand	Director - Gifted Education
Robbie Holt	Director - Arts /Humanities

FINANCIAL SERVICES

Del Parker	Chief Financial Officer
Julie Westmoreland	Budget Director
Sharon Adams	Finance Director
Judith Barfield	Director - Accounting
James Askew	Director - Purchasing & Supply Management

HUMAN RESOURCES

Don Cooper	Chief Human Resource Officer
Kathy Tessin	Director - Human Resources

STUDENT SERVICES

Eddie Obleton	Chief Student Services Officer
Peggy McInvale-West	Director - Programs for Exceptional Children
Jennifer Allen	Director - Student Services
Lenora Emziah	Director - Woodall Program
B.J. Mcbride	Director - Guidance, Safe & Drug Free Schools

BUSINESS AFFAIRS

Myles Caggins	Chief Operations & Facilities Officer
James Tanksley	Director - Plant Services
Russell Curry	Director - Transportation
Jimmie Barnett	Director - School Nutrition Programs

CENTRAL SERVICES

Charles Butler	Director - Bradley Museum
Claudia Muller	Director - Bradley Library



SUPERINTENDENT'S RECOMMENDED
GENERAL FUND BUDGET
For the Year Ending June 30, 2008

Introduction

The Superintendent's Recommended General Fund Budget is presented herein. This budget is the financial plan of operation for the general fund of the school district for the fiscal year ending June 30, 2008. The Recommended Budget has been advertised in accordance with State Board of Education policy.

Two significant pieces of legislation, HB 1358, the "Truth in Class Size Act", and SB 390, the "Classrooms First for Georgia Act", will have an impact on the General Fund for 2007 and beyond. The "Truth in Class Size Act" will require the addition of classroom teachers in grades K-8, with no corresponding funding for classrooms. Beginning in FY 2008, the "Classrooms FIRST for Georgia Act" will require that 65% of operating expenditures be expended in the classroom, and has the potential of mandating how local tax funds are expended.

In addition, most key provisions of the law are subject to rulemaking by the State Board of Education. New and revised rules are being promulgated regularly. Rules of the State Board have the effect of law on local school districts and are critical in the budget preparation process. The new law requires that we return state funds not spent in accordance with the rules, so the financial risk is considerable, especially given the uncertainty resulting from this multi-step, multi-year implementation process. The spending requirements of the law after the "austerity reductions" apply to the "post midterm" adjustment in state funding which was not received until April -- the tenth month of the fiscal year.

One of the most onerous provisions of the reform law is the prohibition against using state funds to pay for the local supplement and local benefits of teachers. Since the law also specifies the number of teachers we must employ, we have a built-in local cost of \$7,112 (see Appendix D) per teacher.

Because of the uncertainty that still surrounds the implementation process, this recommended budget will probably change considerably during the fiscal year. We have taken a conservative approach in the preparation of this budget, but limited funding makes that more difficult. The budgeted use of fund balance will be very important going forward. Maintaining the fund balance to meet the goals of the Board of Education will be a priority.



Introduction (continued)

The District, as a result of the “austerity reductions”, has incurred the following realized revenue reductions since fiscal year 2003: FY 2003, \$3,120,951; FY 2004, \$3,626,731; FY 2005, \$7,643,084; FY 2006, \$7,643,015; and FY 2007, \$3,639,342. For 2007, Governor Perdue recommended \$163 million, or 49%, of the \$332.8 million “austerity reductions” be restored to the funding formula for 2007. However, the funds are dedicated to the “Truth in Class Size Act”.

Currently, the District has been notified of a significant influx of personnel for Ft. Benning; however, at the present time we are unable to measure the exact impact as the troops will be living in a seven county area. The expected growth of Ft. Benning and its potential impact due to the Base Realignment and Closure Commission report will be reflected in future budgets, as the students arrive into the district. This inability to forecast the number of additional students the District will receive also makes the budgetary process more difficult.

Format of This Document

The budget document is divided into three sections: 1) the Revenue Budget; 2) the Expenditure Budget; and, 3) the Appendix. The revenue budget provides a summary of anticipated general fund revenues by source (local, state, federal, other) and type (taxes, grants, etc.), along with supporting detail regarding the tax digest, millage rates, and State QBE grants. The expenditure budget is presented, first, in summary form by function, then in more detail based on the organizational structure of the school district.

The appendix contains more detailed definitions of objects and functions, along with other information that should be useful in reviewing the budget.



GENERAL FUND RECOMMENDED REVENUE BUDGET
For the Year Ending June 30, 2008

Local Sources

Projected local taxes of \$81.9 million make up the majority of local source revenues, which in total will be \$84.7 million, or 33.8% of the \$251,442,696 overall total. Other local sources include donations, interest income, tuition, and miscellaneous fees. The local tax digest is projected to increase approximately 2.75% over the actual current year digest.

State Sources

The projected total of \$164,437,433 from state sources accounts for 65.3% of the total revenue estimate. State QBE revenue will increase by \$11.4 million over the current year's allotment, due to the mandated state salary schedule, and the restoration of the austerity reductions incurred in previous years. The total amount of state revenue lost due to the "Austerity Reductions" in FY'07 is \$3.6 million.

Please refer to Exhibit 4 for more detail on the state's QBE funding system. The QBE funding formula has been extensively modified by recent reform legislation. Coupled with the changes in recent legislative sessions, the foundation of the formula has begun to lose its integrity. The enrollment based QBE funding formula now contains 19 programs. Local Fair Share is an amount, determined by state formula, which is considered to be the *required* local participation and thus *deducted* from our QBE earnings. This amount must be raised locally, but spent on education programs prescribed by the state. The Equalization Grant is based on the property tax wealth per student of the county and has the effect of shifting state funds from "rich" counties to "poor" counties. Muscogee County generally receives the highest dollar amount in Equalization funding in the state.

Federal and Other Sources

These two sources together amount to about .1% of the total. Federal sources come primarily from Impact Aid payments and JROTC grants. Impact Aid is intended to offset the impact of federal facilities, including military bases, which remove property from the tax digest. Currently there is speculation that Impact Aid funding will be reduced to eliminate reimbursements for students of military parents living off base. Other Sources are primarily indirect cost charges that are payments from grants to the General Fund for allowable administrative expenses.



Fund Balance

Fund balance is used to the extent that it is available to balance the budget when expenditures exceed revenues. Our projection of year-end fund balance is \$22.7 million on a cash basis. This projection is based on the year to date activity through the April month-end closing. After making accrual adjustments this amount would be \$23.1 million. This budget proposes to use \$10,757,762 of fund balance, leaving an estimated accrual basis fund balance of \$12,413,274 or about 16.5 days of operations.

MUSCOGEE COUNTY SCHOOL DISTRICT
 GENERAL FUND REVENUE SUMMARY
 FISCAL YEAR 2008 ESTIMATE

REVENUE SOURCE	FY2008 ORIGINAL BUDGET	FY2007 ORIGINAL BUDGET	FY2006 ACTUAL	FY2005 ACTUAL	FY2004 ACTUAL	FY2003 ACTUAL	FY2002 ACTUAL	FY2001 ACTUAL	FY2000 ACTUAL
Local Sources									
Taxes	\$86,248,522	\$81,932,270	\$80,087,813	\$75,737,159	\$72,950,711	\$71,277,090	\$68,287,146	\$67,268,448	\$65,362,655
Tuition	168,000	125,000	151,694	167,288	136,299	408,990	424,970	376,905	326,148
Interest	2,308,267	1,357,000	1,492,178	774,406	238,074	469,031	881,770	1,315,396	927,377
Indirect Charges	868,000	868,000	849,941	769,211	940,561	791,162	618,845	546,113	481,445
Other Local	398,522	478,000	595,866	529,661	707,505	460,244	839,342	1,514,088	475,189
Total Local Sources	\$89,991,311	\$84,760,270	\$83,177,492	\$77,977,725	\$74,973,150	\$73,406,517	\$71,052,073	\$71,020,950	\$67,572,814
State Sources									
QBE Basic Grants	\$146,877,364	\$141,924,506	\$133,946,379	\$129,490,661	\$124,663,224	\$126,082,317	\$123,211,448	\$120,051,359	\$102,580,857
M/S Incentive									2,152,203
Mid-term Adj			248,931			1,127,523	181,493	1,591,122	574,819
Austerity Reductions	-2,947,041	-3,639,342	-7,643,015	-7,643,084	-3,626,731	-3,120,951			
Equalization	25,771,027	22,024,837	21,847,537	19,304,392	15,114,659	12,206,771	10,704,218	9,090,013	8,732,437
Pupil Trans	2,646,180	2,628,550	2,546,172	2,367,968	2,461,601	2,552,337	2,695,315	2,568,393	2,407,207
Student Achievement				160,685					
Special Inst Assist									3,490,274
Other QBE Grants		429,883	109,295	111,867	136,677	912,827	960,223	927,207	1,736,006
Other DOE Grants	548,106	564,999	564,999	785,266	597,348	0	0	3,096,440	2,815,562
Pass-Thru Rev									
Other State Rev		504,000	298,522	212,750	155,016	171,987	128,402	148,383	161,085
Total State Sources	\$172,895,636	\$164,437,433	\$151,918,820	\$144,790,505	\$139,501,794	\$139,932,811	\$137,881,099	\$137,472,917	\$124,650,450
Federal Sources									
Impact Aid & Timber	\$1,326,059	\$1,515,829	\$1,385,345	1,838,872	\$1,637,714	\$1,552,061	\$1,248,756	\$1,039,570	\$927,139
Ft Bng Contracts	4,000	15,764	10,736	6,114	21,740	44,924	38,569	35,379	12,169
JROTC Grants	924,157	572,000	616,180	586,146	534,111	484,750	389,596	384,219	319,826
Total Federal Sources	\$2,254,216	\$2,103,593	\$2,012,261	\$2,431,132	\$2,193,565	\$2,081,735	\$1,676,921	\$1,459,168	\$1,259,134
Other Sources									
Transfers			\$1,658		\$3,512	\$25,924	\$370	\$18,896	\$128,909
Sale of Assets	\$50,000	\$43,400		\$18,237	\$29,939	21,659	1,772	13,557	38,724
Ins Compensation			42,657	65,539	7,943	33,048	37,632	41,042	195,616
Other	174,576	98,000	201,777	106,172	135,206	164,973	315,947	177,461	172,557
Total Other Sources	\$224,576	\$141,400	\$246,092	\$189,948	\$176,600	\$245,604	\$355,721	\$250,956	\$535,806
Total All Sources	\$265,365,739	\$251,442,696	\$237,354,665	\$225,389,310	\$216,845,109	\$215,666,667	\$210,965,814	\$210,203,991	\$194,018,204
FUND BALANCE	10,275,662	10,757,762							
TOTAL AVAILABLE	\$275,641,401	\$262,200,458	\$237,354,665	\$225,389,310	\$216,845,109	\$215,666,667	\$210,965,814	\$210,203,991	\$194,018,204

MUSCOGEE COUNTY SCHOOL DISTRICT
 PROJECTED PROPERTY TAX DIGEST
 FISCAL YEAR 2008 ESTIMATE

PROPERTY CATEGORY	PROJECTED FY2008	ACTUAL FY2007	% DIFF
Residential	\$2,278,242,637	\$2,171,291,768	4.9%
Historic	\$10,642,516	\$10,322,623	3.1%
Agricultural	\$16,207,681	\$15,846,385	2.3%
Conservation Use	\$7,918,953	\$6,321,212	25.3%
Commercial	\$1,416,108,624	\$1,405,614,374	0.7%
Industrial	\$496,864,092	\$473,286,748	5.0%
Preferential	\$315,229	\$361,142	-12.7%
Utility	\$105,892,957	\$108,440,404	-2.3%
Motor Vehicle	\$312,399,525	\$326,358,107	-4.3%
Mobile Home	\$10,344,237	\$9,589,326	7.9%
Timber	\$16,766	\$55,067	-69.6%
Heavy Duty Equipment	\$149,844	\$551,479	-72.8%
Gross digest (state)	4,655,103,062	4,528,038,635	2.81%
Less: assessment freeze	\$251,962,893	\$240,930,011	4.58%
Gross digest (local)	4,403,140,169	4,287,108,624	2.71%
Less: Homestead Exemptions	\$614,034,337	\$609,841,443	0.69%
Freeport Exemptions	\$161,331,518	\$146,656,086	10.01%
NET TAXABLE - OPERATIONS	3,627,774,314	3,530,611,095	2.75%
Add: H-1 Exemption	\$506,698,542	\$505,553,968	0.23%
NET TAXABLE - BONDS	\$4,134,472,856	\$4,036,165,063	2.44%

	Operations	Bonds
Estimated value of one mill:	\$3,627,774	\$4,134,473
Less 2 1/2% collection fee:	90,694	103,362
Net value of one mill	\$3,537,080	\$4,031,111
RECOMMENDED MILLAGE RATES:	23.37	0.00
ESTIMATED INCOME FROM DIGEST:	\$82,661,560	\$0

NOTE: Assumes 2.75% growth in digest

Revised 3/27/07

**MUSCOGEE COUNTY SCHOOL DISTRICT
PROJECTED PROPERTY TAX DIGEST
FISCAL YEAR 2008 ESTIMATE**

HISTORICAL COMPARISONS

Value of One Mill (net of collection fee)

		Operations	Bonds
FY2008	PROJECTED	\$3,537,080	\$4,031,111
FY2007	ACTUAL	3,442,346	3,935,261
Increase (decrease)		\$94,734	\$95,850

School Millage Rates
Last Twenty Six Years

Fiscal Year	Total	Operations	Bonds
1983	22.61	21.59	1.02
1984	21.56	20.59	0.97
1985	21.56	20.81	0.75
1986	21.89	21.19	0.70
1987	20.47	19.75	0.72
1988	20.51	19.81	0.70
1989	21.61	19.61	2.00
1990	20.66	19.05	1.61
1991	24.39	22.88	1.51
1992	24.37	22.94	1.43
1993	24.37	23.48	0.89
1994	24.37	23.40	0.97
1995	24.37	23.40	0.97
1996	24.37	23.40	0.97
1997	24.37	23.40	0.97
1998	24.37	23.37	1.00
1999	23.37	23.37	0.00
2000	23.37	23.37	0.00
2001	23.37	23.37	0.00
2002	23.37	23.37	0.00
2003	23.37	23.37	0.00
2004	23.37	23.37	0.00
2005	23.37	23.37	0.00
2006	23.37	23.37	0.00
2007	23.37	23.37	0.00
2008	23.37	23.37	0.00

**MUSCOGEE COUNTY SCHOOL DISTRICT
COMPARISON OF QBE ALLOTMENTS
AND RELATED STATE FUNDING**

	ORIGINAL	ORIGINAL	+/-	FTE COUNTS		
	FY 2008	FY 2007		FY 2008	FY 2007	+/-
BASE UNIT COST	\$2,642.32	\$2,545.51	\$96.81			
QBE FORMULA EARNINGS						
DIRECT INST COSTS						
Kindergarten	\$12,759,495	\$12,000,639	\$758,856	2,368	2,341	27
Kindergarten EIP	362,377	497,082	(134,705)	52	75	(23)
Grades 1-3	29,556,420	27,017,029	2,539,391	6,883	6,617	266
Grades 1-3 EIP	753,540	1,396,147	(642,607)	118	230	(112)
Grades 4-5	14,437,205	13,490,697	946,508	4,404	4,328	76
Grades 4-5 EIP	299,411	762,896	(463,485)	47	126	(79)
Middle Schools	25,554,151	24,683,209	870,942	6,969	7,080	(111)
Grades 9-12	22,394,945	21,379,215	1,015,730	7,100	7,123	(23)
Vocational Labs	6,358,762	5,813,657	545,105	1,676	1,606	70
Special Ed - Category I	1,283,179	1,365,378	(82,199)	152	170	(18)
Special Ed - Category II	4,561,622	5,306,246	(744,624)	447	547	(100)
Special Ed - Category III	13,393,103	13,175,236	217,867	1,008	1,043	(35)
Special Ed - Category IV	3,529,426	3,609,533	(80,107)	159	171	(12)
Special Ed - Category V	534,157	418,460	115,697	62	51	11
Gifted Education	1,729,008	2,009,808	(280,800)	310	379	(69)
Remedial Education	155,660	219,814	(64,154)	35	52	(17)
Alternative Program	2,008,237	1,918,605	89,632	393	395	(2)
ESOL Program	498,976	429,413	69,563	53	48	5
Special Ed Itinerant	239	8,149	(7,910)			
Special Ed Speech	60,735	65,871	(5,136)			
Total direct	140,230,648	135,567,084	4,663,564	32,236	32,382	(146)
INDIRECT COSTS						
Central Administration	3,467,233	3,398,181	69,052			
School Administration	8,719,419	8,289,442	429,977			
Facility M & O	9,606,328	9,649,851	(43,523)			
MEDIA CENTERS	4,040,145	3,840,583	199,562			
20 DAYS ADD'L INST	1,295,909	1,228,259	67,650			
STAFF DEVELOPMENT	720,638	710,155	10,483			
AUSTERITY REDUCTION	(2,947,041)	(3,639,342)	692,301			
TOTAL FORMULA EARNINGS	165,133,279	159,044,213	6,089,066			
Less: Local Fair Share	(21,202,956)	(20,759,049)	(443,907)			
NET FORMULA EARNINGS	143,930,323	138,285,164	5,645,159			
CATEGORICAL GRANTS						
Pupil Transportation	2,646,180	2,628,550	17,630			
Principal Supplement	0	109,283	(109,283)			
TOTAL QBE EARNINGS	146,576,503	141,022,997	5,662,789			
QBE RELATED FUNDING						
Equalization Grant	25,771,027	22,024,837	3,746,190			
TOTAL STATE ALLOTMENT	172,347,530	163,047,834	9,299,696			
Nursing Services	548,106	564,999	(16,893)			
TOTAL STATE FUNDING	\$172,895,636	\$163,612,833	\$9,282,803			



GENERAL FUND RECOMMENDED EXPENDITURE BUDGET
For the Year Ending June 30, 2008

General

Total expenditures for FY'07 are projected to be \$262,200,458. This represents an increase of \$25.8 million, or 10.9%, over last year's budget. Of the total budget of \$262.2 million, salaries and related benefits account for \$222 million, or 84.7%; purchased services, \$9.8 million; supplies, \$18 million; equipment, \$2.8 million; and transfers and other expenditures, \$9.5 million.

Please note that the functions encompassing Instruction and Direct Support of the students and teachers total 80.8% of the FY '07 General Fund Tentative Budget. Administration of the District is 5.6% of the FY '07 General Fund Tentative Budget.

Expenditures by Function

The summary budget is presented, on page 8, by *function* and major function groups, along with a comparison to the FY'06 budget in the same format. Function describes the activity for which a service or material object is acquired. See Appendix B for more detail on functions.

Expenditures by Organization and Object

The remainder of the Expenditure Budget section is a presentation of expenditures in organization and object format. Each division (Instruction Services, Human Resources, etc.) is further divided into departments, and each department budget is presented in more detail. Departmental expenditures are categorized by object (see Appendix A). When a departmental budget is blank, such as School Nutrition, it means that the budget is supported by grant revenue and is not part of the General Fund. Each time the word "salaries" appears in the budget it is followed by a number in parenthesis. This reflects the number of employee positions included in that salary amount.



GENERAL FUND BUDGET
EXPENDITURES BY FUNCTION AND MAJOR FUNCTION GROUPS

	FY08 Budget As Proposed	FY07 Budget As adopted	Increase/ (Decrease)
<i>Instruction and Direct Support</i>			
Instruction	183,015,491	170,897,339	12,118,152
Student Support	4,233,890	4,007,952	225,938
Instructional Staff Support	13,240,474	12,646,146	594,328
School Administration	16,020,537	15,144,898	875,639
Student Transportation	9,600,807	9,219,571	381,236
Total instruction & direct support	<u>226,111,199</u>	<u>211,915,906</u>	<u>14,195,293</u>
<i>General and Administrative</i>			
General Administration	1,839,847	1,746,722	93,125
Business Support	4,305,310	4,756,964	(451,654)
Central Support	7,719,598	8,223,735	(504,137)
Total general & administrative	<u>13,864,755</u>	<u>14,727,421</u>	<u>(862,666)</u>
<i>Operation and improvement of Plant</i>			
Operation & Maintenance of Plant	25,451,675	25,378,403	73,272
Facilities Acquisition & Const	376,156	374,249	1,907
Total operation & improv of plant	<u>25,827,831</u>	<u>25,752,652</u>	<u>75,179</u>
<i>Other Uses</i>			
Non-Instructional Services	785,630	792,910	(7,280)
Budgeted Reserve	500,000	500,000	0
Transfers	8,551,986	8,511,569	40,417
Total other uses	<u>9,837,616</u>	<u>9,804,479</u>	<u>33,137</u>
Total expenditures	<u>275,641,401</u>	<u>262,200,458</u>	<u>13,440,943</u>



**SUMMARY BUDGETS BY DIVISION
FISCAL YEAR 2007-2008**

SUPERINTENDENT'S OFFICE	\$ 2,188,011
ADMINISTRATION, TECHNOLOGY & INFORMATION	7,369,864
INSTRUCTION SERVICES	185,656,978
FINANCIAL SERVICES	2,794,833
HUMAN RESOURCES	1,561,691
STUDENT SERVICES	29,072,589
BUSINESS AFFAIRS	34,204,103
CENTRAL SERVICES	<u>12,793,332</u>
Total budget	\$ <u>275,641,401</u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 01 - SUPERINTENDENT'S OFFICE

DEPARTMENTS:	01 - Board of Education Services	\$ 674,751
	02 - Executive Administration	731,592
	03 - Maintenance & Operations	219,979
	04 - Internal Auditing	185,533
	05 - Construction	<u>376,156</u>
		\$ <u>2,188,011</u>



Superintendent's Office Detail**Board of Education****Services:**

Salaries (9)	108,000
Benefits	15,851
Purch Prof & Tech	445,500
Oth Purch Svcs	31,500
Supplies	1,900
Miscellaneous	72,000
	<hr/>
	674,751

Executive**Administration:**

Salaries (6)	551,314
Benefits	90,542
Purch Prof & Tech	20,000
Purch Prop Svcs	4,620
Oth Purch Svcs	40,030
Supplies	10,000
Property	
Miscellaneous	15,086
	<hr/>
	731,592

Maintenance &**Operation:**

Salaries (2)	44,551
Benefits	8,366
Purch Prop Svcs	11,389
Oth Purch Svcs	88,821
Supplies	66,852
Property	
	<hr/>
	219,979

Internal Auditing:

Salaries (3)	139,517
Benefits	30,666
Oth Purch Svcs	1,800
Supplies	800
Property	12,550
Miscellaneous	200
	<hr/>
	185,533



Superintendent's Office Detail

Construction:	Salaries (6)	285,973
	Benefits	50,143
	Purch Prof & Tech	1,566
	Purch Prop Svcs	9,640
	Oth Purch Svcs	5,250
	Supplies	22,084
	Property	1,000
	Miscellaneous	500
		<u>376,156</u>

GRAND TOTAL
SUPERINTENDENT'S OFFICE 2,188,011



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION:	07 - ADMINISTRATION, TECHNOLOGY & INFORMATION		
DEPARTMENTS:	01 - Deputy Superintendent's Office	\$	239,750
	02 - Research & Evaluation		439,822
	03 - Planning & Instructional Tech		1,456,526
	04 - Systems & Data Processing		5,233,766
		\$	<u>7,369,864</u>



Administration, Technology & Information Detail

Deputy		
Superintendent:	Salaries (2)	175,006
	Benefits	34,394
	Purch Prof & Tech	9,350
	Oth Purch Svcs	18,900
	Supplies	2,100
	Property	
		<u>239,750</u>
Research &		
Evaluation:		
	Salaries (5)	227,294
	Benefits	37,978
	Purch Prof & Tech	300
	Purch Prop Svcs	6,000
	Oth Purch Svcs	4,500
	Supplies	158,750
	Property	5,000
		<u>439,822</u>
Planning &		
Instructional		
Technology :		
	Salaries (16)	975,400
	Benefits	321,314
	Purch Prof & Tech	175
	Purch Prop Svcs	7,250
	Oth Purch Svcs	28,044
	Supplies	10,190
	Property	112,153
	Miscellaneous	2,000
		<u>1,456,526</u>



Administration, Technology & Information Detail

Systems and Data Processing:	Salaries (47)	2,252,066
	Benefits	501,267
	Purch Prof & Tech	250,192
	Purch Prop Svcs	1,287,181
	Oth Purch Svcs	464,270
	Supplies	269,115
	Property	187,729
	Miscellaneous	<u>21,946</u>
		<u>5,233,766</u>

GRAND TOTAL ADMINISTRATION, TECHNOLOGY & INFORMATION		<u><u>7,369,864</u></u>
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**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 02 - INSTRUCTION SERVICES

DEPARTMENTS:	01 - Elementary Education	\$	81,216,711
	02 - Secondary Education		43,175,029
	03 - Middle Education		40,336,529
	04 - Career & Vocational Education		9,689,431
	05 - Chapter 1		
	08 - JROTC		1,838,676
	09 - G.L.R.S.		
	10 - Music/Fine Arts		322,621
	11 - Gifted Education		1,659,377
	12 - Remedial Education		562,156
	14 - Claflin		459,774
	15 - Alternative Education		5,192,967
	16 - Adult Education		243,754
	17 - Staff Development		<u>959,953</u>
		\$	<u>185,656,978</u>



Instruction Services Detail

Elementary Education:	Salaries (1,272)	56,886,710
	Benefits	18,711,984
	Purch Prof & Tech	55,000
	Purch Prop Svcs	14,940
	Oth Purch Svcs	86,049
	Supplies	5,362,012
	Property	81,516
	Miscellaneous	18,500
		<u>81,216,711</u>
Secondary Education:	Salaries (568)	30,563,069
	Benefits	9,800,026
	Purch Prof & Tech	18,170
	Purch Prop Svcs	2,850
	Oth Purch Svcs	28,574
	Supplies	2,583,959
	Property	152,381
	Miscellaneous	26,000
		<u>43,175,029</u>
Middle Education:	Salaries (562)	29,393,493
	Benefits	9,415,496
	Oth Purch Svcs	22,484
	Supplies	1,476,450
	Property	22,106
	Miscellaneous	6,500
		<u>40,336,529</u>
Career and Vocational Education:	Salaries (105)	5,462,720
	Benefits	1,871,582
	Purch Prop Svcs	25,982
	Oth Purch Svcs	73,254
	Supplies	1,829,404
	Property	228,489
	Other Uses (Transfers)	198,000
		<u>9,689,431</u>



Instruction Services Detail

Chapter 1:	Salaries	
	Benefits	
	Oth Purch Svcs	
	Supplies	
		<u>0</u>
JROTC:	Salaries (25)	1,509,392
	Benefits	316,043
	Purch Prop Svcs	2,655
	Oth Purch Svcs	9,586
	Supplies	1,000
		<u>1,838,676</u>
Music/Fine Arts Administration:	Salaries (2)	177,669
	Benefits	20,132
	Purch Prof & Tech	1,900
	Purch Prop Svcs	10,500
	Oth Purch Svcs	14,500
	Supplies	46,670
	Property	43,170
	Miscellaneous	8,080
		<u>322,621</u>
Gifted Education:	Salaries (22)	1,217,144
	Benefits	399,682
	Purch Prop Svcs	3,429
	Oth Purch Svcs	787
	Supplies	30,963
	Property	7,372
		<u>1,659,377</u>
Remedial Education:	Salaries (7)	414,641
	Benefits	145,329
	Oth Purch Svcs	
	Supplies	2,186
	Property	
		<u>562,156</u>



Instruction Services Detail

Bradley Facility:	Salaries (5)	237,956
	Benefits	42,002
	Purch Prof & Tech	5,000
	Purch Prop Svcs	3,075
	Oth Purch Svcs	5,000
	Supplies	166,741
	Property	
		<u>459,774</u>
Alternative Education:	Salaries (83)	3,651,038
	Benefits	1,167,583
	Purch Prof & Tech	63,900
	Purch Prop Svcs	43,297
	Oth Purch Svcs	8,509
	Supplies	249,412
	Property	9,228
		<u>5,192,967</u>
Adult Education:	Salaries (4)	154,981
	Benefits	28,951
	Purch Prop Svcs	1,549
	Oth Purch Svcs	8,667
	Supplies	29,606
	Miscellaneous	20,000
		<u>243,754</u>



Instruction Services Detail

Staff		
Development:	Salaries(9)	549,320
	Benefits	128,262
	Purch Prof & Tech	49,810
	Purch Prop Svcs	5,000
	Oth Purch Svcs	169,014
	Supplies	18,547
	Miscellaneous	<u>40,000</u>
		<u>959,953</u>
GRAND TOTAL		
INSTRUCTION SERVICES		<u><u>185,656,978</u></u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 03 - FINANCIAL SERVICES

DEPARTMENTS:	01 - Financial Services	\$ 848,510
	02 - Accounts Payable	263,832
	03 - Payroll	248,927
	04 - Purchasing & Supply Mgmt	1,124,790
	05 - Property & Risk Mgmt	<u>308,774</u>
		\$ <u><u>2,794,833</u></u>



Financial Services Detail

Financial Services:	Salaries (7)	462,856
	Benefits	94,938
	Purch Prof & Tech	168,545
	Purch Prop	25,498
	Oth Purch Svcs	14,150
	Supplies	49,523
	Property	10,000
	Miscellaneous	<u>23,000</u>
	<u>848,510</u>	
Accts Payable:	Salaries (7)	212,181
	Benefits	<u>51,651</u>
		<u>263,832</u>
Payroll:	Salaries (6)	200,557
	Benefits	<u>48,370</u>
		<u>248,927</u>
Purchasing & Supply Mgmt:	Salaries (26)	807,660
	Benefits	155,995
	Purch Prop Svcs	21,210
	Oth Purch Svcs	18,800
	Supplies	59,720
	Property	60,000
	Miscellaneous	<u>1,405</u>
		<u>1,124,790</u>



Financial Services Detail

Property & Risk Mgmt:	Salaries (7)	210,050
	Benefits	49,084
	Purch Prof & Tech	4,000
	Purch Prop Svcs	7,112
	Oth Purch Svcs	14,000
	Supplies	20,528
	Property	2,500
	Miscellaneous	<u>1,500</u>
		<u>308,774</u>
 GRAND TOTAL FINANCIAL SERVICES		 <u><u>2,794,833</u></u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 04 - HUMAN RESOURCES

DEPARTMENTS:	02 - Human Resources	\$ 1,282,141
	03 - Staff Benefits	<u>279,550</u>
		\$ <u>1,561,691</u>



Human Resources Detail

Human Resources	Salaries (23)	938,371
	Benefits	190,190
	Purch Prof & Tech	67,600
	Purch Prop Svcs	8,386
	Oth Purch Svcs	36,036
	Supplies	29,050
	Property	11,308
	Miscellaneous	<u>1,200</u>
		<u>1,282,141</u>
Staff Benefits:	Salaries (8)	223,499
	Benefits	<u>56,051</u>
		<u>279,550</u>
GRAND TOTAL HUMAN RESOURCES		<u><u>1,561,691</u></u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 05 - STUDENT SERVICES

DEPARTMENTS:	01 - Student Services	\$	3,306,656
	02 - Programs for Except Children		25,615,253
	03 - Woodall Program		
	04 - Guidance Services		150,680
	05 - Drug Free Schools		<u> </u>
		\$	<u>29,072,589</u>



Student Services Detail

Student Services:	Salaries (101)	2,447,028
	Benefits	589,114
	Purch Prof & Tech	19,850
	Purch Prop Svcs	36,190
	Oth Purch Svcs	72,140
	Supplies	112,802
	Property	7,457
	Miscellaneous	<u>22,075</u>
		<u>3,306,656</u>

Programs for Except Children:	Salaries (366)	18,664,607
	Benefits	6,493,676
	Purch Prof & Tech	
	Purch Prop Svcs	11,564
	Oth Purch Svcs	32,150
	Supplies	213,792
	Property	198,704
	Miscellaneous	<u>760</u>
		<u>25,615,253</u>

Woodall Program:	Salaries	
	Benefits	
	Purch Prof & Tech	
	Purch Prop Svcs	
	Oth Purch Svcs	
	Supplies	
	Property	
	Miscellaneous	<u>0</u>
		<u>0</u>



Student Services Detail

Guidance Services:	Salaries (2)	117,152
	Benefits	24,278
	Oth Purch Svcs	6,000
	Supplies	2,500
	Miscellaneous	750
		<u>150,680</u>

Drug Free Schools:	Salaries	
	Benefits	
	Purch Prof & Tech	
	Purch Prop Svcs	
	Oth Purch Svcs	
	Supplies	
	Property	
	Miscellaneous	
	Other Uses	
		<u>0</u>

GRAND TOTAL		
STUDENT SERVICES		<u><u>29,072,589</u></u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 06 - BUSINESS AFFAIRS

DEPARTMENTS:	01 - Plant Services	\$	23,238,605
	02 - Crossing Guards		368,652
	03 - Transportation		9,167,235
	04 - School Nutrition		
	05 - Business Affairs		437,624
	06 - Print & Mail		850,759
	07 - Office Services		<u>141,228</u>
			<u><u>34,204,103</u></u>



Business Affairs Detail

Plant Services:	Salaries (449)	9,936,555
	Benefits	1,937,371
	Purch Prof & Tech	4,500
	Purch Prop Svcs	3,236,454
	Oth Purch Svcs	194,627
	Supplies	7,659,902
	Property	261,696
	Miscellaneous	7,500
		<u>23,238,605</u>
Crossing Guards:	Salaries (82)	327,657
	Benefits	40,995
		<u>368,652</u>
Transportation:	Salaries (347)	5,892,294
	Benefits	1,097,184
	Purch Prof & Tech	44,920
	Purch Prop Svcs	146,231
	Oth Purch Svcs	116,730
	Supplies	1,788,376
	Property	79,700
	Miscellaneous	1,800
		<u>9,167,235</u>
School Nutrition:	Salaries	
	Benefits	
	Purch Prof & Tech	
	Purch Prop Svcs	
	Oth Purch Svcs	
	Supplies	
	Property	
	<u>0</u>	



Business Affairs Detail**Business Affairs****Office:**

Salaries (7)	271,670
Benefits	62,234
Purch Prof & Tech	15,345
Purch Prop Svcs	28,380
Oth Purch Svcs	11,610
Supplies	38,535
Property	8,850
Miscellaneous	1,000
	<u>437,624</u>

Print & Mail:

Salaries (11)	286,809
Benefits	70,312
Purch Prop Svcs	265,038
Oth Purch Svcs	159,010
Supplies	44,600
Property	24,990
	<u>850,759</u>

Office Services:

Salaries (4)	99,684
Benefits	25,940
Purch Prop SVcs	10,504
Oth Purch Svcs	600
Supplies	4,500
	<u>141,228</u>

**GRAND TOTAL
BUSINESS AFFAIRS****34,204,103**



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2007-2008**

DIVISION: 07 - CENTRAL SERVICES

DEPARTMENTS:	01 - Bradley Library	\$	
	02 - Bradley Museum		1,149,650
	03 - Central Services		<u>11,643,682</u>
		\$	<u>12,793,332</u>



Central Services Detail

Bradley Library:	Salaries	
	Benefits	
	Purch Prof & Tech	
	Purch Prop Svcs	
	Oth Purch Svcs	
	Supplies	
	Property	
	Miscellaneous	<u>0</u>
Bradley Museum:	Salaries(20)	688,941
	Benefits	152,735
	Purch Prop Svcs	77,194
	Oth Purch Svcs	5,559
	Supplies	225,221
	Property	
		<u>1,149,650</u>
Not Department Related:	Salaries	1,356,085
	Benefits	85,000
	Purch Prof & Tech	5,000
	Oth Purch Svcs	1,145,611
	Miscellaneous	500,000
	Other Uses (Transfers)	<u>8,551,986</u>
		<u>11,643,682</u>
GRAND TOTAL CENTRAL SERVICES	<u><u>12,793,332</u></u>	



Appendix A

EXPENDITURE BY OBJECT

OBJECT DEFINED: The object describes the service or commodity obtained as the result of a specific expenditure. The following objects are defined for the school district:

Salaries - Amounts paid to both permanent and temporary school district employees.

Employee Benefits - Amounts paid by the school district on behalf of employees for health and welfare and retirement benefits.

Purchased Professional and Technical Services - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, doctors, lawyers, consultants, etc.

Purchased Property Services - Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Other Purchased Services - Services purchased which are not Professional and Technical Services or Property Services. Included are payments to reimburse employees for travel expenses, insurance, telephone, advertising, tuition, and freight.

Supplies - Amounts paid for items that are consumed, worn out, or deteriorated through use; or items which lose their identity through fabrication or incorporation into different or more complex units or substances.

Property - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

Other Objects - Amounts paid for goods and services not otherwise classified above. Included here are amounts paid for dues and fees, interest on notes payable and bonds, and federal indirect cost charges.

Other Uses of Funds - This object used to classify transactions which are not properly recorded as expenditures but require budgetary or accounting control. These include redemption of principal on long-term debt and transfers from one fund to another.



Appendix B

EXPENDITURE BY FUNCTION

FUNCTION DEFINED: The function describes the activity for which a service or material object is acquired. The following functions are defined for the school district:

Instruction - Activities involving direct interaction between teachers and students. Examples: Classroom supplies and equipment, teacher's salary, teacher aide's salary, integrated learning systems.

Student Support Services - Activities designed to assess and improve the well-being of students. Examples: Attendance and Social Work, Guidance, Health Services, Psychological Services, Speech Pathology and Audiology.

Instructional Staff Support - Activities designed to assist teachers with the content and process of teaching. Examples: Curriculum Development, Teacher Training, Educational Media (school libraries and planetarium).

General Administration - Activities concerned with establishing and administering policy for operating the school district.

School Administration - Activities concerned with overall administrative responsibility for a school.

Business Support - Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Examples: Payroll, Accounting, Finance, Purchasing, Warehousing, Printing and Mail services.

Operation and Maintenance of Plant - 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.

Student Transportation - Activities concerned with transporting students to and from school and school activities.

Central Support - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, personnel, and data processing.

Non-Instructional Services - Activities concerned with providing non-instructional services to students, staff or the community. Example: The Bradley Museum.



Facilities Acquisition and Construction - Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

Other Uses - Transfers - Transactions which withdraw money from one fund and place it in another without recourse. (In this budget are transfers to the construction fund, the library, and the adult education program)



Appendix C

MUSCOGEE COUNTY SCHOOL DISTRICT
ANALYSIS OF PAY INCREASE
Typical Teacher
Masters Degree & 14 Years Experience

	<u>FY2008</u>	<u>FY2007</u>	<u>% Change</u>
SALARY			
State Salary	\$50,124	\$48,663	3.0%
Local Supplement	3,133	3,133	0.0%
	<u>53,257</u>	<u>51,796</u>	<u>2.8%</u>
BENEFITS			
Retirement	4,942	4,786	
Social Security	4,074	3,962	
Health Insurance	9,290	8,133	
Life Insurance	96	93	
Disability Insurance	126	123	
Workers Compensation	190	190	
Unemployment Compensation	25	25	
	<u>18,743</u>	<u>17,312</u>	<u>8.3%</u>
Total salary and benefits	\$72,000	\$69,108	4.2%

Fiscal Year 2008 Budget



Appendix D

MUSCOGEE COUNTY SCHOOL DISTRICT
ANALYSIS OF SALARY AND BENEFITS - WHO PAYS?
Typical Teacher
Masters Degree & 14 Years Experience
FY2008

	Total Salary	State Pays	MCSD Pays
SALARY			
State Salary	\$50,124	\$50,124	\$0
Local Supplement	3,133	0	3,133
Total salary	53,257	50,124	3,133
BENEFITS			
Retirement	4,942	4,652	291
Social Security	4,074	727	3,347
Health Insurance	9,290	9,290	0
Life Insurance	96	0	96
Disability Insurance	126	0	126
Workers Compensation	190	0	190
Unemployment Compensation	25	0	25
Total benefits	18,743	14,668	4,075
Total salary and benefits	\$72,000	\$64,792	\$7,208

Fiscal Year 2008 Budget

